2025-27 Wisconsin
State Budget

Comparative Summary of Budget Recommendations

Governor and Joint Committee on Finance

LEGISLATIVE FISCAL BUREAU
State of Wisconsin

2025-27 WISCONSIN STATE BUDGET

Comparative Summary of Budget Recommendations

Governor and Joint Committee on Finance

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INTRODUCTION

This document provides a summary of the 2025-27 state budget recommendations of the Governor and Joint Committee on Finance.

The introductory portion of this document contains a Table of Contents, Key to Abbreviations, and User's Guide.

The "2025-27 Overview" section provides a series of tables that display 2025-27 revenues, appropriations, and position levels.

Following the summary information is a section which contains a description, for each state agency and program, of budget changes recommended by the Governor and Joint Committee on Finance. 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.

On May 8, 2025, the Joint Committee on Finance, under Motion #4, removed certain provisions within the Governor's 2025-25 budget recommendations from further budget consideration. In this document, the title of those provisions is included followed by "*(Removed from budget consideration pursuant to Joint Finance Motion #4.)*" A complete description of those provisions can be found in the Legislative Fiscal Bureau's March, 2025, "Summary of Governor's Budget Recommendations."

The final section of the document contains a list of the 2025-27 budget papers prepared by the Legislative Fiscal Bureau.

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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

2023 Wisconsin Act 19	The 2023-25 biennial budget act.
SB 45/AB 50	Senate Bill 45/Assembly Bill 50, identical bills which incorporate the Governor's 2023-25 budget recommendations.
SSA 2 to SB 45	Senate Substitute Amendment 2 to Senate Bill 45, the 2025-27 budget recommendations of the Joint Committee on Finance.
ASA 2 to AB 50	Assembly Substitute Amendment 2 to Assembly Bill 50, the 2025-27 budget recommendations of the Joint Committee on Finance.
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.
2024-25 Adjusted Base	The total 2024-25 authorized funding level for an agency or program. The adjusted base equals 2024-25 appropriations and any supplements. It is this base that serves as the beginning point for calculating budget changes for 2025-27.
2024-25 Base Year Doubled	The 2024-25 base multiplied by two. This produces the biennial base level against which 2025-27 budget levels may be compared.

USER'S GUIDE

The following explanation of entries is keyed to the accompanying sample entry (page 4).

1 Name of agency.

2 The funding source for the amounts shown in columns 3 through 6. Only the funding sources which are included in the agency's budget are shown.

3 The 2024-25 base represents authorized appropriation and position levels for 2024-25. The base is doubled in the budget column to provide a two-year to two-year comparison.

4 The Governor's recommended budget levels for 2025-27.

5 The Joint Finance Committee's recommended budget levels for 2025-27.

6 These columns indicate the change, by amount and percentage, of the Joint Finance Committee's 2025-27 recommended budget to the 2024-25 base year doubled and to the Governor's recommendations. For positions, the comparison is made between the recommended authorization for 2026-27 and that of 2024-25.

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 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 Narrative description of the various budget change items, for each entry as recommended by the Governor and Joint Committee on Finance. If the entry shows "Governor/Joint Finance" the recommendations proposed by the Governor were adopted by the Joint Committee on Finance. The fiscal effect (which is located in the box), highlights the funding and position change to the agency's base budget. Immediately following the title, there will be, if applicable, "[LFB Paper]" showing the number of the Legislative Fiscal Bureau budget issue paper prepared on this item.

9 On May 8, 2025, the Joint Committee on Finance, under Motion #4, removed certain provisions within the Governor's 2025-27 budget recommendations from consideration. Following the title of these items is "*(Removed from budget consideration pursuant to Joint Finance Motion #4)*" A description of these provisions can be found in the Legislative Fiscal Bureau's March, 2025, "Summary of Governor's Budget Recommendations."

CIRCUIT COURTS (1)

Budget Summary

(2) Fund	(3) 2024-25 Base Year Doubled	(4) 2025-27 Governor	(5) 2025-27 Jt. Finance	(6) Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$251,844,600	$338,955,600	$263,556,800	- $75,398,800	- 22.2%	$11,712,200	4.7%
PR	465,400	465,400	465,400	0	0.0	0	0.0
TOTAL	$252,310,000	$339,421,000	$264,022,200	- $75,398,800	- 22.2%	$11,712,200	4.6%

FTE Position Summary

Fund	(3) 2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	(6) Joint Finance Change to: Governor	2024-25 Base
GPR	551.00	555.00	551.00	- 4.00	0.00
PR	0.00	0.00	0.00	0.00	0.00
TOTAL	551.00	555.00	551.00	- 4.00	0.00

Budget Change Items

(7)

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	- $8,287,800

Governor/Joint Finance: Provide an adjustment to the base of -$4,143,900 annually for full funding of continuing position salaries and fringe benefits.

(8)

2. CIRCUIT COURT COSTS PAYMENTS

GPR	$20,000,000

Joint Finance: Provide $10,000,000 annually in the circuit court costs appropriation for additional support to counties. Base funding for the appropriation is $28,392,900 in 2024-25.

(9)

3. SUPPLEMENTAL CIRCUIT COURT COST PAYMENTS FOR OPERATING TREATMENT AND DIVERSION PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

2025-27 OVERVIEW

TABLE 1

Summary of 2025-27 Appropriations, Compensation Reserves, and Authorizations

Fund Source	2025-26	2026-27	Total	% of Total
General Purpose Revenue	**$22,855,011,500**	**$23,185,984,500**	**$46,040,996,000**	**40.3%**
Appropriations	22,695,120,300	22,960,175,000	45,655,295,300	
Compensation Reserves	159,891,200	225,809,500	385,700,700	
Federal Revenue	**16,647,821,400**	**17,054,197,800**	**33,702,019,200**	**29.5%**
Appropriations	16,619,975,900	17,015,836,400	33,635,812,300	
Compensation Reserves	27,845,500	38,361,400	66,206,900	
Program Revenue	**8,262,643,600**	**8,307,582,300**	**16,570,225,900**	**14.5%**
Appropriations	8,216,990,900	8,244,688,800	16,461,679,700	
Compensation Reserves	45,652,700	62,893,500	108,546,200	
Segregated Revenue	**7,541,015,900**	**7,286,421,700**	**14,827,437,600**	**13.0%**
Appropriations	7,512,741,100	7,247,468,800	14,760,209,900	
Compensation Reserves	28,274,800	38,952,900	67,227,700	
Subtotal	**55,306,492,400**	**55,834,186,300**	**111,140,678,700**	**97.2%**
Appropriations	55,044,828,200	55,468,169,000	110,512,997,200	
Compensation Reserves	261,664,200	366,017,300	627,681,500	
Bond Revenue			**3,156,895,100**	**2.8%**
General Obligation Bonding*			2,210,609,800	
Revenue Bonding			946,285,300	
TOTAL			**114,297,573,800**	**100.0%**

*Excludes $1,600,000,000 of economic refunding bonds.

TABLE 2

Summary of Total All Funds Appropriations by Agency

	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Year Doubled Amount	Base Year Doubled Percent
Administration	$1,282,172,400	$1,726,994,100	$1,314,745,600	-$412,248,500	-23.9%	$32,573,200	2.5%
Agriculture, Trade and Consumer Protection	235,072,200	314,894,500	277,727,200	-37,167,300	-11.8	42,655,000	18.1
Appropriation Obligation Bonds	673,881,800	583,551,800	583,551,800	0	0.0	-90,330,000	-13.4
Board for People with Developmental Disabilities	3,400,000	3,681,900	3,681,900	0	0.0	281,900	8.3
Board of Commissioners of Public Lands	3,480,000	4,807,200	4,163,000	-644,200	-13.4	683,000	19.6
Board on Aging and Long-Term Care	8,489,000	10,197,200	9,543,000	-654,200	-6.4	1,054,000	12.4
Building Commission	93,240,000	140,946,500	143,599,800	2,653,300	1.9	50,359,800	54.0
Child Abuse and Neglect Prevention Board	8,871,800	18,503,400	8,753,400	-9,750,000	-52.7	-118,400	-1.3
Children and Families	3,119,406,000	4,008,083,300	3,529,411,400	-478,671,900	-11.9	410,005,400	13.1
Circuit Courts	252,310,000	339,421,000	264,022,200	-75,398,800	-22.2	11,712,200	4.6
Compensation Reserves	---	938,840,400	627,681,500	-311,158,900	-33.1	627,681,500	N.A.
Corrections	3,450,029,600	3,969,124,500	3,911,185,200	-57,939,300	-1.5	461,155,600	13.4
Court of Appeals	26,365,200	25,883,500	25,883,500	0	0.0	-481,700	-1.8
District Attorneys	143,135,000	177,514,400	163,992,200	-13,522,200	-7.6	20,857,200	14.6
Educational Communications Board	44,821,000	44,078,700	44,204,000	125,300	0.3	-617,000	-1.4
Elections Commission	13,773,600	18,426,700	13,647,600	-4,779,100	-25.9	-126,000	-0.9
Employee Trust Funds	128,260,200	158,031,700	198,638,400	40,606,700	25.7	70,378,200	54.9
Employment Relations Commission	2,208,800	3,627,800	2,256,900	-1,370,900	-37.8	48,100	2.2
Environmental Improvement Fund	22,398,000	219,102,000	19,018,300	-200,083,700	-91.3	-3,379,700	-15.1
Ethics Commission	3,154,200	8,567,800	3,740,700	-4,827,100	-56.3	586,500	18.6
Financial Institutions	43,914,600	49,204,800	45,234,800	-3,970,000	-8.1	1,320,200	3.0
Fox River Navigational System Authority	250,800	263,400	263,400	0	0.0	12,600	5.0
Governor	9,452,600	9,668,800	9,668,800	0	0.0	216,200	2.3
Health Services	33,392,345,800	42,710,510,200	41,192,744,600	-1,517,765,600	-3.6	7,800,398,800	23.4
Higher Educational Aids Board	289,391,800	351,327,800	310,936,300	-40,391,500	-11.5	21,544,500	7.4
Historical Society	85,449,000	89,673,700	88,214,300	-1,459,400	-1.6	2,765,300	3.2
Insurance	632,358,200	649,228,800	668,859,700	19,630,900	3.0	36,501,500	5.8
Investment Board	205,629,400	205,629,400	205,629,400	0	0.0	0	0.0
Judicial Commission	727,000	758,900	758,900	0	0.0	31,900	4.4
Judicial Council	0	0	282,400	282,400	N.A.	282,400	N.A.

	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Year Doubled Amount	Base Year Doubled Percent
Justice	$ 406,185,400	$368,996,000	$432,829,500	$63,833,500	17.3%	$26,644,100	6.6%
Kickapoo Reserve Management Board	2,317,600	2,322,200	2,199,000	-123,200	-5.3	-118,600	-5.1
Labor and Industry Review Commission	6,359,400	6,425,000	6,104,600	-320,400	-5.0	-254,800	-4.0
Legislature	201,181,000	203,266,800	201,960,500	-1,306,300	-0.6	779,500	0.4
Lieutenant Governor	1,042,000	985,600	985,600	0	0.0	-56,400	-5.4
Lower Wisconsin State Riverway Board	552,200	568,000	568,000	0	0.0	15,800	2.9
Medical College of Wisconsin	27,701,000	31,230,000	28,291,900	-2,938,100	-9.4	590,900	2.1
Military Affairs	411,294,800	573,355,200	522,863,400	-50,491,800	-8.8	111,568,600	27.1
Miscellaneous Appropriations	457,784,000	503,186,000	495,160,200	-8,025,800	-1.6	37,376,200	8.2
Natural Resources	1,205,305,600	1,495,565,700	1,259,596,200	-235,969,500	-15.8	54,290,600	4.5
Program Supplements	664,200	11,180,600	91,973,400	80,792,800	722.6	91,309,200	N.A.
Public Defender	268,556,200	283,801,200	280,794,100	-3,007,100	-1.1	12,237,900	4.6
Public Instruction	17,785,295,400	21,240,613,100	18,715,323,600	-2,525,289,500	-11.9	930,028,200	5.2
Public Service Commission	70,509,800	499,704,700	76,955,700	-422,749,000	-84.6	6,445,900	9.1
Revenue	522,813,400	539,227,100	527,492,400	-11,734,700	-2.2	4,679,000	0.9
Safety and Professional Services	151,086,800	164,286,600	152,605,900	-11,680,700	-7.1	1,519,100	1.0
Secretary of State	583,600	1,502,800	640,400	-862,400	-57.4	56,800	9.7
Shared Revenue and Tax Relief	7,532,805,400	8,868,226,500	7,703,427,500	-1,164,799,000	-13.1	170,622,100	2.3
State Fair Park Board	46,673,600	84,506,900	47,232,100	-37,274,800	-44.1	558,500	1.2
State Treasurer	266,000	470,600	282,600	-188,000	-39.9	16,600	6.2
Supreme Court	76,300,000	83,100,900	80,364,500	-2,736,400	-3.3	4,064,500	5.3
Tourism	39,980,400	82,461,700	76,953,300	-5,508,400	-6.7	36,972,900	92.5
Transportation	7,138,082,400	8,542,835,100	8,311,922,500	-230,912,600	-2.7	1,173,840,100	16.4
University of Wisconsin System	15,889,703,400	16,587,146,400	15,984,766,500	-602,379,900	-3.6	95,063,100	0.6
Veterans Affairs	317,750,200	356,339,400	312,913,000	-43,426,400	-12.2	-4,837,200	-1.5
Wisconsin Economic Development Corporation	91,740,000	238,840,000	92,900,000	-145,940,000	-61.1	1,160,000	1.3
Wisconsin Technical College System	1,251,254,600	1,309,390,000	1,264,456,200	-44,933,800	-3.4	13,201,600	1.1
Workforce Development	802,335,400	1,053,951,600	797,075,900	-256,875,700	-24.4	-5,259,500	-0.7
TOTAL	$98,880,111,800	$119,914,029,900	$111,140,678,700	-$8,773,351,200	-7.3%	$12,260,566,900	12.4%

TABLE 3

Summary of All Funds Full-Time Equivalent Positions by Agency

Agency	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
Administration	1,509.28	1,523.83	1,445.05	-78.78	-64.23
Agriculture, Trade and Consumer Protection	647.29	660.29	636.29	-24.00	-11.00
Board for People with Developmental Disab.	8.60	7.00	7.00	0.00	-1.60
Board of Commissioners of Public Lands	9.70	10.70	8.70	-2.00	-1.00
Board on Aging and Long-Term Care	46.50	50.50	45.50	-5.00	-1.00
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	0.00	0.00
Children and Families	818.40	832.90	812.40	-20.50	-6.00
Circuit Courts	551.00	555.00	551.00	-4.00	0.00
Corrections	10,162.52	10,416.32	10,328.17	-88.15	165.65
Court of Appeals	75.50	75.50	75.50	0.00	0.00
District Attorneys	499.30	571.60	549.60	-22.00	50.30
Educational Communications Board	51.50	51.50	51.50	0.00	0.00
Elections Commission	36.00	46.00	32.00	-14.00	-4.00
Employee Trust Funds	287.20	291.20	286.20	-5.00	-1.00
Employment Relations Commission	6.00	23.50	6.00	-17.50	0.00
Ethics Commission	8.00	27.00	8.00	-19.00	0.00
Financial Institutions	141.54	149.00	141.54	-7.46	0.00
Governor	37.25	37.25	37.25	0.00	0.00
Health Services	6,777.54	6,824.54	6,741.31	-83.23	-36.23
Higher Educational Aids Board	11.50	11.50	11.50	0.00	0.00
Historical Society	184.55	183.55	185.95	2.40	1.40
Insurance	142.83	184.50	143.83	-40.67	1.00
Investment Board	298.00	298.00	298.00	0.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00	0.00
Judicial Council	0.00	0.00	1.00	1.00	1.00
Justice	759.84	760.95	749.65	-11.30	-10.19
Kickapoo Reserve Management Board	4.00	5.00	4.00	-1.00	0.00
Labor and Industry Review Commission	18.70	18.70	16.70	-2.00	-2.00
Legislature	787.97	790.97	793.97	3.00	6.00
Lieutenant Governor	5.00	5.00	5.00	0.00	0.00
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	0.00	0.00
Military Affairs	625.00	635.00	619.00	-16.00	-6.00
Natural Resources	2,539.92	2,529.92	2,473.82	-56.10	-66.10
Public Defender	619.85	672.35	632.35	-40.00	12.50
Public Instruction	656.27	645.27	638.67	-6.60	-17.60

Agency	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
Public Service Commission	192.75	181.75	183.75	2.00	-9.00
Revenue	1,184.80	1,231.30	1,179.80	-51.50	-5.00
Safety and Professional Services	257.89	287.89	255.89	-32.00	-2.00
Secretary of State	2.00	6.00	2.00	-4.00	0.00
State Fair Park Board	54.00	54.00	54.00	0.00	0.00
State Treasurer	1.00	2.00	1.00	-1.00	0.00
Supreme Court	233.10	246.25	233.10	-13.15	0.00
Tourism	34.00	40.00	35.00	-5.00	1.00
Transportation	3,302.93	3,273.93	3,258.93	-15.00	-44.00
University of Wisconsin System	38,239.40	38,453.40	38,239.40	-214.00	0.00
Veterans Affairs	1,240.50	1,252.50	1,014.80	-237.70	-225.70
Wisconsin Technical College System	55.00	55.00	51.00	-4.00	-4.00
Workforce Development	1,597.75	1,624.25	1,573.55	-50.70	-24.20
TOTAL	74,732.67	75,613.61	74,429.67	-1,183.94	-303.00

Full-Time Equivalent Positions Summary by Funding Source

	2024-25 Base	2026-27 Governor	2026-27 Jt Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
GPR	35,463.80	36,766.59	35,761.41	-1,005.18	297.61
FED	11,540.51	11,279.26	11,249.43	-29.83	-291.08
PR	22,833.81	22,609.31	22,528.28	-81.03	-305.53
SEG	4,894.55	4,958.45	4,890.55	-67.90	-4.00
Total	74,732.67	75,613.61	74,429.67	-1,183.94	-303.00

TABLE 4

Summary of General Fund Appropriations and Reserves by Agency

	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Year Doubled Amount	Base Year Doubled Percent
Administration	$61,932,600	$339,885,900	$69,438,400	-$270,447,500	-79.6%	$7,505,800	12.1%
Agriculture, Trade and Consumer Protection	65,987,800	124,879,100	84,311,100	- 40,568,000	-32.5	18,323,300	27.8
Appropriation Obligation Bonds	673,881,800	583,551,800	583,551,800	0	0.0	-90,330,000	-13.4
Board for People with Developmental Disabilities	264,200	228,400	228,400	0	0.0	-35,800	-13.6
Board of Commissioners of Public Lands	3,228,200	4,075,400	3,231,200	- 844,200	-20.7	3,000	0.1
Board on Aging and Long-Term Care	3,934,600	4,809,700	4,398,100	- 411,600	-8.6	463,500	11.8
Building Commission	88,566,000	135,951,000	136,433,800	482,800	0.4	47,867,800	54.0
Child Abuse and Neglect Prevention Board	3,990,000	13,740,000	3,990,000	- 9,750,000	-71.0	0	0.0
Children and Families	932,935,600	1,534,116,400	1,018,880,300	- 515,236,100	-33.6	85,944,700	9.2
Circuit Courts	251,844,600	338,955,600	263,556,800	- 75,398,800	-22.2	11,712,200	4.7
Compensation Reserves	---	575,490,800	385,700,700	- 189,790,100	-33.0	385,700,700	N.A.
Corrections	3,149,392,400	3,671,685,600	3,546,763,200	- 124,922,400	-3.4	397,370,800	12.6
Court of Appeals	26,365,200	25,883,500	25,883,500	0	0.0	-481,700	-1.8
District Attorneys	135,273,200	170,180,500	152,422,900	- 17,757,600	-10.4	17,149,700	12.7
Educational Communications Board	13,549,400	12,842,800	12,645,100	- 197,700	-1.5	-904,300	-6.7
Elections Commission	10,426,200	15,062,700	10,746,200	- 4,316,500	-28.7	320,000	3.1
Employee Trust Funds	25,800	20,200	20,200	0	0.0	-5,600	-21.7
Employment Relations Commission	1,917,600	3,336,600	1,965,700	- 1,370,900	-41.1	48,100	2.5
Environmental Improvement Fund	13,398,000	210,602,000	10,518,300	- 200,083,700	-95.0	-2,879,700	-21.5
Ethics Commission	2,067,800	8,495,400	2,412,800	- 6,082,600	-71.6	345,000	16.7
Governor	9,452,600	9,668,800	9,668,800	0	0.0	216,200	2.3
Health Services	11,152,338,800	10,548,332,700	12,110,171,500	1,561,838,800	14.8	957,832,700	8.6
Higher Educational Aids Board	285,757,000	347,500,200	307,226,800	- 40,273,400	-11.6	21,469,800	7.5
Historical Society	54,637,600	57,770,900	56,383,500	- 1,387,400	-2.4	1,745,900	3.2
Insurance	33,070,000	63,932,600	72,564,100	8,631,500	13.5	39,494,100	119.4
Judicial Commission	727,000	758,900	758,900	0	0.0	31,900	4.4
Judicial Council	0	0	282,400	282,400	N.A.	282,400	N.A.
Justice	168,760,000	182,750,800	205,088,000	22,337,200	12.2	36,328,000	21.5
Labor and Industry Review Commission	335,200	331,600	331,600	0	0.0	-3,600	-1.1
Legislature	195,946,800	197,803,600	196,088,900	- 1,714,700	-0.9	142,100	0.1

	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Year Doubled Amount	Base Year Doubled Percent
Lieutenant Governor	$1,042,000	$985,600	$985,600	$0	0.0	-$56,400	-5.4
Medical College of Wisconsin	27,206,000	30,735,000	27,796,900	- 2,938,100	-9.6	590,900	2.2
Military Affairs	78,278,800	176,099,400	171,679,000	- 4,420,400	-2.5	93,400,200	119.3
Miscellaneous Appropriations	393,042,000	438,640,400	431,362,000	- 7,278,400	-1.7	38,320,000	9.7
Natural Resources	198,441,400	246,405,100	226,158,600	- 20,246,500	-8.2	27,717,200	14.0
Program Supplements	664,200	5,029,200	42,873,400	37,844,200	752.5	42,209,200	N.A.
Public Defender	265,555,600	280,779,700	277,772,600	- 3,007,100	-1.1	12,217,000	4.6
Public Instruction	15,737,816,000	19,140,553,900	16,621,610,200	- 2,518,943,700	-13.2	883,794,200	5.6
Public Service Commission	0	422,000,000	0	- 422,000,000	-100.0	0	N.A.
Revenue	424,669,200	430,680,900	418,154,900	- 12,526,000	-2.9	-6,514,300	-1.5
Safety and Professional Services		1,963,800	0	- 1,963,800	-100.0	0	N.A.
Shared Revenue and Tax Relief	3,853,224,200	4,906,986,100	3,960,942,800	- 946,043,300	-19.3	107,718,600	2.8
State Fair Park Board	4,880,600	3,054,200	3,913,200	859,000	28.1	-967,400	-19.8
Supreme Court	41,321,800	43,787,500	41,510,600	- 2,276,900	-5.2	188,800	0.5
Tourism	16,660,400	76,980,300	53,537,700	- 23,442,600	-30.5	36,877,300	221.3
Transportation	384,998,400	570,353,800	372,095,900	- 198,257,900	-34.8	-12,902,500	-3.4
University of Wisconsin System	2,693,265,200	3,384,817,500	2,781,716,200	- 603,101,300	-17.8	88,451,000	3.3
Veterans Affairs	4,038,600	3,860,900	6,321,000	2,460,100	63.7	2,282,400	56.5
Wisconsin Economic Development Corporation	0	145,000,000	5,000,000	- 140,000,000	-96.6	5,000,000	N.A.
Wisconsin Technical College System	1,174,885,800	1,234,161,200	1,188,227,400	- 45,933,800	-3.7	13,341,600	1.1
Workforce Development	122,091,800	334,772,900	133,675,000	- 201,097,900	-60.1	11,583,200	9.5
TOTAL	$42,762,088,000	$51,060,290,900	$46,040,996,000	-$5,019,294,900	-9.8%	$3,278,908,000	7.7%

TABLE 5

Summary of General Fund Full-Time Equivalent Positions by Agency

Agency	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
Administration	59.87	90.87	58.87	-32.00	-1.00
Agriculture, Trade and Consumer Protection	201.40	219.40	202.40	-17.00	1.00
Board of Commissioners of Public Lands	8.70	9.70	7.70	-2.00	-1.00
Board on Aging and Long-Term Care	21.13	24.28	21.13	-3.15	0.00
Children and Families	232.91	243.67	231.99	-11.68	-0.92
Circuit Courts	551.00	555.00	551.00	-4.00	0.00
Corrections	9,615.22	10,173.72	9,780.87	-392.85	165.65
Court of Appeals	75.50	75.50	75.50	0.00	0.00
District Attorneys	460.80	544.30	502.80	-41.50	42.00
Educational Communications Board	25.94	25.94	25.94	0.00	0.00
Elections Commission	25.75	35.75	25.75	-10.00	0.00
Employment Relations Commission	6.00	23.50	6.00	-17.50	0.00
Ethics Commission	4.70	27.00	4.70	-22.30	0.00
Governor	37.25	37.25	37.25	0.00	0.00
Health Services	2,690.43	2,836.86	2,773.36	-63.50	82.93
Higher Educational Aids Board	11.50	11.50	11.50	0.00	0.00
Historical Society	112.65	115.65	118.65	3.00	6.00
Insurance	0.00	10.00	0.00	-10.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00	0.00
Judicial Council	0.00	0.00	1.00	1.00	1.00
Justice	412.28	423.38	415.98	-7.40	3.70
Labor and Industry Review Commission	0.80	0.80	0.80	0.00	0.00
Legislature	768.17	771.17	770.17	-1.00	2.00
Lieutenant Governor	5.00	5.00	5.00	0.00	0.00
Military Affairs	82.48	95.73	82.53	-13.20	0.05
Natural Resources	219.77	232.77	219.77	-13.00	0.00
Public Defender	614.85	667.35	627.35	-40.00	12.50
Public Instruction	247.29	250.29	247.29	-3.00	0.00
Public Service Commission				0.00	0.00
Revenue	950.15	962.90	931.85	-31.05	-18.30
Supreme Court	115.50	123.90	115.50	-8.40	0.00
Tourism	33.00	39.00	34.00	-5.00	1.00
University of Wisconsin System	17,697.49	17,911.49	17,697.49	-214.00	0.00
Veterans Affairs	0.00	1.00	1.00	0.00	1.00
Wisconsin Technical College System	23.25	27.25	23.25	-4.00	0.00
Workforce Development	151.02	192.67	151.02	-41.65	0.00
TOTAL	35,463.80	36,766.59	35,761.41	-1,005.18	297.61

TABLE 6

2025-27 General Fund Condition Statement

	2025-26	2026-27
Revenues		
Opening Balance, July 1	$4,410,352,700	$2,045,126,800
Taxes	21,960,445,000	22,607,070,000
Departmental Revenues		
Tribal Gaming Revenues	12,176,500	14,922,200
Other	666,000,500	512,846,000
Total Available	$27,048,974,700	$25,180,065,000
Appropriations and Reserves		
Gross Appropriations	$22,695,120,300	$22,960,175,000
Transfers to:		
Building Program	326,500,000	0
Local Government Fund	1,587,022,700	1,622,776,600
Transportation Fund		
EV Sales Tax	28,038,500	28,470,600
0.25% Transfer	54,901,100	56,517,700
Other	565,000,000	0
Mental Health Institutes	15,800,000	0
Veterans Homes	5,100,000	0
Compensation Reserves	159,891,200	225,809,500
Less Lapses	-433,525,900	-540,407,500
Net Appropriations	$25,003,847,900	$24,353,341,900
Balances		
Gross Balance	$2,045,126,800	$826,623,100
Less Required Statutory Balance	-110,000,000	-115,000,000
Net Balance, June 30	$1,935,126,800	$711,623,100

TABLE 7

Estimated 2025-27 General Fund Taxes

Tax Source	2025-26	2026-27	2025-27	% of Total
Individual Income	$10,149,405,000	$11,240,900,000	$21,390,305,000	48.0%
Sales and Use	8,083,295,000	8,249,260,000	16,332,555,000	36.6
Corporate Income/Franchise	2,391,495,000	1,793,660,000	4,185,155,000	9.4
Public Utility	404,000,000	394,000,000	798,000,000	1.8
Excise				
Cigarette	348,000,000	326,000,000	674,000,000	1.5
Tobacco Products	85,000,000	84,000,000	169,000,000	0.4
Vapor Products	7,200,000	7,300,000	14,500,000	<0.1
Liquor and Wine	74,000,000	76,000,000	150,000,000	0.3
Beer	8,200,000	8,100,000	16,300,000	<0.1
Insurance Company	285,000,000	294,000,000	579,000,000	1.3
Miscellaneous	124,850,000	133,850,000	258,700,000	0.6
TOTAL	$21,960,445,000	$22,607,070,000	$44,567,515,000	100.0%

TABLE 8

2025-27 Departmental Revenues

Agency	2025-26	2026-27	Total
Administration	$6,982,700	$7,095,800	$14,078,500
Agriculture Trade and Consumer Protection	45,800	45,800	91,600
Appropriation Obligation Bonds	215,780,100	157,828,400	373,608,500
Board of Commissioners of Public Lands	65,000	65,000	130,000
Children and Families	100,000	100,000	200,000
Circuit Courts	33,972,700	34,511,000	68,483,700
Corrections	4,811,000	4,811,000	9,622,000
Court of Appeals	178,400	178,700	357,100
Educational Communications Board	6,900	6,900	13,800
Financial Institutions	91,445,000	93,436,300	184,881,300
Health Services	54,285,400	55,143,200	109,428,600
Higher Educational Aids Board	520,000	520,000	1,040,000
Insurance Commissioner	25,876,000	25,393,600	51,269,600
Interest Earnings	148,950,000	55,900,000	204,850,000
Military Affairs	30,000	30,000	60,000
Miscellaneous Appropriations	16,000,000	16,000,000	32,000,000
Natural Resources	4,650,000	4,560,000	9,210,000
Public Defender	8,000	8,000	16,000
Public Instruction	400,000	400,000	800,000
Public Service Commission	2,235,100	2,298,300	4,533,400
Revenue	36,699,700	36,905,900	73,605,600
Safety and Professional Services	6,918,000	1,525,700	8,443,700
Secretary of State	175,200	175,600	350,800
Shared Revenue and Tax Relief	12,209,400	12,209,400	24,418,800
Supreme Court	46,200	47,100	93,300
Transportation	3,037,600	3,078,000	6,115,600
Veterans Affairs	400,000	400,000	800,000
Workforce Development	172,300	172,300	344,600
Subtotal	$666,000,500	$512,846,000	$1,178,846,500
Tribal Gaming	12,176,500	14,922,200	27,098,700
Total	$678,177,000	$527,768,200	$1,205,945,200

STATE AGENCY 2025-27 BUDGET SUMMARIES

ADMINISTRATION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$61,932,600	$339,885,900	$69,438,400	- $270,447,500	- 79.6%	$7,505,800	12.1%
FED	287,661,000	281,703,000	282,966,800	1,263,800	0.4	- 4,694,200	- 1.6
PR	828,899,600	951,150,700	858,494,900	- 92,655,800	- 9.7	29,595,300	3.6
SEG	103,679,200	154,254,500	103,845,500	- 50,409,000	- 32.7	166,300	0.2
TOTAL	$1,282,172,400	$1,726,994,100	$1,314,745,600	- $412,248,500	- 23.9%	$32,573,200	2.5%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	59.87	90.87	58.87	- 32.00	- 1.00
FED	138.30	63.30	67.80	4.50	- 70.50
PR	1,298.56	1,352.11	1,305.83	- 46.28	7.27
SEG	12.55	17.55	12.55	- 5.00	0.00
TOTAL	1,509.28	1,523.83	1,445.05	- 78.78	- 64.23

Budget Change Items

General Agency Provisions

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Governor (Chg. to Base) Positions	Jt. Finance (Chg. to Gov) Funding	Jt. Finance (Chg. to Gov) Positions	Net Change Funding	Net Change Positions
GPR	$299,200	0.00	$0	0.00	$299,200	0.00
FED	- 4,218,800	- 68.50	-161,000	0.00	- 4,379,800	- 68.50
PR	7,787,800	0.00	- 732,800	10.00	7,055,000	10.00
SEG	166,300	0.00	0	0.00	166,300	0.00
Total	$4,034,500	- 68.50	- $893,800	10.00	$3,140,700	- 58.50

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	$0	-$120,800	-$2,582,900	$0	-$2,703,700
Removal of Noncontinuing Elements	0	-585,600	0	0	-585,600
Full Funding of Cont. Pos. Salary/Fringe	302,800	204,500	6,932,200	108,400	7,547,900
Reclassification/Pay Progression	0	0	40,300	0	40,300
Overtime	0	0	549,000	0	549,000
Night and Weekend Differential	0	0	28,600	0	28,600
Full Funding of Lease/Directed Moves	-151,800	-82,200	-1,049,100	-25,000	-1,308,100
Total	$151,000	-$584,100	$3,918,100	$83,400	$3,568,400
2026-27					
Turnover Reduction	$0	-$120,800	-$2,582,900	$0	-$2,703,700
Removal of Noncontinuing Elements	0	-3,634,500	0	0	-3,634,500
Full Funding of Cont. Pos. Salary/Fringe	302,800	204,500	6,932,200	108,400	7,547,900
Reclassification/Pay Progression	0	0	46,800	0	46,800
Overtime	0	0	549,000	0	549,000
Night and Weekend Differential	0	0	28,600	0	28,600
Full Funding of Lease/Directed Moves	-154,600	-83,900	-1,104,000	-25,500	-1,368,000
Total	$148,200	-$3,634,700	$3,869,700	$82,900	$466,100
Biennial Totals	$299,200	-$4,218,800	$7,787,800	$166,300	$4,034,500

In addition, reduce authorized positions by 15.00 in 2025-26 and 68.50 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$1,721,900 PR and -$80,500 FED annually.

Increase funding by $1,355,500 PR annually to reflect the annualized cost of creating 10.0 PR positions, which the Committee approved in executive session under s.13.10 of the statutes on April 1, 2025. The Committee created the following positions for the Division of Facilities Development: (a) five construction representatives - senior; (b) four capitol project principal managers; and (c) one enterprise contract officer.

2. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$123,700	$11,800	$135,500
PR	- 2,679,100	313,500	- 2,365,600
Total	- $2,555,400	$325,300	- $2,230,100

Governor: Provide $52,300 GPR and $783,400 PR in 2025-26 and $71,400 GPR and -$3,462,500 PR in 2026-27 to reflect current law estimates of debt service costs on state general obligation bonds and commercial paper debt issued for the following programs: (a) educational technology infrastructure in schools ($57,300 GPR in 2025-26 and $57,500 GPR in

2026-27); (b) educational technology infrastructure for public library boards (-$800 GPR in 2026-27); (c) Black Point Estate in Lake Geneva (-$5,000 GPR in 2025-26 and $14,700 GPR in 2026-27); (d) parking facilities in Madison (-$14,700 PR in 2025-26 and -$49,900 PR in 2026-27); and (e) buildings used to house state agencies ($798,100 PR in 2025-26 and -$3,412,600 PR in 2026-27).

Joint Finance: Modify estimated debt service amounts by $6,400 GPR and $309,900 PR in 2025-26 and $5,400 GPR and $3,600 PR in 2026-27 for: (a) educational technology infrastructure in schools ($100 GPR in 2025-26); (b) educational technology infrastructure for public library boards ($100 GPR in 2025-26); (c) Black Point Estate in Lake Geneva ($6,200 GPR in 2025-26 and 5,400 GPR in 2026-27); (d) parking facilities in Madison ($346,900 PR in 2025-26 and $333,600 PR in 2026-27); and (e) buildings used to house state agencies (-$37,000 PR in 2025-26 and -$330,000 PR in 2026-27).

3. GRANT TO LOCAL PROFESSIONAL BASEBALL PARK DISTRICT -- SUM SUFFICIENT REESTIMATE [LFB Paper 106]

GPR	$1,600,000

Joint Finance: Increase estimated funding by $500,000 in 2025-26 and by $1,100,000 in 2026-27 for the Department's grant to local professional baseball park district sum sufficient appropriation. Total funding for local professional baseball park districts grant payments would be $13,900,000 in 2025-26 and $14,500,000 in 2026-27.

4. OVERTIME AND NIGHT AND WEEKEND DIFFERENTIAL REESTIMATE [LFB Paper 110]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$403,200	- $403,200	$0

Governor: Provide $201,600 annually for an ongoing increase to the Division of Facilities and Transportation Services' overtime and night and weekend differential expenditure authority under the facility operations and maintenance; police and protection functions appropriation. The increase includes $188,200 annually for overtime costs to operate and maintain state-owned and leased properties and $13,400 annually to fully fund night and weekend budgets in the Division. The increase is based on the difference between funding provided in standard budget adjustments for the same purposes and average actual expenditures in 2022-23 and 2023-24.

Joint Finance: Provision not included.

5. OVERTIME AND NIGHT AND WEEKEND DIFFERENTIAL BASE BUDGETS [LFB Paper 110]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,418,400	- $1,418,400	$0

Governor: Provide $709,200 annually to establish budgets for overtime and standby pay and night and weekend differential pay for the Division of Enterprise Technology ($574,300 annually) and Division of Personnel Management ($134,900 annually). The recommendation is based on average actual expenditures for such purposes in 2022-23 and 2023-24.

Joint Finance: Provision not included.

6. GRANTS FOR LOCAL CONSTRUCTION PROJECTS [LFB Paper 111]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$125,311,700	2.00	- $125,311,700	- 2.00	$0	0.00
SEG	40,100,000	0.00	- 40,100,000	0.00	0	0.00
Total	$165,411,700	2.00	- $165,411,700	- 2.00	$0	0.00

Governor: Create two appropriations and provide funding as follows: (a) a continuing appropriation with $125,000,000 GPR in 2025-26 for one-time funding to award grants to eligible nonstate organizations for construction projects that have a statewide public purpose; and (b) a continuing appropriation with $23,400,000 SEG in 2025-26 and $16,700,000 SEG in 2026-27, which would be funded from interest earnings of the state segregated local government fund, to award grants to eligible local and tribal governments for construction projects that have a statewide public purpose. Specify that a separate account be established in the local government fund that is designated the "local construction project grants account" for this purpose. The construction projects funded from both appropriations would be subject to Building Commission approval and eligible recipients must secure at least 50% of the total cost of the project from nonstate revenues.

Provide $136,400 GPR in 2025-26, $175,300 GPR in 2026-27, and 2.0 GPR positions annually to DOA's general program operations GPR appropriation to administer the grant programs. The Department would be responsible for administering a grant program to assist nonstate organizations, local governments, and tribal governments for construction projects that have a statewide public purpose.

Specify that grants may be made to the following recipients from each appropriation: (1) from the GPR nonstate appropriation: (a) $4,000,000 to the New Community Shelter, Inc. in Brown County to support a permanent housing facility; (b) $6,000,000 to the YMCA of Metropolitan Milwaukee, Inc. and Community Smiles Dental for renovation costs; (c) $15,000,000 to the Second Harvest Foodbank of Southern Wisconsin, Inc., to construct a new facility for food processing, storage, and distribution; (d) $860,000 to the Colfax Railroad Museum, Inc. for

construction and renovation costs; and (e) $2,500,000 to Wellpoint Care Network, Inc. for renovating a facility to create a child care center in the City of Milwaukee; and (2) from the SEG governmental appropriation: (a) $3,000,000 to the City of Green Bay for the construction of a public market; and (b) $4,250,000 to the City of Glendale for construction of a new library. Additionally, specify that a grant of $2,000,000 may be made to any municipality or nongovernmental organization for the purchase, construction, or renovation of a child care facility in the southwest region of the state, which the fund source would depend on the recipient (i.e., GPR for a nongovernmental organization or SEG for a municipal recipient).

Under current law, the Building Commission is authorized to operate a grant program to provide funding from the capital improvement fund to nonstate organization construction projects that provide a statewide public purpose. The program is currently allocated no funding for this purpose. [See "Building Commission."]

Joint Finance: Provision not included under DOA. [See "Building Program."]

7. CIVIL LEGAL ASSISTANCE GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$43,000,000	- $43,000,000	$0

8. SUPPLEMENT TO CRIME VICTIM SERVICES GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. CREATE THE OFFICE OF VIOLENCE PREVENTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$13,291,300	7.00	- $13,291,300	- 7.00	$0	0.00

10. INCREASE LAND INFORMATION PROGRAM FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$16,588,200	- $16,588,200	$0
SEG-REV	16,588,200	- 16,588,200	0

11. ADDRESS MILWAUKEE PUBLIC SCHOOL AUDIT RECOMMENDATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

12. INCREASE RESOURCES TO THE NATIONAL AND COMMUNITY SERVICE BOARD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$3,257,300	0.00	- $3,257,300	0.00	$0	0.00
FED	83,000	0.00	- 83,000	0.00	0	0.00
PR	229,200	1.00	- 229,200	- 1.00	0	0.00
Total	$3,569,500	1.00	- $3,569,500	- 1.00	$0	0.00

13. LIMITED-TERM EMPLOYMENT REESTIMATES [LFB Paper 112]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$64,600	- $64,600	$0
PR	2,537,000	- 2,537,000	0
Total	$2,601,600	- $2,601,600	$0

Governor: Provide $32,300 GPR and $1,268,500 PR annually for limited-term employee (LTE) costs to appropriations within DOA for which such costs exceeded the average budgeted amounts in 2022-23 and 2023-24. Increases for LTE expenditure authority would be provided to appropriations under the following programs: (a) supervision and management ($30,600 GPR and $619,000 PR annually); (b) risk management ($19,200 PR annually); (c) attached divisions and other bodies ($1,700 GPR and $80,100 PR annually); (d) facilities management ($530,500 PR annually); and (e) Division of Gaming ($19,700 PR annually). According to DOA, LTEs were previously supported by budget transfers from other areas and there is no longer sufficient funding to support such transfers.

Joint Finance: Provision not included.

14. LOCAL GOVERNMENT GRANT RESOURCE TEAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$822,400	5.00	- $822,400	- 5.00	$0	0.00

15. TAX APPEALS COMMISSION FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$372,200	-$372,200	$0
PR	12,000	- 12,000	0
Total	$384,200	- $384,200	$0

16. POSITION REALLOCATIONS [LFB Paper 113]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	- $1,822,200	- 6.50	$1,822,200	6.50	$0	0.00
PR	402,600	1.50	- 402,600	- 1.50	0	0.00
SEG	1,419,600	5.00	- 1,419,600	- 5.00	0	0.00
Total	$0	0.00	$0	0.00	$0	0.00

Governor: Adjust positions and funding annually for appropriations as shown in the following table.

	FED	PR	SEG	Total	Positions
Reduce Funding and Positions					
505(1)(ic) Services to nonstate governmental units	$0	-$78,500	$0	-$78,500	-0.50
505(1)(jc) Employee development and training services	0	-118,300	0	-118,300	-1.00
505(1)(mb) Federal aid	-803,700	0	0	-803,700	-5.50
505(2)(ki) Risk management administration	0	-42,800	0	-42,800	-0.45
505(7)(m) Housing and community development federal aid; state operations	-107,400	0	0	-107,400	-1.00
505(8)(h) General program operations; Indian gaming	0	-50,800	0	-50,800	-0.25
Subtotal	-$911,100	-$290,400	$0	-$1,201,500	-8.70

	FED	PR	SEG	Total	Positions
Increase Funding and Positions					
505(1)(iu) Plat and proposed incorporation and annexation review	$0	$42,800	$0	$42,800	0.45
505(1)(ka) Materials and services to state agencies	0	107,400	0	107,400	1.00
505(1)(kr) Legal services; relocation assistance	0	144,700	0	144,700	0.75
505(1)(kz) General program operations; personnel management	0	196,800	0	196,800	1.50
505(3)(q) General program operations; utility public benefits	0	0	709,800	709,800	5.00
Subtotal	$0	$491,700	$709,800	$1,201,500	8.70
Total	-$911,100	$201,300	$709,800	$0	0.00
Biennial Totals	-$1,822,200	$402,600	$1,409,600	$0	0.00

State positions may generally be created only through legislation or by the Joint Committee on Finance under s. 13.10 of the statutes. Positions funded from program revenue can be created through a passive review request to the Committee. Positions funded from federal revenue can be created by the Governor. The Department indicates that, in general, it aims to utilize vacant position authority where possible in place of requesting creation of new positions.

Joint Finance: Provision not included.

17. REPRESENTATION FOR LAW LICENSE GRIEVANCES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$209,700	1.00	- $209,700	- 1.00	$0	0.00

18. ADMINISTRATIVE SUPPORT TO HIGHER EDUCATIONAL AIDS BOARD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
PR	$194,800	1.00	- $194,800	- 1.00	$0	0.00

19. INCREASE RESOURCES TO THE WISCONSIN WOMEN'S COUNCIL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$81,000	- $81,000	$0

20. MUNICIPAL RECORDS FILINGS AND BOUNDARY REVIEW *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$9,600	0.05	- $9,600	- 0.05	$0	0.00

21. USS COBIA

GPR	$500,000

Joint Finance: Create an annual GPR appropriation under DOA and provide $500,000 GPR in 2025-26 to the Wisconsin Maritime Museum for maintenance of the USS Cobia. Sunset the appropriation July 1, 2027.

22. VACANT POSITIONS

	Funding	Positions
PR	- $201,800	- 1.73

Joint Finance: Delete 1.73 PR positions annually associated with positions that have been vacant for 12 months or more as follows: (a) 1.0 position and $98,800 annually from the enterprise resource planning system appropriation; and (b) 0.73 position and $2,100 annually from the facility and operations maintenance; police and protection functions appropriation.

23. POSITIONS IN CERTAIN OFFICES

	Funding	Positions
GPR	- $276,400	- 1.00
FED	- 314,400	- 2.00
PR	- 293,600	- 1.00
Total	- $884,400	- 4.00

Joint Finance: Delete 4.0 positions annually (1.0 GPR, 2.0 FED, and 1.0 PR) from the following offices: (a) Office of Clean Energy and Sustainability (1.0 PR Director, 1.0 FED research analyst, and 1.0 FED communications specialist); and (b) Office of Environmental Justice (1.0 unclassified GPR Director). Reduce the federal aid FED appropriation by -$157,200 FED annually, materials and services to state agencies and certain districts PR appropriation by -$146,800 PR annually, and general program operations GPR appropriation by -$138,200 GPR annually.

24. CLAIMS BOARD TIMELINE FOR CERTAIN CLAIMS

Joint Finance: Specify that any claim referred to the Claims Board that relates to a contract with the Department of Transportation for a transportation infrastructure improvement or to a contract with DOA or the Board of Regents of the University of Wisconsin System for a construction project must be heard by the Claims Board, and the Claims Board must make a final determination within six months. Specify that if the Claims Board concludes that a claim under this provision would be more properly adjudicated in a court of law or upon the failure of the Claims Board to make a final determination within six months, the claimant may commence an action against the state seeking judgment on the claim by service and by filing with the clerk of court a bond, not exceeding $1,000, with two or more sureties, to be approved by the Attorney General, to the effect that the claimant will indemnify the state against all costs that may accrue in such action and pay to the clerk or court all costs in case the claimant fails to obtain judgment against the state.

Housing and Environment

1. HOMELESSNESS PREVENTION INITIATIVES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$22,919,300	2.00	- $22,919,300	- 2.00	$0	0.00
PR	1,159,600	1.00	- 1,159,600	- 1.00	0	0.00
Total	$24,078,900	3.00	- $24,078,900	- 3.00	$0	0.00

2. MUNICIPAL ZONING INCENTIVE GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$20,000,000	- $20,000,000	$0

3. CLIMATE ACTION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$11,474,000	2.00	- $11,474,000	- 2.00	$0	0.00

4. WHOLE-HOME UPGRADE GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,200,000	- $7,200,000	$0

5. AFFORDABLE HOUSING AND WORKFORCE DEVELOPMENT GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

6. MILWAUKEE COUNTY HOUSING FIRST INITIATIVE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$200,000	- $200,000	$0

Risk Management and Procurement

1. RISK MANAGEMENT INSURANCE PREMIUMS COSTS [LFB Paper 130]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$13,587,900	- $13,587,900	$0

Governor: Provide $5,519,400 in 2025-26 and $8,068,500 in 2026-27 for the risk management administration appropriation to provide for actual and estimated increases in the cost of excess property and liability insurance premiums. The recommended increase is based on 2024-25 excess insurance premium expenditures adjusted by the average rate of growth for excess insurance premiums from 2020-21 to 2024-25.

The risk management program is self-funded to insure state agencies against property, liability, and worker's compensation losses. The state also purchases excess insurance coverage from private insurance carriers for property and liability losses greater than the state's self-funded

limits. Premiums for excess property and liability insurance are dependent on loss experience, general insurance market conditions, and risk exposure. In 2023-24, the state expended $11,346,200 and $5,500,200 for property excess insurance premiums and liability excess insurance premiums, respectively, for a total of $16,846,400 (an increase of $3,089,600 from 2022-23).

Currently, both excess insurance premiums and program administration are supported through an annual sum certain appropriation, funded by assessments to state agencies. Annual assessments are based on prior losses, current exposure, and administrative expenses. Base funding for the program's administration appropriation is $18,233,700.

Joint Finance: Provision not included.

2. LANGUAGE TRANSLATION PROCUREMENT SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

Information Technology

1. TECHNOLOGY FOR EDUCATIONAL ACHIEVEMENT PROGRAM MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$13,198,800	- $13,198,800	$0
SEG	- 7,698,800	7,698,800	0
Total	$5,500,000	-$5,500,000	$0

2. ENTERPRISE TECHNOLOGY SERVICES SUPPORT [LFB Paper 135]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$7,397,600	- $7,397,600	$0

Governor: Provide $3,698,800 annually to provide the Division of Enterprise Technology an ongoing increase for supplies and services. According to the Department, in the 2025-27

biennium, funding would be used for annual technology contract renewals that continue to increase in costs, maintaining current technology for systems management, and ongoing expenditures associated with log data archival requirements to address audit findings of the Legislative Audit Bureau. The source of funding for the increase is assessments to state agencies for IT services.

Joint Finance: Provision not included.

3. DISTRICT ATTORNEY INFORMATION TECHNOLOGY PROGRAM [LFB Paper 278]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$7,170,000	1.00	- $1,922,500	- 1.00	$5,247,500	0.00

Governor: Provide $3,705,000 in 2025-26, $3,465,000 in 2026-27, and 1.0 position annually to support the District Attorney Information Technology (DAIT) program, which provides IT hardware, software, and legal subscription services to the District Attorneys, Assistant District Attorneys, and other District Attorney office staff. Funding is intended to cover the cost of hardware, software, and legal subscription services and to upgrade the prosecutor technology for case tracking system. The total amount includes $2,000,000 in 2025-26 and $1,500,000 in 2026-27 in one-time funding to upgrade the prosecutor technology for case tracking system. The other resources provided are for ongoing supplies and services as well as salary and fringe benefits for the newly-created technical services specialist position to serve as the head of DAIT security operations and support cybersecurity for the District Attorneys.

Joint Finance: Modify funding by -$890,200 in 2025-26 and -$1,032,300 in 2026-27 and -1.0 position annually to provide $2,814,800 in 2025-26 and $2,432,700 in 2026-27 to support the District Attorney Information Technology (DAIT) program. Funding includes: (a) $2,000,000 GPR in 2025-26 and $1,500,000 GPR in 2026-27 in one-time funding to upgrade the prosecutor technology for case tracking system; (b) $659,400 GPR in 2025-26 and $777,300 GPR in 2026-27 for supplies and services; and (c) $155,400 annually for DAIT per capita costs attributable to 42.0 newly-created ADA positions.

4. IT RESOURCES FOR SAFETY AND PROFESSIONAL SERVICES [LFB Paper 136]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,387,900	- $295,900	$1,092,000

Governor: Provide $695,400 in 2025-26 and $692,500 in 2026-27 the Division of Enterprise Technology Services base budget to provide contractual IT services for the Department of Safety and Professional Services (DSPS). Under 2013 Act 20, IT functions for DSPS were

transferred to DOA, which recovers costs by assessing DSPS for services provided. Bill funding includes one-time costs of $149,400 in 2025-26 and $146,500 in 2026-27 for maintaining IT equipment.

Joint Finance: Modify funding for services to DSPS by -$149,400 in 2025-26 and -$146,500 in 2026-27 for net funding of $546,000 annually, and specify that funding be provided on a one-time basis.

5. CYBERSECURITY INITIATIVES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$946,900	5.00	- $946,900	- 5.00	$0	0.00

6. ARTIFICIAL INTELLIGENCE APPROPRIATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$442,800	2.00	- $442,800	- 2.00	$0	0.00

7. OFFICES OF DATA AND INFORMATION PRIVACY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$246,800	3.00	- $246,800	- 3.00	$0	0.00
PR	75,900	1.00	- 75,900	- 1.00	0	0.00
Total	$322,700	4.00	- $322,700	- 4.00	$0	0.00

Personnel Management

1. POSITIONS AND FUNDING TRANSFERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$1,341,400	20.00	- $1,341,400	- 20.00	$0	0.00

2. POSITIONS FOR HUMAN RESOURCES ADMINISTRATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$952,300	4.00	- $952,300	- 4.00	$0	0.00

3. STATE EMPLOYEE VACATION HOURS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. PAID SICK LEAVE FOR LIMITED-TERM EMPLOYEES AND TEMPORARY UW EMPLOYEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. JUNETEENTH AND VETERANS DAY HOLIDAYS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. STATE EMPLOYEE PAID FAMILY AND MEDICAL LEAVE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. STATE GOVERNMENT APPRENTICESHIP PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. COMPENSATORY TIME CASH-OUT PROHIBITION

Joint Finance: Effective January 1, 2026, prohibit any compensatory time from being paid in cash to state employees.

Facilities

1. AIRCRAFT REPLACEMENT [LFB Paper 140]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$8,221,100	3.00	- $8,221,100	- 3.00	$0	0.00

Governor: Provide $7,823,400 in 2025-26, $397,700 in 2026-27 and 3.0 positions annually to DOA's transportation and records PR appropriation to purchase and replace a state-owned aircraft and increase expenditure authority to maintain the aircraft. The three positions in the bill would consist of two aircraft pilots and one mechanic. Funding would be provided as: (a) $7,500,000 in 2025-26 for a new dual engine airplane to replace the existing 2001 Pilatus PC-12; (b) $50,000 annually for the maintenance costs of the hangar; (c) $259,400 in 2025-26 and $333,700 in 2026-27 for salaries, fringe benefits, and supplies and services costs for the three employees; and (d) $14,000 annually for certifications of the three employees. According to the Administration, the aircraft would be used by various state entities, including UW Health for the Organ and Tissue Donation program, Wisconsin School for the Deaf, Wisconsin School for the Blind and Visually Impaired, and UW Athletics.

Joint Finance: Provision not included.

2. DIVISION OF FACILITIES DEVELOPMENT POSITIONS AND RESOURCES [LFB Paper 141]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$4,059,700	12.00	- $3,415,700	- 12.00	$644,000	0.00

Governor: Provide $1,245,200 in 2025-26 and $1,620,400 in 2026-27 and 10.0 positions annually for the Division of Facilities Development to address increased workload related to capital projects and without having to utilize external contractors. The bill would provide: (a) $665,000 in 2025-26 and $866,700 in the 2026-27 for five capital project principal managers; (b) $351,900 in 2025-26 and $457,200 in 2026-27 for three senior construction representatives; (c) $122,100 in 2025-26 and $158,900 in 2026-27 for one enterprise capital projects supervisor; and (d) $106,200 in 2025-26 and $137,600 in 2026-27 for one enterprise contract officer.

Provide $239,200 in 2025-26, $310,900 in 2025-26, and 2.0 positions annually for quality assurance and quality control for the state building program. The bill would provide: (a) $133,000 in 2025-26 and $173,300 in 2026-27 for one capital project principal manager; and (b) $106,200

in 2025-26 and $137,600 in 2026-27 for one senior quality assurance program specialist.

Provide $248,500 in 2025-26 and $395,500 in 2026-27 to the Division of Facilities Development capital planning and building construction services appropriation to support increasing costs for the project management system used for the state building program.

Joint Finance: Modify funding by -$1,484,400 in 2025-26, -$1,931,300 in 2026-27, and -12.0 positions annually for net funding of $248,500 in 2025-26 and $395,500 in 2026-27 to support increasing costs for the project management system used for the state building program.

3. INCREASE RESOURCES FOR CAPITOL POLICE [LFB Paper 142]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$3,029,700	8.00	- $2,435,400	- 8.00	$594,300	0.00

Governor: Provide $1,538,200 in 2025-26, $1,491,500 in 2026-27, and 8.0 positions annually to the facility operations and maintenance; police and protection functions appropriation to support the Division of Capitol Police. The bill would include $1,260,200 in 2025-26 and $1,175,200 in 2026-27 for the creation of the following positions: (a) six police officers; (b) one dispatcher; and (c) one police lieutenant. Additionally, the bill would include $73,800 in 2025-26 and $112,100 for fully funding the costs of the 2023-25 compensation plan pay progression for current police officers in the Division of Capitol Police.

Of the total amount, $83,800 annually for ongoing supplies and services would be provided to fund a portion of master lease costs for two projects: (a) visual display equipment used for bringing together video feeds from multiple law enforcement agencies at the Division of Capitol Police command post; and (b) new software systems and improvements to the dispatch area such as monitors, communications, and overall space design. The Department would use an additional $120,400 annually in supplies and services for specialized security and protective equipment such as: (a) maintaining squad cars for field duties with mobile data computers; (b) squad cameras; and (c) medical supplies.

Joint Finance: Modify funding by -$1,260,200 in 2025-26, -$1,175,200 in 2026-27, and -8.0 positions annually for net funding of $278,000 in 2025-26 and $316,300 in 2026-27 to fund pay increases required under the 2023-25 compensation plan, command post and dispatch equipment and improvements, and specialized security and protective equipment.

4. BUILDING MAINTENANCE FOR STATE CRIME LAB AND AIR FLEET HANGAR [LFB Paper 143]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,081,100	- $1,081,100	$0

Governor: Provide $1,081,100 in 2026-27 to DOA's facility operations and maintenance; police and protection functions appropriation for the Division of Facilities and Transportation Services to support the ongoing maintenance of the new Milwaukee State Crime Lab and Wisconsin Air Services Hangar. The source of funding is rental charges to state agencies occupying state-owned space. In 2022, the Building Commission approved the Department of Justice's request to acquire the new crime lab at the Milwaukee Regional Medical Center for a total of $99,500,000. The Division anticipates the building will become operational in August, 2026, and the funding would cover ongoing operational expenses.

The bill would also provide maintenance costs for the new Wisconsin Air Services Hangar at the Dane County Regional Airport. Construction of the hangar was approved by the Building Commission in the 2023-25 Capital Budget for $4,675,000 and was enumerated as part of the 2023-25 state building program in 2023 Act 19. Examples of operational maintenance costs would include structural inspections, roof and door maintenance, HVAC upkeep, utilities, and pest control. The Department estimates final completion of the project in the Spring of 2026.

Joint Finance: Provision not included.

5. INCREASE SECURITY FUNDING FOR STATE MULTITENANT BUILDINGS [LFB Paper 144]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,059,900	- $1,059,900	$0

Governor: Modify the Department's facility operations and maintenance; police and protection functions appropriation to include security services at multitenant state buildings or multitenant state facilities. Provide $502,600 in 2025-26 and $557,300 in 2026-27 from charges to state agencies for security services provided by DOA. Under current law, base funding for security services under the appropriation is $7,758,500.

Repeal a PR appropriation for security services at multitenant state buildings or multitenant state facilities. Under current law, base funding is $175,000.

Joint Finance: Provision not included.

6. GEOGRAPHIC INFORMATION SYSTEM SOFTWARE [LFB Paper 141]

PR	$776,000

Governor/Joint Finance: Provide $388,000 annually to the appropriation for capital planning and building construction services to acquire geographic information systems software to support project planning and management. Base funding for the appropriation is $15,920,700.

Tribal Affairs and Division of Gaming

1. TRIBAL GAMING APPROPRIATIONS AND GENERAL FUND REVENUE [LFB Paper 145]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tribal	$41,200	$27,057,500	$27,098,700

Governor: Appropriate $59,039,000 in 2025-26 and $61,714,000 in 2026-27 in tribal gaming revenue paid to the state under the tribal gaming compacts. The appropriations include: (a) appropriations for the regulation of tribal gaming in DOA [$2,111,200 in 2025-26 and $2,110,500 in 2026-27]; (b) tribal gaming law enforcement in the Department of Justice (DOJ) [$221,200 annually]; (c) a newly-created gaming enforcement appropriation in the Department of Revenue (DOR) [$493,400 in 2025-26 and $631,100 in 2026-27]; and (d) allocations totaling $56,706,600 in 2025-26 and $59,382,300 in 2026-27 to various state agencies for other programs.

Tribal revenue paid to the state is based on provisions under the current state-tribal gaming compacts. Under the compacts, tribes are scheduled to make payments to the state based on a percentage of net revenue (gross revenue minus winnings). The percentages used to calculate state payments vary by tribe and, in some cases, may vary by year for the same tribe.

Under current law, Indian gaming receipts are credited to: (a) the DOA general program operations appropriation relating to Indian gaming regulation; (b) the DOJ Indian gaming law enforcement appropriation; and (c) a DOA appropriation for Indian gaming receipts in the amount necessary to make all the transfers specified to other programs. Indian gaming receipts not otherwise credited to, or expended from, these appropriations are deposited in the general fund.

The tribal gaming receipts appropriation condition under the bill is summarized in the following table. The bill estimates that $25,900 in 2025-26 and $15,300 in 2026-27 of tribal gaming revenue would be deposited to the general fund.

Tribal Gaming Revenue and Allocations -- Governor

	2025-26	2026-27
Estimated Tribal Payments	$58,185,700	$60,061,300
Regulatory Payments	350,000	350,000
Unobligated Funds Reversions	699,900	1,629,400
Total Revenue	$59,235,600	$62,040,700
Program Allocations to State Agencies	$59,039,000	$61,714,000
Program Reserves	170,700	311,400
Tribal Gaming Deposit to the General Fund	$25,900	$15,300

Under the bill, the Governor recommends the appropriation of tribal gaming revenue to 18 state agencies in 53 program areas, including the DOA regulation and DOJ enforcement appropriations (three of the 53 items listed are current law appropriations for which funding would not be provided, and a new proposed appropriation would be created for gaming regulation with DOR). Each of these program areas is listed and briefly described in the following table. Where there is a net fiscal change associated with any of these appropriations (other than standard budget adjustments), it is included under the budget summaries of the affected agency.

Of the 53 program allocations listed in the table, 27 are identical amounts to those provided in the 2023-25 biennium. Of the 26 allocations that changed, six were affected by standard budget adjustments only [identified in the table below as items #28, #30, #32, #33, #47, and #52]. The remaining 20 for which funding would be provided are:

a. UW-Green Bay and Oneida Nation programming [item #1, increase by $109,300 annually] for STEM-related camps;

b. American Indian economic development, technical assistance [item #3, increase by $79,500 annually and provide $1,000,000 annually to administer a tourism marketing contract];

c. General grants to tribes [item #4, provide $24,310,000 in 2025-26 and $28,150,000 in 2026-27] to award grants to each federally recognize tribe or band in the state for use as the tribe or band deems necessary;

d. Grants to support certain tribal programs [item #5, increase by $5,466,600 in 2025-26 and $4,116,600 in 2026-27];

e. Youth treatment wellness center [item #6, provide $1,500,000 annually] to provide funding to American Indian tribes for a youth wellness center;

f. Tribal elder food assistance [item #7, provide $2,000,000 annually];

g. Grant program for tribal college students [item #22, increase of $96,400 annually] to the Higher Educational Aids Board for students in tribal colleges in the state;

h. Northern Great Lakes Center operations funding [item #24, increase by $1,300 annually];

i. Collection preservation storage facility [item #25, increase by $4,600 annually];

j. Tribal law enforcement grant program [item #27, increase by $1,305,000 annually] for the Department of Justice to award grants to tribes for tribal law enforcement operations;

k. Management of state fishery resources in off-reservation areas where tribes have treaty-based rights to fish [item #31, increase by $92,500 annually];

l. Maintenance funding for hatcheries operated by tribes [item #34, create an appropriation and provide $1,000,000 annually];

m. State snowmobile enforcement program [item #35, convert $1,404,500 in 2025-26, $1,438,000 in 2026-27, and 9.0 positions annually to SEG];

n. Department of Public Instruction tribal language revitalization grants [item #38, increase of $277,200 annually] for grants to school boards or cooperative educational service agencies to support instruction in one or more American Indian Languages in Head Start programs;

o. Grants to replace certain race-based nicknames, logos, mascots, and team names associated with American Indians [item #39, provide $200,000 annually];

p. General tourism marketing, including grants to nonprofit tourism promotion organizations and specific earmarks [item #40, transfer $200,000 annually to DOA for administration of a tourism marketing contract and convert remaining funding of $8,767,100 annually to GPR];

q. Elderly transportation grants [item #43, increase by $43,600 in 2025-26 and $91,500 in 2026-27];

r. Ashland full-scale aquaculture and demonstration facility debt service payments [item #45, reduce funding by $295,500 annually for reestimated debt service costs];

s. General program operations for Indian gaming regulation [item #51, reduce funding by $43,800 annually] to reallocate position authority; and

t. Gaming enforcement under DOR [item #53, create an appropriation and provide $493,400 in 2025-26 and $631,100 in 2026-27].

2025-27 Tribal Gaming Revenue Allocations -- Governor

	Agency	Program Revenue 2025-26	Program Revenue 2026-27	Purpose
1	Administration	$356,800	$356,800	UW-Green Bay and Oneida Nation programs assistance grants.
2	Administration	563,200	563,200	County management assistance grant program.
3	Administration	1,159,000	1,159,000	American Indian economic development, technical assistance, and tourism promotion.
4	Administration	24,310,000	28,150,000	Grants to support tribal programs, tribal language and cultural revitalization.
5	Administration	6,010,800	4,660,800	Other tribal grants for Oneida Nation programs, transit services, intergovernmental training program, economic development and housing programs, cybersecurity initiatives, and home repairs.
6	Administration	1,500,000	1,500,000	Youth treatment wellness center.
7	Agriculture, Trade and Consumer Protection	2,000,000	2,000,000	Tribal elder food assistance.
8	Children and Families	1,867,500	1,867,500	Tribal family services grants.
9	Children and Families	507,000	507,000	Child welfare services for Menominee.
10	Children and Families	282,600	282,600	Subsidized guardianships for tribes.
11	Children and Families	717,500	717,500	Indian child high-cost out-of-home care placements.
12	Corrections	50,000	50,000	American Indian tribal community reintegration program.
13	Health Services	500,000	500,000	Elderly nutrition; home-delivered and congregate meals.
14	Health Services	22,500	22,500	American Indian diabetes and control.
15	Health Services	106,900	106,900	American Indian health projects.
16	Health Services	250,000	250,000	Reimbursements for high-cost mental health placements by tribal courts.
17	Health Services	961,700	961,700	Medical assistance matching funds for tribal outreach positions and federally-qualified health centers (FQHC).
18	Health Services	712,800	712,800	Health services: tribal medical relief block grants.
19	Health Services	242,000	242,000	Indian aids for social and mental hygiene services.
20	Health Services	445,500	445,500	Indian substance abuse prevention education.
21	Higher Education Aids Board	779,700	779,700	Indian student assistance grant program for American Indian undergraduate or graduate students.
22	Higher Education Aids Board	578,200	578,200	Wisconsin grant program for tribal college students.
23	Higher Education Aids Board	405,000	405,000	Tribal college payments.
24	Historical Society	253,500	253,600	Northern Great Lakes Center operations funding.
25	Historical Society	361,000	361,000	Collection preservation storage facility.
26	Justice	490,000	490,000	County law enforcement grant program.
27	Justice	2,000,000	2,000,000	Tribal law enforcement grant program.
28	Justice	134,500	134,500	County-tribal law enforcement programs: state operations.
29	Justice	631,200	631,200	County-tribal law enforcement programs: local assistance.
30	Kickapoo Valley Reserve Board	68,700	68,700	Law enforcement services at the Kickapoo Valley Reserve.

	Agency	Program Revenue 2025-26	Program Revenue 2026-27	Purpose
31	Natural Resources	$307,300	$307,300	Management of state fishery resources in off-reservation areas where tribes have treaty-based rights to fish.
32	Natural Resources	75,600	75,600	Reintroduction of whooping cranes.
33	Natural Resources	111,100	111,100	Management of an elk reintroduction program.
34	Natural Resources	1,000,000	1,000,000	Maintenance funding for hatcheries operated by tribes.
35	Natural Resources	0	0	State snowmobile enforcement program, safety training and fatality reporting.
36	Natural Resources	84,500	84,500	Payment to the Lac du Flambeau Band relating to certain fishing and sports licenses.
37	Natural Resources	3,000,000	3,000,000	Transfer to the fish and wildlife account of the conservation fund.
38	Public Instruction	500,000	500,000	Tribal language revitalization grants.
39	Public Instruction	200,000	200,000	Grants to replace certain race-based nicknames, logos, mascots, and team names associated with American Indians.
40	Tourism	0	0	General tourism marketing, including grants to nonprofit tourism promotion organizations and specific earmarks.
41	Tourism	160,000	160,000	Grants to local organizations and governments to operate regional tourist information centers.
42	Tourism	24,900	24,900	State aid for the arts.
43	Transportation	479,200	527,100	Elderly transportation grants.
44	University of Wisconsin System	417,500	417,500	Ashland full-scale aquaculture demonstration facility operational costs.
45	University of Wisconsin System	0	0	Ashland full-scale aquaculture and demonstration facility debt service payments.
46	University of Wisconsin System	488,700	488,700	UW-Madison physician and health care provider loan assistance.
47	Veterans Affairs	126,700	126,700	American Indian services veterans benefits coordinator position.
48	Veterans Affairs	61,200	61,200	Grants to assist American Indians in obtaining federal and state veterans benefits and to reimburse veterans for the cost of tuition at tribal colleges.
49	Wisconsin Technical College System Board	594,000	594,000	Grants for work-based learning programs.
50	Workforce Development	314,900	314,900	Vocational rehabilitation services for Native American individuals and American Indian tribes or bands.
	Subtotal (Non-Regulatory Items)	$56,213,200	$58,751,200	
51	Administration	$2,111,200	$2,110,500	General program operations for Indian gaming regulation under the compacts.
52	Justice	221,200	221,200	Investigative services for Indian gaming law enforcement.
53	Revenue	493,400	631,100	Gaming regulation and enforcement operations.
	Subtotal (Regulation/ Enforcement)	$2,825,800	$2,962,800	
	Total Allocations	$59,039,000	$61,714,000	

Joint Finance: Reestimate net tribal gaming revenue available for deposit to the general fund at $12,176,500 in 2025-26 and $14,922,200 in 2026-27 as shown in the table below.

2025-27 Tribal Gaming General Fund Revenue, Reestimated

	2025-26	2026-27
Estimated Tribal Payments	$58,185,700	$60,061,300
Regulatory Payments	350,000	350,000
Unobligated Funds Reversions	699,900	1,629,400
Total Revenue	$59,235,600	$62,040,700
Program Allocations to State Agencies	$45,059,100	$45,118,500
Program Reserves	2,000,000	2,000,000
Tribal Gaming General Fund Revenue	$12,176,500	$14,922,200

The following items were removed from budget consideration pursuant to Joint Finance Motion #4: (a) increase in funding for tribal law enforcement assistance by $1,305,000 annually; (b) conversion of $1,404,500 in 2025-26 and $1,438,000 in 2026-27 from tribal gaming revenue to the conservation fund for the state snowmobile enforcement appropriation; (c) $200,000 annually for grants to replace certain race-based nicknames, logos, mascots, and team names associated with American Indians; (d) transfer of $200,000 annually to DOA for administration of a tourism marking, contract, as well as an increase in funding for the program of $800,000 annually; (e) increase of $79,500 annually for American Indian economic development and technical assistance; and (f) conversion of $8,967,100 annually from tribal gaming revenue to GPR for general tourism marketing.

In addition, several changes were made to allocation recommended by the Governor, as follows (item numbers correspond to the list in 2025-27 Tribal Gaming Revenue Allocations -- Joint Finance table below): (a) reduce funding for UW-Green Bay and Oneida Nation programs assistance grants by $109,300 annually (item #1); (b) reduce funding for grants to support tribal programs, tribal language and cultural revitalization by $13,310,000 in 2025-26 and $17,150,000 in 2026-27 (item #4); (c) reduce funding for other tribal grants for Oneida nation programs by $5,406,600 in 2025-26 and $4,056,600 in 2026-27 (item #5); (d) reduce funding for youth treatment wellness center by $1,500,000 PR annually (item #6); (e) Create an annual PR appropriation for grants to counties where the headquarters of a tribe is located and provide $2,000,000 annually to the Committee's PR supplemental appropriation for potential release on a one-time basis (item #7); (f) reduce funding for tribal elder food assistance by $500,000 annually (item #8); (g) increase funding for Indian child high-cost out-of-home care placements by $1,000,000 annually (item #12); (h) reduce funding for Wisconsin grants for tribal college students by $72,300 in 2025-26 and $45,800 in 2026-27 (item #23); (i) reduce funding for Northern Great Lakes Center operation funding by $1,300 annually (item #25); (j) reduce funding for collection preservation storage facility by $4,600 annually (item #26); (k) reduce funding for management of state fishery resources in off-reservation areas by $92,500 annually (item #32); (l) an increase of $1,000,000 annually in one-time funding for grants to tribes or bands in the state for maintenance and repairs of fish hatcheries operated by tribes or bands (item #35); (m) reduce funding for tribal language revitalization grants by $277,200 annually (item #39); (n) reduce elderly transportation grants by $43,600 in 2025-26 and $91,500 in 2026-27 (item #44); (o) increase funding for DOA general program operations for Indian gaming regulation by $43,800 annually (item #52); and (p) remove funding for DOR gaming regulation and enforcement operations and reduce by $493,400 in 2025-26 and $631,100 in 2026-27 (item #54).

2025-27 Tribal Gaming Revenue Allocations -- Joint Finance

	Agency	Program Revenue 2025-26	Program Revenue 2026-27	Purpose
1	Administration	$247,500	$247,500	UW-Green Bay and Oneida Nation programs assistance grants.
2	Administration	563,200	563,200	County management assistance grant program.
3	Administration	79,500	79,500	American Indian economic development, technical assistance, and tourism promotion.
4	Administration	11,000,000	11,000,000	Grants to support tribal programs, tribal language and cultural revitalization.
5	Administration	604,200	604,200	Other tribal grants for Oneida Nation programs.
6	Administration	0	0	Youth treatment wellness center.
7	Administration	0	0	Grants to counties where the headquarters of a tribe is located.*
8	Agriculture, Trade and Consumer Protection	1,500,000	1,500,000	Tribal elder food assistance.
9	Children and Families	1,867,500	1,867,500	Tribal family services grants.
10	Children and Families	507,000	507,000	Child welfare services for Menominee.
11	Children and Families	282,600	282,600	Subsidized guardianships for tribes.
12	Children and Families	1,717,500	1,717,500	Indian child high-cost out-of-home care placements.
13	Corrections	50,000	50,000	American Indian tribal community reintegration program.
14	Health Services	500,000	500,000	Elderly nutrition; home-delivered and congregate meals.
15	Health Services	22,500	22,500	American Indian diabetes and control.
16	Health Services	106,900	106,900	American Indian health projects.
17	Health Services	250,000	250,000	Reimbursements for high-cost mental health placements by tribal courts.
18	Health Services	961,700	961,700	Medical assistance matching funds for tribal outreach positions and federally-qualified health centers (FQHC).
19	Health Services	712,800	712,800	Health services: tribal medical relief block grants.
20	Health Services	242,000	242,000	Indian aids for social and mental hygiene services.
21	Health Services	445,500	445,500	Indian substance abuse prevention education.
22	Higher Education Aids Board	779,700	779,700	Indian student assistance grant program for American Indian undergraduate or graduate students.
23	Higher Education Aids Board	505,900	532,400	Wisconsin grant program for tribal college students.
24	Higher Education Aids Board	405,000	405,000	Tribal college payments.
25	Historical Society	252,200	252,300	Northern Great Lakes Center operations funding.
26	Historical Society	356,400	356,400	Collection preservation storage facility.
27	Justice	490,000	490,000	County law enforcement grant program.
28	Justice	695,000	695,000	Tribal law enforcement grant program.
29	Justice	134,500	134,500	County-tribal law enforcement programs: state operations.
30	Justice	631,200	631,200	County-tribal law enforcement programs: local assistance.
31	Kickapoo Valley Reserve Board	68,700	68,700	Law enforcement services at the Kickapoo Valley Reserve.

	Agency	Program Revenue 2025-26	Program Revenue 2026-27	Purpose
32	Natural Resources	$214,800	$214,800	Management of state fishery resources in off-reservation areas where tribes have treaty-based rights to fish.
33	Natural Resources	75,600	75,600	Reintroduction of whooping cranes.
34	Natural Resources	111,100	111,100	Management of an elk reintroduction program.
35	Natural Resources	0	0	Maintenance funding for hatcheries operated by tribes.
36	Natural Resources	1,404,500	1,438,000	State snowmobile enforcement program, safety training and fatality reporting.
37	Natural Resources	84,500	84,500	Payment to the Lac du Flambeau Band relating to certain fishing and sports licenses.
38	Natural Resources	3,000,000	3,000,000	Transfer to the fish and wildlife account of the conservation fund.
39	Public Instruction	222,800	222,800	Tribal language revitalization grants.
40	Public Instruction	0	0	Grants to replace certain race-based nicknames, logos, mascots, and team names associated with American Indians.
41	Tourism	8,967,100	8,967,100	General tourism marketing, including grants to nonprofit tourism promotion organizations and specific earmarks.
42	Tourism	160,000	160,000	Grants to local organizations and governments to operate regional tourist information centers.
43	Tourism	24,900	24,900	State aid for the arts.
44	Transportation	435,600	435,600	Elderly transportation grants.
45	University of Wisconsin System	417,500	417,500	Ashland full-scale aquaculture demonstration facility operational costs.
46	University of Wisconsin System	0	0	Ashland full-scale aquaculture and demonstration facility debt service payments.
47	University of Wisconsin System	488,700	488,700	UW-Madison physician and health care provider loan assistance.
48	Veterans Affairs	126,700	126,700	American Indian services veterans benefits coordinator position.
49	Veterans Affairs	61,200	61,200	Grants to assist American Indians in obtaining federal and state veterans benefits and to reimburse veterans for the cost of tuition at tribal colleges.
50	Wisconsin Technical College System Board	594,000	594,000	Grants for work-based learning programs.
51	Workforce Development	314,900	314,900	Vocational rehabilitation services for Native American individuals and American Indian tribes or bands.
	Subtotal (Non-Regulatory Items)	$42,682,900	$42,743,000	
52	Administration	$2,155,000	$2,154,300	General program operations for Indian gaming regulation under the compacts.
53	Justice	221,200	221,200	Investigative services for Indian gaming law enforcement.
54	Revenue	0	0	Gaming regulation and enforcement operations.
	Subtotal (Regulation/ Enforcement)	$2,376,200	$2,375,500	
	Total Allocations	$45,059,100	$45,118,500	

*While funds are not provided to DOA, $2 million annually is reserved in the Committee's supplemental PR appropriation for county grants.

2. GRANTS FOR TRIBAL PROGRAMS, TRIBAL LANGUAGE AND CULTURAL REVITALIZATION [LFB Paper 146]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$52,460,000	- $30,460,000	$22,000,000

Governor: Amend the annual PR appropriation titled "Tribal grants" to include references to two newly-created grant programs and provide $24,310,000 in 2025-26 and $28,150,000 in 2026-27, funded by tribal gaming revenues. Any unencumbered balance on June 30 of each year would revert to the tribal gaming receipts appropriation. The appropriation has no base funding.

Create a program to provide grants to support tribal programs, and require DOA to award grants of equal amounts to each of the 11 federally-recognized tribes and bands in the state for use as the tribe or band deems necessary to support programs to meet the needs of members. The total appropriation amount would be $18,810,000 in 2025-26 and $22,650,000 in 2026-27. Specify that grant funds may not be used to pay gaming-related expenses.

Create a program to provide grants to promote tribal language and cultural revitalization, and require DOA to additionally award grants of equal amounts to each of the 11 federally-recognized tribes and bands in the state for this purpose. The total appropriation amount would be $5,500,000 annually. Specify that grant funds may not be used to pay gaming-related expenses.

Joint Finance: Provision not included. Instead, provide $11,000,000 annually and specify that equal amounts are provided to each of the nine federally-recognized tribes that received a grant under the tribal grants appropriation in the 2023-25 biennium.

3. TRIBAL GRANTS FOR CERTAIN PROGRAMS [LFB Paper 146]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$9,583,200	- $9,463,200	$120,000

Governor: Provide $5,466,600 in 2025-26 and $4,116,600 in 2026-27 to the annual PR appropriation titled "Tribal grants; other", funded by tribal gaming revenues, for certain tribal programs. The unencumbered balance on June 30 of each year would revert to the tribal gaming receipts appropriation.

Require DOA to award grants from the appropriation, in amounts not to exceed each specified allocation, as follows: (a) $266,600 annually to the Menominee Indian Tribe of Wisconsin for transit services; (b) $60,000 to the Oneida Nation of Wisconsin for an intergovernmental training program, which would be available to all tribal governments, to improve consultations and communications between tribes and the state; (c) $3,890,000 in 2025-26 and $2,540,000 in 2026-27 to the Wisconsin Indigenous Housing and Economic Development Corporation for tribal economic development and housing programs; (d) $250,000 annually to any

tribe or band in the state for cybersecurity strategic planning initiatives; and (e) $1,000,000 annually to any tribe or band in the state for home repairs including both weatherization costs and measures to improve health outcomes.

Under current law, DOA must award grants from the appropriation totaling up to $544,200 annually to the Oneida Nation of Wisconsin for the Healing to Wellness Court program ($259,100), to support coordination with the National Estuarine Research Center Reserve System ($110,100), and for collaboration with the Audubon Society for Great Lakes Restoration projects ($175,000). Base funding for the appropriation is $544,200.

Joint Finance: Modify funding by -$5,406,600 in 2025-26 and -$4,056,600 in 2026-27 to provide $60,000 annually to the Oneida Nation for an intergovernmental training program and specify that the funding be provided on a one-time basis.

4. TRIBAL YOUTH WELLNESS CENTER [LFB Paper 147]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$3,000,000	- $3,000,000	$0

Governor: Provide $1,500,000 annually on a one-time basis, funded by tribal gaming revenues, to build a youth substance abuse and mental health treatment center led by the Great Lakes Inter-Tribal Council. Under 2019 Act 9, one-time funding of $640,000 was provided to create architectural plans for the center. Under 2021 Act 58, $350,000 annually was provided on a one-time basis to provide funding for a youth wellness center, and the limitation that funds may only be used to create architectural plans was removed. No funds were appropriated for this purpose during the 2023-25 biennium.

Joint Finance: Provision not included.

5. NATOW CONTRACT TRANSFER AND INCREASE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$2,159,000	- $2,159,000	$0

6. DIRECTOR OF NATIVE AMERICAN AFFAIRS AND TRIBAL LIAISON *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$388,800	2.00	- $388,800	- 2.00	$0	0.00

7. ONEIDA NATION AND UW-GREEN BAY PROGRAMMING [LFB Paper 148]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$218,600	- $218,600	$0

Governor: Provide $109,300 annually, funded by tribal gaming revenues, to the University of Wisconsin-Green Bay for educational programs developed in partnership with the Oneida Nation. Funding of $109,300 annually was provided on a one-time basis during the 2023-25 biennium to support STEM-related (science, technology, engineering and mathematics) camps for up to 288 students in grades three through 11 and provide access to UW-Green Bay's college credit program for high school students. The bill would fund the program on an ongoing basis. The appropriation has base funding of $247,500 for programming at UW-Green Bay that is jointly developed with the Oneida Nation.

Joint Finance: Provision not included.

8. TRIBAL TREATMENT ALTERNATIVES AND DIVERSION PROGRAM [LFB Paper 149]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$142,500	- $142,500	$0

Governor: Create an annual GPR appropriation for grants to tribes for alternatives to prosecution and incarceration programs (known as treatment alternatives and diversion, or TAD) and provide $142,500 in 2026-27. Under the appropriation, DOA would award grants to tribes in the state, with the assistance of the Department of Justice (DOJ). Specify that grant recipients must meet current requirements under the alternatives to prosecution and incarceration program. Under the bill, DOA would provide grants to any tribe in the state on a competitive basis, regardless of whether the tribe received a grant previously under DOJ's treatment alternatives and diversion program. Also under the bill, changes would be made to the TAD program and the program would be transferred from DOJ to the Circuit Courts and Supreme Court. [See also "Justice," "Circuit Courts," and "Supreme Court."]

Joint Finance: Provision not included.

9. INCREASE IN BINGO AND RAFFLE FEES AND MODERNIZATION PROJECT

[LFB Paper 150]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$780,800	- $100,000	$680,800
PR	175,000	0	175,000

Governor: Provide one-time funding of $150,000 and ongoing supplies and services funding of $25,000 in 2026-27 to the Division of Gaming's bingo and raffle general program operations appropriation to create an upgraded license system for processing bingo and raffle licenses. Additionally, starting in 2025-26, increase bingo and raffle license fees to cover costs for the license modernization project and support the Office of Charitable Gaming as a whole. Under the bill, each fee would be increased by 100% as follows: a $10 annual bingo license, a $20 license fee for each bingo occasion, and a $50 annual raffle license. The Department anticipates the increase in fees will increase revenues by $390,400 annually.

Modify occupation taxes imposed on bingo gross receipts. Under current law, 1% of the first $30,000 in gross receipts are taxed and 2% of gross receipts exceed $30,000 are taxed. The bill would repeal the current 1% tax and a 2% tax would be imposed on all bingo gross receipts.

The Office of Charitable Gaming regulates bingo and raffle games. Under current law, bingo and raffle licenses may be granted to a local religious, charitable, service, fraternal, or veterans' organization, and to an organization to which contributions are tax-deductible. Bingo fees include: (a) $5 per year for the member responsible for handling receipts; (b) $10 per bingo session; and (c) a 1% or 2% tax on gross receipts, depending on the value of receipts. Suppliers of bingo equipment are also required to pay an annual licensing fee of $25 and a gross sales fee. The annual raffle license fee is $25 per organization. In calendar year 2023, DOA issued 308 bingo licenses and 12,299 raffle licenses.

During the COVID-19 pandemic in 2020-21, the cancellation of raffle and bingo events led to declines in both revenue streams. The 2023-24 closing balances for the bingo program operations account and raffle programs operations account were -$297,400 and -$158,700, respectively.

Joint Finance: Modify the provision to remove modifications to the current 1% occupational tax for gross bingo receipts specified under the bill.

10. COUNTY AID GRANTS

Joint Finance: Create an annual PR appropriation funded by tribal gaming revenue and provide $2,000,000 PR annually on a one-time basis to the JFC supplemental appropriation to provide equal amounts to each county in which the headquarters of a federally-recognized tribe is located.

AGRICULTURE, TRADE AND CONSUMER PROTECTION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$65,987,800	$124,879,100	$84,311,100	- $40,568,000	- 32.5%	$18,323,300	27.8%
FED	25,471,600	24,309,800	34,038,400	9,728,600	40.0	8,566,800	33.6
PR	66,150,200	73,596,900	70,909,200	- 2,687,700	- 3.7	4,759,000	7.2
SEG	77,462,600	92,108,700	88,468,500	- 3,640,200	- 4.0	11,005,900	14.2
TOTAL	$235,072,200	$314,894,500	$277,727,200	- $37,167,300	- 11.8%	$42,655,000	18.1%
BR		$10,000,000	$0				

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	201.40	219.40	202.40	- 17.00	1.00
FED	96.77	83.77	82.77	- 1.00	- 14.00
PR	218.62	225.62	220.62	- 5.00	2.00
SEG	130.50	131.50	130.50	- 1.00	0.00
TOTAL	647.29	660.29	636.29	- 24.00	- 11.00

Budget Change Items

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
GPR	$1,286,000	- 2.00	- $294,200	0.00	$991,800	- 2.00
FED	- 1,025,200	- 13.00	- 135,400	0.00	- 1,160,600	- 13.00
PR	1,080,800	0.00	- 263,800	0.00	817,000	0.00
SEG	969,800	0.00	0	0.00	969,800	0.00
Total	$2,311,400	- 15.00	- $693,400	0.00	$1,618,000	- 15.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$220,600	-$101,500	-$197,900	$0	-$520,000
Removal of Noncontinuing Elements	0	0	0	0	0
Full Funding of Cont. Pos. Salary/Fringe	878,800	-323,900	695,800	480,000	1,730,700
Reclassification/Pay Progression	3,400	0	41,900	42,900	88,200
Full Funding of Lease/Directed Moves	-19,000	-21,300	-5,100	-43,000	-88,400
Total	$642,600	-$446,700	$534,700	$479,900	$1,210,500
2026-27					
Turnover Reduction	-$220,600	-$101,500	-$197,900	$0	-$520,000
Removal of Noncontinuing Elements	0	-131,800	0	0	-131,800
Full Funding of Cont. Pos. Salary/Fringe	878,800	-323,900	695,800	480,000	1,730,700
Reclassification/Pay Progression	4,000	0	53,300	50,900	108,200
Full Funding of Lease/Directed Moves	-18,800	-21,300	-5,100	-41,000	-86,200
Total	$643,400	-$578,500	$546,100	$489,900	$1,100,900
Biennial Totals	$1,286,000	-$1,025,200	$1,080,800	$969,800	$2,311,400

In addition, reduce authorized positions by 10.00 in 2025-26 (-2.0 GPR and -8.0 FED) and by 15.00 in 2026-27 (-2.0 GPR and -13.0 FED) under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$147,100 GPR, -$131,900 PR, and -$67,700 FED annually.

2. SUPPLIES AND SERVICES FUNDING INCREASE [LFB Paper 155]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$451,600	- $351,600	$100,000
PR	100,000	0	100,000
SEG	440,000	0	440,000
Total	$991,600	- $351,600	$640,000

Governor: Provide $225,800 GPR, $50,000 PR, and $220,000 SEG annually to provide support for program revenue service appropriations within the Department and other state operations described in the following paragraphs. The following table shows annual increases by fund source provided under the Governor's bill.

DATCP has several program revenue appropriations funded by other programs throughout the Department. DATCP programs charge other programs for their services, with the charges reflected as expenditures to the programs receiving services and as program revenues to a given program's PR appropriation. DATCP reports that staff costs and other costs, such as travel expenses and costs to perform environmental testing, for many of its PR service appropriations have increased, and providing additional GPR, PR, and SEG funding for programs that utilize other departmental services is necessary for the Department to support charges across divisions.

Beyond program revenue needs, DATCP has identified additional supplies and services needs for certain appropriations, as described below.

Soil and Water Administration. DATCP reports that new financial assistance programs, such as the nitrogen optimization pilot program and the cover crop rebate program, have increased the responsibilities of the Bureau of Land and Water Resources. In addition, increased funding for producer-led watershed protection grants and changes made to the farmland preservation program have increased administrative needs for DATCP's land and water programs.

Management Services. DATCP reports that private information technology (IT) company services costs have increased in recent years and required a greater percentage of the Management Services Division's state operations appropriation. DATCP reports that these IT services are integral to maintaining the Department's IT resources, cybersecurity capabilities, and agricultural program operations.

Animal Health. DATCP reports that certain costs related to animal disease outbreaks will no longer be federally funded. The U.S. Department of Agriculture by 2024 had notified DATCP that costs such as rental equipment for depopulation, disposal materials or equipment, and certain cleaning processes, are examples of expenses that states should expect to be responsible for in the case of an outbreak.

Agrichemical Management Program. DATCP reports that costs to perform regulatory functions, such as laboratory testing, within the agrichemical management program have increased in recent years, with environmental testing being the primary reason for this increase. In addition, DATCP reports necessary travel to administer and monitor agrichemical management programs has increased.

Weight and Measures. The DATCP weights and measures inspection appropriation is funded by fees on regulated instruments and businesses, certain fertilizer and animal feed tonnage fees, and payments by municipalities that contract for DATCP inspection services. DATCP reports that the cost of performing weights and measures inspection, including associated travel costs, has increased in recent years.

DATCP Supplies and Services Increases -- Governor

Appropriation	GPR	PR	SEG
General program operations; food inspection	$90,800		
Weights and measures inspection		$50,000	
General program operations; animal health services	50,000		
Animal health inspection, testing, livestock premises registration, and enforcement			$10,000
Agrichemical management			125,000
Soil and water administration			85,000
Management services	85,000		
Annual Fund Source Total	$225,800	$50,000	$220,000
Biennial Total	$451,600	$100,000	$440,000

Joint Finance: Modify provision to provide $50,000 GPR, $50,000 PR, and $220,000 SEG annually to provide support for program revenue service appropriations within the Department and other state operations, as shown in the following table. Specify that funding includes: (a) $50,000 GPR for animal health services; (b) $125,000 agrichemical management SEG for the agrichemical management program; (c) $85,000 SEG from the nonpoint account of the environmental fund for soil and water administration; (d) $10,000 SEG from the agrichemical management fund for animal health inspection, testing, livestock premises registration, and enforcement; and (e) $50,000 PR for weights and measures inspection. Remove the provision to increase funding for food inspection general operations ($90,800 GPR) and for management services ($85,000 GPR).

DATCP Supplies and Services Increases -- Joint Finance

Appropriation	GPR	PR	SEG
Weights and measures inspection		$50,000	
General program operations; animal health services	$50,000		
Animal health inspection, testing, administration of the livestock premises registration program, and enforcement			$10,000
Agrichemical management			125,000
Soil and water administration			85,000
Annual Fund Source Total	$50,000	$50,000	$220,000
Biennial Total	$100,000	$100,000	$440,000

3. COMPUTER SYSTEM EQUIPMENT, STAFF, AND SERVICES [LFB Paper 156]

PR	$200,000

Governor/Joint Finance: Provide $100,000 each year for additional expenditures for information technology services throughout the Department. DATCP information technology services are funded from assessments charged to appropriations of other DATCP programs. Total budgeted amounts for computer system equipment, staff, and services are $4.1 million annually under the bill.

4. BUREAU OF LABORATORY SERVICES [LFB Paper 155]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$441,200	- $147,200	$294,000
SEG	159,000	- 53,000	106,000
Total	$600,200	- $200,200	$400,000

Governor: Provide funding increases for the program revenue and segregated appropriations that support DATCP's Bureau of Laboratory Services (BLS). Funding would include $150,000 PR annually for general laboratory services, $70,600 PR annually for food, lodging, and recreational facilities fees, and $79,500 SEG annually for agrichemical management (ACM) general program operations.

BLS tests samples of dairy, meat, animal feed, fertilizer, pesticides, and groundwater to identify contamination, measure compliance with state standards, and ensure health and safety for Wisconsin consumers. The Bureau charges DATCP programs for its services, with the charges reflected as expenditures to those programs and as program revenues to the laboratory's biennial operations appropriation. 2023 Act 19 provided $100,000 each year in general laboratory cost increases, with $52,000 ACM SEG and $48,000 food regulation PR supporting those costs; additional amounts from the agrichemical management fund and food, lodging, and recreational facilities fees supported laboratory equipment acquisition. BLS operations would be budgeted at $4.6 million each year under the bill.

Joint Finance: Modify provision to provide $100,000 PR annually for general laboratory services, $47,000 PR annually for food, lodging, and recreational facilities fees, and $53,000 SEG annually for agrichemical management general program operations to support the Bureau of Laboratory Services' Laboratory Information Management System.

5. GRANT MANAGER POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$342,700	2.00	- $342,700	- 2.00	$0	0.00

6. INFORMATION TECHNOLOGY SECURITY AND SUPPORT POSITION [LFB Paper 156]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$209,300	1.00	- $209,300	- 1.00	$0	0.00

Governor: Provide $89,700 in 2025-26 and $119,600 in 2026-27 and 1.0 position within DATCP's Division of Management Services for cybersecurity efforts at the Department.

Joint Finance: Provision not included.

7. DEBT SERVICE REESTIMATES [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$54,200	$100	$54,300
SEG	- 1,393,300	- 108,800	- 1,502,100
Total	- $1,339,100	- $108,700	- $1,447,800

Governor: Provide the following adjustments to debt service appropriations to reflect estimated principal and interest payments on previously-issued general obligation bonds: (a) $42,000 GPR in 2025-26 and $12,200 GPR in 2026-27 for bonds issued for landowner cost-sharing and enrollment incentive payments under the Conservation Reserve Enhancement Program (CREP), a state-federal land and water conservation program; and (b) -$676,500 SEG in 2025-26 and -$716,800 SEG in 2026-27 from the nonpoint account of the environmental fund for bonds issued to support cost-sharing grants to landowners for structural best management practices installed under the soil and water resource management (SWRM) program.

Under the bill, debt service is budgeted as follows: (a) $869,800 GPR in 2025-26 and $840,000 GPR in 2026-27 for CREP; and (b) $4,715,200 nonpoint SEG in 2025-26 and $4,674,900 nonpoint SEG in 2026-27 for SWRM grants. Additional debt service payments for the Wisconsin Veterinary Diagnostic Laboratory are budgeted at $300 each year under the bill, but are not reestimated from the adjusted base.

Joint Finance: Reestimate an additional $1,100 GPR in 2025-26 and -$1,000 GPR in 2026-27 for CREP debt service, and $1,600 SEG in 2025-26 and -$110,400 SEG in 2026-27 for SWRM debt service. Debt service is budgeted as follows: (a) $870,900 GPR in 2025-26 and $839,000 GPR in 2026-27 for CREP; and (b) $4,716,800 nonpoint SEG in 2025-26 and $4,564,500 in 2026-27.

8. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$157,700	1.00	- $157,700	- 1.00	$0	0.00

9. FARM-TO-SCHOOL PROGRAM ADMINISTRATION

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$33,600	- $33,600	$0

Governor: Provide $16,800 annually to support administration of the Farm-to-School

program within DATCP's agricultural development program. The Farm-to-School program is a program funded by the U.S. Department of Agriculture and administered in Wisconsin by the Department of Public Instruction and DATCP. The program intends to improve access to local foods in schools through such activities as local procurement of food and agricultural education efforts. Base funding for DATCP farm-to-school program administration is $92,300 annually. DATCP is provided 1.0 GPR position to administer the program and contends that additional funding is needed to fully support the position.

Joint Finance: Provision not included.

10. POSITION REALIGNMENT

	Funding	Positions
GPR	$60,600	0.00
FED	- 408,600	- 2.00
PR	348,000	2.00
Total	$0	0.00

Governor/Joint Finance: Transfer the following positions and associated salary and fringe benefit costs shown in the table between appropriations to align the funding sources of the positions with their current duties within the Department.

DATCP Position Realignment

Division/Appropriation	Fund	Annual Funding	Positions 2025-27
Food and Recreational Safety			
Food inspection general operations	GPR	-$67,000	-1.00
Food, lodging and recreation regulation	PR	-23,700	-0.25
Trade and Consumer Protection			
Weights and measures inspection	PR	112,900	1.00
Grain inspection and certification	PR	-112,900	-1.00
Animal Health			
General program operations	GPR	11,300	0.15
Veterinary Examining Board	PR	67,000	1.00
Agricultural Development			
International Agribusiness Center	GPR	86,000	0.85
Farm and rural services	FED	-23,600	-0.25
International Agribusiness Center	FED	-22,500	-0.25
Agricultural Resource Management			
Plant industry services	FED	-107,000	-1.00
Agricultural impact statements	PR	-60,000	-0.50
Plant industry services	PR	60,000	0.50
Seed testing and labeling	PR	107,000	1.00
Management Services			
Agricultural statistics	GPR	-31,200	-0.40
Management Services Division Operations	GPR	31,200	0.40
Indirect cost reimbursement	FED	-51,200	-0.50
Computer system, staff and services	PR	23,700	0.25
Total		$0	0.00

The transfers would affect funds by source annually as follows: (a) $30,300 GPR; (b)

$174,000 PR and 2.0 positions; and (c) -$204,300 FED and -2.0 positions.

Further, transfer the following amounts between budgeted program areas within the corresponding Division's FED general operations appropriation: (a) in the Division of Trade and Consumer Protection, $260,800 annually with 2.0 positions from business trade regulation to weights and measures regulatory activities; and (b) in the Division of Management Services, $19,400 annually from agricultural statistics to general laboratory services.

11. DELETE VACANT POSITION

	Funding	Position
GPR	- $123,200	- 1.00

Joint Finance: Delete 1.0 communications specialist position vacant for more than 12 months, and associated funding for salaries and fringe benefits of $61,600 GPR annually, from DATCP's general operations appropriation for management services.

Agricultural Assistance

1. FOOD SECURITY GRANT PROGRAM

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$30,000,000	- $30,000,000	$0
FED	0	10,000,000	10,000,000
Total	$30,000,000	- $20,000,000	$10,000,000
FED-REV	$0	$10,000,000	$10,000,000

Governor: Provide $30,000,000 in 2025-26 in a new, continuing appropriation for grants to eligible nonprofit food assistance organizations to support the purchase of food products made or grown in Wisconsin. Eligible organizations would include food banks, food pantries, and other nonprofit organizations that provide food assistance. Funding for the Food Security Initiative has previously been provided by: (a) $25 million in federal relief funds allocated by the Governor under the Coronavirus Aid, Relief, and Economic Security (CARES) Act; and (b) $45 million allocated from the State Fiscal Recovery Fund (SFRF) under the federal American Recovery Plan Act (ARPA).

Joint Finance: Modify provision to authorize $5,000,000 FED annually for food security grants in the 2025-27 biennium on a one-time basis. Transfer a revenue balance of $5,000,000 FED annually associated with American Rescue Plan Act State Fiscal Recovery Fund interest earnings from DOA's federal aid appropriation to DATCP's agricultural development services federal funds appropriation.

2. TRIBAL FOOD SECURITY PROGRAM [LFB Paper 160]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$4,000,000	- $1,000,000	$3,000,000

Governor: Provide $2,000,000 tribal gaming PR annually for grants to nonprofit food assistance organizations that purchase and distribute food to tribal elders and to entities supporting the growth and operation of participating food producers. 2023 Act 19 provided $1,500,000 tribal gaming PR annually on a one-time basis to start the program. DATCP reports that funding has supported grants to Feeding America Eastern Wisconsin and Hunger Task Force, Inc. DATCP requires a minimum of 90% of grant funding to be spent on food acquisition, and funds must support tribal members and serve multiple tribal nations in Wisconsin.

Joint Finance: Modify provision to authorize $1,500,000 tribal gaming PR annually for grants to nonprofit food assistance organizations to continue the tribal elder community food box program. Specify that funding is provided on a one-time basis.

3. DAIRY AGRICULTURE RESILIENCE INVESTMENT NOW GRANT PROGRAM

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,500,000	- $1,500,000	$0

4. DAIRY PROCESSOR GRANTS [LFB Paper 161]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,200,000	- $400,000	$800,000

Governor: Provide an additional $600,000 annually for grants to dairy processors to fund projects intended to grow processing plants, contribute to processor innovation, or improve production and profitability of processing plants. Dairy processor grants have $200,000 in base funding, and DATCP may award grants up to $50,000 for projects lasting up to two years. Recipients must provide a match equal to at least 20% of a grant. 2023 Act 19 provided an additional $300,000 annually on a one-time basis in the 2023-25 biennium. The bill would provide a total of $800,000 each year in ongoing funding for dairy processor grants.

Joint Finance: Modify provision to authorize an additional $400,000 GPR each year for grants to dairy processors. Specify that funding is provided on a one-time basis in the 2025-27 biennium. Total funding for dairy processor grants is $600,000 GPR each year.

5. MEAT PROCESSOR GRANTS [LFB Paper 162]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,600,000	- $600,000	$1,000,000

Governor: Provide an additional $800,000 annually for grants to facilities that slaughter animals for human consumption, or that process meat or meat products, excluding rendering plants, to promote the growth of the meat industry in Wisconsin. The meat processor grant program has base funding of $200,000 each year, and DATCP may award grants up to $50,000 to projects lasting up to two years. Recipients must provide an equal (dollar-for-dollar) match. Total funding for the program would be $1 million annually in the 2025-27 biennium under the bill. 2023 Act 19 provided an additional $1.6 million in one-time funding for meat processor grants in 2023-24.

Joint Finance: Modify provision to authorize an additional $500,000 GPR each year of the 2025-27 biennium for grants to facilities that slaughter animals for human consumption, or that process meat or meat products, excluding rendering plants. Specify that funding is provided on a one-time basis.

6. MEAT TALENT DEVELOPMENT GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$810,000	- $810,000	$0

7. WISCONSIN INITIATIVE FOR AGRICULTURAL EXPORTS [LFB Paper 163]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$2,171,300	1.00	- $2,171,300	- 1.00	$0	0.00

Governor: Eliminate the $1,000,000-per-year statutory spending cap and provide $1,000,000 each year in additional one-time funding to support agricultural export promotion through the Wisconsin Initiative for Agricultural Exports (WIAE). Further, provide $73,400 in 2025-26 and $97,900 in 2026-27 and 1.0 permanent position to DATCP's International Agribusiness Center for program administration.

2021 Wisconsin Act 92 established the WIAE and requires DATCP, in collaboration with the Wisconsin Economic Development Corporation (WEDC), to seek to increase Wisconsin agricultural exports to 25% more than their December 31, 2021, amount by June 30, 2026, for the

following: (a) milk and dairy products; (b) meat, poultry, and fish products; and (c) crops and crop products. Of the amounts appropriated for the program, $2,500,000 (50%) must be expended for milk and dairy products, $1,250,000 (25%) must be expended for meat, poultry, and fish products, and $1,250,000 (25%) must be expended for crops and crop products. Act 92 specifies DATCP may not expend more than $1,000,000 per year under the program. 2023 Act 19 provided $1,000,000 GPR annually in ongoing funding for the program.

The bill would eliminate the $1,000,000-per-year cap on program expenditures and allocate additional funds to WIAE surpassing the $1,000,000 per year established by 2021 Act 92. The proposal would result in total funding for the biennium of $4,171,300, including $2,073,400 in 2025-26 and $2,097,900 in 2026-27. Of these amounts, $1,000,000 each year would be provided in the 2025-27 biennium only.]

Joint Finance: Provision not included.

8. LOCAL FOOD PURCHASE ASSISTANCE PROGRAM POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$768,400	1.00	- $768,400	- 1.00	$0	0.00

9. BUY LOCAL, BUY WISCONSIN GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$600,000	- $600,000	$0

10. VALUE-ADDED AGRICULTURE GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$800,000	- $800,000	$0

11. FARM-TO-FORK PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,000	- $400,000	$0

12. SOMETHING SPECIAL FROM WISCONSIN *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$400,000	- $400,000	$0

13. FARMER MENTAL HEALTH ASSISTANCE [LFB Paper 164]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,000	- $200,000	$200,000

Governor: Provide $200,000 annually as ongoing funding for farmer mental health assistance programming. DATCP has been provided $100,000 each year since 2019-20 in one-time funding for farmer mental health assistance to support: (a) a 24-hour helpline for providing immediate support; (b) tele-counseling sessions that can be administered online by a licensed mental health professional; and (c) counseling vouchers that farmers and their family members can redeem for free in-person care at participating mental health providers in their area. In addition to counseling services, funding supported: (a) free virtual courses for agricultural service providers such as lenders and agribusiness firms in understanding and managing the stresses of farming; (b) online farmer and farm couple support groups for bringing farmers together to discuss their shared challenges; (c) a podcast on farm-related challenges; and (d) one LTE to support program administration.

Joint Finance: Modify provision to authorize $100,000 each year in the 2025-27 biennium to support farmer mental health assistance programming. Specify that funding is provided on a one-time basis.

14. REGIONAL FARMER SUPPORT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$350,900	2.00	- $350,900	- 2.00	$0	0.00

15. AGRICULTURAL ECONOMIST *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$171,300	1.00	- $171,300	- 1.00	$0	0.00

16. FOOD WASTE REDUCTION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$200,000	- $200,000	$0

Environment

1. COUNTY CONSERVATION STAFF AND SUPPORT [LFB Paper 170]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,749,000	- $617,500	$5,131,500
SEG	7,026,500	-134,300	6,892,200
Total	$12,775,500	- $751,800	$12,023,700

Governor: Provide additional ongoing funding of $3,372,100 nonpoint SEG and $2,759,000 GPR in 2025-26 and $3,654,400 nonpoint SEG and $2,990,000 GPR in 2026-27 for county conservation staff and support grants. Base funding for staffing grants is $3,027,200 GPR and $5,936,900 nonpoint SEG annually. County conservation staffing grants would be budgeted $15.1 million in 2025-26, including $5.8 million GPR and $9.3 million nonpoint SEG, and $15.6 million in 2026-27, including $6.0 million GPR and $9.6 million nonpoint SEG.

County conservation staff are responsible for implementing state nonpoint source standards and other programs at the local level. By statute, it is the state's goal to provide annual funding for an average of three staff members per county, including 100% funding for the first position, 70% funding for the second position, and 50% funding for a third or subsequent position. Each of the last three biennial budget acts have provided additional one-time funding for these purposes to support additional grants beyond the base amounts. In 2025, funding is expected to support all first positions and 80% of county requests for second positions. The provision is intended to appropriate

sufficient funding to fulfill the state statutory goal of 50% for third positions.

Joint Finance: Modify provision to authorize an additional $2,494,300 GPR and $3,131,100 nonpoint SEG in 2025-26 and $2,637,200 GPR and $3,761,100 nonpoint SEG in 2026-27 for county conservation staffing grants on a one-time basis. Further, direct DNR to transfer $3,195,200 SEG in 2025-26 and $3,825,200 SEG in 2026-27 from the environmental management account of the environmental fund to the nonpoint account under s. 25.46(2m) of the statutes to support county conservation grants in the 2025-27 biennium.

2. SOIL AND WATER RESOURCE MANAGEMENT BONDING [LFB Paper 171]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$10,000,000	- $10,000,000	$0
GPR	$0	$7,000,000	$7,000,000

Governor: Provide $10 million in bonding authority for cost-sharing grants in the soil and water resource management (SWRM) program. SWRM cost-sharing grants funded by bond revenues support landowner installation of structural best management practices at agricultural sites, such as those intended to reduce soil erosion from agricultural lands and to provide for manure storage and containment. DATCP has been authorized $7 million in new bonding authority in each biennium beginning in 2007-09, with the exception of the 2023-25 biennium. 2023 Act 19 instead provided $7,000,000 GPR for grants in 2023-25. The Department typically provides $3.5 million per year for grants to landowners. Principal and interest payments on the bonds are supported by the nonpoint account of the segregated environmental fund.

Joint Finance: Modify provision to authorize $7,000,000 GPR in 2025-26 in an existing continuing appropriation to support cost-sharing grants to landowners for installation of structural practices.

3. NITROGEN OPTIMIZATION PILOT PROGRAM AND COVER CROP INSURANCE REBATES [LFB Paper 172]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$4,800,000	- $1,200,000	$3,600,000

Governor: Provide ongoing funding of $1,600,000 nonpoint SEG annually to support the commercial nitrogen optimization pilot program and $800,000 nonpoint SEG annually to support the cover crop insurance rebate program. 2021 Wisconsin Act 223 established a commercial nitrogen optimization pilot program and a cover crop insurance rebate program administered by DATCP to implement strategies that optimize the application of commercial nitrogen and to encourage broader use of cover crops. The act did not appropriate funding, but the Joint Committee

on Finance approved supplemental funding of $2,400,000 nonpoint SEG in 2022-23 for DATCP to begin implementing the programs.

2023 Act 19 provided $1,000,000 nonpoint SEG annually on a one-time basis for the nitrogen optimization pilot program and $800,000 nonpoint SEG annually on a one-time basis for cover crop rebates. DATCP awarded $1,583,300 to 20 nitrogen optimization projects in 2023 and $1,000,000 to 18 projects in 2024. In addition, DATCP provided $684,600 in rebates in 2023 and $800,000 in rebates in 2024.

Currently, the commercial nitrogen optimization pilot program is funded by an annual appropriation supported by the nonpoint account of the environmental fund. The bill would create a new biennial appropriation for the program, funded by the nonpoint account. The bill would also remove the word "pilot" from the program title, renaming the program to the commercial nitrogen optimization program.

Joint Finance: Modify provision to authorize $1,000,000 nonpoint SEG annually for the nitrogen optimization pilot program. Total funding for the nitrogen optimization pilot program is $1,000,000 nonpoint SEG annually and total funding for the cover crop rebate program is $800,000 nonpoint SEG annually. Specify that all funding is provided on a one-time basis in the 2025-27 biennium.

4. PRODUCER-LED WATERSHED PROTECTION GRANTS [LFB Paper 172]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,000,000	- $500,000	$500,000

Governor: Provide an additional $500,000 SEG from the nonpoint account of the environmental fund annually for producer-led watershed protection grants, and increase the statutory cap on annual awards for the program from $1,000,000 to $1,250,000. Base funding for the program is $750,000 nonpoint SEG annually. Under 2023 Act 19, an additional $250,000 nonpoint SEG each year was appropriated on a one-time basis during the 2023-25 biennium to provide a total of $1,000,000 in each year of the biennium. DATCP awarded $1,000,000 to 47 producer-led watershed groups in 2024 and 49 groups in 2025.

Joint Finance: Modify provision to authorize $250,000 nonpoint SEG annually for producer-led watershed protection grants. Specify that funding is provided on a one-time basis in the 2025-27 biennium.

5. SANDHILL CRANE CROP DAMAGE REBATE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,750,000	- $3,750,000	$0

6. TRANSITION-TO-GRASS PILOT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,000,000	- $1,000,000	$0

7. PURCHASE OF AGRICULTURAL CONSERVATION EASEMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$155,900	- $155,900	$0
BR	$15,000,000	- $15,000,000	$0

8. AGRICULTURAL ENTERPRISE AREA ACREAGE CAP *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. FARMLAND PRESERVATION PLANNING GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. BIODIGESTER PLANNING GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$500,000	- $500,000	$0

11. BIODIGESTER OPERATOR CERTIFICATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4.)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$100,000	- $100,000	$0

12. BUREAU OF LAND AND WATER RESOURCES FINANCIAL SPECIALIST POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4.)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$144,100	1.00	- $144,100	- 1.00	$0	0.00

Regulatory Programs

1. MEAT INSPECTION POSITIONS [LFB Paper 180]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$272,000	2.00	- $136,000	- 1.00	$136,000	1.00
FED	272,000	2.00	- 136,000	- 1.00	136,000	1.00
Total	$544,000	4.00	- $272,000	- 2.00	$272,000	2.00

Governor: Provide $116,600 GPR and $116,600 FED in 2025-26 and $155,400 GPR and $155,400 FED in 2026-27 with 2.0 GPR and 2.0 FED positions to extend expiring meat and safety inspector-entry project positions. Under 2021 Act 58, the biennial budget act, DATCP was authorized 2.0 GPR and 2.0 FED project positions that expire on June 30, 2025. The provision would make the positions permanent.

Timely and comprehensive inspections ensure the safety of Wisconsin meat products and increase consumer confidence. Inspection staff are expected to ensure adequate service levels and response times at state-inspected facilities and allow the Department sufficient capacity to support additional inspection and licensing duties associated with new facilities entering the industry. DATCP tracks inspection staff activities for operational and federal compliance purposes. DATCP reports that completion rates of assigned inspection duties declined from over 95% in 2019 and 2020, to less than 92% as of June, 2023. DATCP reports that vacancies in meat inspector project

positions have correlated with reductions in the number of completed inspection tasks.

Joint Finance: Modify provision to authorize $58,300 GPR and $58,300 FED in 2025-26 and $77,700 GPR and $77,700 FED in 2026-27 with 1.0 GPR and 1.0 FED position for meat safety inspection. Specify that the positions are project positions authorized for two years.

2. MEAT INSPECTION PROGRAM FUNDING [LFB Paper 181]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,681,300	- $1,223,800	$2,457,500

Governor: Provide $1,928,700 in 2025-26 and $1,752,600 in 2026-27 for DATCP's meat safety program. The meat safety program conducts inspections of livestock and poultry slaughtering and processing establishments not otherwise inspected by the USDA. State inspection programs by law must enforce standards that are "at least equal to" federal food safety standards. Inspections are performed at 233 Wisconsin-licensed meat establishments and 70 custom meat establishments.

The USDA Food Safety and Inspection Service (FSIS) provides funding on a matching basis to states, and generally requires an equal match from state sources for each federal dollar received. In 2024-25, DATCP's meat inspection appropriation is authorized $5,827,800 GPR, $541,400 of which is one-time funding provided by 2023 Act 19 to satisfy federal match requirements in the 2023-25 biennium. The bill would add $541,400 annually to the agency base, and provide $1,387,300 in 2025-26 and $1,211,200 in 2026-27 as one-time funding. The Administration reports that in recent years, USDA has not fulfilled the 50% match required by the cooperative agreement. One-time funding in 2025-27 is intended to provide continued support to the program in the case of a federal funding shortfall. Under the bill, the GPR appropriation supporting the meat inspection program would have total funding of $7,436,900 in 2025-26 and $7,299,600 in 2026-27.

Joint Finance: Modify provision to authorize $1,594,700 in 2025-26 and $862,800 in 2026-27 to support DATCP's meat inspection program. Specify that all funding is provided on a one-time basis in the 2025-27 biennium. Total funding for the meat inspection program is $6,981,400 in 2025-26 and $6,268,900 in 2026-27.

3. DIVISION OF ANIMAL HEALTH POSITIONS [LFB Paper 182]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,191,200	7.00	- $676,400	- 4.00	$514,800	3.00

Governor: Provide $510,500 in 2025-26 and $680,700 in 2026-27 and 7.0 positions within

DATCP's Division of Animal Health general program operations appropriation. Base funding in the appropriation is $3,234,700 annually with 24.90 positions. The additional staff would be responsible for planning measures to ensure a secure food supply and responding to livestock disease outbreaks.

Joint Finance: Modify provision to provide $220,600 in 2025-26 and $294,200 in 2026-27 and 3.0 positions within DATCP's Division of Animal Health general program operations appropriation. Positions include 2.0 agricultural program specialists and 1.0 veterinarian specialist within the Bureau of Animal Disease Control.

4. VETERINARY EXAMINING BOARD APPROPRIATION AND POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$175,500	1.00	- $175,500	- 1.00	$0	0.00

5. MARIJUANA REGULATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$521,800	3.00	- $521,800	- 3.00	$0	0.00

6. VEHICLE OWNERS CONSUMER PROTECTIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$424,300	2.00	- $424,300	- 2.00	$0	0.00

7. BROADBAND CONSUMER PROTECTIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$179,400	1.00	- $179,400	- 1.00	$0	0.00

8. **SEVERE WEATHER EVENT PRICING CONSUMER PROTECTIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. **LANDLORD-TENANT PROTECTIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. **TRUTH-IN LABELING MILK AND DAIRY PRODUCTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. **MANOOMIN (WILD RICE) TRUTH-IN LABELING** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

APPROPRIATION OBLIGATION BONDS

Budget Summary							
				Joint Finance Change to:			
				Governor		Base	
Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Amount	Percent	Amount	Percent
GPR	$673,881,800	$583,551,800	$583,551,800	$0	0.0%	- $90,330,000	- 13.4%

FTE Position Summary
There are no full time positions associated with appropriation obligation bonds.

Budget Change Items

1. APPROPRIATION OBLIGATION BOND DEBT SERVICE REESTIMATE -- PENSION BONDS

GPR	- $57,951,700
GPR-Lapse	19,913,200
Net GPR	- $38,038,500

Governor/Joint Finance: Reduce funding by $57,951,700 GPR in 2026-27 to reflect the required debt service appropriation level associated with the appropriation obligation bonds issued to pay the state's Wisconsin Retirement System unfunded prior service liability as well as the accumulated sick leave conversion credit program liability. Under the legal agreements governing the appropriation bonds, the annual debt service appropriation for repayment of the bonds in the second year of each biennium must equal the maximum possible payment that could be made in that second year or the following year. The maximum payment in 2027-28 is less than in 2026-27, so the appropriation for 2026-27 can be set equal to the estimated payment amount for that year.

Any moneys not needed to pay the actual amount of debt service lapse (revert) to the general fund and are shown as a GPR-Lapse. In 2024-25, it was estimated that $10,910,600 would lapse to the general fund. DOA anticipates lapses of $954,000 in 2025-26 and 2026-27. The net effect of these adjustments would be a decrease in net expenditures of $38,038,500, as shown in Table 1 below.

TABLE 1

Pension Bonds

	Base Year 2024-25	2025-26	2026-27	Change to Base Year Doubled
GPR	$216,734,200	$216,734,200	$158,782,500	-$57,951,700
GPR-Lapse	-10,910,600	-954,000	-954,000	19,913,200
Net GPR	$205,823,600	$215,780,200	$157,828,500	-$38,038,500

2. APPROPRIATION OBLIGATION BOND DEBT SERVICE REESTIMATE -- TOBACCO BONDS

GPR	- $32,378,300
GPR-Lapse	- 12,373,600
Net GPR	- $44,751,900

Governor/Joint Finance: Reduce funding by $13,491,400 GPR in 2025-26 and $18,886,900 GPR in 2026-27 to reflect the required debt service appropriation level associated with the appropriation obligation bonds issued in 2009 to finance the outstanding bonds of the Badger Tobacco Asset Securitization Corporation, under which the state regained the rights to its tobacco settlement payments. Under the legal agreements governing the appropriation bonds, the annual debt service appropriation for the repayment of the bonds in the second year of each biennium must equal the maximum possible payment that could be made in that year or the following year. The maximum payment in 2027-28 exceeds the payment in 2026-27, so to conform with the bond agreement, the appropriation for 2026-27 is set equal to the amount needed for 2027-28, and the excess funding in 2026-27 will lapse.

In 2024-25, it was estimated that $14,049,600 would lapse to the general fund. DOA anticipates a lapse of $40,472,800 in 2026-27. The net effect of these adjustments would be a decrease in net expenditures of $44,751,900, as shown in Table 2 below.

TABLE 2

Tobacco Bonds

	Base Year 2024-25	2025-26	2026-27	Change to Base Year Doubled
GPR	$120,206,700	$106,715,300	$101,319,800	-$32,378,300
GPR-Lapse	-14,049,600	0	-40,472,800	-12,373,600
Net GPR	$106,157,100	$106,715,300	$60,847,000	-$44,751,900

BOARD FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$264,200	$228,400	$228,400	$0	0.0%	- $35,800	- 13.6%
FED	3,135,800	3,453,500	3,453,500	0	0.0	317,700	10.1
TOTAL	$3,400,000	$3,681,900	$3,681,900	$0	0.0%	$281,900	8.3%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
FED	8.60	7.00	7.00	0.00	- 1.60

Budget Change Item

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Funding	Positions
GPR	- $35,800	0.00
FED	317,700	- 1.60
Total	$281,900	- 1.60

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	Total
2025-26			
Full Funding of Cont. Pos. Salary/Fringe	$0	$183,600	$183,600
Full Funding of Lease/Directed Moves	-17,900	19,800	1,900
Total	-$17,900	$203,400	$185,500
2026-27			
Removal of Noncontinuing Elements	$0	-$89,100	-$89,100
Full Funding of Cont. Pos. Salary/Fringe	0	183,600	183,600
Full Funding of Lease/Directed Moves	-17,900	19,800	1,900
Total	-$17,900	$114,300	$96,400
Biennial Totals	-$35,800	$317,700	$281,900

In addition, reduce authorized positions by 1.6 FED in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

BOARD OF COMMISSIONERS OF PUBLIC LANDS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$3,228,200	$4,075,400	$3,231,200	- $844,200	- 20.7%	$3,000	0.1%
FED	105,400	105,400	105,400	0	0.0	0	0.0
SEG	146,400	626,400	826,400	200,000	31.9	680,000	464.5
TOTAL	$3,480,000	$4,807,200	$4,163,000	- $644,200	- 13.4%	$683,000	19.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	8.70	9.70	7.70	- 2.00	- 1.00
SEG	1.00	1.00	1.00	0.00	0.00
TOTAL	9.70	10.70	8.70	- 2.00	- 1.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	$195,400
SEG	40,000
Total	$235,400

Governor/Joint Finance: Provide $117,700 ($97,700 GPR and $20,000 SEG) annually in the 2025-27 biennium for adjustments to the base budget for full funding of continuing position salaries and fringe benefits.

2. FINANCIAL AND LAND ASSET MANAGEMENT [LFB Paper 185]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$480,000	- $480,000	$0
SEG	440,000	200,000	640,000
Total	$920,000	- $280,000	$640,000

Governor: Provide $460,000 ($240,000 GPR and $220,000 conservation SEG from the forestry account) annually in the 2025-27 biennium to fund the following: (a) a portfolio

management platform and consulting services related to management of trust fund financial assets ($240,000 GPR annually); (b) land appraisal, deferred maintenance of roads, supplies, and contracts with third-party foresters, for managing BCPL land holdings and forests ($170,000 forestry SEG annually); and (c) planting trees on unproductive timber land ($50,000 forestry SEG annually).

The Board of Commissioners of Public Lands (BCPL) manages the Common School Fund, Normal School Fund, University Fund, and the Agricultural College Fund and distributes the interest earnings of the trust funds to each fund's beneficiary. For instance, BCPL distributes interest income from the Common School Fund to public school libraries. BCPL also manages school trust lands, from which it generates revenues through land and timber sales.

In 2015, BCPL was provided statutory authority that allowed the Board to diversify the types of financial instruments in which it can invest, such as equities, real estate, and infrastructure. BCPL indicates that this diversifying of assets has increased the complexity of managing the portfolio. In addition to allocating GPR funding for procuring a new platform to manage investments, BCPL would utilize GPR funding for private investment analysts and advisors for portfolio review and asset selection or allocation.

According to BCPL, timber sales have increased and average approximately $1,000,000 per year. Forestry SEG funding would support timber marketing, the administration of timber sales, forest road improvements, and appraisals of parcels offered for sale in BCPL's continuing consolidation of land holdings (land banking). Additionally, BCPL reports that after timber harvesting, some lands need to be replanted to become productive again. Forestry SEG funding would support replanting of certain lands BCPL manages.

Joint Finance: Modify provision to include $100,000 forestry SEG each year for a new portfolio management system, due diligence and asset allocation analyses, and investment accounting services. The change replaces funding of $240,000 GPR annually for the same purposes.

Include funding of $170,000 forestry SEG each year for the following land asset management costs: (a) $75,000 each year for road maintenance, and specify that $65,000 each year of the funding is provided on a one-time basis; (b) $30,000 each year for land appraisals; (c) $20,000 each year for timber and boundary marking; (d) $20,000 each year for paint and supplies; (e) $15,000 each year for building maintenance and signage; and (f) $10,000 each year for land surveys. Additionally, include $50,000 forestry SEG each year for tree planting costs.

3. ACCOUNTANT POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$130,200	1.00	- $130,200	- 1.00	$0	0.00

4. AIDS IN LIEU OF PROPERTY TAXES

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000	- $5,000	$0

Governor: Convert the annual GPR appropriation for aids in lieu of property tax payments for BCPL-owned land to a sum sufficient GPR appropriation. Further, provide $5,000 in 2026-27 in additional funding for aids in lieu of property tax payments.

Under s. 24.62(3) of the statutes, BCPL is required to pay aids in lieu of property taxes on all lands acquired or exchanged by the Board after July 14, 2015, provided the lands were taxable or subject to aids in lieu of property taxes at the time of acquisition. BCPL pays an amount equal to the property taxes levied, or the state or federal payments in lieu of taxes made, in the year prior to purchase or exchange.

The Administration indicates that BCPL's aids in lieu of property tax obligations have increased over time as BCPL has acquired additional lands through purchase or exchange under its land-banking authority, by which the Board is consolidating land holdings. Due to aids payments being made from a sum certain appropriation under current law, the appropriation requires periodic adjustments as BCPL acquires new land. If BCPL were to owe more aids than were budgeted, then any additional obligations for aids in lieu of property taxes would be funded through the general program operations appropriation, which could limit BCPL real estate or other activities. In 2023-24, $30,000 was appropriated to BCPL for aids in lieu of property tax payments and approximately $24,800 was expended for these purposes. In 2024-25, $35,000 was appropriated to BCPL for aids in lieu of property tax payments. The bill budgets aids in lieu of property tax payments at $35,000 in 2025-26 and $40,000 in 2026-27.

Joint Finance: Provision not included.

5. LIMITED-TERM EMPLOYEE COSTS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$36,600	- $36,600	$0

Governor: Provide $18,300 annually in the 2025-27 biennium in additional funding for salary and fringe costs for limited-term employees (LTEs). BCPL utilizes LTEs to perform information technology (IT) work, as well as research and projects related to trust assets at the agency. BCPL reports that the costs associated with IT LTEs have been higher than the amounts allocated to the agency for these purposes in the 2023-25 biennium.

Joint Finance: Provision not included.

6. DELETE VACANT POSITION

	Funding	Position
GPR	- $192,400	- 1.00

Joint Finance: Delete 1.0 vacant Deputy Commissioner of Public Lands position, and decrease BCPL's permanent position salary allotment by $72,200 each year and decrease its fringe benefits allotment by $24,000 each year. Repeal the statutory provision that the BCPL Executive Secretary appoint a Deputy Commissioner. The position has been vacant since August, 2021.

BOARD ON AGING AND LONG-TERM CARE

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$3,934,600	$4,809,700	$4,398,100	- $411,600	- 8.6%	$463,500	11.8%
PR	4,554,400	5,387,500	5,144,900	- 242,600	- 4.5	590,500	13.0
TOTAL	$8,489,000	$10,197,200	$9,543,000	- $654,200	- 6.4%	$1,054,000	12.4%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	21.13	24.28	21.13	- 3.15	0.00
PR	25.37	26.22	24.37	- 1.85	- 1.00
TOTAL	46.50	50.50	45.50	- 5.00	- 1.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Funding	Position
GPR	$463,500	0.00
PR	590,500	- 1.00
Total	$1,054,000	- 1.00

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	PR	Total
2025-26			
Removal of Noncontinuing Elements	$0	- $76,300	- $76,300
Full Funding of Cont. Pos. Salary/Fringe	219,900	377,200	597,100
Reclassification/Pay Progression	3,400	0	3,400
Full Funding of Lease/Directed Moves	6,600	6,600	13,200
Total	$229,900	$307,500	$537,400
2026-27			
Removal of Noncontinuing Elements	$0	- $101,800	- $101,800
Full Funding of Cont. Pos. Salary/Fringe	219,900	377,200	597,100
Reclassification/Pay Progression	6,600	0	6,600
Full Funding of Lease/Directed Moves	7,100	7,600	14,700
Total	$233,600	$283,000	$516,600
Biennial Totals	$463,500	$590,500	$1,054,000

In addition, reduce authorized positions by 1.0 PR project position beginning in 2025-26 under the removal of noncontinuing elements standard budget adjustment.

2. OMBUDSMAN AND ADMINISTRATIVE STAFF *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$411,600	3.15	- $411,600	- 3.15	$0	0.00
PR	242,600	1.85	- 242,600	- 1.85	0	0.00
Total	$654,200	5.00	- $654,200	- 5.00	$0	0.00

BONDING AUTHORIZATION

1. GENERAL OBLIGATION BONDING AUTHORITY SUMMARY SCHEDULE

Governor/Joint Finance: Include a summary schedule showing general obligation bonding authority in the bill as indicated in the following table. In addition, include a summary schedule showing debt service.

Agency and Purpose	Governor	Joint Finance
Administration		
Housing state agencies	$54,128,900	$54,128,900
Energy conservation projects	67,056,000	25,000,000
Agriculture, Trade and Consumer Protection		
Agricultural conservation easements	15,000,000	0
Soil and water	10,000,000	0
Building Commission		
Other public purposes (all agency projects)	839,188,000	39,188,000
Courthouse complex--Milwaukee County	25,000,000	0
Corrections		
Correctional facilities	455,441,000	85,014,000
Juvenile correctional facilities	155,868,000	124,749,000
Health Services		
Mental health and secure treatment facilities	187,162,000	153,317,000
Medical College of Wisconsin		
Eye Institute	0	10,000,000
Military Affairs		
Armories and military facilities	14,272,700	14,272,700
Natural Resources		
Contaminated sediment removal	9,000,000	0
Dam safety projects	15,000,000	0
Knowles-Nelson Stewardship	830,000,000	0
Nonpoint source	10,000,000	0
Urban nonpoint source cost-sharing	11,000,000	0
Recreational development	140,192,000	12,523,000
SEG revenue supported facilities	37,983,200	37,983,200
State Fair Park		
Board facilities	17,989,000	17,989,000
Self-amortizing facilities	3,350,000	2,500,000

Agency and Purpose	Governor	Joint Finance
Transportation		
Freight rail	$5,000,000	$0
Design-build program increase	92,500,000	92,500,000
Harbor assistance	15,000,000	0
Menominee River dredging	15,000,000	0
Southeast Wisconsin mega-projects	185,171,300	185,171,300
University of Wisconsin System		
Academic facilities	1,133,928,000	947,573,000
Self-amortizing facilities	551,299,400	278,186,400
Veterans Affairs		
Veterans facilities	72,831,300	48,485,300
Self-amortizing facilities	112,029,000	82,029,000
Wisconsin Historical Society		
Historic Sites	8,824,000	0
TOTAL General Obligation Bonds*	$5,089,213,800	$2,210,609,800

*Excludes $1,600,000,000 of economic refunding bonds that would be authorized.

2. REVENUE OBLIGATION BONDING AUTHORITY SUMMARY SCHEDULE

Governor/Joint Finance: Include a summary schedule showing revenue obligation bonding authority in the bill as indicated in the following table.

Agency and Purpose	Governor	Joint Finance
Environmental Improvement Program		
Clean water and safe drinking water	$725,900,000	$732,250,100
Transportation		
Transportation facilities and major highway projects	254,035,100	214,035,200
State highway rehabilitation	65,000,000	0
TOTAL Revenue Obligation Bonds	$1,044,935,100	$946,285,300
GRAND TOTAL General and Revenue Obligation Bonds	$6,134,148,900	$3,156,895,100

BUDGET MANAGEMENT

Budget Change Item

1. REQUIRED GENERAL FUND STRUCTURAL BALANCE [LFB Paper 195]

Joint Finance: Suspend the statutory provision requiring a structural balance in 2026-27 so that it would not apply to any legislation enacted in the 2025-26 legislative session.

BUILDING COMMISSION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$88,566,000	$135,951,000	$136,433,800	$482,800	0.4%	$47,867,800	54.0%
PR	2,625,600	2,947,100	1,166,000	- 1,781,100	- 60.4	- 1,459,600	- 55.6
SEG	2,048,400	2,048,400	6,000,000	3,951,600	192.9	3,951,600	192.9
TOTAL	$93,240,000	$140,946,500	$143,599,800	$2,653,300	1.9%	$50,359,800	54.0%

FTE Position Summary

There are no full time positions authorized for the Building Commission.

Budget Change Items

1. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$47,385,000	- $31,517,200	$15,867,800
PR	321,500	- 1,781,100	- 1,459,600
Total	$47,706,500	- $33,298,300	$14,408,200

Governor: Provide $18,253,400 GPR in 2025-26 and $29,131,600 GPR in 2026-27 to reflect a reestimate of GPR debt service costs on state general obligation bonds and short-term debt. Base funding is $44,283,000 GPR annually. Modify PR funding for debt service by -$93,900 PR in 2025-26 and $415,400 PR in 2026-27. Base funding is $1,312,800 PR annually.

Joint Finance: Reestimate debt service by -$15,063,300 GPR and -$889,500 PR in 2025-26 and -$16,453,900 GPR and -$891,600 PR in 2026-27.

2. GENERAL OBLIGATION BOND REFUNDING AUTHORITY

Governor/Joint Finance: Increase the amount of state public debt that may be contracted to refund unpaid indebtedness for tax-supported or self-amortizing facilities by $1.6 billion, from $11.235 billion to $12.835 billion. Under current law, the Building Commission is authorized to contract public debt up to $11.235 billion to refund outstanding debt. Debt incurred under this authorization is repaid from existing debt service appropriations in proportional amounts to the purposes for which the debt was refinanced. No bonds may be issued unless the true interest costs to the state can be reduced.

3. GRANTS FOR LOCAL PROJECTS [LFB Paper 111]

Governor: Establish a local projects program, administered by the Department of Administration (DOA), to assist nonstate organizations and cities, villages, towns, counties, and tribal governments to carry out construction projects having a statewide public purpose. Specify that the determination of statewide public purpose would be made by the Building Commission, with the exception of initial grant recipients identified under the bill. Create two continuing appropriations under DOA for awarding grants to: (a) nonstate organizations; and (b) cities, villages, towns, counties, and tribal governments. Provide $125.0 million GPR and $40.1 million SEG to the two appropriations under DOA, respectively, for the purpose of awarding grants. [More information about funding, appropriation creation, and grant recipients for this program is described under "Administration -- General Agency Provisions."]

Under 2023 Act 19, a grant program (2023-25 program) was established under the Building Commission, and $50 million of segregated revenue (cash) was provided, to assist non-state organization to carry out construction projects having a statewide public purpose. Act 19 required that the Building Commission determine that the organization carrying out the project has secured additional funding for the project from non-state revenue sources in an amount that is equal to at least 50% of the construction project. The Act specified that the Building Commission could not make a grant under this purpose for construction of a project unless DOA had reviewed and approved plans for the project, although DOA could not supervise any services or work or let any contracts for the project. Under the 2023-25 program, if the Building Commission made a grant for this purpose, the state would retain an ownership interest in a space constructed with these grants equal to the amount of the state's grant if, for any reason, the expanded space is not used for one or more of the public purposes determined by the Building Commission.

The Department of Administration started accepting applications for the 2023-25 program in November, 2023, with applications due by January 31, 2024. DOA reviewed the applications and recommended 50 recipients for grants for consideration of the Building Commission at its October, 2024, meeting. The Building Commission approved the list of recipients and the release of the $50 million for the grants. Therefore, no money remains for the purpose.

In comparison to the 2023-25 program, the bill would specify that DOA, rather than the Building Commission, would establish and operate the grant program. The bill would specify that cities, villages, towns, counties, and tribal governments, in addition to nonstate organizations, would be eligible for the grant program. The Building Commission would retain the responsibility

for determining that projects have a statewide public purpose, with the exception of initial grant recipients identified under the bill, in which a statement of public purpose has already been determined. The Building Commission would also retain responsibility for determining the organization carrying out the project has secured additional funding for the project from non-state revenue sources in an amount that is equal to at least 50% of the construction project. The bill establishes a broad statement of public purpose related to facilities that provide public services to help citizens of the state.

Joint Finance: Provision not included under Building Commission. See "Building Program."

4. BUILDING TRUST FUND TRANSFER [LFB Paper 202]

GPR	$32,000,000
Opening Balance	$32,000,000

Joint Finance: Provide $32,000,000 in 2025-26 under the Building Commission for transfer to the building trust fund for advanced planning in the 2025-27 biennium. Reestimate the opening balance by $32,000,000 to reflect the lapse of $32,000,000 GPR from the Committee's program supplements appropriation in 2024-25.

5. BONDING SERVICES [LFB Paper 106]

SEG	$3,951,600

Joint Finance: Provide $1,975,800 annually as a reestimate of funding under the current SEG sum sufficient appropriation used for bonding services. Base funding is $1,024,200 annually.

BUILDING PROGRAM

1. 2025-27 ENUMERATED PROJECTS [LFB Paper 200]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
All Funds	$3,932,210,900	- $1,617,131,000	$2,315,079,900

Governor: Provide $3,932,310,900 from all funding sources of 2025-27 building program financing authority for: (a) specific enumerated projects ($2,706,736,000); and (b) all agency projects ($1,225,574,900).

Specify that funding for enumerated and all agency projects be drawn from the following sources: (a) $3,740,235,600 from new general obligation bonding authority; (b) $5,000,000 from general obligation bonding authority that is currently authorized; (c) $9,500,000 from new revenue bonding authority; (d) $80,461,800 from agency operating funds; (e) $20,200,000 from segregated revenue that is currently authorized; (f) $38,184,300 from federal funds; and (g) $38,729,200 from gifts, grants, and other receipts.

The funding sources for the 2025-27 building program by agency are shown in Table 1. The major agency projects enumerated as part of the 2025-27 state building program, as recommended by the Governor, are listed in Table 2. Tables 3 and 4 list the projects included in the UW System's instructional space projects program and the minor facilities renewal projects program. Table 5 shows total funding from all funding sources for the 2025-27 building program, funds allocated for project planning, and modifications to prior building programs. Descriptions of projects allocated planning funds and modifications to prior building program projects are included in separate items of this summary.

Joint Finance: Provide $2,478,279,900 from all funding sources of 2025-27 building program financing authority for: (a) specific enumerated projects ($1,768,261,000); and (b) all agency projects ($710,018,900).

Specify that funding for enumerated and all agency projects be drawn from the following sources: (a) $1,831,688,600 from new general obligation bonding authority; (b) $15,015,000 from general obligation bonding authority that is currently authorized; (c) $9,500,000 from new revenue bonding authority; (d) $63,663,800 from agency operating funds; (e) $326,500,000 from new segregated revenue; (f) $20,200,000 from segregated revenue that is currently authorized; (g) $38,184,300 from federal funds; and (h) $173,528,200 from gifts, grants, and other receipts.

The funding sources for the 2023-25 building program by agency, as recommended by the Committee, are shown in Table 2. The major agency projects enumerated as part of the 2025-27 state building program, as recommended by the Governor and Committee, are listed in Table 3. Tables 4 and 5 list the projects included by the Governor and/or Joint Finance in the UW System's minor facilities renewal projects program and the instructional space projects program. Table 6 shows total funding from all funding sources for the 2025-27 building program, funds allocated for project planning, and modifications to prior building programs. Descriptions of projects allocated planning funds and modifications to prior building program projects are included in separate items of this summary.

TABLE 1

Governor's Recommended Funding Sources for the 2025-27 Building Program

	New General Obligation Bonds			Revenue	Existing General Obligation	Existing Revenue	Agency Operating	Existing Segregated	Gifts, Grants,		
	GPR	PR	SEG	Bonds	Bonds	Bonds	Funds	Revenue	and Other	Federal	Total
Administration	$39,188,000	$6,106,000	-	-	-	-	-	$1,200,000	-	-	$46,494,000
Building Commission	25,000,000	-	-	-	-	-	-	-	-	-	25,000,000
Corrections	602,876,000	-	-	-	-	-	-	6,000,000	-	-	608,876,000
Health Services	187,162,000	-	-	-	-	-	-	8,000,000	-	-	195,162,000
Military Affairs	14,272,700	-	-	-	-	-	-	-	-	$17,521,300	31,794,000
Natural Resources	135,135,000	-	$22,543,000	-	-	-	-	-	-	-	157,678,000
State Fair Park	17,989,000	-	-	-	-	-	-	-	-	-	17,989,000
University of Wisconsin System	1,133,928,000	348,590,000	-	-	-	-	$26,524,000	5,000,000	$37,500,000	-	1,551,542,000
Veterans Affairs	38,331,000	23,151,000	-	-	-	-	-	-	-	1,895,000	63,377,000
Wisconsin Historical Society	8,824,000	-	-	-	-	-	-	-	-	-	8,824,000
Subtotal	$2,202,705,700	$377,847,000	$22,543,000	-	-	-	$26,524,000	$20,200,000	$37,500,000	$19,416,300	$2,706,736,000
All Agency											
Facilities Repair and Renovation	$509,000,000	$94,704,900	$8,254,500	$8,725,000	-	-	$34,141,300	-	$729,200	$15,935,300	$671,490,200
Utilities Repair and Renovation	236,000,000	99,041,300	4,185,700	-	$758,400	-	10,226,300	-	500,000	2,832,700	353,544,400
Health, Safety and Environmental Protection	39,000,000	12,428,000	-	775,000	-	-	-	-	-	-	52,203,000
Preventive Maintenance Program	3,500,000	461,500	-	-	-	-	-	-	-	-	3,961,500
Programmatic Remodeling and Renovation	11,000,000	3,258,000	3,000,000	-	4,241,600	-	7,570,200	-	-	-	29,069,800
Capital Equipment and Acquisition	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Land and Property Acquisition	-	44,750,000	-	-	-	-	-	-	-	-	44,750,000
Energy Conservation	-	67,056,000	-	-	-	-	2,000,000	-	-	-	69,056,000
Subtotal	$800,000,000	$321,699,700	$15,440,200	$9,500,000	$5,000,000	-	$53,937,800	-	$1,229,200	$18,768,000	$1,225,574,900
TOTAL	$3,002,705,700	$699,546,700	$37,983,200	$9,500,000	$5,000,000	-	$80,461,800	$20,200,000	$38,729,200	$38,184,300	$3,932,310,900

TABLE 2

Joint Committee on Finance Recommended Funding Sources for the 2025-27 Building Program

	New General Obligation Bonds			Revenue Bonds	Existing General Obligation Bonds	Agency Operating Funds	Segregated Revenue	Existing Segregated Revenue	Gifts, Grants, and Other	Federal	Total
	GPR	PR	SEG								
Administration	$39,188,000	$6,106,000	-	-	-	-	-	$1,200,000	-	-	$46,494,000
Building Commission	-	-	-	-	-	-	-	-	$50,000,000	-	50,000,000
Corrections	201,330,000	-	-	-	-	-	-	6,000,000	-	-	207,330,000
Health Services	153,317,000	-	-	-	-	-	-	8,000,000	-	-	161,317,000
Medical College of Wisconsin	10,000,000	-	-	-	-	-	-	-	31,599,000	-	41,599,000
Military Affairs	14,272,700	-	-	-	-	-	-	-	-	$17,521,300	31,794,000
Natural Resources	12,523,000	-	$22,543,000	-	-	-	-	-	-	-	35,066,000
State Fair Park	17,989,000	-	-	-	-	-	-	-	-	-	17,989,000
University of Wisconsin System	947,573,000	74,627,000	-	-	$10,015,000	$9,726,000	-	5,000,000	90,700,000	-	1,137,641,000
Veterans Affairs	13,985,000	23,151,000	-	-	-	-	-	-	-	1,895,000	39,031,000
Subtotal	$1,410,177,700	$103,884,000	$22,543,000	-	$10,015,000	$9,726,000	-	$20,200,000	$172,299,000	$19,416,300	$1,768,261,000
All Agency											
Facilities Repair and Renovation		$94,704,900	$8,254,500	$8,725,000	$0	$34,141,300	$225,000,000	-	$729,200	$15,935,300	$387,490,200
Utilities Repair and Renovation		99,041,300	4,185,700	0	758,400	10,226,300	75,000,000	-	500,000	2,832,700	192,544,400
Health, Safety and Envir. Protection		12,428,000	-	775,000	-	-	20,000,000	-	-	-	33,203,000
Preventive Maintenance Program	-	461,500	-	-	-	-	-	-	-	-	461,500
Programmatic Remodeling & Renov.		3,258,000	3,000,000	-	4,241,600	7,570,200	5,000,000	-	-	-	23,069,800
Capital Equipment and Acquisition		-	-	-	-	-	1,500,000	-	-	-	1,500,000
Land and Property Acquisition	-	44,750,000	-	-	-	-	-	-	-	-	44,750,000
Energy Conservation	-	25,000,000	-	-	-	2,000,000	-	-	-	-	27,000,000
Subtotal		$279,643,700	$15,440,200	$9,500,000	$5,000,000	$53,937,800	$326,500,000	-	$1,229,200	$18,768,000	$710,018,900
TOTAL	$1,410,777,700	$383,527,700	$37,983,200	$9,500,000	$15,015,000	$63,663,800	$326,500,000	$20,200,000	$173,528,200	$38,184,300	$2,478,279,900

TABLE 3

State Agency 2025-27 Enumerated Major Projects
Total Project Authority (All Funding Sources)

	Governor	Joint Finance
Department of Administration		
State Capitol - Fiber and Cable Upgrades	$30,994,000	$30,994,000
State Capitol - Elevator Modernization	9,394,000	9,394,000
Tommy G. Thompson Center - Elevator Modernization	6,106,000	6,106,000
Total	$46,494,000	$46,494,000
Building Commission (Non-State Projects)		
Milwaukee County - Courthouse Complex	$25,000,000	-
Non-State Local Project Grants	-	$50,000,000
Total	$25,000,000	$50,000,000
Medical College of Wisconsin		
Eye Institute	-	$41,599,000
Department of Corrections		
Statewide - DOC Realignment	$325,000,000	*
Type 1 Juvenile Facility - Dane County	130,749,000	130,749,000
Grow Academy - New 16 Bed Facility	31,119,000	*
Prairie Du Chien Correctional Institution - Central Heating Plant Replacement	26,654,000	26,654,000
Statewide - Minor Facilities Renewal Program - Heating Distribution Systems Replacement	29,790,000	29,790,000
Statewide - Minor Facilities Renewal Program - Roofing Replacements	45,427,000	-
Milwaukee Secure Detention Facility - Elevator Replacement	11,081,000	11,081,000
Kettle Moraine Correctional Institution - Emergency Generator Replacement	9,056,000	9,056,000
Total	$608,876,000	$207,330,000
Department of Health Services		
Central Wisconsin Center - Food Service Building Renovation	$44,663,000	$44,663,000
Mendota Mental Health Institute - Utility Improvements Phase II	55,454,000	55,454,000
Winnebago Mental Health Institute - Utility and Service Tunnel Improvements	61,200,000	61,200,000
Statewide - Minor Facilities Renewal Program - Repairs and Renovations	33,845,000	-
Total	$195,162,000	$161,317,000
Department of Military Affairs		
Madison - Readiness Center Remodel	$4,369,000	$4,369,000
West Bend AASF - Fire Suppression System Replacement	5,825,000	5,825,000
Whitewater - Field Maintenance Shop Expansion	5,776,000	5,776,000
Milwaukee - Readiness Center Remodel - Phase V	9,327,000	9,327,000
Camp Douglas - Camp Williams Generator Replacement	6,497,000	6,497,000
Total	$31,794,000	$31,794,000
Department of Natural Resources		
Northern Highland American Legion State Forest - Vault Toilet Building Replacements	$4,254,000	*
Statewide - Bridge Repair and Replacement Program	30,459,000	-
Statewide - Minor Facilities Renewal Program - Toilet/Shower Building Replacements	18,498,000	*
Northern Highland American Legion State Forest - Boat Access Improvements	8,438,000	*
Devil's Lake State Park - Conservation Warden Office Renovation	3,151,000	3,151,000
Governor Tommy G. Thompson State Fish Hatchery - Pond Liner Replacement Phase II	10,311,000	-
Mead Wildlife Area - River Dike System Upgrade	6,021,000	6,021,000
Spring Green Ranger Station - Fire Response Ranger Station Replacement	6,176,000	6,176,000

	Governor	Joint Finance
Department of Natural Resources (continued)		
Statewide - Forest Fire Command Center Replacement	$4,725,000	$4,725,000
Statewide - Minor Facilities Renewal Program -Road and Parking Lot Improvements	45,201,000	*
Badger State Trail - Trail Repairs	6,502,000	6,502,000
Statewide - Public Entrance and Visitor Station Replacements	5,451,000	*
Wausaukee Ranger Station - Peshtigo and Wausaukee Ranger Stations Consolidation	6,134,000	6,134,000
Richard Bong State Recreation Area - Conservation Warden Office and Storage Expansion	2,357,000	2,357,000
Total	$157,678,000	$35,066,000
State Fair Park		
West Side Restrooms Reconstruction	$4,906,000	$4,906,000
North Parking Lots Infrastructure and Repaving	13,083,000	13,083,000
Total	$17,989,000	$17,989,000
UW System		
Systemwide - Instructional Space Projects Program	$49,174,000	$49,174,000
Systemwide - Minor Facilities Renewal Program - Group I	120,255,000	112,857,000
Systemwide - Minor Facilities Renewal Program - Group II	109,590,000	131,758,000
La Crosse - Prairie Springs Science Center Completion	194,466,000	194,466,000
Milwaukee - Health Sciences Renovation	189,325,000	189,325,000
Madison - Humanities Relocation and Demolition	292,581,000	*
Stevens Point - Sentry Hall Addition and Renovation	98,098,000	98,098,000
Parkside - Wyllie Hall Renovation Completion (Levels L1/L2/L3)	35,342,000	-
Madison - New Residence Halls	293,411,000	-
Stout - Recreation Complex Addition and Renovation	31,728,000	31,728,000
Madison - Dejope Residence Hall Dinning Addition and Renovation	*	10,668,000
Madison - Chadbourne Residence Hall Dinning Addition and Renovation	*	18,795,000
Madison - Science Hall Renovation	0	163,200,000
Oshkosh - Polk Learning Commons Addition and Renovation	137,572,000	137,572,000
Total	$1,551,542,000	$1,137,641,000
Department of Veterans Affairs		
Statewide - New VHRP Facility - Chippewa Valley	$14,320,000	-
Statewide - New VHRP Facility - Green Bay	10,026,000	-
Wisconsin Veterans Home at King - Plumbing Repairs and Lead Abatement	7,010,000	$7,010,000
Wisconsin Veterans Home at King - Boiler and Deaerator Feed Replacement	24,042,000	24,042,000
Wisconsin Veterans Home at Chippewa Falls - Technology Improvements	4,565,000	4,565,000
Northern Wisconsin Veterans Memorial Cemetery - Phase V Expansion	3,414,000	3,414,000
Total	$63,377,000	$39,031,000
Wisconsin Historical Society		
Pendarvis - Utility and Preservation Plan Improvements	$8,824,000	-
All Agency Program		
Facility Maintenance And Repair	$671,490,200	$387,490,200
Utility Repair And Renovation	353,544,400	192,544,400
Health, Safety, And Environmental Protection	52,203,000	33,203,000
Preventive Maintenance	3,961,500	461,500
Programmatic Remodeling And Renovation	29,069,800	23,069,800
Capital Equipment Acquisition	1,500,000	1,500,000
Land And Property Acquisition	44,750,000	44,750,000
Energy Conservation	69,056,000	27,000,000
Total	$1,225,574,900	$710,018,900
Grand Total	$3,932,310,900	$2,478,279,900

*Planning funds allocated for these projects.

TABLE 4

2025-27 University of Wisconsin System, Minor Facility Renewal Program

Campus	Project Description
Group 1	**UW System Projects Costing Between $3.0 Million and $7.4 Million**
UW - Eau Claire	Vicki Lord Larson Elevator & Accessibility Renovation
UW - Madison	Vilas Communication Hall Roof Replacement
UW - Green Bay	Multi-Building Roof Replacements
UW - Stout	Multi-Academic Building Roof Replacements
UW - Parkside	Heating & Chilling Plant Curtain Wall Repairs and Replacement
UW - Whitewater	Anderson Library Exterior Door & Window Replacements
UW - La Crosse	Multi-Residence Hall Fire Sprinkler System Retrofits
UW - Madison	Waters Residence Hall Exterior Envelope Renovation
UW - Whitewater	Benson Hall Renovation
UW - River Falls	Mann Valley Laboratory Farm Roadway & Utilities Replacement
UW - Milwaukee	Core Campus Building Automation System Renovation & Repairs
UW - Madison	Multi-Building Direct Digital Controls Renovation
UW - Platteville	Russell Hall HVAC System Energy Improvement Project
UW - Green Bay	Kress Event Center Air Handling Unit Replacements
UW - Milwaukee	Maryland Avenue Bridge Repairs & Restoration
UW - Green Bay	Instructional Services Roof/Plaza Deck Waterproofing & Replacement
UW - Green Bay	Environmental Science & Laboratory Sciences Exterior Envelope Repairs*
UW - Stevens Point	Trainer Natural Resources Greenhouse Renovation
Group 2	**UW System Projects Costing Between $7.4 Million and $15.0 Million**
UW - Madison	Multi-Building Fire Alarm & Smoke Detection System Replacements, Phases XII/XIII
UW - Stout	Vocational Rehabilitation Repairs & Renovation*
UW - Whitewater	Williams Center Roof Replacement & Flood Mitigation
UW - Madison	Multi-Building Elevator Replacements & Modernizations, Phase II
UW - Stevens Point	Multi-Activity Center & Quandt Gymnasium Areas Roof Replacements
UW - Milwaukee	Lapham Hall Exterior Envelope Repairs & Roof Replacement
UW - La Crosse	Heating Plant Boiler Burner Replacements
UW - Parkside	Campus-wide Exterior Electrical Infrastructure & Lighting Renovation
UW - River Falls	Multi-Building Exterior Envelope Maintenance & Repairs
UW - Whitewater	Center of the Arts Music Classroom, Laboratory, & Studio Renovations
UW - Stout	Johnson Fieldhouse Renovation**
UW - Platteville	Karrmann Student Access Center**
UW - Superior	NCAA Standards Compliance for Baseball & Softball Fields**

*Project not included by Joint Finance.
**Project added by Joint Finance.

TABLE 5

2025-27 University of Wisconsin System, Instructional Space Projects Program

Campus	Project Description
UW - Green Bay	Athletic Training & Cadaver Laboratory Renovations
UW - Stevens Point	Science Building Occupational Therapy Renovation
UW - Parkside	Greenquist Hall Science Laboratory Renovations
UW - Milwaukee	Physics Instructional Laboratory Relocations
UW - Green Bay	Studio Arts C-Wing Laboratory Renovations
UW - Milwaukee	Lapham Hall Active Learning Classroom Renovation
UW - Madison	Van Vleck Lecture Hall Renovations
UW - La Crosse	Mitchell Hall & Morris Hall Laboratory Renovations
UW - River Falls	North Hall Active Learning Classroom Renovation
UW - Oshkosh	Titan TV Remote Infrastructure Modernization

TABLE 6

Total Project Authority (All Funding Sources)

	Governor	Joint Finance
2025-27 Enumerated Major Projects	$3,932,310,900	$2,478,279,900
Planning Funds		
Department of Administration		
State Laboratory of Hygiene - Building Addition	$1,000,000	-
Department of Corrections		
Statewide - DOC Realignment	Enumerate	$15,000,000
Grow Academy - New 16 Bed Facility	Enumerate	1,500,000
Statewide - Type 1 Juvenile Facility - NE WI - Planning and Design	$6,540,000	-
Fox Lake Correctional Institution - Toilet/Shower Room Reconstruction	800,000	800,000
Jackson Correctional Institution - Reverse Osmosis Water Treatment System	300,000	300,000
Racine Correctional Institution - Infirmary Medical Unit Remodel	300,000	300,000
Statewide – Residential Parenting Program Development	1,000,000	-
Total	$8,940,000	$17,900,000
Department of Health Services		
Sand Ridge Secure Treatment Center - Health Service Unit Expansion	$800,000	$800,000
Wisconsin Resource Center - North Building Wet Cell Renovation	-	800,000
Total	$800,000	$1,600,000
Department of Military Affairs		
Chippewa Falls - New Readiness Center	$1,700,000	$1,700,000
Wausau - New Readiness Center - Planning and Design	1,995,000	1,995,000
Wisconsin Rapids - New Readiness Center - Planning and Design	1,149,000	1,149,000
Total	$4,844,000	$4,844,000

	Governor	Joint Finance
Department of Natural Resources		
Northern Highland American Legion State Forest - Vault Toilet Building Replacements	Enumerate	$276,000
Statewide - Minor Facilities Renewal Program - Toilet/Shower Building Replacements	Enumerate	1,147,000
Northern Highland American Legion State Forest - Boat Access Improvements	Enumerate	493,000
Statewide - Minor Facilities Renewal Program - Road and Parking Lot Improvements	Enumerate	2,635,000
Statewide - Public Entrance and Visitor Station Replacements	Enumerate	606,000
Devil's Lake State Park - Interpretive Center Replacement	$650,000	-
Willow River State Park - Interpretive Center Replacement	250,000	250,000
Total	$ 900,000	$5,407,000
State Fair Park		
Swine, Sheep, and Goat Barn Redevelopment	$4,000,000	$4,000,000
Wisconsin Historical Society		
Madison Headquarters - Building Restoration - Planning and Design	$1,979,000	-
Madison Headquarters - Facade, Envelope, and Safety Improvements	350,000	-
Madison Headquarters - Mechanical System Improvements	300,000	-
Total	$2,629,000	-
UW System		
Milwaukee - Sandburg Hall East Tower Restroom Renovations	$800,000	$800,000
Madison - Dejope Residence Hall Dining Addition and Renovation	600,000	Enumerate
Stout - Hansen, Keith, Milnes, and Chinnock Residence Halls Additions and Renovations	2,000,000	-
Madison - Chadbourne Residence Hall Dining Addition and Renovation	800,000	Enumerate
Systemwide - Central Plants and Utility Distribution Repairs, Renovations, and Replacements - Planning and Design	16,943,000	16,943,000
Milwaukee - Engineering and Neuroscience – Planning and Design	6,900,000	6,900,000
Platteville - Ottensman Hall Addition and Renovation - Planning and Design	-	6,727,000
Madison - Humanities Relocation and Demolition	Enumerate	5,000,000
Madison - West Campus Research Building and Parking Ramp - Planning and Design	19,653,000	19,653,000
Total	$47,696,000	$56,023,000
Department of Veterans Affairs		
Wisconsin Veterans Museum - Upgrade and Expansion	$6,200,000	-
Total Planning Funds	$77,009,000	$89,774,000
Modifications to Prior Building Programs		
Department of Corrections		
Wisconsin Secure Program Facility - New Health Service Unit and Restrictive Housing Unit Renovation	$16,225,000	$16,225,000
Department of Natural Resources		
Potowatomi State Park - Accessible Look-Out Platform	$5,557,000	-
Department of Veterans Affairs		
Wisconsin Veterans Home at King - Food Service and Laundry Facilities	$101,393,000	$101,393,000
Total Modifications to Prior Projects	$123,175,000	$117,618,000
GRAND TOTAL	$4,132,494,900	$2,685,671,900

2. BONDING AUTHORIZATIONS FOR 2025-27 BUILDING PROGRAM [LFB Paper 200]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$3,740,235,600	- $1,908,547,000	$1,831,688,600

Governor: Provide $3,740,235,600 of new general obligation bonding authority for 2025-27 building program projects, as shown in the following table.

Joint Finance: Provide $1,831,688,600 of new general obligation bonding authority for 2025-27 building program projects as shown in the table below.

2025-27 Building Program Bonding Authorizations

	Governor	Jt Finance
Administration		
Housing State Departments and Agencies	$54,128,900	$54,128,900
Energy Conservation Projects	67,056,000	25,000,000
Building Commission		
Other Public Purposes	839,188,000	39,188,000
Courthouse Complex - Milwaukee County	25,000,000	0
Medical College of Wisconsin	0	10,000,000
Corrections		
Correctional Facilities	447,008,000	76,581,000
Juvenile Correctional Facilities	155,868,000	124,749,000
Health Services		
Mental Health & Secure Treatment Facilities	187,162,000	153,317,000
Military Affairs		
Armories and Military Facilities	14,272,700	14,272,700
Natural Resources		
Recreational Development	135,135,000	12,523,000
SEG Revenue Supported Facilities	37,983,200	37,983,200
State Fair Park		
Board Facilities	17,989,000	17,989,000
Self-Amortizing Facilities	3,350,000	2,500,000
University of Wisconsin System		
Academic Facilities	1,133,928,000	947,573,000
Self-Amortizing Facilities	551,299,400	278,186,400

	Governor	Jt Finance
Veterans Affairs		
Veterans Facilities	$38,331,000	$13,985,000
Self-Amortizing Facilities	23,712,400	23,712,400
Wisconsin Historical Society		
Historic Sites	8,824,000	0
GRAND TOTAL	$3,740,235,600	$1,831,688,600

3. MODIFICATIONS TO PRIOR BUILDING PROGRAMS [LFB Paper 200]

Governor: Modify prior building programs as follows:

a. 2017-19 Building Program

Under projects financed by GPR-supported borrowing, increase the amount by $34,500,300 for the "Wisconsin Veterans Home at King - central services kitchen upgrade" under the Department of Veterans Affairs, from $987,300 to $35,487,600. For that same project, for PR-supported bonding, increase the amount by $58,316,600 from $7,588,800 to $65,905,400. The total project enumeration would increase by $92,816,900 from $8,576,100 to $101,393,000.

b. 2021-23 Building Program

Under projects financed by GPR-supported borrowing, increase the amount by $8,433,000 for the "Wisconsin Secure Program Facility - new health services unit - Boscobel" under the Department of Corrections, from $7,792,000 to $16,225,000, with a corresponding increase in the total project enumeration.

c. 2023-25 Building Program

Under Department of Natural Resources, create a new subdivision for projects financed by GPR-supported borrowing and provide $5,057,000 for the " Potawatomi State Park - observation tower - Door County." Reduce the funding for the Potawatomi State Park observation tower project financed by segregated revenue from $500,000 to $0 to reflect the reclassification of the funding under the newly-created subdivision for projects financed by existing segregated revenue. The total project enumeration would be $5,557,000.

Joint Finance: Include provision, but without funding for the Potawatomi State Park observation tower in Door County.

4. BONDING AUTHORIZATIONS FOR PREVIOUS BUILDING PROGRAMS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$106,306,900	- $5,057,800	$101,249,100

Governor: Provide $106,306,900 of new general obligation bonding authority for projects

authorized in previous building programs, as shown in the following table.

Joint Finance: Provide $101,249,100 of new general obligation bonding authority for projects authorized in previous building programs, as shown in the following table.

Bonding Authorizations for Prior Building Programs

	Governor	Joint Finance
2023-25		
Natural Resources		
Recreational Development	$5,057,000	$0
2021-23		
Corrections		
Correctional Facilities	8,433,000	8,433,000
2017-19		
Veterans Affairs		
Veterans Facilities	34,500,300	34,500,300
Self-Amortizing Facilities	58,316,600	58,316,600
Total	$106,306,900	$101,249,900

5. MILWAUKEE COUNTY - COURTHOUSE COMPLEX

Governor: Allocate $25,000,000 of general fund supported borrowing (GFSB) to Milwaukee County for preliminary planning, design, and sitework for a courthouse complex. Building program documents indicate a total project budget of $495 million, with a request for $250 million of GFSB.

Joint Finance: Provision not included.

6. STATE LABORATORY OF HYGIENE - BUILDING ADDITION

Governor: Allocate $1,000,000 of building trust funds to develop preliminary plans and specifications for construction of a building addition at the State Laboratory of Hygiene in Madison.

Joint Finance: Provision not included.

7. DEPARTMENT OF CORRECTIONS FACILITIES

Governor: Allocate building trust funds as follows to develop preliminary plans and specifications for the construction of Department of Corrections facilities: (a) $6,540,000 for planning, site selection, and development a Type 1 Juvenile Facility in northeast Wisconsin; (b) $800,000 for a toilet and shower reconstruction within Housing Units 1-6 at Fox Lake Correctional Institution; (c) $300,000 for construction of a reverse osmosis water treatment system at Jackson Correctional Institution; (d) $300,000 to convert the existing Green Unit at Racine Correctional

Institution into an Infirmary Medical unit; and (e) $1,000,000 for a residential parenting program within the Wisconsin Women's Correctional System.

Joint Finance: Modify the Governor's provision to, instead, allocate building trust funds as follows to develop preliminary plans and specifications for the construction of Department of Corrections facilities: (a) $15,000,000 for the planning of construction projects contributing to a Department of Corrections realignment and leading to the closure of Green Bay Correctional Institute by 2029; (b) $1,500,000 for a new 16 bed facility at the Grow Academy; (c) $800,000 for a toilet and shower reconstruction within Housing Units 1-6 at Fox Lake Correctional Institution; (d) $300,000 for construction of a reverse osmosis water treatment system at Jackson Correctional Institution; and (e) $300,000 to convert the existing Green Unit at Racine Correctional Institution into an Infirmary Medical unit.

8. SAND RIDGE SECURE TREATMENT CENTER

Governor/Joint Finance: Allocate $800,000 of building trust funds to develop preliminary plans and specifications for a health service unit expansion at Sand Ridge Secure Treatment Center.

9. DEPARTMENT OF MILITARY AFFAIRS FACILITIES

Governor/Joint Finance: Allocate building trust funds to develop preliminary plans and specifications for new readiness centers in Chippewa Falls ($1,700,000), Wausau ($1,995,000), and Wisconsin Rapids ($1,149,000).

10. DEPARTMENT OF NATURAL RESOURCES FACILITIES

Governor: Allocate building trust funds to develop preliminary plans and specifications for interpretive center replacements at Devil's Lake State Park ($650,000) and Willow River State Park ($250,000).

Joint Finance: In addition to $250,000 for the interpretive center replacement at Willow River State Park, allocate building trust funds as follows to develop preliminary plans and specifications for the construction of Department of Natural Resources facilities: (a) $276,000 for vault toilet building replacements at the Northern Highland American Legion State Forest; (b) $1,147,000 for statewide minor facilities renewal program toilet and shower; building replacements; (c) $493,000 for boat access improvements at the Northern Highland American Legion State Forest; (d) $2,635,000 for statewide minor facilities renewal program road and parking lot improvements; and (e) $606,000 for statewide public entrance and visitor station replacements. Under Joint Finance actions, planning funds would not be provided for the interpretive center replacement at Devil's Lake State Park.

11. STATE FAIR PARK -- SWINE, SHEEP, AND GOAT BARN REDEVELOPMENT

Governor/Joint Finance: Allocate $4,000,000 of building trust funds to develop preliminary plans and specifications for construction of a new swine, sheep, and goat barn at State Fair Park.

12. WISCONSIN VETERANS MUSEUM UPGRADE AND EXPANSION

Governor: Allocate $6,200,000 of building trust funds to develop preliminary plans and specifications for construction of a new Wisconsin Veterans Museum building on the museum's current location.

Joint Finance: Provision not included.

13. WISCONSIN HISTORICAL SOCIETY FACILITIES

Governor: Allocate building trust funds as follows to develop preliminary plans and specifications for the various improvements to Wisconsin Historical Society's Headquarters in Madison: (a) $1,979,000 for building restoration; (b) $350,000 for façade, envelope, and safety improvements; and (c) $300,000 for mechanical system improvements.

Joint Finance: Provision not included.

14. UNIVERSITY OF WISCONSIN SYSTEM FACILITIES

Governor: Allocate building trust funds as follows to develop preliminary plans and specifications for the construction of University of Wisconsin System facilities: (a) $800,000 for the Sandburg Hall East Tower restroom renovations at UW-Milwaukee; (b) $2,000,000 for additions and renovations to Hansen, Keith, Milnes, and Chinnock Residence Halls at UW-Stout; (c) $10,721,000 for systemwide central plant and utility distribution repairs, renovations, and replacements; and (d) $6,900,000 for a replacement and renovation of engineering buildings at UW-Milwaukee.

Allocate PR-cash as follows to develop preliminary plans and specifications for the construction of University of Wisconsin System facilities: (a) $800,000 for the addition and renovation of Chadbourne residence hall at UW-Madison; (b) $19,653,000 for a new west campus research building and parking ramp at UW-Madison; (c) $6,222,000 for systemwide central plant and utility distribution repairs, renovations, and replacements; and (d) $600,000 for the addition and renovation of the Dejope residence hall at UW-Madison.

Joint Finance: Enumerate the UW-Madison projects for Dejope and Chadbourne residence halls, rather than providing planning funds, as under the Governor's recommendations, and provide the following funding amounts for preliminary planning: (a) $800,000 for the Sandburg Hall East Tower restroom renovations at UW-Milwaukee; (b) $10,721,000 for systemwide central plant and utility distribution repairs, renovations, and replacements; (c) $6,900,000 for a replacement and renovation of engineering buildings at UW-Milwaukee; (d) $5,000,000 for the humanities relocation and demolition at UW-Madison; and (e) $6,727,000 for the addition and renovation of Ottensman Hall at UW-Platteville.

Allocate PR-cash as follows to develop preliminary plans and specifications for the construction of University of Wisconsin System facilities: (a) $19,653,000 for a new west campus research building and parking ramp at UW-Madison; and (b) $6,222,000 for systemwide central plant and utility distribution repairs, renovations, and replacements.

15. PROJECT THRESHOLD ADJUSTMENTS

Governor: Adjust the building project thresholds as follows: (a) increase the threshold under which, in emergency situations, the Governor may approve, in lieu of Building Commission approval, repairs and construction of a building, structure, or facility and may authorize the expenditure of building trust funds or agency operating funds for the project from $500,000 to $1,000,000; and (b) increase the threshold at which the selection committee must use a request-for-proposal process to select an architect or engineer for a project based on qualifications from $7,400,000 to $15,000,000.

Joint Finance: Include provision with the following modification. Keep the threshold at which, in emergency situations, the Governor may approve, in lieu of Building Commission approval, repairs and construction of a building, structure, or facility, and may authorize the expenditure of building trust funds or agency operating funds for the project at $500,000.

16. STATEMENT OF BUILDING PROGRAM CONTINUATION

Governor/Joint Finance: Continue the building and financing authority enumerated under previous building programs into the 2025-27 biennium. Each building program is approved only for the current biennium; this provision would continue past state building programs into the 2025-27 biennium.

17. PROJECT LOANS

Governor/Joint Finance: Authorize the Building Commission, during the 2025-27 biennium, to make loans from general fund-supported borrowing or the building trust fund to state agencies for and 2025-27 building program projects funded from the non-GPR sources.

18. WISCONSIN RESOURCE CENTER -- WET CELL RENOVATION

Joint Finance: Allocate $800,000 of building trust funds to develop preliminary plans and specifications for a North Building wet cell renovation at the Wisconsin Resource Center.

19. MEDICAL COLLEGE OF WISCONSIN - EYE INSTITUTE

Joint Finance: Provide $10,000,000 of general fund supported borrowing for a new eye institute in Wauwatosa with a matching requirement of $31,599,000 from nonstate revenue sources. Enumerate the project at $41,599,000. Require the Building Commission to determine that MCW has secured these matching moneys. Modify current law bonding and public purpose provisions to reflect this project.

20. BUILDING COMMISSION - NON-STATE LOCAL PROJECT GRANT PROGRAM

Joint Finance: Provide $50,000,000 of interest earnings from American Rescue Plan Act funds for a grant program to assist non-state organizations with facility construction. Require the organization to provide a 50% or greater match for the project before initial review by the Building Commission. Require municipalities where the facility would be located to apply for funding under this program on behalf of the organizations requesting funds under this program. Require the Building Commission to select grant recipients and amounts, subject to a finding by the Commission that the project is in the public interest. Specify that, if the space is not used for one or more of the specified public purposes, the state shall retain an ownership interest in the constructed space equal to the amount of the grant. Prior to awarding a grant, specify that the Department of Administration must review and approve plans for the construction project but may not supervise any services or work, or let any contract for the project. Create a new PR-S appropriation for this purpose.

21. GPR TRANSFER TO THE CAPITAL IMPROVEMENT FUND

GPR-Transfer	$326,500,000

Joint Finance: Transfer $326,500,000 in the 2025-27 biennium from the general fund to the capital improvement fund to be used to fund All Agency projects under the state building program.

CHILD ABUSE AND NEGLECT PREVENTION BOARD

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$3,990,000	$13,740,000	$3,990,000	- $9,750,000	- 71.0%	$0	0.0%
FED	1,323,000	1,312,400	1,312,400	0	0.0	- 10,600	- 0.8
PR	3,528,800	3,421,000	3,421,000	0	0.0	- 107,800	- 3.1
SEG	30,000	30,000	30,000	0	0.0	0	0.0
TOTAL	$8,871,800	$18,503,400	$8,753,400	- $9,750,000	- 52.7%	- $118,400	- 1.3%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
FED	1.00	1.00	1.00	0.00	0.00
PR	6.00	6.00	6.00	0.00	0.00
TOTAL	7.00	7.00	7.00	0.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS

FED	- $10,600
PR	- 107,800
Total	- $118,400

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

	FED	PR	Total
Full Funding of Cont. Pos. Salary/Fringe	-$5,300	-$54,500	-$59,800
Full Funding of Lease/Directed Moves	0	600	600
Total	-$5,300	-$53,900	-$59,200
Biennial Totals	-$10,600	-$107,800	-$118,400

2. FAMILY RESOURCE CENTERS [LFB Paper 205]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$9,750,000	- $9,750,000	$0

Governor: Provide $4,875,000 annually to increase, from $1,995,000 to $6,870,000, annual GPR funding for grants distributed by the Board. This item is intended to increase funding for grants to family resource centers (FRCs) to expand service to all areas of the state, serve more families, and provide financial stability for FRCs.

Current law requires the Board to distribute grants to FRCs in urban and rural communities throughout the state. The FRCs use the grant funds to provide direct parent education, family support, and referrals to other social services programs and outreach programs to all families in their service areas. The Board also uses federal grant funding to support FRCs, primarily from the Community-Based Child Abuse Prevention (CBCAP) grant, from which $913,300 is budgeted in 2024-25 to support FRCs.

Joint Finance: Provision not included.

CHILDREN AND FAMILIES

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$932,935,600	$1,534,116,400	$1,018,880,300	- $515,236,100	- 33.6%	$85,944,700	9.2%
FED	1,820,582,000	2,102,499,500	2,137,648,900	35,149,400	1.7	317,066,900	17.4
PR	254,033,200	259,612,200	261,027,000	1,414,800	0.5	6,993,800	2.8
SEG	111,855,200	111,855,200	111,855,200	0	0.0	0	0.0
TOTAL	$3,119,406,000	$4,008,083,300	$3,529,411,400	- $478,671,900	- 11.9%	$410,005,400	13.1%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	232.91	243.67	231.99	- 11.68	- 0.92
FED	405.98	409.82	401.00	-8.82	- 4.98
PR	179.51	179.41	179.41	0.00	- 0.10
TOTAL	818.40	832.90	812.40	- 20.50	- 6.00

Budget Change Items

TANF and Economic Support

1. TANF AND CCDF-RELATED REVENUES AND EXPENDITURES [LFB Paper 210]

Governor: This item presents an overview of the Administration's estimates of revenue available to fund economic support and TANF-funded programs in the 2025-27 biennium, and how funding for these programs would be budgeted under the bill. "TANF" refers to the federal temporary assistance for needy families program. "CCDF" refers to the Child Care Development Fund, which is comprised of funding the state receives under the federal Social Security Act and the Child Care and Development Block Grant (CCDBG).

Revenues. The Administration estimates total revenues for TANF-related programs at $671.9 million in 2025-26 and $674.6 million in 2026-27. State funding includes $174.7 million

annually consisting of: (a) $160.4 million GPR (for the state's TANF maintenance of effort requirement) and $0.7 million GPR for state child care administration; (b) $4.5 million PR; and (c) $9.1 million SEG annually. The program revenue includes the state's share of overpayment recoveries, child support collections that are assigned to the state by public assistance recipients, and child care licensing fees. The segregated revenue is from the utility public benefits fund. Ongoing federal funding is estimated at $497.1 million in 2025-26 and $499.9 million in 2026-27. Federal funds include monies from the TANF block grant, the child care and development block grant, and recoveries of overpayments to Wisconsin Works (W-2) recipients. As shown in the table, estimated TANF reflect the potential imposition of a penalty incurred in federal fiscal year 2013 (-$3.7 million in 2025-26) as well as an increase in CCDF awarded to the state ($12.9 million in 2025-26 and $12.0 million in 2026-27). The carryover from the 2024-25 ending TANF balance is estimated at $510.6 million.

Summary of TANF/CCDF Budget (Governor)

	2023-24 Actual	2024-25 Adjusted Base	Governor's Budget Total 2025-26	Governor's Budget Total 2026-27	Change to Base 2025-26	Change to Base 2026-27	Item
Opening Balance (Carryover)	$552,189,600		$510,567,200	$281,968,000			
Revenue							
GPR Base Funding	$161,920,300	$161,070,100	$161,070,100	$161,070,100	$0	$0	
FED -- TANF Block Grant	312,846,000	311,009,600	307,336,800	311,009,600	-3,672,800	0	1
FED -- CCDF	244,537,600	172,614,100	185,524,200	184,594,200	12,910,100	11,980,100	1
FED -- CCDF & TANF Recoveries	2,485,600	4,287,600	4,287,600	4,287,600	0	0	
PR -- Child Support Collections	1,670,600	2,749,000	2,749,000	2,749,000	0	0	
PR -- Child Care Fees	1,680,000	1,551,700	1,500,000	1,500,000	-51,700	-51,700	34
PR -- Social Services Block Grant	100,000	100,000	100,000	100,000	0	0	
PR -- Public Assistance Recoveries	21,500	160,600	160,600	160,600	0	0	
SEG -- Public Benefits Fund (SEG)	9,139,700	9,139,700	9,139,700	9,139,700	0	0	
Total Revenues	$734,401,300	$662,682,400	$671,868,000	$674,610,800	$9,185,600	$11,928,400	
Expenditures							
Child Care							
Direct Child Care Services	$361,684,900	$428,779,700	$438,582,000	$459,111,600	$9,802,300	$30,331,900	2-7
Quality Care for Quality Kids	27,351,700	46,018,700	49,446,300	49,446,300	3,427,600	3,427,600	8-11
State Administration and Licensing	42,724,000	48,269,900	52,983,800	53,723,400	4,713,900	5,453,500	12
Employment Programs							
W-2 Benefits	24,331,100	29,000,000	26,806,500	26,987,700	-2,193,500	-2,012,300	19
W-2 Worker Supplement	317,200	2,700,000	2,700,000	2,700,000	0	0	
W-2 Service Contracts	54,387,900	57,071,200	58,892,400	59,071,200	1,821,200	2,000,000	20
Transitional/Transform Milwaukee Jobs	8,423,600	9,500,000	12,475,000	12,475,000	2,975,000	2,975,000	21
Children First	401,200	1,140,000	1,140,000	1,140,000	0	0	
Child Welfare Programs							
Kinship Care Benefits & Assessments	30,516,500	35,661,000	45,686,700	53,125,600	10,025,700	17,464,600	23
Child Welfare Safety Services	6,493,800	10,314,300	10,314,300	10,314,300	0	0	
Child Welfare Prevention Services	6,716,100	6,789,600	6,789,600	6,789,600	0	0	
Child Abuse Prevention Grant	474,100	500,000	500,000	500,000	0	0	
Substance Abuse Prevention Grant	282,000	500,000	500,000	500,000	0	0	
Housing Programs							
Emergency Assistance	3,282,100	6,000,000	10,414,400	10,141,300	4,414,400	4,141,300	24
Case Mgt. Services for Homeless	403,500	500,000	1,000,000	1,000,000	500,000	500,000	25
Homeless Grants (additional)	0	500,000	500,000	500,000	0	0	43

	2023-24 Actual	2024-25 Adjusted Base	Governor's Budget Total 2025-26	Governor's Budget Total 2026-27	Change to Base 2025-26	Change to Base 2026-27	Item
Grant Programs							
Boys & Girls Clubs of America	$5,704,900	$2,807,000	$9,507,000	$9,507,000	$6,700,000	$6,700,000	26
GED Test Assistance	240,800	241,300	241,300	241,300	0	0	
Adult Literacy	118,100	118,100	118,100	118,100	0	0	
Legal Services	500,000	500,000	4,500,000	4,500,000	4,000,000	4,000,000	27
Families and Schools Together	232,800	250,000	250,000	250,000	0	0	
Jobs for America's Graduates	957,600	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000	28
Wisconsin Community Services	371,200	400,000	400,000	400,000	0	0	
Fostering Futures	506,600	560,300	560,300	560,300	0	0	
Child Support Debt Reduction	0	0	3,472,000	6,944,000	3,472,000	6,944,000	29
Skills Enhancement	282,400	0	0	0	0	0	30
Administrative Support							
State TANF Administration	$18,375,600	$19,569,000	$25,258,600	$25,707,800	$5,689,600	$6,138,800	31
Local Fraud Prevention	132,100	605,500	605,500	605,500	0	0	
Funding Transfers to Other Agencies							
DHS -- SSI Caretaker Supplement	4,548,100	10,990,400	19,262,100	19,262,100	8,271,700	8,271,700	32
DHS -- Social Services Block Grant	14,653,500	14,653,500	14,653,500	14,653,500	0	0	
DOR -- Earned Income Tax Credit	61,725,000	65,002,000	100,907,800	101,558,500	35,905,800	36,556,500	33
Total Expenditures	$676,138,400	$799,941,500	$900,467,200	$933,834,100	$100,525,700	$133,892,600	
Year-End Closing Balance	$610,452,500		$281,968,000	$22,744,699			

Expenditures. Under the bill, the total amount that would be budgeted for TANF-related programs would be $900.5 million in 2025-26 and $933.8 million in 2026-27. These amounts include all funds, and represent an increase from the base budget of $100.5 million in 2025-26 and an increase of $133.9 million in 2026-27.

Ending Balance. Federal law allows the state to carry forward unexpended TANF funding without fiscal year limitation. The projected TANF-related balance at the end of the 2025-27 biennium would be $22.7 million, which could be carried over into the 2027-29 biennium.

The table summarizes the Governor's recommendations for the Department's TANF- and CCDF-supported programs.

Joint Finance: Table 2 summarizes the economic support and TANF-related revenue estimates and expenditures under Joint Finance.

Opening Balance and Revenues. As shown in Table 2, the opening balance for TANF-related programs is estimated to be $508.5 million. Revenues are estimated at $672.6 million in 2025-26 and $675.3 million in 2026-27. Compared to the Governor's recommendations, revenues are $0.7 million GPR more annually than previously estimated, due to an estimated increase in the required state matching funds for child care programs.

Expenditures. Total expenditures are $883.9 million in 2025-26 and $891.3 million in 2026-27. These amounts include all funds, and represent an increase from the base budget of $83.4 million in 2025-26 and an increase of $91.3 million in 2026-27 (and a decrease of $17.1 million in 2025-26 and $42.6 million in 2026-27 relative to the Governor's recommendations). The changes in expenditures are primarily due to increases in funding for the Wisconsin Shares child care subsidy program to increase maximum reimbursement rates and to reestimate caseloads, as described below.

TABLE 2

W-2 and TANF Related Revenue and Expenditures
Comparison of Governor and Joint Finance

	Governor		Joint Finance		Joint Finance Change to Governor		
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	Item
Opening Balance (Carryover)	$510,567,200	$281,968,000	$508,507,700	$297,716,400			
Revenue							
GPR Base Funding	$161,070,100	$161,070,100	$161,770,100	$161,770,100	$700,000	$700,000	38
FED -- TANF Block Grant	307,336,800	311,009,600	307,336,800	311,009,600	0	0	1
FED -- CCDF	185,524,200	184,594,200	185,524,200	184,594,200	0	0	1
FED -- CCDF & TANF Recoveries	4,287,600	4,287,600	4,287,600	4,287,600	0	0	
PR -- Child Support Collections	2,749,000	2,749,000	2,749,000	2,749,000	0	0	
PR -- Child Care Fees	1,500,000	1,500,000	1,500,000	1,500,000	0	0	34
PR -- Social Services Block Grant	100,000	100,000	100,000	100,000	0	0	
PR -- Public Assistance Recoveries	160,600	160,600	160,600	160,600	0	0	
SEG -- Public Benefits Fund (SEG)	9,139,700	9,139,700	9,139,700	9,139,700	0	0	
Total Revenues	$671,868,000	$674,610,800	$672,568,000	$675,310,800	$700,000	$700,000	
Expenditures							
Child Care							
Direct Child Care Services	$438,582,000	$459,111,600	$409,776,700	$516,776,700	$61,194,700	$57,665,100	2-7
Quality Care for Quality Kids	49,446,300	49,446,300	47,018,700	46,018,700	-2,427,600	-3,427,600	8-11
State Administration and Licensing	52,983,800	53,723,400	51,064,000	48,734,700	-1,919,800	-4,988,700	12
Employment Programs							
W-2 Benefits	26,806,500	26,987,700	26,806,500	26,987,700	0	0	19
W-2 Worker Supplement	2,700,000	2,700,000	1,000,000	1,000,000	-1,700,000	-1,700,000	44
W-2 Service Contracts	58,892,400	59,071,200	57,071,200	57,071,200	-1,821,200	-2,000,000	20
Transitional/Transform Milwaukee Jobs	12,475,000	12,475,000	9,500,000	9,500,000	-2,975,000	-2,975,000	21,22
Children First	1,140,000	1,140,000	1,140,000	1,140,000	0	0	
Child Welfare Programs							
Kinship Care Benefits & Assessments	45,686,700	53,125,600	39,223,800	40,075,700	-6,462,900	-13,049,900	23
Child Welfare Safety Services	10,314,300	10,314,300	10,314,300	10,314,300	0	0	
Child Welfare Prevention Services	6,789,600	6,789,600	6,789,600	6,789,600	0	0	
Child Abuse Prevention Grant	500,000	500,000	500,000	500,000	0	0	
Substance Abuse Prevention Grant	500,000	500,000	500,000	500,000	0	0	
Housing Programs							
Emergency Assistance	10,414,400	10,141,300	10,414,400	10,414,400	0	273,100	24
Case Mgt. Services for Homeless	1,000,000	1,000,000	500,000	500,000	-500,000	-500,000	25
Homeless Grants (additional)	500,000	500,000	0	0	-500,000	-500,000	43
Grant Programs							
Boys & Girls Clubs of America	9,507,000	9,507,000	7,807,000	3,307,000	-1,700,000	-6,200,000	26
GED Test Assistance	241,300	241,300	241,300	241,300	0	0	
Adult Literacy	118,100	118,100	118,100	118,100	0	0	
Legal Services	4,500,000	4,500,000	500,000	500,000	-4,000,000	-4,000,000	27
Families and Schools Together	250,000	250,000	250,000	250,000	0	0	
Jobs for America's Graduates	2,000,000	2,000,000	2,000,000	1,000,000	0	-1,000,000	28
Wisconsin Community Services	400,000	400,000	400,000	400,000	0	0	
Fostering Futures	560,300	560,300	560,300	560,300	0	0	
Child Support Debt Reduction	3,472,000	6,944,000	0	0	-3,472,000	-6,944,000	29
Skills Enhancement Grants	0	0	0	0	0	0	30

	Governor		Joint Finance		Joint Finance Change to Governor		
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	Item
Administrative Support							
State TANF Administration	$25,258,600	$25,707,800	$20,314,000	$20,539,800	-$4,944,600	-$5,168,000	31
Local Fraud Prevention	605,500	605,500	605,500	605,500	0	0	
Funding Transfers to Other Agencies							
DHS -- SSI Caretaker Supplement	19,262,100	19,262,100	10,990,400	10,990,400	-8,271,700	-8,271,700	32
DHS -- Social Services Block Grant	14,653,500	14,653,500	14,653,500	14,653,500	0	0	
DOR -- Earned Income Tax Credit	100,907,800	101,558,500	63,300,000	61,800,000	-37,607,800	-39,758,500	33, 45
Total Expenditures	$900,467,200	$933,834,100	$883,359,300	$891,288,900	-$17,107,900	-$42,545,200	
Year-End Closing Balance	$281,968,000	$22,744,700	$297,716,400	$81,738,300			

2. DIRECT CHILD CARE SERVICES -- OVERVIEW

Governor: Federal funding to support the Wisconsin Shares child care subsidy program is available under the federal TANF block grant and the CCDF, which is comprised of funding the state receives under the federal Social Security Act and the Child Care and Development Block Grant (CCDBG).

The following table summarizes the funding that would be allocated, by statute, for direct child care services under the bill. This includes the base funding allocated for direct child care services and contracts with counties and tribes, as well as recommended changes to Wisconsin Shares: (a) the estimated cost to continue subsidies under current law; (b) the cost to increase maximum reimbursement rates to the 75th percentile under the most recent child care price survey; and (c) the cost of implementing two policy changes related to copayments which would waive copays for families having incomes at certain federal poverty levels (FPL) and set maximum copays to no more than 7% of a participating family's income.

Base Amount	2025-26	2026-27
Current Law Direct Subsidies	$413,424,700	$413,424,700
County Contracts	14,855,000	14,855,000
Tribal Contracts	500,000	500,000
Base Allocation	$428,779,700	$428,779,700
Governor's Recommendations		
Reestimate Direct Subsidies	-$25,291,400	-$25,290,600
Increase Reimbursement Rates	32,917,000	32,917,000
Copay Waiver and Income Limit	2,176,700	22,705,500
Net Change in Allocation	$9,802,300	$30,331,900
Total Allocation	$438,582,000	$459,111,600

Joint Finance: The following table summarizes the funding recommended by Joint Finance that are allocated, by statute, for direct child care services. The table includes the following four items with funding changes: (a) the estimated cost-to-continue base subsidies for the Wisconsin

Shares child care subsidy program; (b) increasing the maximum reimbursement rate under Wisconsin Shares; (c) the full-year cost to waive copayments for participating families with incomes at or below 100% of the federal poverty level (FPL); and (d) further increasing reimbursement rates for children under the age of 30 months (item 39).

Direct Child Care Services -- Joint Finance

Budget Items	2025-26	2026-27	Change to Base 2025-26	Change to Base 2026-27
Wisconsin Shares Reestimate	$431,000,000	$448,000,000	$2,220,300	$19,220,300
Reimbursement Rate Increase	61,600,000	61,600,000	61,600,000	61,600,000
100% FPL Copay Waiver	2,176,700	2,176,700	2,176,700	2,176,700
Increased Rates for Infants	5,000,000	5,000,000	5,000,000	5,000,000
Total	$409,776,700	$516,776,700	$70,997,000	$87,997,000

3. DIRECT CHILD CARE SERVICES -- WISCONSIN SHARES SERVICES REESTIMATE [LFB Paper 210]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	- $50,582,000	$72,022,600	$21,440,600

Governor: Reduce funding by $25,291,400 in 2025-26 and by $25,290,600 in 2026-27 to reflect estimates of the cost of subsidies under current law. DCF indicates that, although the caseload in Milwaukee County has recovered after the COVID-19 pandemic, caseloads and authorized hours outside of Milwaukee have continued to decline. In 2023-24, the statewide average monthly number of children for whom subsidies were paid was 31,890, which is 4,692 (12.8%) fewer than in 2019-20 (36,582).

Joint Finance: Increase funding in the bill by $27,511,700 in 2025-26 and by $44,510,900 in 2026-27 to fund a reestimate of the cost of child care subsidies under current law. Recent data shows that caseloads outside of Milwaukee County are increasing, instead of decreasing as originally forecast.

4. DIRECT CHILD CARE SERVICES -- INCREASE REIMBURSEMENT RATES [LFB Paper 211]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$65,834,000	$67,366,000	$133,200,000

Governor: Provide $32,917,000 annually to increase payment rates for direct child care

subsidies under the Wisconsin Shares program. DCF estimates that this funding would fully pay the price of at least 75 percent of the slots for children within the licensed capacity of all child care providers (the 75th percentile). The most recent market rate survey conducted by DCF in April, 2024, indicates that the statewide the maximum rates at that time were at the 50th percentile.

Joint Finance: Provide an additional $35,683,000 annually to: (a) increase maximum reimbursement rates under the Wisconsin Shares child care subsidy program to set rates to be no lower than the 75th percentile of the market rate measured under the 2025 child care provider rate survey ($28,683,000 annually); and (b) increase the maximum reimbursement rates above the 75th percentile for children under the age of 30 months as discussed in item 39 ($5,000,000 annually).

5. DIRECT CHILD CARE SERVICES -- COPAYMENT WAIVER AND INCOME LIMIT [LFB Paper 211]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$24,882,200	- $20,528,800	$4,353,400

Governor: Provide $2,176,700 in 2025-26 and $22,705,500 in 2026-27 to modify copayments and subsidies under Wisconsin Shares as follows.

Current Law. Wisconsin Shares provides child care assistance for low-income families to enable them to work or prepare for employment through a combination of work and education or training programs. Under the program, the state subsidizes the cost of child care charged by providers chosen by the parent. Participating families are required to pay a portion of child care costs subsidized under Wisconsin Shares. DCF specifies the minimum or estimated copayment amounts in a schedule based on family size, income level, and other factors. However, several groups are exempt from paying copayments, including foster care parents, subsidized guardians, interim caretakers, and kinship care parents who have court-ordered placement of a child.

Initial eligibility for Wisconsin Shares is limited to families with gross income of no more than 200% of the federal poverty level (FPL), which is $53,300 for a family of three in 2025. This is roughly 54% of the state median income. Rather than lose eligibility once their income equals 200% FPL, copayments increase by $1.00 for every $5.00 by which a participating family's gross income exceeds 200% FPL. These families retain eligibility until either the copayment reduces the subsidy to $0, or their income increases to the exit threshold of 85% of the state median income (SMI), which is approximately $84,000 for a family of three. The policy is intended to avoid a "fiscal cliff" at 200% FPL that would cause participants to lose eligibility for all subsidies by increasing their earnings above the threshold.

Federal Policy Changes. Pursuant to a final rule implemented by the federal Administration for Children and Families (ACF) effective on April 30, 2024, states are required to set copayments to be no higher than 7% of a participating family's income. Previously, federal regulations had established the 7% of income standard as a benchmark to determine whether child care was affordable and whether the copayment was a barrier to families receiving CCDF assistance.

Further, the federal rule encouraged (but did not require) states to waive copayments for families with income at or below 150% of the FPL.

100% FPL Copayment Waiver. DCF indicates that, beginning November, 2024, it implemented a waiver of copayments for participating families with income at or below 100% of the FPL at an annualized cost of $6,530,000. Because the implementation date does not align with the state fiscal year, only nine months of this cost are included into the adjusted base for the 2025-27 budget. Therefore, the bill would provide $2,176,700 in 2025-26 to support the remaining costs to continue the policy for a full fiscal year.

150% FPL Copayment Waiver and 7% Income Cap. The bill would provide $22,705,500 in 2026-27 to implement a Wisconsin Shares policy that would both: (a) increase the copayment waiver to 150% of the FPL; and (b) limit a participating family's copayment to be no more than 7% of family income.

Repeal Subsidy Phaseout. The bill would repeal the subsidy phaseout under current law such that copayments would be rescaled and not increase after reaching the 7% income cap. Instead of increasing by $1 for every $5 a participating family earns above the 200% FPL threshold, copayments would be $0 until the family's income reaches 150% of the FPL. After that threshold is reached, the copayments would increase up to the 7% income maximum as the family's income increases to the exit threshold of 85% SMI (at which point they would no longer be eligible for the program).

Joint Finance: Reduce funding by $20,528,800 in 2026-27 to delete all funding under this item except $2,176,700 FED annually to maintain the cost to continue the waiver under current law of copayments by participating families with income at or below 100% of the FPL. Maintain current law for the subsidy phaseout.

6. DIRECT CARE SERVICES -- ELIGIBILITY EXPANSION FOR "LIKE-KIN" KINSHIPCARE*(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. DIRECT CHILD CARE SERVICES -- PRESUMPTIVE AUTHORIZATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. QUALITY CARE FOR QUALITY KIDS -- CHILD CARE FOUNDATIONAL TRAINING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$4,333,200	- $4,333,200	$0

9. QUALITY CARE FOR QUALITY KIDS -- TRIBAL TRAINING AND TECHNICAL ASSISTANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$1,000,000	- $1,000,000	$0

10. QUALITY CARE FOR QUALITY KIDS -- EARLY MENTAL HEALTH CONSULTATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$1,022,000	- $1,022,000	$0

11. QUALITY CARE FOR QUALITY KIDS -- AFTER SCHOOL NETWORK *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$500,000	- $500,000	$0

12. CHILD CARE -- STATE ADMINISTRATION AND LICENSING [LFB Paper 213]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$10,086,100	3.30	- $6,702,100	- 4.00	$3,384,000	- 0.70
PR	81,300	0.00	- 92,600	0.00	- 11,300	0.00
Total	$10,167,400	3.30	- $6,794,700	- 4.00	$3,372,700	- 0.70

Governor: Provide $4,713,900 ($4,695,300 FED and $18,600 PR) in 2025-26 and $5,453,500 ($5,390,800 FED and $62,700 PR) in 2026-27 for state administration of child care programs. All CCDF funding for child care administration is included into this item. Where applicable, references are made to related items below.

Wisconsin Shares 12-Month Authorizations. Provide $2,562,000 FED in 2025-26 to support information technology changes needed to comply with a federal corrective action plan. Federal law requires a 12-month eligibility redetermination period for participating families regardless of temporary changes in participation in work training, or education activities and changes in income, as long as the family's income does not exceed the federal threshold amount of 85% of the SMI. Thus, the eligibility requirements under the CCDF program are generally considered to be met for

a period of 12 months. States have the option to terminate assistance prior to eligibility redetermination if a parent loses employment, but must continue assistance for at least three months to allow for job search. Wisconsin is currently under a corrective action plan for not providing the required full 12 months of eligibility and for ending eligibility during certain activity break periods. DCF rules were found to be out of compliance with federal CCDF regulations, requiring changes to the Wisconsin Shares authorization process. DCF indicates that the implementation of the required rule changes will incur costs to update various IT systems before August, 2026.

Wisconsin Shares Presumptive Eligibility. Provide $2,860,000 FED in 2026-27 to support the administrative costs (such as updates to IT systems) of implementing presumptive eligibility for Wisconsin Shares, as discussed above.

General Wage Adjustments. Provide $713,300 FED and $46,300 PR annually to support increased salary and fringe costs in DCF's cost pools attributed to general wage adjustments approved by the Joint Committee on Employment Relations between 2018 and 2024 related to the administration of child care programs, summarized under "Departmentwide."

CARES Cost Allocation Adjustment. Provide $671,300 FED in 2025-26 and $762,200 FED to reflect a cost adjustment between DCF and the Department of Health Services (DHS) for the Client Assistance for Re-employment and Economic Support (CARES) system.

Child Care Audits. Provide $506,000 FED in one-time funding in 2025-26 to improve audit processing. DCF conducts audits of child care programs to prevent fraud and correct payment mistakes. Referrals for audit are received through either a mailbox or automatically generated program integrity reports. If the referral is screened in for further review, an auditor is assigned to review the case and issue stipulations for the child care provider to correct violations. DCF indicates that it has a caseload backlog of over 400 audits.

Specialist Licensing Positions. Provide $277,400 FED in 2025-26 and $369,800 FED in 2026-27 to support 3.0 full-time positions.

Office of Legal Council Positions. Provide $135,200 FED in 2025-26 and $180,200 FED in 2026-27 to support 1.0 full-time position in DCF's Office of Legal Counsel, as summarized under "Departmentwide."

Wisconsin Shares Copayments Changes. Provide $19,400 FED in 2025-26 for information technology changes needed to implement to the proposed changes to Wisconsin Shares copayments and the subsidy phase-out in the bill.

Standard Budget Adjustments and Other Adjustments. First, provide $968,800 FED (CCDF) and $24,800 PR in 2025-26 and $968,800 FED (CCDF) and $25,200 PR in 2026-27 to reflect the following standard budget adjustments: (a) full funding of continuing position salaries and fringe benefits ($988,800 FED and $67,900 PR annually); and (b) full funding of lease and directed moves costs (-$20,000 FED and -$43,100 PR in 2025-26 and -$20,000 FED and -$42,700 PR in 2026-27). Second, reduce CCDF funding to reflect a realignment of funding and positions within DCF (-$213,500 FED and -0.7 positions annually). Finally, reduce funding by $944,600 FED and $52,500 PR in 2025-26 and by $250,000 FED and $8,800 PR in 2026-27 to reflect reestimates of

costs associated with health insurance, retirement, and reserves. For more information, see summaries under "Departmentwide."

Joint Finance: Reduce funding by $1,862,900 (-$1,816,600 FED and -$46,300 PR) in 2025-66 and by $4,931,800 (-$4,885,500 FED and -$46,300 PR) in 2026-27 to delete funding for the following items: (a) Wisconsin Shares presumptive eligibility; (b) general wage adjustments; (c) CARES cost allocation; (d) specialist licensing positions; (e) Office of Legal Council; and (f) Wisconsin Shares copayment changes.

Consequently, JFC would provide $3,044,000 FED and -$27,700 PR in 2025-26 and $1,267,500 FED and $16,400 PR in 2026-27 for the following: (a) $2,562,000 FED in 2025-26 for the information technology project needed to comply with the federal corrective action plan for 12-month authorizations in Wisconsin Shares; (b) $506,000 in 2025-26 to improve childcare audit processing and reduce the backlog; and (c) -$189,300 FED and -$27,700 PR in 2025-26 and $505,300 FED and $16,400 PR in 2026-27, as well as -0.7 FED positions annually, for the standard budget adjustments and other adjustments discussed above. No funding is provided for the other items discussed above.

13. CHILD CARE PARTNERSHIP GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$5,513,900	2.50	- $5,513,900	- 2.50	$0	0.00

14. CHILD CARE QUALITY IMPROVEMENT PROGRAM -- CHILD CARE COUNTS

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$442,040,700	4.00	- $442,040,700	- 4.00	$0	0.00
FED	0	0.00	110,000,000	0.00	110,000,000	0.00
Total	$442,040,700	4.00	- $332,040,700	- 4.00	$110,000,000	0.00
FED-REV	$0		$110,000,000		$110,000,000	

Governor: Provide $221,049,600 in 2025-26 and $220,991,100 in 2026-27 to establish the Child Care Counts (CCC) program as a permanent child care quality improvement program. The funding increases in the bill include: (a) $220,000,000 annually to fund payments to providers; and (b) $1,049,600 in 2025-26 and $991,100 in 2026-27 to fund DCF's costs of administering the program, including 4.0 positions, beginning in 2025-26.

Current Law. The Child Care Counts (CCC) program was initially launched in the spring of 2020 with supplemental funding provided by federal legislation enacted in response to the COVID-19 pandemic. DCF administers CCC by making monthly payments to child care providers to

support the costs of maintaining high quality care and to support workforce recruitment and retention. The CCC program provided five rounds of payments to providers, as successive announcements of federal funding increased amounts available for these payments. DCF sought and received approval from the Joint Committee on Finance on the expenditure of these federal funds. DCF indicates that it paid child care providers $21 million per month during Rounds 1 and 2, $12 million per month for Round 3, and $10 million per month for Rounds 4 and 5. A fifth round of stabilization payments began July, 2024, and is anticipated to run through June, 2025, at which point federal funding for the program would end.

Payments to Providers -- Child Care Counts. The bill would authorize DCF to establish a program to make monthly payments and monthly per-child payments to certified child care providers, licensed child care centers, and child care programs established or contracted for by a school board, and investigate and recover amounts overpaid or obtained through fraud. Authorize DCF to promulgate rules to implement the program, including establishing eligibility requirements and payment amounts and setting requirements for how recipients may use the payments. Specify that DCF may promulgate the rules as emergency rules without making a finding of an emergency.

YoungStar Bonus Payments. The bill would repeal current provisions relating to bonus payments DCF makes under the YoungStar program. Funding of $20,000,000 FED annually currently budgeted for YoungStar bonuses would be reallocated to the CCC program for payments to providers. YoungStar evaluates child care providers on a publicly searchable five-star scale. Child care providers receive an adjustment to their reimbursement under Wisconsin Shares based on the number of stars they earned.

Obsolete Wisconsin Shares Rate Increase Provision. The bill would repeal an obsolete provision that prohibits DCF from increasing the maximum payment rates under Wisconsin Shares for child care providers before June 30, 2013.

Joint Finance: Provision not included. Instead, create a FED sum certain appropriation to support bridge payments to child care providers. Transfer into this appropriation a revenue balance of $110,000,000 FED in 2025-26 associated with American Rescue Plan Act State Fiscal Recovery Fund interest earnings from DOA's federal aid appropriation. Repeal the appropriation on July 1, 2026.

15. OUT-OF-SCHOOL TIME PROGRAM GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$11,500,000	- $11,500,000	$0

16. CHILD CARE WATER SAFETY GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,100,000	- $7,100,000	$0

17. CHILD CARE ACCESS PROGRAM [LFB Paper 212]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $9,000,000	$1,000,000
FED	0	1,000,000	1,000,000
GPR	$10,000,000	- $8,000,000	$2,000,000

Governor: Create a new annual GPR appropriation and provide $10,000,000 in 2025-26 to support grants to two programs.

Require DCF to provide a grant of $4,500,00 to Wonderschool, Inc. (or a successor organization) for the purposes of: (a) building child care capacity in this state; and (b) increasing the child care workforce by launching an online software platform linked to DCF's website to connect child care providers with child care workers and a pool of substitute child care workers. Wonderschool, Inc. provides services for child care providers to start up and/or grow their child care business, including management software, training and resources, and guidance on licensing, business planning, and early education curriculums.

Require DCF to provide a grant of $5,500,000 to the Wisconsin Early Childhood Association, Inc. in order to provide child care providers or prospective child care providers: (a) assistance with licensing and certification, prioritizing locations with a high need for child care services and child care providers that serve infants and toddlers; (b) coaching services and other support services, including for substitute child care workers; and (c) tax education assistance for family child care centers.

Joint Finance: Delete provision. Instead, provide one-time funding of $1,000,000 FED in 2025-26 and create an annual GPR appropriation and provide $1,000,000 GPR in 2026-27 to Wonder School Inc. to increase access to high-quality child care in this state. Grants may be used for: (a) assistance with licensing and certification; (b) coaching services and other support services; and (c) tax education assistance for family child care centers.

18. TRANSFER HEAD START STATE SUPPLEMENT FROM DPI TO DCF *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$12,528,200	- $12,528,200	$0

19. WISCONSIN WORKS BENEFITS

FED	- $4,205,800

Governor/Joint Finance: Reduce funding by $2,193,500 in 2025-26 and by $2,012,300 in 2026-27 to reflect estimates of base year caseloads and benefit payments under Wisconsin Works. Total TANF funding for these benefits would be $26,806,500 in 2025-26 and $26,987,700 in 2026-27.

20. WISCONSIN WORKS AGENCY CONTRACTS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$3,821,200	- $3,821,200	$0

Governor: Provide $1,821,200 in 2025-26 and $2,000,000 in 2026-27 to fund Wisconsin Works (W-2) administrative contracts. According to DCF, funding would support funding for job access loans. Including base funding, $58,892,400 in 2025-26 and $59,071,200 in 2026-27 would be budgeted to support these contracts. DCF contracts on a calendar year basis with eight service providers to provide W-2 benefits and services to participants in eight geographic regions, four of which are in the City of Milwaukee. [A technical correction would be needed to reflect the Administration's intent to provide a total of $2,821,200 in 2025-26.]

Joint Finance: Provision not included.

21. TRANSITIONAL JOBS AND TRANSFORM MILWAUKEE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$5,950,000	- $5,950,000	$0

22. EXPAND TRANSFORM MILWAUKEE AND TRANSITIONAL JOBS PROGRAM

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,000,000	- $2,000,000	$0

23. KINSHIP CARE REESTIMATE AND RATE INCREASE [LFB Paper 225]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$27,490,300	- $19,512,800	$7,977,500

Governor: Provide $10,025,700 in 2025-26 and $17,464,600 in 2026-27 to increase funding for kinship care payment and assessments, as described below. The base TANF allocation for kinship care is $35,661,000. Under the bill, the allocation would increase to $45,686,700 in 2025-26 and $53,125,600 in 2026-27.

Reestimate. Provide $3,091,900 in 2025-26 and $3,463,800 in 2026-27 to fund projected benefits payments, based on current kinship care rates. Effective July 1, 2025, provisions of 2023 Act 119 provided eligibility for kinship care benefits to relatives (including first cousins once removed), like-kin, and extended family members of children who fall within the definition of Indian children for the purpose of federal law. Act 119 allowed for an earlier effective date if DCF determined that sufficient TANF funding was allocated under the 2023-25 budget act. DCF expanded the program beginning January 1, 2025, by reallocating TANF funding from the allocation for child welfare services supported by targeted safety support funding. The funding would maintain the cost-to-continue the program during the 2025-27 biennium.

Benefit Payment Increase. Provide $6,933,800 in 2025-26 and $14,000,800 in 2026-27 to increase kinship care benefit payments so that kinship caregivers would receive the same age-based payment rates that foster care families would receive under the foster care rate increases in the bill (a 5% increase). For more information, see "Child Welfare."

Joint Finance: Reduce funding by $6,462,900 in 2025-26 and $13,049,900 in 2026-27 to: (a) fund the reestimate under current rates ($3,091,900 in 2025-26 and $3,463,800 in 2026-27); and (b) provide $470,900 in 2025-26 and $950,900 in 2026-27 to support a 2.5% increase in kinship care rates, beginning January 1, 2026.

24. EMERGENCY ASSISTANCE [LFB Paper 210]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$8,555,700	$273,100	$8,828,800

Governor: Provide $4,414,400 in 2025-26 and $4,141,300 in 2026-27 above base funding of $6.0 million to reflect projected increases in average costs and caseloads under the emergency assistance (EA) program. The EA program provides assistance to needy families with children in cases of fire, flood, natural disaster, energy crisis, homelessness, or impending homelessness. The cost projections reflect rule changes that increased the maximum benefits available under the program and the processing time of applications. With the funding increase, total funding allocated for EA would be $10,414,400 in 2025-26 and $10,141,300 in 2026-27.

The actual payment amount a family receives for emergencies other than an energy crisis is calculated as the lower of the following two amounts: (a) the maximum payment amount per group member multiplied by the number of members in the group; or (b) the total financial need. Effective April, 2024, DCF increased the maximum payment amounts by administrative rule. The maximum payment amounts per group member are as follows: (1) $600 per group member when the group is two members; (2) $400 per group member when the group is three members; (3) $300 per group member when the group is four members; (4) $240 per group member when the group is five members; and (4) $220 per group member when the group is six or more members. The payment for energy crisis is the maximum payment amount for the group ($750) or the amount needed to obtain or maintain essential utility service, whichever is lower.

Joint Finance: Increase funding by $273,100 in 2026-27 so that funding for EA would be increased by $4,414,400 annually for the estimated cost-to-continue EA payments. With the increased funding, total funding allocated for EA payments would be $10,414,400 annually.

25. CASE MANAGEMENT SERVICE GRANTS FOR HOMELESS FAMILIES

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$1,000,000	- $1,000,000	$0

26. BOYS AND GIRLS CLUBS OF AMERICA [LFB Paper 216]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$13,400,000	- $7,900,000	$5,500,000

Governor: Provide $6,700,000 annually to increase the grant DCF provides to the Boys and Girls Clubs of Wisconsin. Although not specified in the bill, the Administration indicates that the TANF funding increase would support the Wisconsin After Three program, an after-school program designed to improve social, academic, and employment skills of low-income youth through tutoring in math and English, study habits, and exposure to career options and role models. Including base funding of $2,807,000, total funding for Boys and Girls Clubs would be $9,507,000 annually.

Joint Finance: Reduce funding by $1,700,000 in 2025-26 and by $6,200,000 in 2026-27 so that funding would increase by $5,000,000 in 2025-26 and $500,000 in 2026-27. Including base funding of $2,807,000, total funding for the Boys and Girls Clubs would be $7,807,000 in 2025-26 and $3,307,000 in 2026-27.

27. CIVIL LEGAL ASSISTANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$8,000,000	- $8,000,000	$0

28. JOBS FOR AMERICA'S GRADUATES [LFB Paper 215]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$2,000,000	- $1,000,000	$1,000,000

Governor: Provide $1,000,000 annually to expand the Jobs for America's Graduates (JAG) program to additional schools throughout the state. Total funding for the program would increase from $1,000,000 to $2,000,000 annually, beginning in 2025-26.

JAG is a state-based national nonprofit organization that assists youth in reaching economic and academic success. The program helps the most at-risk Wisconsin students overcome learning loss and become gainfully employed through Wisconsin employers, post-secondary degrees, or military careers. Services involve classroom instruction, adult mentoring, leadership development, guidance and counseling, job and postsecondary education placement services, links to community services, and 12-month follow-up services. According to DCF, 16 schools currently participate in the program.

Joint Finance: Reduce funding by $1,000,000 in 2026-27 to support the JAG program, so that total funding would increase from $1,000,000 to $2,000,000 in 2025-26 and return to $1,000,000 in 2026-27.

29. CHILD SUPPORT DEBT REDUCTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$10,416,000	- $10,416,000	$0

30. SKILLS EHANCEMENT GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

31. STATE TANF ADMINISTRATION [LFB Paper 213]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$11,828,400	- $10,112,600	$1,715,800

Governor: Provide $5,689,600 in 2025-26 and $6,138,800 in 2026-27 to support the costs of administering TANF-related programs. The following reflects all TANF funding for economic support programs. Where applicable, the administrative funding is shown in this item rather than elsewhere in this document.

ACCESS System Improvements for Emergency Assistance. Provide one-time funding of $1,944,000 in 2025-26 and $2,040,000 in 2026-27 to support information technology upgrades and improvements to the ACCESS system used by the EA program for accepting and processing benefit applications. The enhancements are intended to address the most common reasons for application denial and are expected to: (a) improve the application experience with expedited processing; (b) decrease the applicant's verification burden; and (c) increase the overall approval rate to assist more eligible individuals in need.

Information Technology Backlog Resources. Provide $1,700,200 in 2025-26 and $1,800,300 in 2026-27 to fund vendor contract costs to develop information technology systems. The additional funding would offset a backlog in a number of IT projects that would take advantage of existing system capabilities, improve customer and worker experiences, and bring its public-facing system development in line with other states.

BRITS Enhancements and CRES Development. Provide one-time funding of $587,000 in 2025-26 and $599,000 in 2026-27 to maintain the information technology team working on improvements to the Benefit Recovery Investigative Tracking System (BRITS) and Central Recoveries Enhanced System (CRES). DCF and DHS use BRITS to investigate error and fraud allegations and DCF recovers established debts using CRES. BRITS interfaces with CRES to collect delinquent debts utilizing lien, levy, state and federal tax offsets. The funding would enhance the BRITS system and migrate CRES from Oracle to the BRITS structured query language platform.

Determine Requirements for EA Inclusion into BRITS. Provide one-time funding of $125,800 in 2025-26 and $83,700 in 2026-27 to determine the requirements and costs needed to include EA into BRITS for establishing and collecting overpayments. Under current law, W2 agencies must collect all incorrectly paid EA benefits. By administrative rule Effective October 1,

2024, DCF is responsible to recover any established debts. However, EA claim and management functionality is not included in the BRITS 2024 release, and so initially a process outside of the BRITS system will be used for establishment of claims, noticing, and collection processing of EA overpayments. The recommended funding would be used to determine the costs and requirements for adding EA to the BRITS system. Development and implementation would begin during the 2027-29 biennium.

CARES Cost Allocation Adjustment. Provide $863,500 in 2025-26 and $913,500 in 2026-27 to estimate the cost adjustment between DCF and DHS for the Client Assistance for Re-employment and Economic Support (CARES) system.

General Wage Adjustment. Provide $241,000 annually to support increased salary and fringe costs in DCF's cost pools attributed to general wage adjustments approved by the Joint Committee on Employment Relations between 2018 and 2024 related to the administration of TANF-related programs, as summarized under "Departmentwide."

Homeless Prevention Initiatives. Provide $70,100 in 2025-26 and $89,500 in 2026-27 to support staffing costs for the homeless case management services grant program, as summarized under "Administration -- Housing and Environment."

Standard Budget and Other Adjustments. Provide $474,400 annually to reflect the following standard budget adjustments: (a) full funding of continuing position salaries and fringe benefits ($449,400 annually); and (b) full funding of lease and directed moves costs ($25,000 annually). In addition, reduce funding by $316,400 in 2025-26 and by $102,600 in 2026-27 to reflect reestimates of staff costs associated with staff health insurance, retirement, and reserves.

Joint Finance: Reduce funding by $4,944,600 in 2025-26 and $5,168,000 in 2026-27 so that $745,000 in 2025-26 and $970,800 in 2026-27 would be provided for the following: (a) $587,000 in 2025-26 and $599,000 in 2026-27 for the BRITS enhancements and CRES development; and (b) $158,000 FED in 2025-26 and $371,800 FED in 2026-27 for the standard budget adjustments and other adjustments outlined above. No funding is provided for the other items as described above.

32. CARETAKER SUPPLEMENT [LFB Paper 210]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$16,543,400	- $16,543,400	$0

Governor: Increase funding by $8,271,700 annually to reflect an estimate of program costs under current law, and a funding increase for the caretaker supplement program in the bill. Including adjusted base funding of $10,990,400, a total of $19,262,100 annually, funded from TANF, would be budgeted to fund caretaker supplement payments and program administration costs.

The caretaker supplement is a program administered by the DHS that provides monthly cash payments to individuals who receive supplemental security income (SSI) payments with dependent children. Under the program, in addition to state and federal SSI benefits, SSI recipients with dependent children receive a caretaker supplement of $275 per month for the first child and $165 per month for each additional child. The funding increase reflects program changes described under "Department of Health Services -- Services for the Elderly and People with Disabilities."

Joint Finance: Provision not included. Maintain base funding of $10,990,400 FED annually for estimated program costs under current law.

33. EARNED INCOME TAX CREDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$72,462,300	- $72,462,300	$0

34. CHILD CARE FEE REVENUE ADJUSTMENT

FED	$184,700
PR	- 184,700
Total	$0

Governor/Joint Finance: Increase FED TANF funding by $70,300 in 2025-26 and $114,400 in 2026-27 and decrease PR from child care fees in corresponding amounts to reflect the following: (a) a reestimate child care fee revenue ($51,700 FED and -$51,700 PR annually); and (b) replacing child care fee revenue with TANF for TANF-related items ($18,600 FED and -$18,600 PR in 2025-26 and $62,700 FED and -$62,700 PR in 2026-27).

35. CHILD SUPPORT IT MODERNIZATION PROJECT [LFB Paper 216]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,344,500	- $4,218,200	$11,126,300
FED	29,786,400	- 8,188,200	21,598,200
Total	$45,130,900	- $12,406,400	$32,724,500

Governor: Provide $17,562,000 ($5,971,100 GPR and $11,590,900 FED) in 2025-26 and $27,568,900 ($9,373,400 GPR and $18,195,500 FED) in 2026-27 to support the ongoing replacement of the Kids Information Data System (KIDS) with a modern web-based information technology (IT) system capable of meeting federal performance standards. The federal funding would be 66% matching funds under Title IV-D of the Social Security Act.

DCF estimates that the total cost of the IT system, including upgrades, will be $270.2 million for the 12-year period from 2018-19 through 2029-30, including: planning, development, statewide implementation, hardware, software, operation, and maintenance. 2023 Act 19 provided

one-time funding to begin the modernization project. The bill provides one-time funding in the 2025-27 biennium for the project, and reflects expected payments to contractors and IT upgrades for the 2025-27 biennium.

KIDS is a mainframe system, created using COBOL programming, that was implemented statewide in September, 1996. It is the primary IT system used by state, local, and tribal staff for child support enforcement case and financial management functions. DCF indicates that the aged architecture in KIDS is difficult to maintain and enhance, thereby increasing the complexity and expense of upgrading IT systems to meet federal performance standards. Further, according to DCF, the system is limited in terms of user interface, is unintuitive, lacks access to modern communication methods, and its automated data reporting is insufficient.

Joint Finance: Reduce funding by $5,723,500 (-$1,946,000 GPR and -$3,777,500 FED) in 2025-26 and by $6,682,900 (-$2,272,200 GPR and -$4,410,700 FED) in 2026-27 so that one-time funding of $11,838,500 ($4,025,100 GPR and $7,813,400 FED) in 2025-26 and $20,886,000 ($7,101,200 GPR and $13,784,800 FED) in 2026-27 would be provided to support the ongoing project to replace KIDS with a modern web-based information technology system. The funding revision is based on more recent information from the completion of the request for proposals, execution of vendor contracts, and the finalizing of the master project schedule. The funding would not be made part of the base budget for the 2027-29 biennium.

36. ASSIGNMENT OF CHILD SUPPORT WHEN ENTERING OUT-OF-HOME CARE

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,205,000	- $1,205,000	$0
FED	665,000	- 665,000	0
Total	$1,870,000	- $1,870,000	$0

37. ELIMINATE BIRTH COST RECOVERY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,300,000	- $1,300,000	$0
FED	2,523,600	- 2,523,600	0
Total	$3,823,600	- $3,823,600	$0

38. MATCHING FUNDS REVENUE ADJUSTMENT [LFB Paper 210]

GPR	$1,400,000
FED	- 1,400,000
Total	$0

Joint Finance: Increase funding for child care programs by $700,000 GPR annually for the estimated increase in matching funds required under federal law

to account for the anticipated increase in federal CCDF funding during the 2025-27 biennium. Reduce federal funding by the same amount to account for the increased GPR expenditures.

39. CHILD CARE LICENSING RATIOS AND PILOT PROGRAM

Joint Finance: Create a 2-year pilot program to modify the administrative code to set the maximum number of child care workers to infants up to 18 months of age to be one worker to four infants (maximum group size of eight), and to set the maximum number of child care workers to children aged 18 months to 2 ½ years of age to be one worker to seven children (maximum group size 14).

Require DCF to conduct the 2-year pilot project under which DCF must increase the monthly maximum payment rate under Wisconsin Shares by $200 for the care of a child under the age of 18 months and by $100 for children aged between 18 and 30 months. Providers may qualify by certifying with DCF that they are participating in the pilot. Transfer interest earnings under the American Rescue Plan Act to a DCF appropriation to support the enhanced payments.

40. LARGE FAMILY CARE CENTERS

Joint Finance: Require DCF to establish a category of licensed child care centers that provide care and supervision for four to 12 children ("large family child care centers"), as follows. Require DCF to regulate a large family child care center in the same way that it regulates a center that is licensed to provide care and supervision for four to eight children, including the maximum number of children per provider, except: (a) DCF must prohibit more than two providers providing care and supervision for children at one time; and (b) DCF may regulate a large family child care center differently than a child care center that provides care and supervision for five to eight children to the extent necessary to safely accommodate a larger group of children. Modify the administrative code to specify that the Commercial Building Code does not apply to a one- or two-family dwelling in which a public or private day care center for twelve or fewer children is located (rather than eight or fewer children, as under current regulations).

41. ASSISTANT CARE TEACHERS

Joint Finance: Specify that a licensed child care center may hire an individual to be an assistant child care teacher if the individual meets all of the following requirements: (a) the individual is at least 16 years old; and (b) the individual has satisfactorily completed at least one of the following within 6 months after assuming the position (1) two credits in early childhood education or its equivalent; (2) one non-credit, department-approved course in early childhood education; or (3) an assistant child care teacher training program approved by the department of public instruction.

Specify that an assistant child care teacher who has completed the required training and is at least 18 years old may provide sole supervision to a group of children in the following instances and for the following amounts of time. First, in a full-day center, if there is a child care teacher on

the premises, for opening and closing hours, not to exceed the first 2 hours and the last 2 hours of center operation, and during the center's designated naptime, not to exceed 2 hours. Second, in a school-age program, if there is a school-age program leader or child care teacher on the premises, for no more than 45 minutes.

Define assistant child care teacher to means a child care worker who works under the supervision of a child care teacher. Define Child care teacher to mean a child care worker who plans, implements, and supervises the daily activities for a designated group of children at a child care center licensed and who meets qualifications set under the DCF administrative code. Define "full-day center" to mean a child care center licensed under this section that accepts children for 5 or more consecutive hours. Define "school-age program" to means a program in a licensed child care center that serves only school-age children before and after school, on days on which there is no school, and during the summer break. Define "school-age program leader" means a person who plans, implements, and supervises the daily activities for a designated group of school-age children, communicates with families, works with the community, and coordinates staff in a school-age program at a licensed child care center.

42. SCHOOL READINESS PROGRAM

GPR	$66,070,000

Joint Finance: Create a sum certain GPR appropriation and provide $65,000,000 GPR in 2026-27 for DCF to pay child care providers under a new community based elementary school readiness program, as described below. Provide $350,000 GPR in 2025-26 and $720,000 GPR in 2026-27 for administrative costs associated with the program.

Specify that a child care provider would be able to use the payments to cover any costs associated with providing the program. The child care provider would be able to charge additional amounts to provide care and supervision for a participating child outside of the elementary school readiness program hours. A child care provider would be eligible for the program if they: (a) are in compliance with all legal, financial, and regulatory requirements imposed by law or by DCF rule; (b) demonstrate to DCF that they will annually provide at least 612 hours of direct child instruction in elementary school readiness to pupils participating in the program; (c) demonstrate to DCF that they use a curriculum that meets the Department of Public Instruction's (DPI) model early learning standards; (d) notify DCF by no later than February 1 of the preceding school year of their intent to participate in the elementary school readiness program according to application requirements established by DCF; and (e) do not have a contract with a school district to provide a 4-year-old kindergarten for the school year in which the child care provider intends to participate in the program.

A child would be eligible to participate if: (a) the child is four years old on or before September 1 in the school year that the child proposes to participate in the program; (b) the child's parent or guardian submits an application to participate on a form prepared by DCF to the child care provider that will provide the elementary school readiness program; and (c) the participating child care provider has accepted the child's application to attend the elementary school readiness program offered by the child care provider.

Teachers in an elementary school readiness program would be required to have either an associate's degree or a bachelor's degree.

DCF would be required to pay each child care provider an amount for each child participating in the school readiness program equal to 60% of the sum of the revenue ceiling for the current school year and the per pupil amount for the current school year ($7,045). DCF would remit the payment via 25% installments in September, November, February, and May. Each installment may consist of a single check for all children participating in the school readiness program offered by the child care provider. DCF would be required each year, by February 15, to post on its website a list of all child care providers that have submitted a notice of intent to participate in the program in the following school year. DCF must include in the list for each child care provider: the name and address of the child care center, the name and contact information of an individual at the child care center who can answer questions, and the number of spaces available at the child care center for children participating in the program.

DCF would be required to establish the program and promulgate rules to administer it, including establishing standards for elementary school readiness programs and application requirements for children to enroll and for child care providers to participate. DCF would be required to exclude any hours a child participates in the school readiness program from the hours authorized for subsidies in the Wisconsin Shares program.

An "elementary school readiness program" would mean an instructional program that provides four-year-old children with the social and cognitive skills to successfully transition to five-year-old kindergarten in an elementary school setting. A school year would be defined as having the same meaning given under Chapter 115 of the statutes (State Superintendent), namely that it commences July 1 and ends the succeeding June 30. Child care provider would mean a provider licensed or certified by DCF.

43. CASE MANAGEMENT SERVICES FOR HOMELESS INDIVIDUALS

FED	- $1,000,000

Joint Finance: Repeal funding of $500,000 annually reserved in the Joint Committee on Finance's supplemental appropriation for transfer to the Department of Administration for its case management services for homeless individuals grant program.

44. W2 WORKER SUPPLEMENT

FED	- $3,400,000

Joint Finance: Reduce funding by $1,700,000 FED annually to reestimate supplement payments under the W2 program. DCF pays $50 supplement in addition to case management follow up services to participants that leave a subsidized employment position as an additional incentive for eligible families to retain employment and participate in services. The allocation for such payments is reduced to reflect projected caseloads.

45. ESTIMATE EARNED INCOME TAX CREDIT

FED	- $4,904,000

Joint Finance: Reduce funding by $1,702,000 in 2025-26 and $3,202,000 to reestimate claims of the earned income tax credit. For additional information, see "General Fund Taxes."

46. GRANT FOR A CHILD CARE FACILITY

GPR	$2,000,000

Joint Finance. Create a biennial GPR appropriation and provide $2,000,000 GPR in 2025-26 to support a grant to a governmental or nongovernmental organization for the purchase, construction, or renovation of a child care facility in the City of Platteville. Repeal the appropriation as of July 1, 2027. Require the grant recipient to provide a match of at least $2,000,000.

Child Welfare

1. MILWAUKEE CHILD WELFARE -- AIDS PAYMENTS AND CONTRACTED SERVICES [LFB Paper 220]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$23,092,400	- $12,137,200	$10,955,200
FED	674,800	- 432,000	242,800
PR	- 1,642,000	0	- 1,642,000
Total	$22,125,200	- $12,569,200	$9,556,000

Governor: Provide $11,524,900 ($11,882,600 GPR, $463,300 FED, and -$821,000 PR) in 2025-26 and $10,600,300 ($11,209,800 GPR, $211,500 FED, and -$821,000 PR) in 2026-27 to fund Division of Milwaukee Child Protective Services (DMCPS) aids payments and contracted services. Base funding for these costs is $121,291,400 ($73,301,200 GPR, $25,184,300 PR, and $22,805,900 FED).

This item includes the following: (a) an adjustment to the division of costs between GPR and FED to reflect updated claiming and federal matching rates ($1,071,700 GPR and -$1,071,700 FED annually); (b) an increase in funding for out-of-home care and wraparound services, to reflect expected caseloads and service costs higher than the base budget ($6,745,900 GPR and $1,045,500 FED in 2025-26 and $6,073,100 GPR and $793,700 FED in 2026-27); and (c) an increase in funding for aids contracts costs, such as funding for case management, court services, placement services, and foster parent training ($4,065,000 GPR, $489,500 FED, and -$821,000 PR annually).

Joint Finance: Reduce funding by $6,238,500 (-$6,018,900 GPR and -$219,600 FED) in 2025-26 and $6,330,700 (-$6,118,300 GPR and -$212,400 FED) to fund only the reestimated costs of out-of-home care maintenance payments and wraparound services annually.

2. MILWAUKEE CHILD WELFARE -- QUALITY IMPROVEMENT POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$329,400	1.84	- $329,400	- 1.84	$0	0.00
FED	28,500	0.16	- 28,500	- 0.16	0	0.00
Total	$357,900	2.00	- $357,900	- 2.00	$0	0.00

3. INDEPENDENT LIVING SUPPORTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,502,800	- $10,502,800	$0

4. CHILDREN AND FAMILY AIDS [LFB Paper 221]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,715,900	- $8,715,900	$0

Governor: Provide $2,548,500 in 2025-26 and $6,167,400 in 2026-27 to increase base funding of $101,939,600 to counties to support child welfare services under the children and family aids (CFA) program. Increase the statutory children and family aids allocations to reflect this and other items in the bill affecting the CFA so that $104,969,500 (all funds) in 2025-26 and $110,869,200 (all funds) in 2026-27 would be allocated for the program. In fiscal year 2024-25, $101,939,600 ($46,201,800 GPR, $45,733,700 FED (Title IV-E), $2,748,300 FED (Title IV-B) and $7,256,100 PR (Social Services Block Grant funds transferred from DHS to DCF) is budgeted for the program.

This funding increase is intended to increase CFA funding to reflect inflation since 2022, as measured by the Consumer Price Index, by providing a 5% increase in calendar year 2026, followed by a 2% increase in calendar year 2027.

Joint Finance: Provision not included.

5. TRIBAL HIGH-COST PLACEMENTS AND PREVENTION [LFB Paper 222]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,732,200	- $7,732,200	$0
PR	0	2,000,000	2,000,000
Total	$7,732,200	- $5,732,200	$2,000,000

Governor: Provide $3,828,800 in 2025-26 and $3,903,400 in 2026-27 to increase base funding of $717,500 for tribal high-cost placements and the Tribal Family Services Program (FSP).

Tribal High-Cost Placements. The state provides funding to counties to support the costs of out-of-home placements of Indian children when those children are placed by a tribal court order. Funding requests for the tribal high-cost pool in 2023-24 ($4,447,400) exceeded amounts budgeted ($717,500) by $3,729,900 in 2023-24. This item would create a GPR appropration and support the difference between the funding requests and available funds in 2023-24.

Tribal Family Support Program. The Tribal FSP provides funding to tribes for child and family services, including adolescent self-sufficiency services, adolescent pregnancy prevention services, adolescent choices projects, domestic abuse services, tribal childcare, and child welfare services. In federal fiscal year (FFY) 2023-24, tribal FSP contracts totaled $2,638,600 ($1,867,500 PR from tribal gaming revenues, $408,700 FED from the MaryLee Allen Promoting Safe and Stable Families program under Title IV-B of the Social Security Act, and $362,400 FED from the community services block grant). Create an annual GPR appropriation for this purpose.

This item would increase funding for the Tribal FSP by $98,900 in 2025-26 and $173,500 in 2026-27, amounts that represent increases of 5% in FFY 2025-26 and an additional 2% in FFY 2026-27, the same percentage increases the bill would provide in calendar years 2026 and 2027 for counties under the children and family aids program.

Joint Finance: Delete provision. Instead, provide $1,000,000 PR (tribal gaming revenues) annually to increase base funding for the tribal high-cost out-of-home care placement pool. Reduce estimated tribal gaming general fund revenue by $1,000,000 annually, the fiscal effect of which is shown under "Administration -- Tribal and Division Gaming."

6. SERVICES FOR RUNAWAY AND HOMELESS YOUTHS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$7,546,000	1.00	- $7,546,000	- 1.00	$0	0.00

7. STATE OUT-OF-HOME CARE AND ADOPTIONS

GPR	- $6,621,500
FED	5,723,600
Total	- $897,900

Governor/Joint Finance: Reduce funding by $748,800 (-$3,508,600 GPR and $2,759,800 FED) in 2025-26 and by $149,100 (-$3,112,900 GPR and $2,963,800 FED) in 2026-27 to reflect reestimates of adoption assistance, subsidized guardianship, and state foster care payments, and changes in federal claiming rates in the 2025-27 biennium. The state claims federal matching funding for some of these costs under Title IV-E of the Social Security Act.

The state adoption assistance program funds payments to families who adopt children with behavioral or medical health needs. Basic maintenance payments are based on uniform foster care rates specified in statute, and additional payments reflect each child's individual needs.

The subsidized guardianship program funds payments to court-appointed guardians who provide permanent care for children with whom they have a familial or other significant emotional relationship. Subsidies are capped at the level of the foster care maintenance payment the guardian was receiving prior to the guardianship agreement.

The state foster care program provides temporary care for children in the custody of the state. Custody may be transferred from child welfare agencies for children who are awaiting adoption and whose parents' parental rights have been terminated, including children who have been placed in out-of-home care for 15 of the most recent 22 months.

DCF provides pre-adoption services under the public adoptions program, including case management, identification of potential adoptive families, and training, and provides post-adoption supports, services, and information under the Wisconsin Family Connections program.

The following table summarizes, by source, the base funding for these payments and services, the funding changes under this item, and the total funding that would be provided in the bill.

Base and Reestimate Costs -- All Out-of-Home Care and Adoption Categories

	2025-26			2026-27		
	GPR	FED IV-E	All Funds	GPR	FED IV-E	All Funds
Adoption Assistance						
Base Funding	$41,880,400	$45,965,800	$87,846,200	$41,880,400	$45,965,800	$87,846,200
Reestimate	-2,821,000	3,177,700	356,700	-2,816,000	3,184,100	368,100
Subtotal	$39,059,400	$49,143,500	$88,202,900	$39,064,400	$49,149,900	$88,214,300
Subsidized Guardianship						
Base Funding	$5,945,700	$3,224,600	$9,170,300	$5,945,700	$3,224,600	$9,170,300
Reestimate	-98,100	-260,100	-358,200	360,600	-27,400	333,200
Subtotal	$5,847,600	$2,964,500	$8,812,100	$6,306,300	$3,197,200	$9,503,500
State Foster Care						
Base Funding	$4,220,200	$2,229,000	$6,449,200	$4,220,200	$2,229,000	$6,449,200
Reestimate	-589,500	-352,800	-942,300	-657,500	-387,900	-1,045,400
Subtotal	$3,630,700	$1,876,200	$5,506,900	$3,562,700	$1,841,100	$5,403,800
State Adoption Services						
Base Funding	$3,900,600	$2,058,800	$5,959,400	$3,900,600	$2,058,800	$5,959,400
Reestimate	0	195,000	195,000	0	195,000	195,000
Subtotal	$3,900,600	$2,253,800	$6,154,400	$3,900,600	$2,253,800	$6,154,400
Total						
Base Funding	$55,946,900	$53,478,200	$109,425,100	$55,946,900	$53,478,200	$109,425,100
Reestimate	-3,508,600	2,759,800	-748,800	-3,112,900	2,963,800	-149,100
Total	$52,438,300	$56,238,000	$108,676,300	$52,834,000	$56,442,000	$109,276,000

8. SPECIALIZED CONGREGATE CARE -- CHILEDA INSTITUTE CONTRACT

[LFB Paper 223]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,368,200	- $5,368,200	$0

Governor: Provide $2,657,500 in 2025-26 and $2,710,700 in 2026-27 to continue a contract with Childea Institute that provides specialized congregate behavioral health care to children with intellectual or developmental disabilities with significant behavioral issues. Modify current GPR and FED appropriations that fund out-of-home care, and the Department's general authority, to include references to payments to support costs of specialized services to children with high acuity needs in congregate care facilities.

In calendar years 2023 and 2024, DCF contracted with two residential care centers, Chileda Institute and Genesee Lake School, to provide specialized congregate behavioral health care to children. These contracts were funded with federal ARPA funds. In 2025, DCF is continuing its contract with the Chileda Institute, funded from surplus Title IV-E funding.

The funding in the bill is intended to maintain the contract with the Chileda Institute for eight beds, and to provide 5% and 2% inflationary increases for these contracted services for

calendar year 2026 and 2027, respectively.

Joint Finance: Provision not included.

9. SUBSIDIZED GUARDIANSHIP AND KINSHIP CARE ELIGIBILITY AND ADMINISTRATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,266,600	- $5,266,600	$0

10. FAMILY FOUNDATIONS HOME VISITING PROGRAM [LFB Paper 224]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,096,000	- $5,096,000	$0
FED	104,000	- $104,000	0
Total	$5,200,000	- $5,200,000	$0

Governor: Provide $1,200,000 GPR in 2025-26 and $4,000,000 ($3,896,000 GPR and $104,000 FED) in 2026-27 to expand services under the Family Foundations Home Visiting (FFHV) program to areas of the state where the services are not yet available.

DCF provides FFHV grants to county agencies, cities, nonprofit agencies, tribal organizations, and collaborations to provide voluntary home visiting services to at-risk families to prevent child abuse and neglect. Services generally follow one of three national models, each of which offer families supportive in-home consultations beginning as early as pregnancy, hands-on parent guidance and training, screenings for health, development, and maltreatment risks, and early interventions to prevent maltreatment. Prevention services such as home visiting are eligible for a 50% federal match under Title IV-E when they are provided for children who are at imminent risk of removal to out-of-home care or are pregnant or parenting while in out-of-home care.

In federal fiscal year (FFY) 2024-25, DCF has contracts with 22 FFHV provider agencies to provide services in 40 counties and six tribes or bands, for a total of 2,172 families. In federal fiscal year 2024-25, the program is budgeted $22,993,200 ($10,034,100 FED from the Maternal, Infant, and Early Childhood Home Visiting grant, $6,212,100 FED from the TANF block grant, $1,985,700 GPR, and an estimated $4,761,300 in local matching funds).

Joint Finance: Provision not included.

11. FEDERAL BENEFITS FOR CHILDREN IN OUT-OF-HOME CARE (OHC) *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,000,000	- $3,000,000	$0

12. FOSTER CARE AND KINSHIP CARE PAYMENTS [LFB Paper 225]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,492,000	- $751,100	$740,900
FED	642,000	- 323,300	318,700
Total	$2,134,000	- $1,074,400	$1,059,600

Governor: Provide $711,700 ($497,600 GPR, $214,100 FED) in 2025-26 and $1,422,300 ($994,400 GPR, $427,900 FED) in 2026-27 to increase payments to foster care and kinship care providers, as described below.

Foster Care and Kinship Care -- Minimum Payment Rates. Increase the minimum monthly rates for basic foster care (level two) and treatment foster care (levels three through five) by 5%, to the amounts shown in the table below, effective on January 1, 2026.

	Current Rate	Proposed Rate
Level One	$375	Variable, as below
Levels Two and Above		
Up to Age Five	$441	$463
Ages Five through 11	483	507
Ages 12 through 14	548	575
Ages 15 and Over	572	601

Age-Based Level 1 and Kinship Care Payment Rates. Modify monthly rates paid to kinship care providers and foster care providers with child-specific (level one) licenses (typically relatives or others with a close relationship to the child they are fostering) so that, rather than receiving a flat $375 payment regardless of the age of the child, the kinship care or relative foster care payment would equal the same age-based rates paid to basic and treatment foster care providers, as shown in the table above.

Provide $709,700 ($496,300 GPR and $213,400 FED) in 2026-27 and $1,494,400 ($992,500 GPR and $426,900 FED) in 2026-27 to fund these rate increases.

Supplemental Kinship Care and Foster Care Payments -- Exceptional Circumstances and Emergency Payments. Authorize DCF and county departments to make several types of

supplemental kinship care payments for exceptional circumstances not authorized under current law, including: (a) payments to enable siblings or a minor parent and minor children to remain together; (b) initial clothing allowances; (c) emergency payments.

Specify that emergency payments could be provided under any of the following three circumstances: (a) the Governor has declared a state of emergency, or the federal government has declared a major disaster in a locality including the home of a foster care or kinship care provider; (b) the state has received federal funding to be used for child welfare purposes due to an emergency or disaster declared for the locality of the home of a foster care or kinship care provider, or (c) DCF has determined that conditions in the locality of the home of a foster care or kinship care provider have resulted in a temporary increase in the costs borne by the provider, including any of the following: (i) a pandemic or other public health threat, (ii) a natural disaster, or (iii) an unplanned school closure of five consecutive days or more. Specify that DCF must determine the amount of emergency payments on the basis of available funding.

Provide $2,000 ($1,300 GPR and $700 FED) in 2025-26 and $2,900 ($1,900 GPR and $1,000 FED) to fund these changes, as they relate to foster care payments.

Eligibility for Exceptional Payments. Modify statutes and administrative rules to make all foster homes and kinship care providers eligible for exceptional payments to enable siblings or a minor parent and minor children to reside together, and to receive an initial clothing allowance. Currently, these exceptional payments are only provided to foster homes certified to provide higher than Level 1 care.

Funding Allocations. This item includes $481,100 ($336,500 GPR and $144,600 FED) in 2025-26 and $961,900 ($672,700 GPR and $289,200 FED) to increase children and family aids payments to fund county costs of these changes to foster care payments. As summarized under "TANF and Economic Support," the bill would increase TANF funding by $6,933,800 FED in 2025-26 and $14,000,800 FED in 2026-27 to reflect these changes. The bill would increase statutory allocations for children and family aids and the kinship care program to reflect these and foster care payments.

Rules. Authorize DCF to promulgate rules governing provisions relating to exceptional circumstances to enable siblings or a minor parent and minor children to reside together, and for initial clothing allowances for a child residing in the home of a kinship care provider.

Joint Finance: Reduce funding by $358,500 (-$250,600 GPR and -$107,900 FED) in 2025-26 and $715,900 (-$500,500 GPR and -$215,400 FED) in 2026-27 to provide a total increase of $353,200 ($247,000 GPR and $106,200 FED) in 2025-26, and $706,400 ($493,900 GPR and $212,500 FED) in 2026-27 to increase foster care and kinship care rates by 2.5%, effective January 1, 2026.

Modify statutory provisions relating to foster care and kinship care rates to reflect provided funding. Modify statutory provisions relating to maximum allowable children and family aids allocations in keeping with provided funding. Delete statutory provisions relating to age-based monthly payment rates for level one foster care providers and kinship care providers. Delete statutory provisions relating to expanding eligibility for supplemental payments, emergency

payments, and clothing allowances for level one foster care providers and kinship care providers.

New monthly maintenance payment rates, as modified, would be the following:

	Current Rate	Proposed Rate
Level One	$375	$384
Levels Two and Above		
Up to Age Five	$441	$452
Ages Five through 11	483	495
Ages 12 through 14	548	562
Ages 15 and Over	572	586

13. TRIPLE P ONLINE

FED	$3,076,600

Governor: Provide $1,538,300 annually, funded from an uncommitted balance of Title IV-E funds the state had previously claimed, to maintain support for the online "Triple P" (Positive Parenting Program).

Under Act 19 (the 2023-25 biennial budget act), $2.0 million annually in Title IV-E funding was budgeted for the program on a one-time basis. Consequently, there is no base funding budgeted for the program in DCF. (The Child Abuse and Neglect Prevention Board was also budgeted $500,000 GPR annually in Act 19 to support Triple P, which would continue to be budgeted in 2025-26 and 2026-27 under the Governor's bill.)

DCF contracts with Children's Wisconsin to administer this program. Triple P provides parents strategies to help them build healthy relationships with their children through personal consultations, group courses, public seminars, and online self-help tools. Expenditures for Triple P Online that are attributable to families with children at imminent risk of removal to out-of-home care such as foster care would be eligible for 50% federal matching under the Title IV-E prevention program. The remaining costs would be funded using an accumulated balance of FED funding received under Title IV-E.

Joint Finance: Provide funding on a one-time basis.

Juvenile Justice

1. JUVENILE JUSTICE AIDS FOR 17-YEAR-OLDS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $10,000,000	$0

2. YOUTH AIDS FUNDING MODIFICATIONS AND INCREASE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,481,300	- $8,481,300	$0

3. JUVENILE JUSTICE REFORM REVIEW COMMITTEE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. YOUTH AIDS [LFB Paper 271]

Joint Finance: Update the calendar years associated with the allocation of youth aids funding as specified in current law to be the last six months of 2025, 2026, and the first six months of 2027 instead of the last six months of 2023, 2024, and the first six months of 2025.

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	- $132,600	0.00	- $484,600	0.00	- $617,200	0.00
FED	- 709,300	- 1.00	- 912,800	0.00	- 1,622,100	- 1.00
PR	1,253,100	0.00	- 492,600	0.00	760,500	0.00
Total	$411,200	- 1.00	- $1,890,000	0.00	- $1,478,800	- 1.00

Governor: Adjust funding for standard budget adjustments as shown in the following table. Certain budget adjustments relating to child care and state TANF administration are not shown under this item, but are instead included as separate entries under "TANF and Economic Support." The funding for child care administration, TANF administration, and this item are shown in the table.

Standard Budget Adjustments

	GPR	FED	PR	Total
2025-26				
Turnover Reduction	-$363,500	-$684,600	-$369,400	-$1,417,500
Full Funding of Cont. Pos. Salary/Fringe	-58,400	1,918,600	1,189,800	3,050,000
Overtime	737,900	20,700	4,200	762,800
Night and Weekend Differential	130,200	11,300	1,300	142,800
Full Funding of Lease/Directed Moves	-515,700	-172,600	-176,900	-865,200
Grand Total	-$69,500	$1,093,400	$649,000	$1,672,900
Funding Changes Summarized under "TANF and Economic Support"				
Child Care State Administration and Licensing	0	968,800	24,800	993,600
State TANF Administration	0	474,400	0	474,400
This Item	**-$69,500**	**-$349,800**	**$624,200**	**$204,900**
2026-27				
Turnover Reduction	-$363,500	-$684,600	-$369,400	-$1,417,500
Removal of Noncontinuing Elements	0	-19,900	0	-19,900
Full Funding of Cont. Pos. Salary/Fringe	-58,400	1,918,600	1,189,800	3,050,000
Reclassification/Pay Progression	0	0	0	0
Overtime	737,900	20,700	4,200	762,800
Night and Weekend Differential	130,200	11,300	1,300	142,800
Full Funding of Lease/Directed Moves	-509,300	-162,400	-171,800	-843,500
Grand Total	-$63,100	$1,083,700	$654,100	$1,674,700
Funding Changes Summarized under "TANF and Economic Support"				
Child Care State Administration	0	968,800	25,200	994,000
State TANF Administration	0	474,400	0	474,400
This Item	**-$63,100**	**-$359,500**	**$628,900**	**$206,300**

In addition, reduce authorized positions by 1.0 FED position in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Reduce funding by $945,000 (-$242,300 GPR, -$456,400 FED, and -$246,300 PR annually to increase, from 3% to 5%, the turnover rate in the bill.

2. PROGRAM FUNDING TO SUPPORT PREVIOUSLY APPROVED GENERAL WAGE ADJUSTMENTS FOR PR-S SERVICES [LFB Paper 230]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,832,000	- $1,832,000	$0

Governor: Provide $916,000 annually to fund increases in charges DCF programs pay for centralized services due to general wage adjustments (GWAs) approved for PR-S funded positions between 2018 and 2024.

Several DCF administrative functions, such as budgeting, information technology, legal services, the Office of the Secretary and the Inspector General, are partially funded by charges assessed to DCF programs that use these centralized services. As costs of program revenue-service supported positions have increased due to GWAs, charges to DCF programs have increased to support higher costs of these centralized services. This item would provide DCF programs funding to support higher costs of these centralized services that resulted from recent GWAs.

Joint Finance: Provision not included.

3. OFFICE OF LEGAL COUNSEL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$447,800	1.42	- $447,800	- 1.42	$0	0.00
FED	182,900	0.58	- 182,900	- 0.58	0	0.00
Total	$630,700	2.00	- $630,700	- 2.00	$0	0.00

4. ADJUSTMENTS TO PROGRAM REVENUE AND FEDERAL APPROPRIATIONS

FED	$4,327,300
PR	6,043,700
Total	$10,371,000

Governor/Joint Finance: Provide $5,363,100 ($2,153,600 FED and $3,209,500 PR) in 2025-26 and $5,007,900 ($2,173,700 FED and $2,834,200 PR) in 2026-27 reflect the net effect of adjustments to several program revenue and federal appropriations, as summarized in the following table.

Program Revenue and Federal Funding Reestimates

	Source	Base	2025-26 Reestimate	2025-26 Other Items	2025-26 Total	2026-27 Reestimate	2026-27 Other Items	2026-27 Total
Children and Family Services								
Federal Program Aids	FED	$12,001,800	$966,900	$0	$12,968,700	$966,900	$0	$12,968,700
Federal Project Aids	FED	3,900,000	124,800	0	4,024,800	124,800	0	4,024,800
Federal Aid; Milwaukee Child Welfare Services General Program Operations	FED	4,622,900	610,000	304,800	5,537,700	610,000	317,600	5,550,500
State Foster Care and Adoption Operations	FED	11,398,300	60,300	754,900	12,213,500	80,400	817,500	12,296,200
Economic Support								
Federal Project Activities and Administration	FED	1,039,100	130,400	87,500	1,257,000	130,400	67,600	1,237,100
Community Services Block Grant	FED	9,046,700	261,200	6,800	9,314,700	261,200	6,800	9,314,700
Child Support State Operations	PR	19,385,400	493,000	26,400	19,904,800	657,400	26,400	20,069,200
Interagency and Intra-Agency Programs	PR	4,066,900	133,500	26,100	4,226,500	193,800	26,100	4,286,800
General Administration								
Administrative and Support Services	PR	28,007,800	2,583,000	359,200	30,950,000	1,583,000	363,900	29,954,700
Interagency and Intra-Agency Programs	PR	19,986,400	0	0	19,986,400	400,000	0	20,386,400
Subtotal FED			$2,153,600			$2,173,700		
Subtotal PR			3,209,500			2,834,200		
Total			$5,363,100			$5,007,900		

5. FUNDING AND POSITION REALIGNMENTS

	Funding	Positions
FED	$370,400	0.80
PR	27,600	- 0.10
Total	$398,000	0.70

Governor/Joint Finance: Provide $199,000 ($185,200 FED and $13,800 PR) annually, and 0.7 (0.8 FED and -0.1 PR) position, beginning in 2025-26, to more accurately align base staff costs and funding sources with their job responsibilities. The following table shows these funding and position transfers in the bill. Note that realignment of the administrative costs related to child care block grant operations are not included under the totals shown for this item. An annual decrease of $213,500 FED and 0.70 positions is instead included as a separate entry under "TANF and Economic Support."

Annual Funding and Position Changes

Appropriation	Source	Annual Changes Funding	Annual Changes Positions
Children and Families			
General Program Operations	GPR	-$55,300	-0.35
Federal Program Operations	FED	13,900	0.10
Milwaukee Child Welfare -- Operations	GPR	55,300	0.35
State Foster Care and Adoptions -- Operations	FED	252,600	1.35
Child Welfare Operations	FED	-151,100	-1.00
Milwaukee Child Welfare -- Operations	FED	69,800	0.35
Social Services Block Grant -- Operations	PR	-43,800	-0.10
Economic Support			
Child Care Block Grant -- Operations	FED	-213,500	-0.70
General Administration			
Administrative and Support Services	PR	57,600	0.00
Total			
GPR		$0	0.00
FED		-28,300	0.10
PR		13,800	-0.10
All Funds		-$14,500	0.00
Shown under "TANF and Economic Support"	FED	-$213,500	-0.70
Shown under this Item	GPR	$0	0.00
	FED	185,200	0.80
	PR	13,800	-0.10
	Total	$199,000	0.70

6. DELETE VACANT POSITIONS

	Funding	Positions
GPR	- $109,000	- 0.92
FED	- 643,600	- 4.08
Total	- $752,600	- 5.00

Joint Finance: Reduce funding by $376,300 (-$54,500 GPR and -$321,800 FED) annually and delete 5.0 positions (-0.92 GPR and -4.08 FED positions), beginning in 2025-26, that have been vacant for more than 12 months.

CIRCUIT COURTS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$251,844,600	$338,955,600	$263,556,800	- $75,398,800	- 22.2%	$11,712,200	4.7%
PR	465,400	465,400	465,400	0	0.0	0	0.0
TOTAL	$252,310,000	$339,421,000	$264,022,200	- $75,398,800	- 22.2%	$11,712,200	4.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	551.00	555.00	551.00	- 4.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENT [LFB Paper 105]

GPR	- $8,287,800

Governor/Joint Finance: Provide an adjustment to the base of -$4,143,900 annually for full funding of continuing position salaries and fringe benefits.

2. SUPPLEMENTAL CIRCUIT COURT COST PAYMENTS FOR OPERATING TREATMENT AND DIVERSION PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$94,596,100	- $94,596,100	$0

3. CIRCUIT COURT BRANCHES FUNDING AND POSITIONS AND CIRCUIT COURT COST PAYMENTS

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$802,700	4.00	- $802,700	- 4.00	$0	0.00

Governor: Provide $802,700 and 4.0 positions in 2026-27 for additional circuit court branches in Brown County and for additional support to counties. Funding is provided for salaries and fringe benefits ($574,200), supplies and services ($4,500), and one-time costs ($4,600). In addition, $219,400 is provided in the circuit court costs appropriation for additional support to counties. Since the circuit court costs appropriation distributes funding based on the number of branches, increased funding is intended to maintain current per-branch funding levels from this appropriation (approximately $109,700 per branch) in the 2025-27 biennium. Position authority would include: (a) 2.0 judges; and (b) 2.0 court reporters.

Modify statutory language to specify that, commencing August 1, 2026, Brown County will have 10 circuit court branches. The judges would be elected at the spring election of 2026 for a term commencing August 1, 2026, and ending July 31, 2032. With the additional two branches, Wisconsin would have a total of 263 circuit court judges.

In addition, repeal s. 753.0605 related to "additional circuit court branches." The 12 branches described therein were codified under 2019 Act 184 and have all been allocated and elected to their current branches.

Joint Finance: Provision not included.

4. CIRCUIT COURT COSTS PAYMENTS

GPR	$20,000,000

Joint Finance: Provide $10,000,000 annually in the circuit court costs appropriation for additional support to counties. Base funding for the appropriation is $28,392,900 in 2024-25.

COMPENSATION RESERVES

Budget Change Item

1. COMPENSATION RESERVES [LFB Papers 235 thru 240]

Governor: Provide, in the 2025-27 general fund condition statement, total compensation reserves of $364,881,600 in 2025-26 and $573,958,800 in 2026-27 for cost increases related to state and UW System employee salaries and fringe benefits. Total compensation reserve amounts by fund source and fiscal year are shown in the following table.

Fund Source	2025-26	2026-27
General Purpose Revenue	$222,926,800	$352,564,000
Federal Revenue	38,839,400	60,574,500
Program Revenue	63,677,200	99,311,900
Segregated Revenue	39,438,200	61,508,400
Total	$364,881,600	$573,958,800

The schedule of compensation reserves above indicates GPR funding that would be reserved for anticipated cost increases to state agencies and the UW System under the Administration's plans for compensation, including prior period and inflationary increases for fringe benefits. The GPR funding reserve is a component of the general fund condition statement. Amounts for FED, PR, and SEG reflect the estimated all-funds impact to state agencies (excluding UW System) of such cost increases for compensation, which would be paid from FED, PR, and SEG revenue balances in agency appropriations.

The GPR compensation reserve amounts under the bill related to state and UW System employee fringe benefits include the following: (a) $79,487,700 in 2025-26 and $93,966,600 in 2026-27 to support prior period and inflationary increases for fringe benefits; (b) $3,249,100 in 2025-26 and $3,476,500 in 2026-27 to reduce the health insurance waiting period for new permanent and project employees by one month; and (c) $2,101,400 annually to provide sick leave for limited-term employees of non-UW executive branch agencies and temporary employees of the UW System. [For additional information regarding the proposed reduction to the health insurance waiting period, see "Employee Trust Funds." For additional information regarding the proposal to provide sick leave for limited-term employees and temporary UW System employees, see "Administration -- Personnel Management."]

The GPR compensation reserve amounts under the bill related to salaries for employees include the following: (a) $130,981,100 in 2025-26 and $241,483,600 in 2026-27 intended to support a 5% general wage adjustment for state and UW System employees on July 1, 2025, as

well as another 4% general wage adjustment for state and UW System employees on July 1, 2026; (b) $4,310,500 annually to support market wage adjustments for specific, targeted classifications; (c) $3,504,800 in 2025-26 and $4,374,800 in 2026-27 for a probation and parole agent pay progression; (d) $7,390,000 in 2026-27 for a paid family and medical leave program for state and UW System executive branch employees that would provide eight weeks of leave annually; (e) $2,321,800 in 2025-26 and $4,643,600 in 2026-27 to establish June 19 and November 11 as paid holidays for state and UW System executive branch employees; (f) $2,367,500 in 2025-26 and $2,953,100 in 2026-27 for pay progressions for specific, targeted classifications; (g) $2,125,400 annually to support a $5 per hour add-on to retain correctional security employees at Waupun Correctional Institution; (h) $1,875,500 in 2025-26 and $1,959,500 in 2026-27 to support a state government apprenticeship program; (i) $1,135,800 annually to support market wage adjustments for supervisory positions to reduce wage compression between eligible supervisors and the positions they supervise; (j) $839,900 annually to provide parity pay for corrections field supervisors; and (k) $359,300 annually to modify the vacation allowance structure for non-UW executive branch employees with between two and five years of service to improve employee recruitment and retention. [For additional information regarding the proposals to create a paid family and medical leave program, establish June 19 (Juneteenth) and November 11 (Veterans Day) as paid holidays, create a state government apprenticeship program, and modify the vacation allowance structure, see "Administration -- Personnel Management."]

The amounts budgeted in compensation reserves also include a reduction of 5% in each year, reducing total funding by $11,733,000 in 2025-26 and $18,556,000 in 2026-27.

With regard to the 5% general wage adjustment on July 1, 2025, and 4% general wage adjustment on July 1, 2026, for state and UW System employees, amounts in compensation reserves are adjusted to account for groups of employees who would be ineligible to receive the pay increases (assistant and deputy district attorneys, assistant state public defenders, and assistant and deputy attorneys general), or who would receive pay increases as elected officials on a later date (state legislators, constitutional officers, and elected district attorneys).

Under the Wisconsin State Constitution, the compensation of a public officer may not be increased or decreased during the term of office, except that: (a) any increase in the compensation of members of the Legislature takes effect, for all Senators and Representatives, after the next general election beginning with the new Assembly term; and (b) any increase or decrease in the compensation of Justices of the Supreme Court or judges of any other court, specified in the state compensation plan, become effective for all Justices or judges, upon the election or appointment of any Justice or judge. Further, under state statute, the salary of each elected district attorney is established at the rate that is in effect for their office in the state employee compensation plan on the second Tuesday of July preceding the commencement of their term of office. Therefore, state legislators will next be eligible for a pay increase in January, 2027; the State Superintendent will be elected in April, 2025, take office in July, 2025, receive the salary established at the rate that is in effect for their office in the state employee compensation plan on that date, and would next be eligible for a pay increase when assuming office in July, 2029; other constitutional officers would be eligible for a pay increase in January, 2027; and elected district attorneys would be eligible for a pay increase when assuming office in January, 2029.

In addition, the Department of Justice is authorized under current law to utilize existing resources to support annual salary increases for assistant attorneys general under a pay progression plan. Further, additional funding for salary increases is provided separately elsewhere in the budget for assistant and deputy district attorneys, assistant attorneys general, and assistant state public defenders. Information relating to these increases may be found under sections of this document for "District Attorneys," "Justice," and "Public Defender."

Generally, compensation reserves represent reserves in the budget to provide funding for any increases in state employee salary and fringe benefit costs that may be required in the biennium, but for which funding is not included in individual agency budgets as a part of the biennial budget. The reserve funds are not allocated at the time of budget development to individual agencies because neither the amount of any salary or fringe benefit cost increases, nor the specific amount of funding needed by each individual agency, is known at the time of budget development. Typically, amounts within compensation reserves are funds to pay for: (a) the employer share of increased premium costs in the forthcoming fiscal biennium for state employee health insurance; (b) the costs of any general wage adjustments or other proposed pay increases; (c) increases in the employer share of contributions to the state retirement fund for employees' future state retirement benefits; and (d) the accumulated sick leave conversion credit program, income continuation benefits, and payments for pension obligation bonds issued to cover the state's unfunded prior service liability for retirement benefits and unfunded liability for sick leave conversion credits.

It should be noted that passage of a budget bill that includes funding in compensation reserves for potential pay increases does not itself effectuate general wage adjustments or other salary increases. Rather, salaries for most state employees, including state elected officials, are established in the state employee compensation plan. The compensation plan, which is separate from the budget bill, is established by the Division of Personnel Management (DPM) and approved by the Joint Committee on Employment Relations (JCOER). Therefore, general wage adjustments would not be effectuated unless such increases were included in the 2025-27 state employee compensation plan prepared by DPM, and then subsequently approved by JCOER. Similarly, statute specifies that pay plan recommendations separately requested by the Board of Regents and the UW-Madison Chancellor must ultimately be approved by JCOER. The compensation plan and pay plan recommendations of the UW System are typically reviewed by JCOER in the summer or fall of odd-numbered years.

Joint Finance: Provide total funding to compensation reserves of $159,891,200 GPR ($261,664,200 all funds) in 2025-26 and $225,809,500 GPR ($366,017,300 all funds) in 2026-27. Amounts provided to compensation reserves by fund source and fiscal year are shown in the following table.

Compensation Reserves by Fund Source, as Modified by Joint Finance

Fund Source	2025-26	2026-27
General Purpose Revenue	$159,891,200	$225,809,500
Federal Revenue	27,845,500	38,361,400
Program Revenue	45,652,700	62,893,500
Segregated Revenue	28,274,800	38,952,900
Total	$261,664,200	$366,017,300

Funding would be provided for the following items, net of a 5% reduction in each year: (a) prior period and inflationary increases for fringe benefits, $75,513,300 GPR in 2025-26 and $89,268,300 GPR in 2026-27; (b) general wage adjustments of 3% on July 1, 2025, and 2% on July 1, 2026, $74,670,000 GPR in 2025-26 and $126,182,800 GPR in 2026-27; (c) enhancements to the probation and parole agent pay progression (including the creation of a new advanced-level classification) and parity for corrections field supervisors, $1,900,000 GPR in 2025-26 and $2,206,900 GPR in 2026-27; (d) a $5 per hour Waupun Correctional Institution add-on for correctional officers and sergeants, $2,109,100 GPR annually; (e) pay progressions for certain classifications, $1,709,400 GPR in 2025-26 and $2,053,000 GPR in 2026-27; (f) the $5 per hour high-vacancy add-on for correctional officers and sergeants within the Department of Corrections, $1,696,100 GPR annually; (g) a $7 per hour add-on for positions in the special agent classification series within the Department of Justice, $1,359,500 GPR annually; and (h) market wage adjustments, $1,023,800 GPR annually.

With regard to the timing of base pay increases, such as general wage adjustments, market adjustments, pay progression modifications, and add-ons, to the extent that the implementation of the 2025-27 compensation plan would follow the planned implementation date for a provision, the intent would be for lump-sum payments to be provided to eligible employees for hours in pay status dating back to the pay period of the proposed implementation date.

The following table identifies the components of the compensation reserves calculation, as recommended by the Governor, as well as the modifications made by the Joint Committee on Finance.

GPR and All-Funds Compensation Reserves Components, As Modified by Joint Finance

All Agencies	Governor 2025-26	Governor 2026-27	Governor Biennium	Joint Finance Modifications 2025-26	Joint Finance Modifications 2026-27	Joint Finance Modifications Biennium	Compensation Reserves Total 2025-26	Compensation Reserves Total 2026-27	Compensation Reserves Total Biennium
Prior Period and Inflationary Increases for Fringe Benefits	$75,513,300	$89,268,300	$164,781,600	$0	$0	$0	$75,513,300	$89,268,300	$164,781,600
General Wage Adjustments (Governor: 5%/4%; Joint Finance: 3%/2%)	124,432,000	229,409,400	353,841,400	-49,762,000	-103,226,600	-152,988,600	74,670,000	126,182,800	200,852,800
Probation and Parole Agent Pay Progression and Parity	4,127,500	4,954,000	9,081,500	-2,227,500	-2,747,100	-4,974,600	1,900,000	2,206,900	4,106,900
Waupun Correctional Institution Add-On	2,019,100	2,019,100	4,038,200	0	0	0	2,019,100	2,019,100	4,038,200
Pay Progressions for Certain Classifications	2,249,200	2,805,500	5,054,700	-539,800	-752,500	-1,292,300	1,709,400	2,053,000	3,762,400
High-Vacancy $5 Add-On (Corrections)	0	0	0	1,696,100	1,696,100	3,392,200	1,696,100	1,696,100	3,392,200
Special Agent $7 Add-On (Justice)	0	0	0	1,359,500	1,359,500	2,719,000	1,359,500	1,359,500	2,719,000
Market Wage Adjustments	4,095,000	4,095,000	8,190,000	-3,071,200	-3,071,200	-6,142,400	1,023,800	1,023,800	2,047,600
Decrease Health Insurance Waiting Period	3,086,700	3,302,800	6,389,500	-3,086,700	-3,302,800	-6,389,500	0	0	0
Sick Leave for Limited-Term Employees and Temporary UW Employees	1,996,300	1,996,300	3,992,600	-1,996,300	-1,996,300	-3,992,600	0	0	0
Paid Family and Medical Leave	0	7,020,400	7,020,400	0	-7,020,400	-7,020,400	0	0	0
Juneteenth and Veterans Day Holidays	2,205,700	4,411,400	6,617,100	-2,205,700	-4,411,400	-6,617,100	0	0	0
State Government Apprenticeship Program	1,781,700	1,861,500	3,643,200	-1,781,700	-1,861,500	-3,643,200	0	0	0
Market Adjustments for Management Positions	1,079,000	1,079,000	2,158,000	-1,079,000	-1,079,000	-2,158,000	0	0	0
Vacation Allowance Modifications	341,300	341,300	682,600	-341,300	-341,300	-682,600	0	0	0
Compensation Reserves Total - GPR	$222,926,800	$352,564,000	$575,490,800	-$63,035,600	-$126,754,500	-$189,790,100	$159,891,200	$225,809,500	$385,700,700
Compensation Reserves Total - All Funds	$364,881,600	$573,958,800	$938,840,400	-$103,217,400	-$207,941,500	-$311,158,900	$261,664,200	$366,017,300	$627,681,500

CORRECTIONS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$3,149,392,400	$3,671,685,600	$3,546,763,200	- $124,922,400	- 3.4%	$397,370,800	12.6%
FED	5,341,200	5,798,000	5,798,000	0	0.0	456,800	8.6
PR	295,296,000	291,640,900	358,624,000	66,983,100	23.0	63,328,000	21.4
TOTAL	$3,450,029,600	$3,969,124,500	$3,911,185,200	- $57,939,300	- 1.5%	$461,155,600	13.4%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	9,615.22	10,173.72	9,780.87	- 392.85	165.65
FED	3.00	3.00	3.00	0.00	0.00
PR	544.30	239.60	544.30	304.70	0.00
TOTAL	10,162.52	10,416.32	10,328.17	- 88.15	165.65

Budget Change Items

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$175,393,000	- $10,928,600	$164,464,400
FED	456,800	0	456,800
PR	9,232,000	- 222,000	9,010,000
Total	$185,081,800	- $11,150,600	$173,931,200

Governor: Adjust funding annually for standard budget adjustments as shown in the

following table.

	GPR	FED	PR	Total
Turnover Reduction	-$14,833,500	$0	-$583,100	-$15,416,600
Full Funding of Cont. Pos. Salary/Fringe	-4,949,700	228,400	1,707,800	-3,013,500
Overtime	94,976,000	0	2,717,500	97,693,500
Night and Weekend Differential	12,503,700	0	773,800	13,277,500
Total	$87,696,500	$228,400	$4,616,000	$92,540,900
Biennial Totals	$175,393,000	$456,800	$9,232,000	$185,081,800

It should be noted that costs associated with overtime and night and weekend differential are removed in the calculation of full funding of continuing position salaries and fringe benefits.

In addition, provide minor transfers within the Department of Correction's adult general program operations appropriation, the services for community corrections appropriation, the purchased services for offenders appropriation, the Becky Young community corrections; recidivism reduction community services appropriation, the interagency and intra-agency programs appropriation, the reimbursement claims of counties containing juvenile correctional facilities appropriation, and the juvenile correctional services appropriation.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$2,764,600 GPR and -$111,000 PR annually. In addition, remove funding associated with a $5 high-vacancy add-on that no longer applies to any correctional facility (-$2,699,700 GPR annually).

2. OVERTIME SUPPLEMENT [LFB Paper 245]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$95,772,400	- $55,772,400	$40,000,000
PR	1,878,800	0	1,878,800
Total	$97,651,200	- $55,772,400	$41,878,800

Governor: Provide $47,886,200 GPR and $939,400 PR annually as an overtime supplement. Under standard budget adjustments each budget cycle, funding associated with overtime is removed in the calculations of full funding of continuing position salaries and fringe benefits. The budget instructions related to overtime specify that only the same dollar amounts previously budgeted be restored through the standard budget adjustment for overtime. As a result, the bill would provide overtime in the amount provided for the prior biennium, adjusted by the new variable fringe rate ($94,976,000 GPR and $2,717,500 PR). Recommended supplemental funding ($47,886,200 GPR and $939,400 PR) is based on an assumption by the Administration that, due to lowered security position vacancy rates, overtime hours for the 2025-27 biennium are projected to reflect 2023-24 actual overtime hours, adjusted downward by 8% for security position

overtime in 2025-26 with no change in 2026-27. Note that while vacancy rate improvement is largely attributable to provisions approved by the Joint Committee on Employment Relations in the 2023-25 compensation plan, the higher rates of pay also result in higher per-hour overtime costs. In total, the bill would provide $142,862,200 GPR and $3,656,900 PR annually to fund costs associated with overtime (standard budget adjustment overtime plus supplemental overtime).

Joint Finance: Modify funding by -$27,886,200 GPR annually to provide $20,000,000 GPR and $939,400 PR annually as an overtime supplement. [Total overtime funding, including standard budget adjustments, would be $114,976,000 GPR and $3,656,900 PR annually.]

3. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $11,057,800	$8,073,100	- $2,984,700
PR	- 7,200	100	- 7,100
Total	- $11,065,000	$8,073,200	- $2,991,800

Governor: Adjust funding by -$4,905,500 GPR and -$2,800 PR in 2025-26 and -$6,152,300 GPR and -$4,400 PR in 2026-27 to reflect the current law estimate of debt service costs. The reestimate includes: (a) adult corrections (-$7,057,600 GPR and -$2,800 PR in 2025-26 and -$9,433,400 GPR and -$4,400 PR in 2026-27); and (b) juvenile corrections ($2,152,100 GPR in 2025-26 and $3,281,100 GPR in 2026-27).

Joint Finance: Modify funding by $4,454,400 GPR and $100 PR in 2025-26 and $3,618,700 GPR in 2026-27 to adjust funding by -$451,100 GPR and -$2,700 PR in 2025-26 and -$2,533,600 GPR and -$4,400 PR in 2026-27 to reflect current debt service costs.

4. RENT

GPR	$2,067,100
PR	3,300
Total	$2,070,400

Governor/Joint Finance: Provide $970,200 GPR and -$4,300 PR in 2025-26 and $1,096,900 GPR and $7,600 PR in 2026-27 for departmentwide rent expenses.

5. REALIGNMENT OF FUNDING AND POSITIONS

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,206,400	7.70	- $1,206,400	- 7.70	$0	0.00
PR	- 1,206,400	- 7.70	1,206,400	7.70	0	0.00
Total	$0	0.00	$0	0.00	$0	0.00

Governor: Provide adjustments to funding and positions between appropriations to reflect already-completed reallocations of positions, organizational modifications within the Department,

and to address coding errors made in the 2021-23 biennial budget. Note that these items are independent from one another. The adjustments include a reallocation of:

(a) $90,500 GPR annually from the general program operations appropriation (Bureau of Personnel and Human Resources) to the services for community corrections appropriation (Bureau of Personnel and Human Resources) to more accurately reflect human resource services by appropriation;

(b) 8.0 GPR positions annually and associated funding ($865,800 GPR annually) from the general program operations appropriation to the services for community corrections appropriation related to a previous transfer of positions from the Milwaukee Secure Detention Facility (MSDF) to the Division of Community Corrections in 2020-21, which occurred after the discontinuation of alternative for revocation programming for individuals under community corrections at MSDF;

(c) 7.70 PR positions annually and associated funding ($603,200 PR annually) to GPR positions and funding to account for a decrease in PR revenue to the Home Detention Services; Supervision appropriation (2.20 PR positions) and the Administration of Restitution appropriation (5.50 PR positions), due to reductions in counties' use of Corrections' Monitoring Center for electronic monitoring of county clients and changes in 2015 Act 355 that affected the collection and disbursement of restitution;

(d) $692,900 GPR and 6.0 GPR positions annually to match the reallocation of positions (and associated funding) from the Divisions of Community Corrections (DCC) and Juvenile Corrections to the Office of the Secretary in calendar year 2021;

(e) $115,300 GPR and 1.0 GPR position annually from the juvenile corrections general program operations appropriation to the adult corrections general program operations appropriation to reflect the reallocation of the position from the Division of Juvenile Corrections to the Division of Management Services; and

(f) $2,210,300 GPR annually to align funding between the general program operations, the services for community corrections, and the purchased services for offenders appropriations to reflect actions in the 2021-23 budget.

Joint Finance: Modify to provide for all recommended realignment of funding and positions, except for item (c). This would have a net change of $0 and 0.00 positions, with no fund source changes.

6. PROGRAM REVENUE ADJUSTMENTS

PR	$9,300,900

Governor/Joint Finance: Provide $4,556,400 in 2025-26 and $4,744,500 in 2026-27 associated with funding adjustments identified in the table below. The table identifies the program revenue appropriations or components of appropriations that would be affected by this item, by program area, the base funding amounts for these appropriations, the funding changes that would be made to those appropriations under this item, other items in the bill, and the total funding that would be budgeted for these purposes under the bill. Note that these items are independent from one another.

Purpose	2024-25 Base	2025-26 Funding Adjustment	2025-26 Other Budget Items	2025-26 Total	2026-27 Funding Adjustment	2026-27 Other Budget Items	2026-27 Total
Badger State Logistics	$9,292,400	$875,000	$11,100	$10,178,500	$875,000	$11,200	$10,178,600
Prison Industries	26,235,300	2,775,000	239,700	29,329,500	2,775,000	243,600	29,333,400
Correctional Farms	10,366,300	25,000	291,000	10,682,300	25,000	292,500	10,683,800
Telephone Company Commissions	4,404,600	1,000,000	0	5,404,600	1,000,000	0	5,404,600
General Operations	8,273,600	150,000	-7,700	8,415,900	150,000	-7,700	8,415,900
Global Positioning System Devices - Sex Offenders	453,600	20,000	26,400	500,000	20,000	34,900	508,500
Juvenile Alternate Care Services	3,666,400	70,900	0	3,737,300	247,700	0	3,914,100
Juvenile Utilities & Heating	761,700	-359,500	0	402,200	-348,200	0	13,600
Total PR Adjustments		$4,556,400			$4,744,500		

7. VILLAGE OF OREGON CHARGE FOR WASTEWATER TREATMENT FACILITY PROJECT

GPR	$3,036,000

Governor/Joint Finance: Provide $2,732,400 in 2025-26 and $303,600 in 2026-27 for one-time payments to the Village of Oregon (Dane County). The Village is updating its wastewater treatment facility and lift station, and notified the Department that it will be assessed a portion of the costs for properties serviced by the wastewater treatment facility and lift station (including Oakhill Correctional Institution, Oregon Correctional Center, Oregon Farm, and the Grow Academy). The Department would make the payments from the adult correctional services general program operations appropriation.

8. INFORMATION TECHNOLOGY COST-TO-CONTINUE [LFB Paper 246]

GPR	$4,607,400

Governor/Joint Finance: Provide $2,303,700 annually to assist with rising information technology (IT) costs. Specifically, recommended funding would be used to cover increased expenses for: (a) Microsoft 365 subscription charges ($207,200 annually); (b) IT contractors ($1,785,200 annually); and (c) the Electronic Medical Records system ($311,300 annually).

9. INFORMATION TECHNOLOGY STAFFING [LFB Paper 246]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$2,442,700	11.00	- $2,442,700	- 11.00	$0	0.00

Governor: Provide $1,129,000 in 2025-26, $1,313,700 in 2026-27, and 11.00 IT-related positions annually for the Bureau of Technology Management's facilities infrastructure and innovative technologies team (6.0 positions), cybersecurity team (3.0 positions), and applications section (2.0 positions). The infrastructure and innovative technology positions would be used to address staffing shortages related to increased workloads, including deployment of new or additional systems (such as body-worn cameras and additional site support). The cybersecurity

and applications positions would allow the Department to provide increased focus on IT security issues such as security patching, bringing systems up to modern standards, assisting with tablets for incarcerated individuals, and continuous monitoring and auditing of the increasing cybersecurity threat landscape.

Joint Finance: Provision not included.

10. OFFICE OF THE OMBUDSPERSON *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$2,103,000	11.00	- $2,103,000	- 11.00	$0	0.00

11. CAPITAL DEVELOPMENT STAFFING AND INSTITUTION MAINTENANCE STAFFING [LFB Paper 247]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,716,100	8.00	- $1,265,900	- 6.00	$450,200	2.00

Governor: Provide $832,400 in 2025-26, $883,700 in 2026-27, and 8.0 positions annually to create additional staffing for repair and maintenance projects and capital projects. Specifically, provide: (a) $671,700 in 2025-26, $704,200 in 2026-27, and 6.0 positions annually to improve the timeliness in responding to repair and maintenance requests at institutions; and (b) $160,700 in 2025-26, $179,500 in 2026-27, and 2.0 positions annually to support the management of the Department's capital projects. The 6.0 repair and maintenance positions would include: 3.0 electricians (to be allocated, one each, to the Racine Youthful Offender Correctional Facility, Prairie du Chien Correctional Institution, and Chippawa Valley Correctional Treatment Facility); 2.0 HVAC refrigeration specialists-advanced (to be allocated, one each, to Oshkosh Correctional Institution and Oregon Correctional Institution); and 1.0 electronics technician security-senior (to be allocated to Jackson Correctional Institution). The 2.0 capital development positions would be facilities management specialist 2 positions (to provide services departmentwide).

While the Department of Administration's Division of Facility Development staff are responsible for project management duties during the design and construction phases, Corrections facility staff are responsible for the life cycle of a capital project, including conception at the facility level and prioritization of correctional projects. In addition, the Department has increased the volume of projects submitted from 125 in 2019 to over 600 active projects (including small, all-agency, and enumerated) in 2025.

Joint Finance: Modify funding and positions to provide: (a) $132,700 in 2025-26 and

$147,300 in 2026-27 for 1.0 electrician position; and (b) $80,400 in 2025-26 and $89,800 in 2026-27 for 1.0 facilities management specialist four-year project position. Specify that the electrician position would be assigned to Prairie du Chien Correctional Institution.

12. AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE TEAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,188,000	6.00	- $1,188,000	- 6.00	$0	0.00

13. VICTIM SERVICES STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$886,000	5.00	- $886,000	- 5.00	$0	0.00

14. INTERNAL AFFAIRS OFFICE STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$874,200	5.00	- $874,200	- 5.00	$0	0.00

15. CASE TRANSCRIPTION SERVICES [LFB Paper 248]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$555,200	- $555,200	$0

Governor: Provide $277,600 annually for investigatory transcribing services. During the course of an Internal Affairs Office investigation, interviews are conducted and recordings of all case interviews are contracted for transcription by a third-party vendor. The Department does not have budgeted funding specifically for investigatory transcription services. The provision would also allow the Department to expand contracted transcription services to the Division of Adult Institutions, which also conducts investigations, but does not currently contract for transcriptions

of interview recordings. Funding under the bill is comparable to costs incurred for transcription service in 2023-24.

Joint Finance: Provision not included.

16. RISK MANAGEMENT PREMIUM REESTIMATE

GPR	$359,000
PR	29,600
Total	$388,600

Governor/Joint Finance: Provide $179,500 GPR and $14,800 PR annually for increased premium costs associated with liability, property, and workers compensation insurance coverage. The state's risk management program is an insurance program for state agencies administered by the Department of Administration (DOA). Each year, DOA assesses state agencies risk management premiums based generally on program costs, claims history, and risk exposure.

17. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$156,100	1.00	- $156,100	- 1.00	$0	0.00

18. PRISON RAPE ELIMINATION ACT (PREA) AUDITS

GPR	$48,000

Governor/Joint Finance: Provide $48,000 in 2026-27 for federally-required PREA audits that will no longer be supported by expiring grant funding and for additional PREA compliance-related expenses. Since 2013-14, the Department has been receiving PREA Reallocation Funds from the U.S. Department of Justice Edward Byrne Memorial Justice Assistance Grant Program to achieve compliance with the PREA standards (including PREA audits). This funding source expires in September, 2026, at which point the Department will need to begin covering all PREA compliance-related expenses. Recommended funding would cover the remaining nine months of PREA compliance-related activities in 2026-27.

19. CONVERT CONTRACTED STAFF TO PERMANENT POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base) Positions	Jt. Finance (Chg. to Gov) Positions	Net Change Positions
GPR	3.00	- 3.00	0.00

Adult Facilities

1. ADULT CORRECTIONAL FACILITY POPULATIONS [LFB Paper 255]

Governor: Estimate an average daily population in adult correctional facilities (correctional institutions and centers) and contract beds of 23,584 in 2025-26 and 23,887 in 2026-27. From this projection the following table identifies the adjusted estimated distribution of this population.

	February 21, 2025 Actual Population	Average Daily Population 2025-26	Average Daily Population 2026-27
Institutions*	20,124	20,553	20,800
Centers	2,696	2,735	2,735
Contract Beds**	275	296	352
Total	23,095	23,584	23,887

* Includes inmates placed at the Wisconsin Resource Center, operated by the Department of Health Services (404 on February 21, 2025, and 412 for 2025-26 and 2026-27).

** Contract bed populations include inmates held in federal facilities, youth with adult sentences in Division of Juvenile Corrections facilities, and in Wisconsin county jails.

Joint Finance: Reestimate the average daily population in adult correctional facilities and contract beds to 23,627 in 2025-26 and 23,930 in 2026-27. The following table identifies the estimated distribution of this population.

	June 20, 2025 Actual Population	Average Daily Population 2025-26	Average Daily Population 2026-27
Institutions*	20,382	20,577	20,807
Centers	2,731	2,735	2,735
Contract Beds**	310	315	388
Total	23,423	23,627	23,930

* Includes inmates placed at the Wisconsin Resource Center, operated by the Department of Health Services (419 on June 20, 2025, and 412 for 2025-26 and 2026-27).

** Contract bed populations include inmates held in federal facilities, youth with adult sentences in Division of Juvenile Corrections facilities, and in Wisconsin county jails.

2. POPULATION AND INFLATIONARY COST INCREASES -- ADULT CORRECTIONAL FACILITIES [LFB Paper 255]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$78,959,500	- $13,959,500	$65,000,000

Governor: Provide $32,920,600 in 2025-26 and $46,038,900 in 2026-27 to reflect population-related cost adjustments for inmates in facilities operated by the Division of Adult Institutions, as follows: (a) $7,183,000 in 2025-26 and $9,600,300 in 2026-27 for food costs; (b) $5,067,000 in 2025-26 and $5,393,800 in 2026-27 for variable non-food costs, such as inmate wages, bedding, clothing, kitchen utensils, and other supplies; and (c) $20,670,600 in 2025-26 and $31,044,800 in 2026-27 for inmate non-food health services. The funding amounts for inmate health services assume that the per capita adult inmate cost will increase from an estimated $5,825 in 2024-25 to $6,179 in 2025-26 and $6,554 in 2026-27. Health care costs include supplies and services, pharmaceutical costs, third party administrator costs, and contracting costs with the University Hospital, the UW Medical Foundation, Waupun Memorial Hospital, St. Agnes Hospital, and other community hospitals.

Joint Finance: Modify funding by -$5,987,400 in 2025-26 and -$7,972,100 in 2026-27 to provide $26,933,200 in 2025-26 and $38,066,800 in 2026-27 for inflationary costs.

3. CONTRACT BED FUNDING [LFB Paper 255]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,300,400	- $1,160,700	$4,139,700

Governor: Provide $2,037,000 in 2025-26 and $3,263,400 in 2026-27 related to prison contract beds. The Department projects a total need of 268 county jail contract beds in 2025-26 and 324 in 2026-27. In addition, the Department projects a need of 600 annual contract beds the Division of Community Corrections would use for extended supervision sanctions, and 28 annual beds the Department of Corrections would use for other purposes (inmates in federal facilities, youth with adult sentences in Division of Juvenile Corrections facilities, and temporary lock-ups of inmates from correctional centers). Base funding for the contract bed appropriation is $26,594,900. The Department increased its contract bed rate from $51.46 per day to $60 per day in 2024-25.

Modify the contract bed rate from currently not to exceed $60 per person per day to not to exceed $80 per person per day. Specify that the new rate first applies to contracts entered into, renewed or modified on the effective date of the bill.

Joint Finance: Modify funding by -$766,500 in 2025-26 and -$394,200 in 2026-27 to provide $1,270,500 in 2025-26 and $2,869,200 in 2026-27. Funding is associated with 861 contract beds in 2025-26 (including 283 county contract beds and 550 extended supervision

sanction beds) and 934 county contract beds in 2026-27 (including 356 county contracted beds and 550 extended supervision sanction beds). [See "Corrections -- Juvenile Corrections" for other contract bed funding relating to the change in the statutory daily rate charged for juveniles, including youth with adult sentences.]

4. LINCOLN CORRECTIONAL INSTITUTION (LCI) STAFFING [LFB Paper 270]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$45,955,400	268.40	- $45,955,400	- 268.40	$0	0.00

Governor: Provide $655,500 and 7.0 positions in 2025-26 and $45,299,900 and 268.40 positions in 2026-27 associated with operating a fenced medium-security adult male facility at the current site of Lincoln Hills School and Copper Lake School. Lincoln Correctional Institution is anticipated to open for adults by October 1, 2026, with a capacity for 575 adult males. The LCI facility is anticipated to have 10 units that house 50 individuals (25 double-bunked cells) and two units that are half single-cell restrictive housing and half double-bunked general population cells for an additional 75 individuals.

Positions would include: (a) 168.50 for security; (b) 33.00 for operations and administration purposes; (c) 30.0 for social services; (d) 29.90 health services staff; and (e) 7.0 in the business office. Staffing under the bill is intended to be comparable to other medium-security facilities with similar capacity levels. Staffing is additionally provided for a health services unit with 24 hour per day coverage, rehabilitation, education, and programming (anger management, domestic violence, Thinking for a Change, and substance use disorder) services. The Department additionally hopes to implement a work-release program for select individuals. Note that under the Governor's proposal, while the adult facility is anticipated to open October 1, 2026, funding and positions in 2026-27 reflect a full year of costs necessary to run the facility because Lincoln Hills/Copper Lake Schools would remain operational at the site location for the first three months of the fiscal year (July to September), funded from GPR and staffed with the newly-created GPR positions. Separately, all PR positions at the juvenile correctional schools would be eliminated in 2026-27 and the juvenile population would be transferred to other facilities, including a Milwaukee Type 1 facility, by October, 2026. [See "Juvenile Corrections."]

Joint Finance: Provision not included. The LCI facility is not anticipated to be operational as an adult facility in the 2025-27 biennium.

5. STAFFING AT CERTAIN EXISTING ADULT CORRECTIONAL FACILITIES [LFB Paper 256]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$6,385,000	32.35	- $4,261,900	- 15.75	$2,123,100	16.60

Governor: Provide $2,972,900 in 2025-26, $3,412,100 in 2026-27, and 32.35 positions annually to increase staffing at certain existing adult correctional facilities. Specifically, positions would include: (a) 16.60 healthcare-related positions at Fox Lake Correctional Institution (FLCI) ($1,011,900 in 2025-26 and $1,111,200 in 2026-27); and (b) 15.75 correctional officer positions at Taycheedah Correctional Institution (TCI) (7.25 positions) and Robert E. Ellsworth Correctional Center (REECC) (8.50 positions) ($1,961,000 in 2025-26 and $2,300,900 in 2026-27).

The recommendation for FLCI is for the health services unit. Currently, the unit has nursing staff on-site Sunday through Saturday from 6:00 a.m. to 8:30 p.m. This leaves a 9.5-hour window where no nursing staff are on-site to respond to unexpected emergencies. The recommendation would increase healthcare staffing (including nurse clinician 2/weekend positions, licensed practical nurse/weekend positions, medical assistant/associate positions, and nurse clinician 4 positions) to allow FLCI to operate 24 hours per day, seven days per week to provide better response to emergencies, restraint checks, and round-the-clock medication administration and clinical and vital sign monitoring. The recommendation for TCI is for security staff based on population increases. In March, 2024, a cell hall was reopened to house general population inmates and requires adequate staff. Additionally, TCI is currently operating a services building and a separate hall with security staff on overtime rather than with dedicated full-time employees. The recommendation for REECC is for security staff based on a housing and treatment unit currently staffed with surplus correctional officer positions. Under this structure, salary and fringe benefits are not budgeted and need to be re-approved on an annual basis.

Joint Finance: Modify funding and positions to only provide for Fox Lake Correctional Institution's health services unit ($1,011,900 in 2025-26, $1,111,200 in 2026-27, and 16.60 healthcare-related positions annually).

6. FUEL AND UTILITIES

GPR	$5,104,000

Governor/Joint Finance Provide $1,845,400 in 2025-26 and $3,258,600 in 2026-27 associated with expected changes in prices for fuel and utilities in adult correctional facilities. Base funding for the fuel and utilities appropriation is $29,544,600.

7. CENTRAL INTELLIGENCE GATHERING UNIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$4,241,400	12.00	- $4,241,400	- 12.00	$0	0.00

8. MEDICATION ADMINISTRATION STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$2,875,600	25.00	- $2,875,600	- 25.00	$0	0.00

9. TECHNICAL MOBILE LABS [LFB Paper 257]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,554,800	- $2,554,800	$0

Governor: Provide $1,277,400 annually to support instructor costs at six technical mobile labs. A mobile lab is a self-contained classroom inside a trailer located on institution grounds. The Department currently operates labs in the following functional areas and at the following institutions: (a) mechatronics at the Racine Youthful Offender Correctional Facility and Robert E. Ellsworth Correctional Center (one at each location); (b) computer numerical control at Racine Correctional and Kettle Moraine Correctional (one at each location); (c) welding at Taycheedah Correctional; and (d) outdoor power equipment at Redgranite Correctional. In 2023-24, instructors were contracted from Gateway Technical College, Moraine Park Technical College, and Fox Valley Technical College.

Joint Finance: Provision not included.

10. INSTITUTIONAL REPAIR AND MAINTENANCE

GPR	$1,375,900

Governor/Joint Finance: Provide $671,700 in 2025-26 and $704,200 in 2026-27 for repair and maintenance costs associated with services and materials for adult institutions. Base funding for institutional repair and maintenance is $5,917,700.

11. CONVERT CERTAIN MEDICAL-RELATED LIMITED-TERM EMPLOYEES (LTES) TO PERMANENT POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,142,300	16.00	- $1,142,300	- 16.00	$0	0.00

12. BODY-WORN CAMERAS [LFB Paper 258]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$875,500	- $582,900	$292,600

Governor: Provide $437,800 in 2025-26 and $437,700 in 2026-27 for the purchase, deployment, operation, and ongoing support of body-worn cameras for restrictive housing unit staff in adult facilities and to expand the use of body-worn cameras to certain maximum-security institution general population units. The Department is currently utilizing 209 body-worn cameras. Funding would provide for the replacement of the existing 209 devices and for 415 new cameras to be used in general population at Columbia Correctional Institution, Green Bay Correctional Institution, and Waupun Correctional Institution.

Joint Finance: Modify funding by -$145,200 in 2025-26 and -$437,700 in 2026-27 to provide $292,600 in one-time funding in 2025-26 to replace existing body-worn cameras.

13. CONTROL OF HAZARDOUS ENERGY PROGRAM IMPLEMENTATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$571,500	- $571,500	$0

14. FULL FUNDING OF WISCONSIN SECURE PROGRAM FACILITY HEALTH SERVICES UNIT [LFB Paper 259]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$266,600	- $437,200	- $170,600

Governor: Provide $133,300 annually to fully fund non-salary costs associated with the

Wisconsin Secure Program Facility's health services unit as authorized in 2023 Wisconsin Act 19. The new health services unit is currently not in operation. The project bid came in over-budget and needs to be re-enumerated in the 2025-27 budget to have sufficient funding to re-bid. The Department anticipates the project will be completed before the end of the 2025-27 biennium.

Joint Finance: Remove recommended non-salary full funding (-$133,300 annually) and existing supplies and services funding (-$85,300 annually) as the health services unit will not be operational in the 2025-27 biennium.

15. PERIMETER PATROL VEHICLE REPLACEMENT

GPR	$66,700

Governor/Joint Finance: Provide $66,700 in one-time funding in 2025-26 for the replacement of two perimeter patrol vehicles at correctional institutions. Perimeter vehicles have a maximum speed of 12 miles per hour (meaning they are not street legal) and are specifically utilized to patrol the perimeter of the facility grounds.

16. WAIVING OF COMPETITIVE HIRING PROCEDURES FOR GREEN BAY CORRECTIONAL INSTITUTION STAFF *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Community Corrections

1. COST OF SERVICES INCREASE FOR THE DIVISION OF COMMUNITY CORRECTIONS AND REENTRY UNIT [LFB Paper 265]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,708,000	- $6,627,800	$4,080,200

Governor: Provide $4,213,200 in 2025-26 and $6,494,800 in 2026-27 for DCC and the Office of the Secretary, Reentry Unit to fund inflationary and other cost increases associated with contracted community services. Funding is associated with a 5% increase in the respective DCC and reentry budgets. According to the Administration, in recent years, contracts for services have seen cost increases ranging from 5% to 57%. For example, since last biennium, the average daily rate for contracted residential service provider beds increased by 34.5%.

Joint Finance: Modify funding by -$2,173,100 in 2025-26 and -$4,454,700 in 2026-27 to provide $2,040,100 annually for residential service provider costs in the purchased services for offenders appropriation.

2. ALTERNATIVES TO REVOCATION EXPANSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,961,600	- $8,961,600	$0

3. ONGOING FUNDING FOR COMMUNITY REENTRY CENTERS [LFB Paper 266]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,000,000	- $2,000,000	$2,000,000

Governor: Provide $2,000,000 annually to support the creation and ongoing operations of community reentry centers. Under 2023 Act 233, the Department is required to contract with at least one non-profit organization, for-profit entity, or public agency to establish a community reentry center(s) that offers individuals being released from state correctional institutions an initial point of contact for health, identification, financial, housing, employment, education, and supervision services. On June 6, 2024, the Joint Committee on Finance transferred $4,000,000 provided in the Joint Committee on Finance's supplemental appropriation to the Department's annual community reentry centers appropriation in 2024-25 for this purpose on a one-time basis. The Department recently announced its intent to operate the first Act 233 community reentry center in Milwaukee. The proposed Milwaukee center would cost $1.2 million in the first year of operation.

Joint Finance: Modify funding by -$1,000,000 annually to provide $1,000,000 annually for the operation of the reentry center(s).

4. SUPPORTIVE HOUSING SERVICES BEDS EXPANSION [LFB Paper 267]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,190,500	- $3,190,500	$0

Governor: Provide $1,063,500 in 2025-26 and $2,127,000 in 2026-27 to expand available options for supportive housing services beds by 50 additional beds. Supportive housing beds are intended to address housing instability. Supportive housing placement is for up to 180 days; transportation, meals, and case-management services are also provided to simultaneously address residential instability and treatment needs. According to the Administration, expansion of these services could encourage more holistic support of individuals on community supervision. Funding is provided for six months in 2025-26 and for a full year in 2026-27 and thereafter and is based on the average current program rate ($111 per day) plus an additional 5% for inflation.

Joint Finance: Provision not included.

5. REGIONAL RECOVERY COACHES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,017,000	- $1,017,000	$0

6. GLOBAL POSITIONING SYSTEM (GPS) SEX OFFENDER TRACKING

GPR	$854,600
PR	44,900
Total	$899,500

Governor/Joint Finance: Provide $346,300 GPR and $18,200 PR in 2025-26 and $508,300 GPR and $26,700 PR in 2026-27 to monitor sex offenders who are on GPS tracking. The Department is statutorily required to monitor certain sex offenders, including sex offenders on lifetime supervision (who are tracked until they are deceased). As a result, the total number of individuals tracked by the Department continues to increase.

In 2023-25, the Department had a budget for a projected GPS-monitored population of 3,396 individuals. However, as of February 1, 2025, the Department was monitoring 3,616 individuals by GPS. The recommended funding covers the costs of the individuals not budgeted for in the 2023-25 biennium, as well as a projected GPS-monitored population increase of 128 individuals by the end of 2025-26 and an additional 128 individuals by the end of 2026-27. The GPS-monitored population projections for 2025-27 are based on a three-year average of the actual number of individuals required to be on GPS tracking.

7. FULL FUNDING OF GLOBAL POSITIONING SYSTEM SEX OFFENDER TRACKING

GPR	$310,000
PR	16,400
Total	$326,400

Governor/Joint Finance: Provide $155,000 GPR and $8,200 PR annually to fund non-salary costs funded for a partial year in 2024-25 associated with GPS tracking.

8. WINDOWS TO WORK FUNDING

GPR	$1,000,000

Joint Finance: Provide $1,000,000 in one-time funding in 2025-26 to the Becky Young community corrections; recidivism reduction community services appropriation for integration of virtual reality job training technology in existing workforce contracts. Modify statutory language under s. 301.068(3)(b) to specify services may include "education and vocational training utilizing virtual reality technologies."

Adult Sentencing

1. EARNED RELEASE PROGRAM CRITERIA AND ELIGIBILITY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. EARNED COMPLIANCE CREDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. FIREARM AND FIREARM ACCESSORY CRIMES AND OTHER PENALTIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. EXPUNGEMENT OF CRIMINAL RECORDS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. IMMUNITY FOR CERTAIN CONTROLLED SUBSTANCES OFFENSES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Juvenile Corrections

1. JUVENILE POPULATION ESTIMATES AND CONTRACTS FOR PLACEMENT [LFB Paper 270]

Governor: Under the Administration's recommendation, the juvenile correctional facility average daily population (ADP) is estimated to be 68 in 2025-26, 68 from July 1 to September 30, 2026, and 58 (with an additional five juveniles in state custody at contracted facilities) from October 1, 2026 to June 30, 2027, as shown in the table below. The juvenile facilities include Lincoln Hills School (LHS) (males), Copper Lake School (CLS) (females), the Mendota Juvenile Treatment Center (MJTC), and the Grow Academy, an agriculture science-based experiential education program held at a facility in Oregon, Wisconsin. Starting October 1, 2026, close LHS/CLS, and shift the juveniles to the new DOC Type 1 facility in Milwaukee, and the Racine and Milwaukee County Secure Residential Care Centers for Children and Youth (SRCCs).

SB 45/AB 50 Average Daily Population, 2025-26 and 2026-27

	Average Daily Population			
			2026-27	
Facility	February 21, 2025	2025-26	July 1 to October 1, 2026	October 1, 2026 to June 30, 2027
Lincoln Hills School	70	34	34	0
Copper Lake School	13	8	8	0
Milwaukee Type 1	0	0	0	32
Mendota Juvenile Treatment Center	27	21	21	21
Grow Academy	6	5	5	5
Subtotal Juvenile Correctional Facilities	116	68	68	58
Contracted Facilities	0	0	0	5
Total Juvenile Correctional Responsibility	116	68	68	63
Other 2017 Act 185 Facilities*				
Racine SRCC Juveniles no longer at LHS	0	15	15	15
Milwaukee SRCC Juveniles no longer at LHS	0	0	0	5
Other Facility Subtotal	0	0	15	20
Total	116	83	83	83

* Figures represent the number of county juveniles that would have been at LHS/CLS without the additional facilities provided by Act 185. The figures are not inclusive of all county juveniles placed at SRCCs.

Create a new GPR sum sufficient appropriation, not to exceed $20,000,000 in each fiscal year, for payments made in accordance with contracts for placement of juveniles who are under the supervision of DOC. Provide that the appropriation is repealed on July 1, 2029, when the Dane County Type 1 facility is expected to be completed.

Joint Finance: Reestimate the juvenile correctional facility average daily population (ADP) at 78 in 2025-26 and 73 in 2026-27, as shown in the table below. Provision to create a new GPR sum sufficient appropriation not included.

Reestimated Average Daily Population, 2025-26 and 2026-27

Facility	Average Daily Population 2025-26	2026-27 July 1 to October 1, 2026	2026-27 October 1, 2026 to June 30, 2027
Lincoln Hills School	35	30	0
Copper Lake School	7	7	7
Milwaukee Type 1	0	0	30
Mendota Juvenile Treatment Center - Male	24	24	24
Mendota Juvenile Treatment Center - Female	7	7	7
Grow Academy	5	5	5
Subtotal Juvenile Correctional Facilities	78	73	73
Other 2017 Act 185 Facilities*			
Racine SRCC Juveniles no longer at LHS	15	15	15
Milwaukee SRCC Juveniles no longer at LHS	0	5	5
Other Facility Subtotal	15	20	20
Total	93	93	93

* Figures represent the number of county juveniles that would have been at LHS/CLS without the additional facilities provided by Act 185. The figures are not inclusive of all county juveniles placed at SRCCs.

2. MENDOTA JUVENILE TREATMENT CENTER REESTIMATE [LFB Paper 270]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$19,860,000	$23,166,800	$43,026,800

Governor: Provide $9,250,900 in 2025-26 and $10,609,100 in 2026-27 related to payments to the Department of Health Services (DHS) for juveniles placed at the Mendota Juvenile Treatment Center (MJTC). Funding for MJTC payments to DHS in 2024-25 is $1,365,500 GPR and $4,068,600 PR. However, DHS has increased the daily rate that is charged to the Division of Juvenile Corrections (DJC) due, in part, to the creation of 123.1 PR positions at MJTC as well as compensation increases for correctional security positions in the 2023-25 compensation plan. In 2023-24, through a passive review request submitted by the Department of Administration on behalf of Corrections and approved by the Joint Committee on Finance, DJC received an increase in expenditure authority of $10,187,500 PR for the juvenile correctional services appropriation, including $3,000,000 PR for increased MJTC costs, and is expected to make a similar request in 2024-25.

This PR reestimate is based on the assumption that DJC will be supporting the PR needed to staff 64 beds, instead of the 29 that DJC has contracted for in prior fiscal years. The transfer amount is also based on providing additional GPR directly to MJTC. [See "Health Services -- Care and Treatment Facilities."]

Modify statute to specify that DOC will reimburse the DHS for the cost of providing services for juveniles who are under the supervision of DOC and are placed at MJTC at a per person daily cost specified by DHS. DHS may charge DOC not more than the actual cost of providing those services. This provision is included because county SRCCs will soon be able to send juveniles to MJTC as well.

Joint Finance: Modify by $11,583,400 PR annually to provide $20,834,300 PR in 2025-26 and $22,192,500 PR in 2026-27 related to payments to DHS for juveniles placed at MJTC. Provision amending statutes not included.

3. STATUTORY DAILY RATES [LFB Paper 270]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$55,506,800	147.05	- $34,593,300	0.00	$20,913,500	147.05
PR	- 42,363,300	- 297.00	42,363,300	297.00	0	0.00
Total	$13,143,500	- 149.95	$7,770,000	297.00	$20,913,500	147.05

Governor: Provide $34,593,300 GPR and 147.05 GPR positions in 2025-26 and $20,913,500 GPR, -$42,363,300 PR, 147.05 GPR, and -297.00 PR positions in 2026-27 to: (a) maintain the statutory daily rate for secure juvenile facilities at the 2024-25 level for the 2025-27 biennium; and (b) in October, 2026, open the Milwaukee Type 1 facility and close LHS/CLS.

In the first year, program revenue costs that are the basis for the daily rate would be supplemented with $28,119,400 GPR to the juvenile correctional services general program operations appropriation. In addition, $6,473,900 GPR and 147.05 GPR positions (one month of funding) would be provided for the Milwaukee Type 1 facility to enable both in-class training and job shadowing at LHS/CLS for new staff before juveniles transition to the facility in October, 2026.

In the second year, provide that all PR positions at LHS/CLS would be eliminated (-$42,363,300 PR and -297.00 PR positions in 2026-27). Instead, the first three months of position costs at LHS/CLS would be funded from GPR, which would decrease PR costs usually part of the basis for the daily rate. [See "Corrections -- Adult Facilities" for information regarding Lincoln Correctional Institution.] In addition, $20,913,500 GPR and 147.05 GPR positions are provided for 12 months of personnel-related costs for the Milwaukee Type 1 facility.

The daily rate is also maintained at 2024-25 levels by providing $11,583,400 GPR annually directly to MJTC under DHS. [See "Health Services -- Care and Treatment Facilities."]

Establish the statutory daily rate at $1,268 in 2025-26 and 2026-27 for juvenile correctional services provided or purchased by the Department that would be charged to counties and paid through counties' youth aids allocations, or paid by the state through the serious juvenile offender appropriation. The current daily rate for 2024-25 is $1,268. Under current law, daily rates for juvenile care in a given biennium are specified in statute by fiscal year for juvenile correctional

facilities. Further, the daily rate for the juvenile correctional facilities currently includes a statutorily specified $6 add-on to address the juvenile operations appropriation deficit.

Costs associated with secure juvenile facilities have increased since 2022-23 substantially for several reasons, including correctional security pay raises in the 2023-25 compensation plan and the creation of new positions at MJTC. The provision of GPR in the bill would offset cost increases, which would otherwise necessitate increases in the daily rate.

Joint Finance: Modify funding by -$34,593,300 GPR and -147.05 GPR positions in 2025-26 and $42,363,300 PR and 297.0 PR positions in 2026-27 to provide $20,913,500 GPR and 147.05 GPR positions in 2026-27 for the Milwaukee Type 1 facility. Specify a daily rate of $2,501 in 2025-26 and $2,758 in 2026-27.

4. SERIOUS JUVENILE OFFENDER FUNDING [LFB Paper 270]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$717,300	$57,638,500	$58,355,800

Governor: Provide $3,120,400 in 2025-26 and -$2,403,100 in 2026-27 related to providing juvenile institution care, alternate care, and community supervision for serious juvenile offenders (SJO). Estimated costs are associated with the statutory daily rate for the estimated populations. The estimated ADP for the SJO population would be 88 in 2025-26 and 81 in 2026-27. Base funding for the program is $25,204,700 GPR annually. The following ADPs for the SJO appropriation are projected for the 2025-27 biennium:

Average Daily Population

	Serious Juvenile Offenders		
Type of Care	January, 2025	2025-26	2026-27
Juvenile Correctional Facilities	35	43	26
Community Supervision Program	38	45	55
Total ADP	73	88	81
Alternate Care*	15	18	22

* A subset of the community supervision program (corrective sanctions and aftercare supervision) program that includes residential care centers, group homes, treatment foster homes, and certain supplemental living arrangements.

Joint Finance: Modify provision by $23,589,400 GPR in 2025-26 and $34,049,100 GPR in 2026-27 to provide $26,709,800 GPR in 2025-26 and $31,646,000 GPR in 2026-27 for the serious juvenile offender program. The reestimated ADP for the SJO population is 85 in 2025-26 and 2026-27. The following ADPs for the SJO appropriation are projected for the 2025-27 biennium:

Reestimated SJO Average Daily Population

Type of Care	Serious Juvenile Offenders 2025-26	2026-27
Juvenile Corrections Facilities	49	49
Community Supervision Program	36	36
Total ADP	85	85
Alternate Care*	17	17

* A subset of the community supervision program (corrective sanctions and aftercare supervision) that includes residential care centers, group homes, treatment foster homes, and certain supplemental living arrangements.

5. POPULATION AND INFLATIONARY COSTS [LFB Paper 270]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	- $444,100	$468,500	$24,400

Governor: Provide modifications to population-related funding for juvenile corrections by $18,700 in 2025-26 and -$462,800 in 2026-27, as follows:

Population-Related Cost	2025-26	2026-27
Food	$28,600	-$209,000
Variable Non-Food*	-5,600	-59,200
Variable Non-Food Health	-4,300	-194,600
Total	$18,700	-$462,800

*Such as clothing, laundry, and personal items.

Joint Finance: Modify funding by $300 in 2025-26 and $468,200 in 2026-27 to provide $19,000 in 2025-26 and $5,400 in 2026-27, as follows:

Modifications to Population-Related Costs, 2025-26 and 2026-27

Population-Related Cost	2025-26	2026-27
Food	$28,900	$6,400
Variable Non-Food*	-5,600	-13,700
Variable Non-Food Health	-4,300	12,700
Total	$19,000	$5,400

*Such as clothing, laundry, and personal items.

6. YOUTH WITH ADULT SENTENCES CONTRACT BED FUNDING [LFB Paper 270]

GPR	$19,877,900

Joint Finance: Based on reestimated populations and daily rate, increase the Division of Adult Institutions contract bed funding by $9,000,900 GPR in 2025-26 and $10,877,000 GPR in 2026-27 for youth with adult sentences.

7. AGE OF JUVENILE JURISDICTION *(Removed from budget consideration pursuant to Joint Finance Motion #10)*

COURT OF APPEALS

Budget Summary							
				Joint Finance Change to:			
				Governor		Base	
Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Amount	Percent	Amount	Percent
GPR	$26,365,200	$25,883,500	$25,883,500	$0	0.0%	- $481,700	- 1.8%

FTE Position Summary					
				Joint Finance Change to:	
Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Governor	2024-25 Base
GPR	75.50	75.50	75.50	0.00	0.00

Budget Change Item

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	- $481,700

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

2025-26	
Full Funding of Cont. Pos. Salary/Fringe	-$360,500
Full Funding of Lease/Directed Moves	114,500
Total	-$246,000
2026-27	
Full Funding of Cont. Pos. Salary/Fringe	-$360,500
Full Funding of Lease/Directed Moves	124,800
Total	-$235,700
Biennial Total	-$481,700

DISTRICT ATTORNEYS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$135,273,200	$170,180,500	$152,422,900	- $17,757,600	- 10.4%	$17,149,700	12.7%
PR	7,861,800	7,333,900	11,569,300	4,235,400	57.8	3,707,500	47.2
TOTAL	$143,135,000	$177,514,400	$163,992,200	- $13,522,200	- 7.6%	$20,857,200	14.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	460.80	544.30	502.80	- 41.50	42.00
PR	38.50	27.30	46.80	19.50	8.30
TOTAL	499.30	571.60	549.60	- 22.00	50.30

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
GPR	$5,185,600	0.00	- $1,958,200	0.00	$3,227,400	0.00
PR	1,358,100	- 4.20	0	0.00	1,358,100	- 4.20
Total	$6,543,700	- 4.20	- $1,958,200	0.00	$4,585,500	- 4.20

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	PR	Total
2025-26			
Turnover Reduction	-$1,468,700	$0	-$1,468,700
Removal of Noncontinuing Elements	0	-430,300	-430,300
Full Funding of Cont. Pos. Salary/Fringe	3,966,200	1,114,500	5,080,700
Night and Weekend Differential	95,300	0	95,300
Total	$2,592,800	$684,200	$3,277,000

	GPR	PR	Total
2026-27			
Turnover Reduction	-$1,468,700	$0	-$1,468,700
Removal of Noncontinuing Elements	0	-440,600	-440,600
Full Funding of Cont. Pos. Salary/Fringe	3,966,200	1,114,500	5,080,700
Night and Weekend Differential	95,300	0	95,300
Total	$2,592,800	$673,900	$3,266,700
Biennial Totals	$5,185,600	$1,358,100	$6,543,700

In addition, reduce authorized positions by 4.20 PR annually under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Modify funding under the turnover reduction standard budget adjustment by -$979,100 GPR annually, resulting in total turnover of -$2,447,800 GPR annually.

2. RESTORE TURNOVER [LFB Paper 275]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,937,400	- $2,937,400	$0

Governor: Provide $1,468,700 annually to restore the turnover reduction applied in standard budget adjustments. The District Attorneys indicate that historically, the District Attorneys have been able to meet the budgeted turnover reduction due to retirement of experienced workers, and that in recent biennia those cost savings have not materialized.

Joint Finance: Provision not included.

3. PAY PROGRESSION [LFB Paper 276]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,758,700	- $2,771,400	$5,987,300

Governor: Provide $2,932,900 in 2025-26 and $5,825,800 in 2026-27 to support pay progression for ADAs and deputy district attorneys (DDAs). The ADA and DDA pay progression plan is merit-based and consists of 17 hourly salary steps, with each step equal to one-seventeenth of the difference between the lowest annual salary ($76,378 as of June 30, 2024) and the highest annual salary ($158,122 as of June 30, 2024). The value of one hourly salary step equals $4,805 annually. Notwithstanding the creation of a 17-step hourly salary pay progression plan, the supervising DAs are authorized to: (a) deny annual salary increases to individual ADAs and DDAs; and (b) increase the salary of individual ADAs and DDAs by up to 10% per year. Funding

would be approximately equal to one step at the beginning of each year of the biennium based on the salaries of both existing and proposed new and converted GPR positions.

Joint Finance: Modify funding by -$942,200 in 2025-26 and -$1,829,200 in 2026-27 to provide $1,990,700 in 2025-26 and $3,996,600 in 2026-27 for pay progression. Funding is intended to fund one step on July 1, 2025, and on July 1, 2026. Funding for pay progression is provided on a one-time basis. Ongoing funding would be provided in the 2027-29 biennium as a standard budget adjustment.

4. CONVERTED PROSECUTOR POSITIONS [LFB Paper 277]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$8,536,400	36.50	- $8,536,400	- 36.50	$0	0.00
PR	- 1,886,000	- 7.00	1,886,000	7.00	0	0.00
Total	$6,650,400	29.50	- $6,650,400	- 29.50	$0	0.00

Governor: Provide $4,128,900 GPR and -$943,000 PR in 2025-26, $4,407,500 GPR and -$943,000 PR in 2026-27, and 36.5 GPR and -7.0 PR positions annually. Of the total, 8.0 GPR positions would be provided to convert funding for certain prosecutor positions from program revenue to general purpose revenue. These positions include two 0.5 (1.0 total) ADA positions in Fond du Lac County, 1.0 ADA position in Milwaukee County and 1.0 ADA position in Outagamie County. Also, these positions include 5.0 PR positions that are associated with reductions in available federal funding from the Violence Against Women Act.

The remaining 28.5 positions are associated with converting positions from federal American Rescue Plan Act funding to GPR. The federally-funded positions and 1.0 PR position in Milwaukee County are not in the agency's base budget. The positions would be distributed as shown in the table below.

Existing GPR Prosecutor Positions and Bill Positions
By County (Includes Elected District Attorneys)

		Conversions Under the Bill		
County	Existing GPR Positions	Converted PR Positions	Converted FED Positions	Resulting Prosecutor Position Authority
Adams	2.0	-	-	2.0
Ashland	2.6	-	-	2.6
Barron	4.0	-	-	4.0
Bayfield	1.7	-	-	1.7
Brown	16.0	1.0	2.5	19.5

County	Existing GPR Positions	Conversions Under the Bill: Converted PR Positions	Conversions Under the Bill: Converted FED Positions	Resulting Prosecutor Position Authority
Buffalo	1.2	-	-	1.2
Burnett	2.0	-	-	2.0
Calumet	3.0	-	-	3.0
Chippewa	6.0	-	-	6.0
Clark	2.0	-	-	2.0
Columbia	6.0	-	-	6.0
Crawford	1.0	-	-	1.0
Dane	28.0	1.0	2.0	31.0
Dodge	5.0	-	-	5.0
Door	2.0	-	-	2.0
Douglas	5.0	-	-	5.0
Dunn	5.0	-	-	5.0
Eau Claire	10.0	1.0	1.0	12.0
Florence	0.6	-	-	0.6
Fond du Lac	8.0	1.0	1.5	10.5
Forest	2.0	-	-	2.0
Grant	2.0	-	-	2.0
Green	3.0	-	-	3.0
Green Lake	2.0	-	-	2.0
Iowa	2.0	-	-	2.0
Iron	1.0	-	-	1.0
Jackson	3.0	-	-	3.0
Jefferson	6.0	-	0.5	6.5
Juneau	3.0	-	-	3.0
Kenosha	18.0	-	-	18.0
Kewaunee	1.5	-	-	1.5
La Crosse	10.0	-	0.5	10.5
Lafayette	1.5	-	-	1.5
Langlade	3.0	-	-	3.0
Lincoln	3.0	-	-	3.0
Manitowoc	7.0	-	0.5	7.5
Marathon	13.0	-	1.0	14.0
Marinette	3.0	-	-	3.0
Marquette	1.6	-	-	1.6
Milwaukee	90.0	2.0	12.5	104.5
Monroe	5.0	-	0.5	5.5
Oconto	2.0	-	-	2.0
Oneida	3.0	-	-	3.0
Outagamie	11.0	1.0	1.0	13.0
Ozaukee	5.0	-	-	5.0
Pepin	0.8	-	-	0.8
Pierce	3.0	-	-	3.0
Polk	4.0	-	-	4.0
Portage	6.0	-	-	6.0
Price	1.5	-	-	1.5

County	Existing GPR Positions	Conversions Under the Bill: Converted PR Positions	Conversions Under the Bill: Converted FED Positions	Resulting Prosecutor Position Authority
Racine	20.0	-	-	20.0
Richland	1.8	-	-	1.8
Rock	15.0	-	0.5	15.5
Rusk	2.0	-	-	2.0
Sauk	7.0	-	1.0	8.0
Sawyer	3.0	-	-	3.0
Shawano/Menominee	4.0	-	-	4.0
Sheboygan	9.5	-	-	9.5
St. Croix	7.0	-	0.5	7.5
Taylor	1.5	-	-	1.5
Trempealeau	2.0	-	-	2.0
Vernon	2.0	-	-	2.0
Vilas	2.0	-	-	2.0
Walworth	6.0	-	-	6.0
Washburn	2.0	-	-	2.0
Washington	6.4	-	1.0	7.4
Waukesha	17.0	1.0	1.5	19.5
Waupaca	4.0	-	-	4.0
Waushara	2.6	-	-	2.6
Winnebago	12.0	-	0.5	12.5
Wood	6.0	-	-	6.0
Total	460.8	8.0	28.5	497.3

Specify that assistant District Attorneys in project positions on the day before the effective date of this subsection that were funded by the American Rescue Plan Act may be appointed to the permanent equivalent of those positions. Specify that the transferred employees would maintain the same state employment rights and status that they currently enjoy. In addition, specify that none of the transferred employees who have attained permanent status in class are required to serve a probationary period.

Joint Finance: Provision not included.

5. ADDITIONAL GPR PROSECUTOR POSITIONS [LFB Paper 277]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$8,636,600	47.00	- $742,400	- 5.00	$7,894,200	42.00

Governor: Provide $3,701,400 GPR in 2025-26, $4,935,200 GPR in 2026-27, and 47.0 GPR positions annually, to provide additional ADAs. These positions are intended, in combination

with converted federal positions, to provide approximately 70% of the total number of ADAs indicated by the workload analysis of the Wisconsin District Attorneys Association as being necessary to permit prosecutors, on average, to address their caseload and work 40-hour weeks (109 multiplied by 0.7, minus 28.5, equals 47.8). The Administration indicates that placement of positions would be left to the discretion of the State Prosecutors Office.

Joint Finance: Modify funding by -$393,800 in 2025-26 and -$348,600 in 2026-27 and -5.0 positions annually to provide $3,307,600 in 2025-26 and $4,586,600 in 2026-27 and 42.0 positions annually. New GPR positions have an anticipated start date of October 1, 2025. Funding includes pay progression in 2026-27. Specify that the additional ADAs be apportioned as indicated in the table below to increase staffing for each county to approximately 80%, based on the WDAA workload analysis.

County	Additional ADA Positions	County	Additional ADA Positions
Brown	7.0	Oconto	0.5
Burnett	0.5	Oneida	0.5
Columbia	1.0	Outagamie	2.0
Crawford	0.5	Saint Croix	1.5
Dane	1.0	Shawano/Men.	2.0
Eau Claire	2.0	Trempealeau	1.0
Fond du Lac	4.0	Vilas	0.5
Grant	1.5	Walworth	1.0
Kenosha	2.5	Waukesha	6.0
Manitowoc	2.0	Waupaca	1.0
Marinette	0.5	Wood	2.0
Monroe	1.5		
		Total	42.0

6. DISTRICT ATTORNEY INFORMATION TECHNOLOGY PROGRAM [LFB Paper 278]

Governor: Provide $3,705,000 GPR in 2025-26 and $3,465,000 GPR in 2026-27 and 1.0 GPR position annually to support the District Attorney Information Technology (DAIT) program, which provides IT hardware, software, and legal subscription services to the District Attorneys, Assistant District Attorneys, and other District Attorney office staff. Funding is intended to cover the cost of hardware, software, and legal subscription services and to upgrade the prosecutor technology for case tracking system. The total amount includes $2,000,000 in 2025-26 and $1,500,000 in 2026-27 in one-time funding to upgrade the prosecutor technology for case tracking system. The other resources provided are for ongoing supplies and services as well as salary and fringe benefits for the newly-created technical services specialist position to serve as the head of DAIT security operations and support cybersecurity for the District Attorneys. [See "Administration -- Information Technology."]

Joint Finance: Modify funding by -$890,200 GPR in 2025-26 and -$1,032,300 GPR in 2026-27 and -1.0 GPR position annually to provide $2,814,800 in 2025-26 and $2,432,700 in 2026-27 to support the District Attorney Information Technology (DAIT) program. Funding includes: (a) $2,000,000 GPR in 2025-26 and $1,500,000 GPR in 2026-27 in one-time funding to

upgrade the prosecutor technology for case tracking system; (b) $659,400 GPR in 2025-26 and $777,300 GPR in 2026-27 for supplies and services; and (c) $155,400 GPR annually for DAIT per capita costs attributable to 42.0 newly-created ADA positions.

7. SUPPLIES AND SERVICES [LFB Paper 279]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$466,200	- $425,400	$40,800

Governor: Provide $233,100 annually to support the costs of various Department of Administration (DOA) assessments including charges for personnel services, financial services, DOA overhead, and risk management premiums. As part of the District Attorneys salaries and fringe benefits appropriation, $927,100 annually is allocated to supplies and services. Payments for special prosecutors ($259,700 in 2023-24) are made from the appropriation's supplies and services allocation.

Joint Finance: Modify funding by -$212,700 annually to provide $20,400 annually to increase support for supplies and services costs of the District Attorneys.

8. COUNTY-FUNDED POSITION SUPPORT [LFB Paper 280]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$356,200	- $356,200	$0

Governor: Provide $212,800 in 2025-26 and $143,400 in 2026-27 on a one-time basis to fund the DA county-funded PR positions authorized where salary and fringe benefit costs are in excess of the county funding provided. The District Attorneys indicate that this expense is currently absorbed by the state.

Joint Finance: Provision not included.

9. COMPENSATION FOR SPECIAL PROSECUTORS [LFB Paper 279]

Governor: Provide that the special prosecutor rate be the amount paid to an SPD private bar attorney assigned a case on the date the approval was made. This rate is currently set at $100 per hour for time spent related to the case and $50 per hour for travel. Separately, the bill would modify the rate at which Public Defender private bar attorneys are compensated for violent felonies from $100 to $125 per hour. [See "Public Defender."] Current law provides that if a judge appoints a special prosecutor to perform the duties of a District Attorney, the special prosecutor compensation is the amount paid to an SPD private bar attorney for a case assigned between December 1, 1992, and July 29, 1995, which was $50 per hour for time spent in court; $40 per

hour for time spent out of court, excluding travel, related to a case; and $25 per hour for time spent in travel related to a case if any portion of the trip is outside the county in which the attorney's principal office is located or if the trip requires traveling a distance of more than 30 miles, one way, from the attorney's principal office.

Joint Finance: Provision not included.

10. ADDITIONAL DEPUTY DISTRICT ATTORNEY APPOINTMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. SURPLUS POSITION FUNDING [LFB Paper 281]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$30,200	- $30,200	$0

Governor: Provide $14,400 in 2025-26 and $15,800 in 2026-27 to increase the salary and fringe benefits budget to support the use of surplus positions. Funding would be provided to the salary adjustments appropriation. District Attorney offices use surplus positions on a temporary, short-term basis for circumstances such as staff taking a leave of absence. The District Attorneys indicate that historically, the District Attorneys have been able to meet the surplus position costs due to the existence of position vacancies, and that in recent biennia those cost savings have not materialized.

Joint Finance: Provision not included.

12. MILWAUKEE ASSISTANT DISTRICT ATTORNEYS

	Funding	Positions
PR	$2,349,400	12.50

Joint Finance: Provide $984,400 PR in 2025-26 and $1,365,000 PR in 2026-27 and 12.5 PR positions annually for Milwaukee assistant district attorneys, funded with revenue from fines and forfeitures collected by Milwaukee County for violations of state traffic laws. [See "Transportation -- State Patrol."]

EDUCATIONAL COMMUNICATIONS BOARD

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$13,549,400	$12,842,800	$12,645,100	- $197,700	- 1.5%	- $904,300	- 6.7%
PR	31,271,600	31,235,900	31,558,900	323,000	1.0	287,300	0.9
TOTAL	$44,821,000	$44,078,700	$44,204,000	$125,300	0.3%	- $617,000	- 1.4%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	25.94	25.94	25.94	0.00	0.00
PR	25.56	25.56	25.56	0.00	0.00
TOTAL	51.50	51.50	51.50	0.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	$224,500
PR	273,100
Total	$497,600

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	PR	Total
2025-26			
Full Funding of Cont. Pos. Salary/Fringe	$19,300	$117,900	$137,200
Reclassification/Pay Progression	11,100	23,000	34,100
Overtime	73,500	12,000	85,500
Night and Weekend Differential	8,700	3,400	12,100
Full Funding of Lease/Directed Moves	-500	-25,700	-26,200
Total	$112,100	$130,600	$242,700
2026-27			
Full Funding of Cont. Pos. Salary/Fringe	$19,300	$117,900	$137,200
Reclassification/Pay Progression	11,100	27,500	38,600
Overtime	73,500	12,000	85,500
Night and Weekend Differential	8,700	3,400	12,100
Full Funding of Lease/Directed Moves	-200	-18,300	-18,500
Total	$112,400	$142,500	$254,900
Biennial Totals	$224,500	$273,100	$497,600

2. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $1,258,000	$125,300	- $1,132,700

Governor: Reestimate debt service funding by -$595,400 in 2025-26 and -$662,600 in 2026-27. Base level funding is $2,406,700 annually.

Joint Finance: Reestimate debt service by $62,700 in 2025-26 and $62,600 in 2026-27.

3. SUPPLIES AND SERVICES 5% INCREASE

GPR	$4,000
PR	14,200
Total	$18,200

Governor/Joint Finance: Provide $2,000 GPR and $7,100 PR annually to increase the following appropriations' supplies and services funding by 5%: $1,200 GPR annually for general program operations (with base appropriation funding of $3,479,300 GPR annually), $800 for transmitter operations (base funding $16,000 GPR); and $7,100 PR annually for emergency weather warning system operations (base funding of $153,000 PR).

4. FUEL AND UTILTIES REESTIMATE

GPR	- $100

Governor/Joint Finance: Provide -$14,800 in 2025-26 and $14,700 in 2026-27 to reestimate the Board's fuel and utilities budget to reflect anticipated changes in prices and statistically normal weather conditions. Base level funding is $872,700 annually.

5. EMERGENCY WEATHER WARNING SYSTEM FUNDING [LFB Paper 285]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$323,000	-$323,000	$0
PR	-323,000	323,000	0
Total	$0	$0	$0

Governor: Provide $161,300 GPR in 2025-26 and $161,700 GPR in 2026-27 and a corresponding -$161,300 PR in 2025-26 and -$161,700 PR in 2026-27 to convert the ECB emergency weather warning system appropriation from PR to GPR.

The emergency weather warning system receives weather information from the National Weather Service. Wisconsin has 13 radio towers constructed with federal funding; ECB is responsible for maintenance and repairs of these towers. Additionally, Wisconsin built or leased 15 more transmitter towers to fill gaps in unserved areas. Under current law, DOA may collect fees from state agencies for operation of the emergency weather warning system, which are

deposited in a PR appropriation for the operation of the system by ECB. However, DOA no longer collects these fees from agencies following a transition to voice over internet protocol (VOIP) phone systems. In the 2023-25 biennium, ECB used other PR revenue transferred from DOA for the emergency weather warning system. The bill would renumber the appropriation for fees collection, remove the PR funding, and provide the same amount of GPR funding to convert it to a GPR appropriation for operation of the system by ECB.

Joint Finance: Provision not included.

ELECTIONS COMMISSION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$10,426,200	$15,062,700	$10,746,200	- $4,316,500	- 28.7%	$320,000	3.1%
FED	2,401,000	2,496,600	1,966,800	- 529,800	- 21.2	- 434,200	- 18.1
PR	946,200	867,200	934,400	67,200	7.7	- 11,800	- 1.2
SEG	200	200	200	0	0.0	0	0.0
TOTAL	$13,773,600	$18,426,700	$13,647,600	- $4,779,100	- 25.9%	- $126,000	- 0.9%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	25.75	35.75	25.75	- 10.00	0.00
FED	7.25	7.25	3.25	- 4.00	- 4.00
PR	3.00	3.00	3.00	0.00	0.00
TOTAL	36.00	46.00	32.00	- 14.00	- 4.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Funding	Positions
GPR	- $67,400	0.00
FED	- 434,200	- 4.00
PR	- 95,000	0.00
Total	- $596,600	- 4.00

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	Total
2025-26				
Removal of Noncontinuing Elements	$0	-$176,800	$0	-$176,800
Full Funding of Cont. Pos. Salary/Fringe	-73,000	15,900	-51,700	-108,800
Reclassification/Pay Progression	37,700	9,100	6,000	52,800
Full Funding of Lease/Directed Moves	1,600	-1,000	-1,800	-1,200
Total	-$33,700	-$152,800	-$47,500	-$234,000

2026-27				
Removal of Noncontinuing Elements	$0	-$303,000	$0	-$303,000
Full Funding of Cont. Pos. Salary/Fringe	-73,000	15,900	-51,700	-108,800
Full Funding of Lease/Directed Moves	1,600	-1,000	-1,800	-1,200
Total	-$33,700	-$281,400	-$47,500	-$362,600
Biennial Totals	-$67,400	-$434,200	-$95,000	-$596,600

In addition, reduce authorized positions by 4.00 annually under the removal of noncontinuing elements standard budget adjustment.

2. OFFICE OF ELECTION TRANSPARENCY AND COMPLIANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,993,000	10.00	- $1,993,000	- 10.00	$0	0.00

3. GRANTS TO LOCAL GOVERNMENTS FOR ELECTION COSTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,400,000	- $1,400,000	$0

4. INFORMATION TECHNOLOGY COSTS [LFB Paper 290]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$477,000	- $165,000	$312,000
FED	50,000	- 50,000	0
PR	0	83,200	83,200
Total	$527,000	- $131,800	$395,200

Governor: Provide $238,500 GPR annually and $50,000 FED in 2025-26 for information technology costs. Funding would include: (a) $156,000 GPR annually for hosting and maintaining the Clerk Training and Learning Management System ("ElectEd") and the Elections Commission's website; (b) $25,000 GPR annually and $50,000 FED in 2025-26 for a subscription-based customer support web portal, through vendor Zendesk, that the agency uses to track election questions more accurately; (c) $15,900 GPR annually to maintain address validation software ("Smarty Streets") which is used by local election officials; and (d) $41,600 GPR annually for ongoing multifactor authentication technology costs to protect the security of the voter registration system.

Joint Finance: Modify funding to provide $156,000 GPR annually for hosting and maintaining the Clerk Training and Learning Management System and the Elections Commission's website, and $41,600 PR annually to the elections security and maintenance appropriation for multifactor authentication technology.

5. CONVERT FEDERAL PROJECT POSITIONS TO FEDERAL PERMANENT POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$479,800	4.00	- $479,800	- 4.00	$0	0.00

6. FUNDING FOR LIMITED-TERM EMPLOYEES [LFB Paper 291]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$416,200	- $416,200	$0

Governor: Provide $138,800 for 8.0 limited-term employees (LTEs) in 2025-26 and $277,400 to hire an additional 4.0 LTEs (12.0 total) in 2026-27 to assist the Commission in administering and enforcing Wisconsin election law. According to the Commission, the agency's workload and responsibilities have increased without additional permanent positions in recent years. The Commission currently has 4.0 LTEs that assist staff with WisVote customer service, document preparation and case material organization for litigation and administrative hearings, administrative support in tracking and resolving complaints, records management, and coordination of the agency's public education information program, among other duties. Funding would include costs related to the existing 4.0 LTEs, which are not currently funded.

Joint Finance: Provision not included.

7. FUNDING FOR ELECTRONIC REGISTRATION INFORMATION CENTER COSTS [LFB Paper 292]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$156,800	- $81,400	$75,400

Governor: Provide $78,400 annually for Electronic Registration Information Center (ERIC) costs associated with: (a) an increase in ERIC membership dues ($37,700 annually); and (b) mailing costs for eligible but unregistered individuals ($40,700 annually).

The Elections Commission is statutorily required [s. 6.36(1)(ae)] to join ERIC, a consortium of states that shares data to improve voter registration databases. Member states are provided reports to identify voters who may have moved, voters who may have died, duplicate voter records, and voters who appear to be eligible to vote but are not registered. The membership agreement requires states to contact voters in the latter category (eligible but not registered) once every two years, ahead of the fall general election. While the Commission was recently granted an exemption by ERIC from this requirement, it is still required to conduct voter outreach.

Joint Finance: Modify funding by -$40,700 annually to provide $37,700 annually for ERIC membership dues.

8. VOTER IDENTIFICATION TRAINING APPROPRIATION MODIFICATION

(Removed from budget consideration pursuant to Joint Finance Motion #4)

9. FUNDING FOR COMMISSIONER PER DIEMS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$25,600	- $25,600	$0

Governor: Provide $12,800 annually for Commissioner per diems. Under current law, a member of the Elections Commission receives a per diem of $115 for each day on which the member attends or participates by audio or video conference call in a meeting of the Commission. According to the Elections Commission, the current budget for Commissioner per diems covers approximately three meetings per year for six commissioners; however, current law requires the Commission to meet at least quarterly. Funding under the bill is based on an estimated 22 meetings per year, which represents the average number of meetings per calendar year from 2021 through 2024. In 2024, the Commission met 26 times.

Joint Finance: Provision not included.

10. INCREASE FUNDING FOR ACCESSIBILITY REVIEW AND SUPPLY PROGRAM

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$19,400	- $19,400	$0

Governor: Provide $9,700 annually for the Accessibility Review and Supply Program. The program ensures that polling places are accessible to individuals with disabilities, undertakes outreach efforts with organizations that work with and represent voters with disabilities, and reports identified compliance issues to municipalities. In addition, the Elections Commission purchases and distributes accessibility-related supplies (such as wireless doorbells, lighted

magnifying glasses, curbside voting signs, and threshold ramps) to assist local elections and municipal officials with necessary polling place modifications.

The increase in funding would constitute a 20% increase in base funding for the Accessibility Review and Supply Program, which has not been increased since the 2017-19 biennial budget ($48,300 annually). The increase reflects a broader range of products provided, an increase in shipping costs for accessibility-related supplies to be shipped from Madison to other parts of the state, and increases in wages for temporary staff or contractors (who conduct polling place reviews) since 2019.

Joint Finance: Provision not included.

11. INCREASE SPENDING AUTHORITY FOR MATERIALS AND SERVICES APPROPRIATION [LFB Paper 293]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$16,000	- $16,000	$0

Governor: Provide $8,000 annually for the materials and services appropriation to offset increased mailing and printing costs of documents. Currently, the annual appropriation is budgeted $1,000. The Commission had a 2023-24 year-end balance of approximately $25,000, which would be sufficient to fund the increase.

Joint Finance: Provision not included.

12. CLOSED MEETINGS FOR IT SECURITY ISSUES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. VOTER REGISTRATION MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. RECOUNT FEES AND PARTIAL RECOUNT PETITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. REIMBURSEMENT FOR SPECIAL PRIMARY AND ELECTION COSTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. AUTOMATIC VOTER REGISTRATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$215,900	- $215,900	$0

17. SPECIAL ELECTION DATES FOR CERTAIN FEDERAL OFFICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. STUDENT PROOF OF IDENTIFICATION FOR VOTING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

19. HIGH SCHOOL VOTER REGISTRATION REQUIREMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

20. TEMPORARY IDENTIFICATION CARDS FOR VOTING -- VALID PERIOD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

21. EARLY CANVASSING OF ABSENTEE BALLOTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

22. CENTRAL COUNTING AT COUNTY SEAT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

23. IN-PERSON ABSENTEE VOTING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

24. RESIDENCY REQUIREMENT FOR VOTING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

25. VOTER BILL OF RIGHTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

26. NON-ENGLISH SAMPLE BALLOTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

EMPLOYEE TRUST FUNDS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$25,800	$20,200	$20,200	$0	0.0%	- $5,600	- 21.7%
SEG	128,234,400	158,011,500	198,618,200	40,606,700	25.7	70,383,800	54.9
TOTAL	$128,260,200	$158,031,700	$198,638,400	$40,606,700	25.7%	$70,378,200	54.9%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
SEG	287.20	291.20	286.20	- 5.00	- 1.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$497,200	- $957,800	- $460,600

Governor: Adjust funding annually for standard budget adjustments as shown in the following table.

Turnover Reduction	-$718,400
Full Funding of Cont. Pos. Salary/Fringe	1,390,700
Overtime	45,800
Night and Weekend Differential	72,500
Full Funding of Lease/Directed Moves	-542,000
Total	$248,600
Biennial Total	$497,200

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all

appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$478,900 annually.

2. RETIRED EMPLOYEES BENEFIT SUPPLEMENT REESTIMATE [LFB Paper 106]

GPR	- $5,600

Governor/Joint Finance: Reduce estimated expenditures by $700 in 2025-26 and $4,900 in 2026-27 to reflect decreased amounts necessary to pay benefit supplements for retirees who first began receiving annuities before October 1, 1974. These supplements were authorized by Chapter 337, Laws of 1973, 1983 Wisconsin Act 394, and 1997 Wisconsin Act 26. The reestimate is due to a declining number of retirees eligible for these supplements due to deaths. Current base level funding for the appropriation is $12,900.

3. PENSION ADMINISTRATION SYSTEM FUNDING AND REPORT [LFB Paper 300]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$28,400,000	$42,600,000	$71,000,000

Governor: Provide $14.2 million annually for pension administration system (PAS) implementation, to replace existing information technology systems used to administer Wisconsin Retirement System benefits. Specifically, funding would support software, vendor project management services, documentation, testing, implementation, integration, training, warranty, and support for the PAS. The pension administration system is anticipated to replace several legacy systems, including systems for issuing benefit payments, administering disability and duty disability benefits, storing retirement account information, calculating retirement benefits, and producing retirement system statistics. The Department is currently in the process of selecting a PAS vendor and contract negotiations are expected to begin in the spring or summer of 2025. The Department's PAS consultant, Linea Solutions, assisted with the development of a cost estimate for the project. The total cost of implementation of the PAS is estimated at $67.2 million to $82.1 million over a five- to seven-year implementation period. Based on this estimate, the bill would provide $14.2 million annually during the 2025-27 biennium.

Repeal a provision that requires ETF to submit an annual report before July 1 to the Secretary of the Department of Administration and the Joint Committee on Finance on ETF's progress in modernizing its business processes and integrating its information technology systems. Instead, specify that, when ETF submits its biennial budget request, it must provide a report that includes the following: (a) details of expenditures incurred under the automated operating system appropriation through the most recent fiscal year; (b) details of expenditures anticipated under the automated operating system appropriation during the upcoming fiscal biennium; (c) the estimated impact of base year expenditure authority and additional funding requests made for the automated operating system appropriation on required contribution rates (including contribution rates for retirement, health insurance, long-term care insurance, income continuation insurance, life insurance, and other insurance) and sick leave conversion rates during the upcoming fiscal

biennium; and (d) an updated progress report and timelines for ETF's anticipated progress on modernizing its business processes and integrating its information technology systems.

Joint Finance: Modify funding by $56.8 million in 2025-26 and -$14.2 million in 2026-27 to provide $71.0 million in 2025-26 for pension administration system (PAS) implementation to replace existing information technology systems used to administer Wisconsin Retirement System benefits.

4. SERVICE LEVELS TO MEET MEMBER DEMAND [LFB Paper 301]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$353,600	2.00	- $353,600	- 2.00	$0	0.00

Governor: Provide $155,500 in 2025-26 ($138,300 for salaries and fringe benefits and $17,200 for supplies and services), $198,100 in 2026-27 ($184,300 for salaries and fringe benefits and $13,800 for supplies and services), and 2.0 trust fund specialist positions annually to expand the service capacity of ETF to meet growth since the early 2010s in the number of employers and members (retirees and inactive members in particular). Demand has also increased due to the addition of Milwaukee County and the City of Milwaukee to the Wisconsin Retirement System under 2023 Act 12. Additionally, the Department anticipates a compounded increase in demand for its services as it transitions members to a new online portal associated with the forthcoming insurance and pension administration systems. The Department would assign the positions to the call center to manage the anticipated increase in volume and length of calls.

Joint Finance: Provision not included.

5. OFFICE OF INTERNAL AUDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
SEG	$264,400	1.00	- $264,400	- 1.00	$0	0.00

6. SUPPORT FOR ACTUARIAL FUNCTIONS [LFB Paper 302]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
SEG	$261,900	1.00	- $261,900	- 1.00	$0	0.00

Governor: Provide $114,200 in 2025-26 ($105,600 for salary and fringe benefits and

$8,600 for supplies and services), $147,700 in 2026-27 ($140,800 for salary and fringe benefits and $6,900 for supplies and services), and 1.0 accountant-advanced position annually, which would function as an actuarial analyst, to provide a dedicated employee with actuarial expertise. The actuarial analyst position is intended to improve accuracy in actuarial duties relating to retirement and insurance programs administered by ETF for state and local employees and would be responsible for: ensuring accurate data is maintained and utilized for actuarial valuations; providing leadership in actuarial functions and projects; managing the work of consulting actuaries; providing support for actuarial research and analysis; and overseeing data quality of financial data in support of ETF's data management program.

Joint Finance: Provision not included.

7. POSITION DELETION

	Funding	Position
SEG	- $155,600	- 1.00

Joint Finance: Delete 1.0 trust fund specialist-advanced position and associated funding of $77,800 annually from ETF's administration appropriation [s. 20.515(1)(w)]. The position has been vacant for more than 12 months.

8. HEALTH INSURANCE WAITING PERIOD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. REHIRED ANNUITANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. DOMESTIC PARTNER BENEFITS ADMINISTERED BY ETF *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

EMPLOYMENT RELATIONS COMMISSION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$1,917,600	$3,336,600	$1,965,700	- $1,370,900	- 41.1%	$48,100	2.5%
PR	291,200	291,200	291,200	0	0.0	0	0.0
TOTAL	$2,208,800	$3,627,800	$2,256,900	-$1,370,900	-37.8%	$48,100	2.2%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	6.00	23.50	6.00	- 17.50	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	$48,100

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

2025-26	
Full Funding of Cont. Pos. Salary/Fringe	$24,200
Full Funding of Lease/Directed Moves	-800
Total	$23,400
2026-27	
Full Funding of Cont. Pos. Salary/Fringe	$24,200
Full Funding of Lease/Directed Moves	500
Total	$24,700
Biennial Total	$48,100

2. COLLECTIVE BARGAINING MODIFICATIONS AND POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,370,900	17.50	- $1,370,900	- 17.50	$0	0.00

3. LOCAL GOVERNMENT EMPLOYEE GRIEVANCE PROCEDURE MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

ENVIRONMENTAL IMPROVEMENT FUND

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$13,398,000	$210,602,000	$10,518,300	- $200,083,700	- 95.0%	- $2,879,700	-21.5%
SEG	9,000,000	8,500,000	8,500,000	0	0.0	- 500,000	- 5.6
TOTAL	$22,398,000	$219,102,000	$19,018,300	- $200,083,700	- 91.3%	- $3,379,700	- 15.1%
BR		$725,900,000	$732,250,100				

FTE Position Summary

Positions for the Environmental Improvement Fund program are provided under the Departments of Administration and Natural Resources.

Budget Change Items

1. LEAD SERVICE LINE REPLACEMENT FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$200,000,000	- $200,000,000	$0

2. REVENUE OBLIGATION BONDING AUTHORITY [LFB Paper 305]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$725,900,000	$6,350,100	$732,250,100

Governor: Increase revenue obligation bonding authority by $725,900,000 for the clean

water fund and safe drinking water loan program within the EIF. The clean water fund program provides low-interest loans to municipalities for planning, designing, constructing or replacing a wastewater treatment facility, or for nonpoint source pollution abatement or urban storm water runoff control projects. The safe drinking water loan program provides financial assistance to municipalities for the planning, design, construction, or modification of public water systems.

State revenue obligation bonds are issued to pay a required state match to the federal capitalization grant for each program. Federal law requires states to provide a 20% match to receive most capitalization grants and a 10% match for certain supplemental grants provided through the IIJA. Debt service payments are made from loan repayments.

Under current law, the program is authorized to issue up to $2,597,400,000 in revenue obligation bonds. The bill would increase that amount to $3,323,300,000. In the EIF biennial finance plan published in late 2024, the Departments of Administration (DOA) and Natural Resources (DNR) indicated this level of bonding would be required to support capitalization grant matches and other financial assistance estimated through the 2027-29 state fiscal biennium.

Joint Finance: Increase revenue obligation bonding authority for the EIF by an additional $6,350,100, from $2,597,400,000 to $3,329,650,100, to meet state match requirements for four years and increase loan capacity.

3. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $2,796,000	- $83,700	- $2,879,700
SEG	- 500,000	0	- 500,000
Total	- $3,296,000	- $83,700	- $3,379,700

Governor: Reestimate GPR general obligation debt service by -$534,000 in 2025-26 and -$2,262,000 in 2026-27. This includes adjustments of: (a) -$557,500 in 2025-26 and -$1,743,200 in 2026-27 for the clean water fund; and (b) $23,500 in 2025-26 and -$518,800 in 2026-27 for the safe drinking water loan program.

In addition, delete $500,000 EIF SEG in 2026-27 from the annual appropriation for clean water fund debt service. Annual clean water fund SEG debt service would be $4,500,000 in 2025-26 and $4,000,000 beginning in 2026-27.

Joint Finance: Reestimate GPR general obligation debt service by an additional -$83,900 in 2025-26 and $200 in 2026-27. This includes adjustments of -$67,500 in 2025-26 and -$3,400 in 2026-27 for clean water fund debt service and -$16,400 in 2025-26 and $3,600 in 2026-27 for safe drinking water loan program debt service. Retain the deletion of $500,000 EIF SEG in 2026-27 for clean water fund debt service.

The debt service modifications are reflected in the following table.

Environmental Improvement Fund Debt Service

		2025-26			2026-27		
	Base	Change to Base	Change to Bill	Total	Change to Base	Change to Bill	Total
Clean Water Fund							
GPR	$3,337,600	-$625,000	-$67,500	$2,712,600	-$1,746,600	-$3,400	$1,591,000
SEG	4,500,000	0	0	4,500,000	-500,000	0	4,000,000
Subtotal	$7,837,600	-$625,000	-$67,500	$7,212,600	-$2,246,600	-$3,400	$5,591,000
Safe Drinking Water Loan Program							
GPR	$3,361,400	$7,100	-$16,400	$3,368,500	-$515,200	$3,600	$2,846,200
Total	$11,199,000	-$617,900	-$83,900	$10,581,100	-$2,761,800	$200	$8,437,200

ETHICS COMMISSION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$2,067,800	$8,495,400	$2,412,800	- $6,082,600	- 71.6%	$345,000	16.7%
PR	1,086,400	72,400	1,327,900	1,255,500	1,734.1	241,500	22.2
TOTAL	$3,154,200	$8,567,800	$3,740,700	- $4,827,100	- 56.3%	$586,500	18.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	4.70	27.00	4.70	- 22.30	0.00
PR	3.30	0.00	3.30	3.30	0.00
TOTAL	8.00	27.00	8.00	- 19.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,600	- $9,200	- $1,600
PR	9,800	- 6,300	3,500
Total	$17,400	- $15,500	$1,900

Governor: Adjust funding annually for standard budget adjustments as shown in the following table.

	GPR	PR	Total
Full Funding of Cont. Pos. Salary/Fringe	-$9,400	-$5,200	-$14,600
Reclassification/Pay Progression	13,200	10,100	23,300
Total	$3,800	$4,900	$8,700
Biennial Totals	$7,600	$9,800	$17,400

Joint Finance: Modify reclassification and semiautomatic pay progression by -$9,200 GPR and -$6,300 PR in 2025-26.

2. ACT 126 RESOURCES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$4,734,600	19.00	- $4,734,600	- 19.00	$0	0.00

3. LOBBYING PROGRAM ADMINISTRATION AND REVENUE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,023,800	3.30	- $1,023,800	- 3.30	$0	0.00
PR	- 1,023,800	- 3.30	1,023,800	3.30	0	0.00
Total	$0	0.00	$0	0.00	$0	0.00

4. CAMPAIGN FINANCE INFORMATION WEBSITE CONTINUATION [LFB Paper 310]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$347,000	- $315,000	$32,000
PR	0	238,000	238,000
Total	$347,000	- $77,000	$270,000

Governor: Provide $196,000 in 2025-26 and $151,000 in 2026-27 on a one-time basis to the Commission's general program operations GPR appropriation for an extension of the maintenance agreement for the Commission's new campaign finance information system. Funding would include $135,000 annually to complete the website by the end of the biennium and extend the Commission's two IT contract positions to configure and maintain the website. The Commission was approved to work with a vendor to construct a new campaign finance information system during the last biennium, which would include a build phase in 2023-24 and a two-year maintenance phase in 2024-25 and 2025-26. Unanticipated events delayed the build phase until 2024-25 and the recommendation would extend the maintenance phase through the 2025-27 biennium at the previously approved rate ($135,000 annually).

Funding would also include the costs of reconciling duplicated data in the old system

($20,000 in 2025-26) and the creation of an online payment page for campaign finance filing fees ($40,000 in 2025-26 and $15,000 2026-27).

Under current law (Chapter 11 of the Wisconsin Statutes), the Ethics Commission is required to maintain a campaign finance reporting system that publicly displays all contributions, disbursements, and obligations received, made, and incurred by a candidate committee or conduit required to register, in order to promote transparency in campaign financing. The current campaign finance information system website used by the Ethics Commission was built in 2008.

Joint Finance: Modify funding by -$180,000 GPR and $119,000 PR in 2025-26, and -$135,000 GPR and $119,000 PR in 2026-27. Funding would not be provided for an already-completed deduplication project ($20,000 in 2025-26), an online payment page for campaign finance filing fees ($40,000 for implementation in 2025-26 and $15,000 in 2026-27 as ongoing for maintenance), and the unspecified item ($1,000 annually). The annual PR funding would be from a revenue balance in the Ethics Commission's PR general program operations appropriation.

5. CONTINUING IT CONTRACTOR POSITION [LFB Paper 310]

GPR	$314,600

Governor: Provide $164,800 in 2025-26 and $149,800 in 2026-27 to the Commission's general program operations GPR appropriation for continuing one IT contract position to administer the Commission's reporting applications. Under 2023 Act 19, the Commission received one-time funding to hire an IT contractor to supplement the increased workload for the previously authorized IT contractor while the new website was created. The contractor currently configures and maintains the lobbying, campaign finance, and statements of economic interests reporting applications. The bill would fund the contractor on an ongoing basis for $149,800 annually with an additional one-time cost of $15,000 in 2025-26 for replacing the current staff's monitors and renewing software licensing.

Joint Finance: Specify that funding be provided on a one-time basis.

6. CLOSED MEETINGS FOR IT SECURITY ISSUES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

FINANCIAL INSTITUTIONS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
PR	$41,983,000	$47,214,400	$43,214,400	- $4,000,000	- 8.5%	$1,231,400	2.9%
SEG	1,931,600	1,990,400	2,020,400	30,000	1.5	88,800	4.6
TOTAL	$43,914,600	$49,204,800	$45,234,800	- $3,970,000	- 8.1%	$1,320,200	3.0%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
PR	138.54	146.10	138.54	- 7.56	0.00
SEG	3.00	2.90	3.00	0.10	0.00
TOTAL	141.54	149.00	141.54	- 7.46	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	- $59,200	- $444,800	- $504,000
SEG	88,800	0	88,800
Total	$29,600	- $444,800	- $415,200

Governor: Adjust funding annually for standard budget adjustments as shown in the following table.

	PR	SEG	Total
Turnover Reduction	-$333,600	$0	-$333,600
Full Funding of Cont. Pos. Salary/Fringe	435,600	46,600	482,200
Full Funding of Lease/Directed Moves	-131,600	-2,200	-133,800
Total	-$29,600	$44,400	$14,800
Biennial Totals	-$59,200	$88,800	$29,600

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Modify funding under the turnover reduction standard budget adjustment by -$222,400 PR annually, resulting in total turnover of -$556,000 PR annually.

2. DEPARTMENT OPERATIONS [LFB Paper 315]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$2,500,000	- $1,250,000	$1,250,000

Governor: Provide $1,250,000 annually for the Department's central duties including: (a) the maintenance and upgrade of critical information technology infrastructure, financial examiner travel and training costs, and accreditation costs ($1,161,400); and (b) limited-term-employee salary and fringe costs ($88,600). These costs are not in base funding due, in part, to historical reductions to the agency's budget.

Joint Finance: Modify funding by -$625,000 annually to provide $625,000 annually for department operations.

3. ALTERNATE DATA STORAGE SITE [LFB Paper 316]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$687,900	- $202,500	$485,400

Governor: Provide $485,400 in 2025-26 and $202,500 in 2026-27 to establish an alternate information systems and data storage site for the purposes of disaster recovery and continuity of business operations to meet standards of the Division of Enterprise Technology (DET) in the Department of Administration (DOA). The site would be located in the DET Milwaukee Data Center. Funding in 2025-26 includes one-time hardware and software implementation costs.

Joint Finance: Modify funding by -$202,500 in 2026-27 to provide $485,400 in 2025-26 for an alternate data storage site.

4. DIVISION OF CORPORATE AND CONSUMER SERVICES MODERNIZATION PROJECT [LFB Paper 317]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$606,600	- $606,600	$0

Governor: Provide $606,600 in 2026-27 on a one-time basis to maintain and modernize

critical Division of Corporate and Consumer Services applications including those for the Corporations Bureau fulfillment system, its generic online form repository, and its charitable organizations management system.

Joint Finance: Provision not included.

5. DIVISION OF BANKING - MORTGAGE BANKING RESOURCES [LFB Paper 318]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$412,300	2.46	- $412,300	- 2.46	$0	0.00

Governor: Provide $176,700 in 2025-26 and $235,600 in 2026-27 and 2.46 positions annually (1.5 consumer credit examiners, 0.5 financial examiner supervisor, and 0.46 financial specialist) to allow Wisconsin to increase audit hours to participate in networked supervision with other state financial regulators, which allows a licensee to be audited once by one state instead of multiple times by each state in which the licensee does business. The 0.46 financial specialist position would be provided to make a full-time position from an existing 0.54 position.

Joint Finance: Provision not included.

6. DIVISION OF SECURITIES RESOURCES [LFB Paper 319]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$395,500	2.00	- $395,500	- 2.00	$0	0.00

Governor: Provide $169,500 in 2025-26 and $226,000 in 2026-27 and 2.0 positions annually (one securities examiner and one attorney) to investigate securities scams, investment schemes, and other financial threats, including those involving elder financial abuse, and assist with an increase in active investigations by the Division of Securities. Currently, the Division has four securities examiners, two attorneys, and one paralegal.

Joint Finance: Provision not included.

7. OFFICE OF CREDIT UNIONS RESOURCES [LFB Paper 318]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$367,800	2.00	- $367,800	- 2.00	$0	0.00

Governor: Provide $157,100 in 2025-26 and $210,700 in 2026-27 and 2.0 positions annually (1.0 financial examiner and 1.0 financial examiner – advanced) in the Office of Credit Unions (OCU) to meet its duties of examining and supervising Wisconsin's state-chartered credit unions. The Department indicates that there has been an increase in the number of Wisconsin credit unions that exceed $1 billion in assets, a threshold that requires annual regulatory examinations to maintain federal insurance coverage. State law requires OCU to examine other credit unions every 18 months. In addition, as credit union asset size increases, so does the time required for OCU to review credit union operations.

Joint Finance: Provision not included.

8. ACHIEVING A BETTER LIFE EXPERIENCE SAVINGS ACCOUNT PROGRAM

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$320,500	1.10	- $320,500	- 1.10	$0	0.00
SEG	- 30,000	- 0.10	30,000	0.10	0	0.00
Total	$290,500	1.00	- $290,500	- 1.00	$0	0.00

9. TRANSFER TO THE SECRETARY OF STATE

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	- $758,300	$758,300	$0

FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY

Budget Summary							
				Joint Finance Change to:			
				Governor		Base	
Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Amount	Percent	Amount	Percent
SEG	$250,800	$263,400	$263,400	$0	0.0%	$12,600	5.0%

FTE Position Summary
There are no state authorized positions for the Fox River Navigational System.

Budget Change Item

1. FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY OPERATING SUPPORT [LFB Paper 105]

SEG	$12,600

Governor/Joint Finance: Provide $6,300 conservation fund SEG annually to increase funding for property upkeep and services on the Fox River lock system. Funding would be used to support operational costs, such as insurance, and to purchase fuel and construction materials. The amount represents a 5% increase to supplies and services funding that the bill applies to certain state operations appropriations. The state transfer to the Fox River Navigational System Authority (FRNSA) is funded from the water resources account of the conservation fund, which is primarily supported by fuel taxes attributed to motorboats.

GENERAL FUND TAXES

1. GENERAL FUND TAX CHANGES

Governor/Joint Finance: The following table shows the general fund tax changes recommended by the Governor and by the Joint Committee on Finance, along with their fiscal effects in the 2025-27 biennium. The table does not include tax law changes that are estimated to have a minimal effect or that are estimated to only have a fiscal effect outside of the 2025-27 biennium. The table also does not include changes to expenditures of refundable tax credits, because those are paid from appropriations rather than recorded as reductions in tax revenue [see "General Fund Taxes -- Refundable Tax Credits and Other Payments"].

Estimated Biennial Fiscal Effects of Budget Provisions, Governor and Joint Finance

	2025-27 Governor	2025-27 Jt. Finance	Change to Governor
Income and Franchise Taxes			
Create 9.8% Tax Bracket	$1,297,700,000	$0	-$1,297,700,000
Limit MAC for Manufacturers	792,300,700	0	-792,300,700
Retirement Income Exclusion	0	-695,000,000	-695,000,000
Expand Second Tax Bracket	0	-643,000,000	-643,000,000
IRC Update -- TCJA	487,800,000	0	-487,800,000
Limit Capital Gains Exclusion	420,100,000	0	-420,100,000
Increase Personal Exemption	-225,900,000	0	225,900,000
Interactive Effects	98,300,000	33,000,000	-65,300,000
Universal Changing Station Credit	-15,900,000	0	15,900,000
Exclusion for Cash Tips	-13,600,000	0	13,600,000
Limit Private School Tuition Deduction	13,000,000	0	-13,000,000
Expand LIHTC	-8,700,000	0	8,700,000
Limit Dividends Received Deduction	6,400,000	0	-6,400,000
Flood Insurance Premiums Credit	-800,000	0	800,000
Expand Disability Income Subtraction	-520,000	0	520,000
Increase Adoption Expenses Deduction	-180,000	-160,000	20,000
Subtotal -- Income and Franchise Taxes	$2,850,000,700	-$1,305,160,000	-$4,155,160,700
General Sales and Use Tax			
Expand Residential Electricity Exemption	-$155,600,000	-$178,700,000	-$23,100,000
Exemption for Over-the-Counter Medicine	-70,575,000	0	70,575,000
Exemption for Diapers/Hygiene Products	-35,270,000	0	35,270,000
Exemption for Insurers	0	-18,900,000	-18,900,000
Sales Tax on Marijuana	13,300,000	0	-13,300,000
Exemption for Renewable Energy Storage	-7,700,000	0	7,700,000
Exemption for Breastpumps	-1,312,500	0	1,312,500
Exemption for Gun Safety Equipment	-1,245,000	0	1,245,000
Exemption for Planning/Counseling Services	-1,110,000	0	1,110,000
Repeal Exemption for Farm-Raised Deer	210,000	0	-210,000
Subtotal -- General Sales and Use Tax	-$259,302,500	-$197,600,000	$61,702,500

	2025-27 Governor	2025-27 Jt. Finance	Change to Governor
Excise Taxes			
Create Marijuana Excise Taxes	$56,700,000	$0	-$56,700,000
Increase Tax on Vapor Products	41,400,000	0	-41,400,000
Increase Tax on Little Cigars	4,995,000	0	-4,995,000
Subtotal -- Excise Taxes	$103,095,000	$0	-$103,095,000
Public Utility Taxes			
Telephone Company Tower Exemption	-$1,500,000	$0	$1,500,000
Revenue Enhancements			
Extend DOR Project Positions	$75,775,000	$75,775,000	$0
Alcohol Permit Fees Deposited in DAB	0	-300,000	-300,000
Subtotal -- Revenue Enhancements	$75,775,000	$75,475,000	-$300,000
Total General Fund Tax Changes	$2,768,068,200	-$1,427,285,000	-$4,195,353,200

The following table shows the estimated fiscal effects of the general fund tax changes recommended by the Joint Committee on Finance by year.

2025-27 General Fund Tax Changes under Joint Finance

	2025-26	2026-27	2025-27 Biennium
Income and Franchise Taxes			
Retirement Income Exclusion	-$395,000,000	-$300,000,000	-$695,000,000
Expand Second Tax Bracket	-323,000,000	-320,000,000	-643,000,000
Interactive Effects	18,000,000	15,000,000	33,000,000
Increase Adoption Expenses Deduction	-80,000	-80,000	-160,000
General Sales and Use Tax			
Expand Residential Electricity Exemption	-$55,200,000	-$123,500,000	-$178,700,000
Exemption for Insurers	-8,000,000	-10,900,000	-18,900,000
Revenue Enhancements			
Extend DOR Project Positions	$32,475,000	$43,300,000	$75,775,000
Alcohol Permit Fees Deposited in DAB	-150,000	-150,000	-300,000
Total General Fund Tax Changes	-$730,955,000	-$696,330,000	-$1,427,285,000

Income and Franchise Taxes

1. CREATE INDIVIDUAL INCOME TAX RATE OF 9.8% *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$1,297,700,000	- $1,297,700,000	$0

2. MAC LIMIT FOR MANUFACTURERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$792,300,700	- $792,300,700	$0

3. IRC UPDATE - TCJA *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$487,800,000	- $487,800,000	$0

4. LIMIT CAPITAL GAINS EXCLUSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$420,100,000	- $420,100,000	$0

5. INCREASE PERSONAL EXEMPTION [LFB Paper 328]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $225,900,000	$225,900,000	$0

Governor: Increase to $1,200 (from $700) the personal exemption for each taxpayer, their

spouse (if a married-joint filer), and each dependent of the taxpayer, beginning in tax year 2025. Update various current law statutory references to reflect the increased personal exemption amount. Decrease estimated individual income tax collections by $112,400,000 in 2025-26 and $113,500,000 in 2026-27.

Under current law, a personal exemption of $700 is provided for each taxpayer, spouse (if a married-joint filer), and dependent of the taxpayer. There is an additional $250 personal exemption for taxpayers who are at least age 65 by the close of the tax year. This provision would not change the $250 additional exemption amount.

Joint Finance: Provision not included.

6. UNIVERSAL CHANGING STATIONS CREDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $15,900,000	$15,900,000	$0

7. EXCLUDE CASH TIPS FROM TAXATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $13,600,000	$13,600,000	$0

8. LIMIT PRIVATE SCHOOL TUITION DEDUCTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$13,000,000	- $13,000,000	$0

9. STATE LOW-INCOME HOUSING TAX CREDIT INCREASE [LFB Paper 386]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $8,700,000	$8,700,000	$0

Governor: Increase the limit on the total amount of state low-income housing credits that may be certified by the Wisconsin Housing and Economic Development Authority (WHEDA)

from $42 million to $100 million. Maintain requirements that to be eligible for a state housing credit, qualified low-income housing developments must be allocated the federal low-income housing tax credit and financed with tax-exempt bonds that are subject to the federal volume cap. However, authorize WHEDA to waive, in the Authority's federally required Qualified Action Plan (QAP), the requirements of tax-exempt bond financing and federal credit allocation, to the extent that WHEDA anticipates that sufficient tax-exempt private activity bond volume cap under federal law will not be available to finance low-income housing projects in any year. [See "Wisconsin Housing and Economic Development Authority."]

Provisions of 2017 Act 176 created a state nonrefundable low-income housing tax credit (LIHTC). The credit is claimable against the state individual income tax, the corporate income/franchise tax, and the insurance premiums tax. WHEDA awards the credit as a match to the federal 4% low-income housing tax credit, which provides a credit equal to 4% of the cost of a project each year for 10 years, generally equal to at least 30% of the present value of construction costs associated with a project. Properties receiving state and federal housing tax credits must reserve at least 20% of units for households with incomes below 50% of county median income, or 40% of units for households with average incomes below 60% of county median income, for at least 30 years. Credits are awarded through a competitive application process, whereby WHEDA assigns scores to the applications based on criteria laid out in the Authority's QAP. Awards are limited to $1.2 million per project. WHEDA is also required by law to give preference to developments located in municipalities with populations fewer than 150,000.

Under the current program, WHEDA may award up to $7 million in state tax credits annually, claimable for six years, for a maximum program total of $42 million annually. The bill would increase the program total to $100 million, claimable over six years. The Administration estimates the provision would decrease state income and franchise tax revenues by $1,450,000 in 2025-26 and $7,250,000 in 2026-27, fully phasing in to a decrease of $58 million in 2031-32. Combined with the $42 million limit under current law, the credit is estimated to decrease state tax revenues by $100 million annually beginning in 2031-32. The bill as introduced does not specify the initial applicability of changes to the credit.

Under current law, eligible projects are required to be financed with tax-exempt bonds. The bill would require eligible projects to be awarded federal low-income housing credits and be financed with certain tax-exempt bonds that are issued under the state's share of federal volume cap for private economic development or housing purposes. WHEDA could waive these requirements due to having insufficient tax-exempt private activity bonding available under the federal volume cap in a given year.

Joint Finance: Provision not included.

10. DIVIDENDS RECEIVED DEDUCTION LIMITATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$6,400,000	- $6,400,000	$0

11. CREATE FLOOD INSURANCE PREMIUMS CREDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $800,000	$800,000	$0

12. EXPAND DISABILITY INCOME EXCLUSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $520,000	$520,000	$0

13. INCREASE ADOPTION EXPENSES DEDUCTION [LFB Paper 328]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $180,000	$20,000	- $160,000

Governor: Increase the maximum adoption expenses deduction amount to $15,000 (from $5,000), beginning in tax year 2025. Reduce estimated individual income tax collections by $90,000 annually, beginning in 2025-26.

Current law allows a full-year Wisconsin resident who is an adoptive parent to claim a deduction for up to $5,000 in aggregate of adoption expenses for each child adopted, beginning in tax year 1996. The deduction may be taken during the tax year that a final order of adoption has been entered, for adoption expenses incurred in that tax year and the two prior tax years. Allowable adoption expenses include adoption fees, court costs, and legal fees related to the adoption of a child for whom a final order of adoption is entered.

Joint Finance: Adopt the Governor's provision, but reestimate the individual income tax revenue reduction at $80,000 annually, beginning in 2025-26. Relative to the Administration's estimates, the estimated revenue reduction is lower by $10,000 annually.

14. CREATE DEDUCTION FOR UNION DUES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. CREATE CATASTROPHE SAVINGS ACCOUNTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. SUPPLEMENT TO THE FEDERAL HISTORIC REHABILITATION CREDIT

(Removed from budget consideration pursuant to Joint Finance Motion #4)

17. TAX LAW CHANGE INTERACTIVE EFFECTS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$98,300,000	- $65,300,000	$33,000,000

Governor: Increase estimated income and franchise tax collections by $52,000,000 in 2025-26 and $46,300,000 in 2026-27 to account for the interactive effects of proposed income and franchise tax changes under the Governor's budget. Interactive effects occur when multiple provisions affecting tax liability are adopted simultaneously.

Joint Finance: Increase estimated individual income tax collections by $18,000,000 in 2025-26 and $15,000,000 in 2026-27 to reflect the interactive effects of the proposed individual income tax changes under the Joint Finance budget. Relative to the Governor's budget, the interactive effects are estimated to be lower by $34,000,000 in 2025-26 and $31,300,000 in 2026-27.

18. CREATE RETIREMENT INCOME EXCLUSION

GPR-Tax - $695,000,000

Joint Finance: Beginning in tax year 2025, create an individual income tax exclusion for the first $24,000 of retirement income currently subject to state tax received by each individual who is at least 67 years of age before the close of the taxable year. For married-joint filers where both spouses have attained age 67, the maximum exclusion would be $48,000. A taxpayer who claims this exclusion could not claim any state income tax credits provided under current law in the same tax year. Nonresidents could not claim the exclusion, and part-year residents could only claim the exclusion for the portion of their income which is sourced to Wisconsin. Retirement income eligible for the exclusion would include payments or distributions received each year by an individual from a qualified retirement plan under the Internal Revenue Code or from an individual retirement account established under 26 USC 408. The exclusion would not apply to any retirement income which is already exempt under current law. This provision would reduce individual income tax collections by an estimated $395,000,000 in 2025-26 and $300,000,000 in 2026-27.

19. EXPAND SECOND INDIVIDUAL INCOME TAX BRACKET

GPR-Tax - $643,000,000

[LFB Paper 325]

Joint Finance: Beginning in tax year 2025, increase the amount of taxable income subject to tax at the second marginal rate (4.40%) by: (a) $28,150 for married-joint filers (to $67,300); (b) $21,110 for single/head-of-household filers (to $50,480); and (c) $14,070 for married-separate filers (to $33,650). This provision would reduce individual income tax collections by an estimated $323,000,000 in 2025-26 and $320,000,000 in 2026-27.

General Sales and Use Taxes

1. EXEMPTION FOR RESIDENTIAL ELECTRICITY AND NATURAL GAS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $155,600,000	- $23,100,000	- $178,700,000

Governor: Provide an exemption from the general sales and use tax for electricity and natural gas sold for residential use during the months of May through October. This provision would take effect on the first day of the third month beginning after publication of the bill. The Administration estimates that this exemption would reduce state tax revenues by $49,700,000 in 2025-26 and $105,900,000 in 2026-27 and annually thereafter.

Under current law, sales of electricity and natural gas to residential consumers during the months of November through April are exempt from the state sales tax. Sales made in May through October are currently subject to the 5% state sales and use tax. The bill would expand the current exemption to apply to all sales of electricity and natural gas to residential consumers, regardless of the month in which the sales occurred.

Joint Finance: Include provision. Reestimate the reduction in state tax revenues at $55,200,000 in 2025-26 and $123,500,000 in 2026-27. Relative to the Administration's estimates, the estimated revenue reduction is increased by $5,500,000 in 2025-26 and $17,600,000 in 2026-27.

2. EXEMPTION FOR OVER-THE-COUNTER MEDICATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $70,575,000	$70,575,000	$0

3. EXEMPTION FOR DIAPERS AND FEMININE HYGIENE PRODUCTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $35,270,000	$35,270,000	$0

4. EXEMPTION FOR ENERGY SYSTEMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $7,700,000	$7,700,000	$0

5. EXEMPTION FOR BREASTFEEDING EQUIPMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $1,312,500	$1,312,500	$0

6. EXEMPTION FOR GUN SAFETY EQUIPMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $1,245,000	$1,245,000	$0

7. EXEMPTION FOR CERTAIN PLANNING AND COUNSELING SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $1,110,000	$1,110,000	$0

8. REPEAL EXEMPTION FOR FARM-RAISED DEER *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$210,000	- $210,000	$0

9. SALES TAX ON MARIJUANA *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$13,300,000	- $13,300,000	$0

10. EXEMPTION FOR INFORMATION PRODUCTS USED BY INSURERS

GPR-Tax - $18,900,000

Joint Finance: Provide an exemption from the state sales and use tax for the sale of information products containing reports, statistics, records, or other data used exclusively by a certified insurance company or a licensed insurance intermediary for purposes of quoting, underwriting, determining insurability, assessing risks, setting rates, or adjusting claims. This exemption would apply to such items whether: (a) purchased by the insurance company or an affiliate; (b) transferred in tangible or digital form; or (c) charges for such items are made on a transactional basis or through a license, subscription, or similar fee for access to such items. This provision would take effect on the first day of the third month beginning after publication of the bill. This provision is estimated to reduce state sales and use tax revenue by $8,000,000 in 2025-26 and $10,900,000 in 2026-27.

Excise Taxes

1. EXCISE TAXES ON RECREATIONAL MARIJUANA *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$56,700,000	- $56,700,000	$0

2. VAPOR PRODUCTS TAX *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$41,400,000	- $41,400,000	$0

3. IMPOSE CIGARETTE TAX ON LITTLE CIGARS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	$4,995,000	- $4,995,000	$0

Public Utility Taxes

1. EXEMPTION FOR TELECOMMUNICATION TOWERS [LFB Paper 345]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Tax	- $1,500,000	$1,500,000	$0

Governor: Provide an exemption from telephone company utility taxes for radio, cellular, and telecommunication towers that are used: (a) exclusively to support equipment that provides telecommunications services; or (b) as digital broadcasting equipment that is exempt from the local property tax. The exemption would also apply for local property tax purposes. Specify that this exemption would first apply to tax assessments as of January 1, 2026. Estimate a reduction in general fund tax revenues of $1,500,000 in 2026-27.

Joint Finance: Include provision, but modify the language of the exemption under "(b)" to specify that it would apply to towers that are used as digital broadcasting equipment for radio, television, or video service, as defined in s. 66.0420(2)(y) of the statutes. In addition, specify that the exemption under the state telephone company utility tax would first apply to tax assessments as of January 1, 2027, rather than January 1, 2026. As under the Governor's provision, the exemption from local property taxes would first apply to tax assessments as of January 1, 2026. This provision would reduce state utility tax revenue by a minimal amount beginning in 2027-28. Relative to the Governor's provision, estimated state utility tax revenues would be $1,500,000 higher in 2026-27.

2. NOTICE OF UTILITY TAXES BY CERTIFIED MAIL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Refundable Tax Credits and Other Payments

1. REFUNDABLE CREDIT AND OTHER PAYMENT CHANGES

Governor/Joint Finance: The following table shows law changes recommended by the Governor and by the Joint Committee on Finance that impact refundable tax credit expenditures and other payments in the 2025-27 biennium. For refundable credits, if the amount of the credit exceeds a claimant's tax liability, a check is issued to the claimant for the difference. The table does not include law changes that are estimated to have a minimal fiscal effect or that are estimated to only have a fiscal effect outside the 2025-27 biennium. The table does not include current law sum sufficient reestimates, as those payments would be made without changes to state law.

Estimated Biennial Fiscal Effect of Budget Provisions, Governor and Joint Finance

	2025-27 Governor	2025-27 Jt. Finance	Change to Governor	Fund Source
Expand Homestead Credit	$147,800,000	$0	-$147,800,000	GPR
Expand EITC	44,437,700	0	-44,437,700	GPR
Expand EITC	72,462,300	0	-72,462,300	PR
Veterans Credit for 70% Disability	66,500,000	0	-66,500,000	GPR
Veterans Credit for Renters	23,000,000	0	-23,000,000	GPR
Marijuana Tribal Refunds	2,900,000	0	-2,900,000	GPR
Subtotal GPR	$284,637,700	$0	-$284,637,700	
Subtotal PR	72,462,300	0	-72,462,300	
Total All Funds	$357,100,000	$0	-$357,100,000	

2. HOMESTEAD CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $10,370,000	- $3,430,000	- $13,800,000

Governor: Decrease estimated expenditures under the homestead tax credit program by $3,770,000 in 2025-26 and $6,600,000 in 2026-27. Under current law, the homestead credit is provided as a property tax relief mechanism for lower-income homeowners and renters. Compared to base funding of $37,700,000, estimated expenditures would be $33,930,000 in 2025-26 and $31,100,000 in 2026-27.

Joint Finance: Decrease estimated expenditures under the homestead program by $1,330,000 in 2025-26 and $2,100,000 in 2026-27, relative to the Governor's estimates. Total

homestead credit funding is estimated at $32,600,000 in 2025-26 and $29,000,000 in 2026-27.

3. EXPAND HOMESTEAD CREDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$147,800,000	- $147,800,000	$0

4. CHANGE HOMESTEAD CREDIT NAME *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. VETERANS PROPERTY TAX CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$40,000,000	$16,300,000	$56,300,000

Governor: Increase funding for the veterans and surviving spouses property tax credit by $15,800,000 in 2025-26 and $24,200,000 in 2026-27. Under current law, the credit is equal to 100% of real property taxes paid on a principal dwelling by eligible veterans and surviving spouses. A claimant cannot claim the credit if they also file a claim for the property tax/rent credit (nonrefundable), homestead credit (refundable), or farmland preservation credit (refundable) in the same tax year. Compared to base funding of $59,700,000, total estimated funding for the credit would be $75,500,000 in 2025-26 and $83,900,000 in 2026-27.

Joint Finance: Increase estimated expenditures under the veterans property tax credit program by $7,500,000 in 2025-26 and $8,800,000 in 2026-27, relative to the Governor's estimates. Total veterans property tax credit funding is estimated at $83,000,000 in 2025-26 and $92,700,000 in 2026-27.

6. PROVIDE VETERANS PROPERTY TAX CREDIT FOR 70% DISABILITY RATING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$66,500,000	- $66,500,000	$0

7. PROVIDE VETERANS PROPERTY TAX CREDIT FOR RENTERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$23,000,000	- $23,000,000	$0

8. EARNED INCOME CREDIT REESTIMATE [LFB Paper 106 and 210]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $5,085,000	$5,385,000	$300,000
PR	0	- 4,904,000	- 4,904,000
Total	- $5,085,000	$481,000	- $4,604,000

Governor: Decrease estimated GPR expenditures for the state earned income tax credit (EITC) by $2,672,000 in 2025-26 and $2,413,000 in 2026-27. Compared to base GPR funding for the EITC of $30,000,000, estimated GPR funding would be reduced to $27,328,000 in 2025-26 and $27,587,000 in 2026-27.

Under current law, the state EITC is paid from two sources: (a) a sum sufficient GPR appropriation; and (b) federal funding from the Temporary Assistance to Needy Families (TANF) program. TANF funding may be used under current law to finance the refundable portion of the state EITC, while GPR is used to finance the nonrefundable portion. TANF funding for the EITC in 2025-26 and 2026-27 would be unchanged from base funding of $65,002,000. Total EITC funding is estimated to decrease from base funding of $95,002,000 to $92,330,000 in 2025-26 and $92,589,000 in 2026-27.

Joint Finance: Increase estimated GPR expenditures for EITC claims by $3,172,000 in 2025-26 and $2,213,000 in 2026-27, relative to the Governor's estimates. Total GPR funding for the EITC is estimated at $30,500,000 in 2025-26 and $29,800,000 in 2026-27. Decrease estimated PR-TANF expenditures by $1,702,000 in 2025-26 and $3,202,000 in 2026-27. Total PR-TANF funding for the EITC is estimated at $63,300,000 in 2025-26 and $61,800,000 in 2026-27. The TANF statutes would be modified to provide PR funding for the EITC up to these amounts.

Total EITC funding is estimated to decrease from base funding of $95,002,000 to $93,800,000 in 2025-26 and $91,600,000 in 2026-27. Relative to the Governor's estimates, total funding for the EITC is increased by $1,470,000 in 2025-26 and reduced by $989,000 in 2026-27.

9. EXPAND EARNED INCOME CREDIT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$44,437,700	- $44,437,700	$0
PR	72,462,300	- 72,462,300	0
Total	$116,900,000	- $116,900,000	$0

10. ILLINOIS-WISCONSIN RECIPROCITY REESTIMATE [LFB Paper 106]

GPR	$20,700,000

Governor/Joint Finance: Increase funding under the Illinois-Wisconsin individual income tax reciprocity agreement by $7,200,000 in 2025-26 and $13,500,000 in 2026-27. Compared to base funding of $148,600,000, total funding is estimated to increase to $155,800,000 in 2025-26 and $162,100,000 in 2026-27.

11. EITM ZONE CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$13,769,000	$1,107,000	$14,876,000

Governor: Increase funding by $2,411,000 in 2025-26 and $11,358,000 in 2026-27 for the sum sufficient appropriation for refundable electronics and information technology manufacturing (EITM) zone tax credits (Foxconn). The estimate reflects the Administration's review of the jobs, payroll, and capital expenditure targets established under the amended contract dated April 20, 2021. Total funding would increase from base funding of $6,332,000 to $8,743,000 in 2025-26 and $17,690,000 in 2026-27.

Joint Finance: Increase funding by $8,947,000 in 2025-26 and decrease funding by $7,840,000 in 2026-27, relative to the Governor's funding levels. The revised estimate is based on more recent information regarding the expected timing of credit claims by Foxconn. Total funding would increase from base funding of $6,332,000 by $11,358,000 in 2025-26 and $3,518,000 in 2026-27, such that total funding would be $17,690,000 in 2025-26 and $9,850,000 in 2026-27.

12. BUSINESS DEVELOPMENT CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	-$12,100,000	$12,100,000	$0

Governor: Reduce funding by $6,600,000 in 2025-26 and $5,500,00 in 2026-27 for the sum

sufficient appropriation for business development tax credits to reestimate anticipated claims during the 2025-27 biennium. The reestimate reflects the Administration's projections of credit claims for economic development projects for which the Wisconsin Economic Development Corporation (WEDC) has entered into contracts, and is expected to enter into future contracts, to award tax credits. With the adjustments, estimated total funding would decrease from base funding of $22,000,000 to $15,400,000 in 2025-26 and $16,500,000 in 2026-27. For comparison, the Department of Revenue (DOR) reports that credit usage for fiscal year 2024-25 through February, 2025, is $14.4 million.

Businesses certified by WEDC can earn credits for eligible expenses for increased employment, retaining employees, employee training, capital investment, corporate headquarters location or retention in Wisconsin, investment in workforce housing, and the establishment of employee child care programs.

Joint Finance: Increase funding by $6,600,000 in 2025-26 and $5,500,000 in 2026-27, relative to the Governor's estimates, to maintain total funding for the credit at the base amount ($22,000,000). The revised estimate is based on more recent information for credits claimed and used.

13. BUSINESS DEVELOPMENT CREDIT FOR WORKFORCE HOUSING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. JOBS CREDIT REESTIMATE [LFB Paper 106]

GPR	- $1,000,000

Governor/Joint Finance: Reduce funding by $500,000 annually for the sum sufficient appropriation for jobs tax credits to reestimate claims during the 2025-27 biennium. The reestimate reflects projections for credit claims for economic development projects for which WEDC has previously awarded tax credits. With the adjustments, estimated total funding would decrease from base funding of $500,000 to $0 in both years of the biennium.

Pursuant to 2015 Act 55, the refundable jobs tax credit was consolidated with the nonrefundable economic development tax credit into the refundable business development tax credit, beginning in 2016. The jobs tax credit was sunset after 2015. However, if WEDC allocated tax benefits in a contract to claimants prior to December 31, 2015, or if WEDC had entered into a letter of intent to enter into a contract before that date, claimants could continue to compute and claim the credit for as long as the contract specified. WEDC entered into contracts through tax year 2023 for businesses to earn, compute, and claim the credit. No jobs credit claims are expected to occur in the 2025-27 biennium. However, it is possible that claims could be made into calendar year 2029, after accounting for amended return due dates.

15. INTEREST ON OVERPAYMENT OF TAXES [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,000,000	- $4,000,000	$4,000,000

Governor: Increase funding by $4,000,000 in 2025-26 and 2026-27 for interest owed to taxpayers on the overpayment of taxes that are subsequently refunded as the result of a settlement or decision by DOR, the Tax Appeals Commission, or a court. Compared to base funding of $1,000,000, total funding is estimated to increase to $5,000,000 in 2025-26 and 2026-27.

Joint Finance: Decrease funding by $4,000,000 in 2026-27, relative to the Governor's funding levels, for interest owed to taxpayers on the overpayment of taxes. Total funding is estimated at $5,000,000 in 2025-26 and $1,000,000 in 2026-27.

16. ENTERPRISE ZONE CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $7,269,200	- $23,500,000	- $30,769,200

Governor: Increase funding by $5,765,400 in 2025-26 and decrease funding by $13,034,600 in 2026-27 for the sum sufficient appropriation for refundable enterprise zone tax credits to reestimate anticipated claims during the 2025-27 biennium. The reestimate reflects projections of credit claims for major economic development projects for which WEDC has, to date, contracted and amended tax credit awards. Businesses that operate in enterprise zones established by WEDC can claim tax credits for jobs created and retained, training costs, capital expenditures, and purchases from Wisconsin vendors. With the adjustments, estimated total funding would change from base funding of $42,234,600 to $48,000,000 in 2025-26 and $29,200,000 in 2026-27.

Joint Finance: Decrease funding by $15,100,000 in 2025-26 and $8,400,000 in 2026-27, relative to the Governor's funding levels. The revised estimate is based on more recent information from DOR for credits claimed and used, as well as awards and contract performance from WEDC. Total funding would decrease from base funding of $42,234,600 by $9,334,600 in 2025-26 and $21,434,600 in 2026-27, such that total funding would be $32,900,000 in 2025-26 and $20,800,000 in 2026-27.

17. ENTERPRISE ZONE LIMIT AND REPEAL OF JFC APPROVAL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. WAGE THRESHOLDS FOR ENTERPRISE ZONE AND BUSINESS DEVELOPMENT CREDITS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

19. REFUNDABLE RESEARCH CREDIT REESTIMATE [LFB Paper 106]

GPR	$6,500,000

Governor/Joint Finance: Increase funding for refundable research tax credit claims by $2,000,000 in 2025-26 and $4,500,000 in 2026-27. With the adjustments, estimated total funding would increase from $25,500,000 to $27,500,000 in 2025-26 and to $30,000,000 in 2026-27.

The state provides research credits to businesses equal to a percentage of the increase in a business's qualified research expenses, as defined under the Internal Revenue Code, for research conducted in Wisconsin. Up to 25% of the amount of new credits computed may be claimed as a refundable credit. The remaining portion of the credit is nonrefundable. The amounts shown above reflect only the estimated cost of the refundable portion of research credit claims.

20. RESEARCH CREDIT FOR NUCLEAR POWER *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

21. MARIJUANA TAX REFUNDS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,900,000	- $2,900,000	$0

22. CIGARETTE AND TOBACCO PRODUCTS TAX REFUNDS REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$100,000	- $7,600,000	- $7,500,000

Governor: Increase funding for cigarette and tobacco products tax refunds by $600,000 in 2025-26 and decrease funding by $500,000 in 2026-27 to reflect modified estimates of the sum sufficient appropriation amounts required to reimburse Native American tribes under present law. With these adjustments, estimated total funding in the cigarette and tobacco products tax refunds appropriation would equal $25,100,000 in 2025-26 and $24,000,000 in 2026-27, relative to base funding of $24,500,000.

Under current law, for sales that occur on reservations or trust lands, the tribes receive a

refund of 100% of the excise tax on cigarettes sold to eligible tribal members and 70% of the tax on sales to non-Native Americans under an agreement entered into between DOR and each tribe. For tobacco products or vapor products sold on reservations or trust lands, the tribes receive a refund of 100% of the tax on products sold to eligible tribal members and 50% of the tax on products sold to non-Native Americans under these agreements. Eligible tribal members must reside on the reservation or trust land of the tribe where the sale took place and be an enrolled member of the tribe.

Joint Finance: Reestimate the amount of funding necessary to pay cigarette and tobacco products tax refunds at $21,400,000 in 2025-26 and $20,100,000 in 2026-27. Compared to the Governor's recommendation, the reestimate is lower by $3,700,000 in 2025-26 and $3,900,000 in 2026-27.

23. OIL PIPELINE TERMINAL TAX DISTRIBUTION REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $91,400	$691,400	$600,000

Governor: Decrease estimated payments by $207,800 in 2025-26 and increase estimated payments by $116,400 in 2026-27. With these changes, oil pipeline terminal tax payments would equal $9,092,200 in 2025-26 and $9,416,400 in 2026-27, relative to base level funding of $9,300,000. The oil pipeline terminal tax distribution provides payments to municipalities where oil pipeline terminal facilities are located. At present, the state has two oil pipeline terminal facilities, which are located in the City of Superior and the Village of Kronenwetter. The payment equals a proportionate share of the pipeline company's state tax payment based on the terminal facility's cost as a percentage of gross book value of the pipeline company in Wisconsin.

Joint Finance: Reestimate the amount of GPR funding necessary to pay oil pipeline terminal tax payments at $9,500,000 in 2025-26 and $9,700,000 in 2026-27. Compared to the Governor's recommendation, the reestimate is higher by $407,800 in 2025-26 and $283,600 in 2026-27.

24. CLAIM OF RIGHT CREDIT REESTIMATE [LFB Paper 106]

GPR	$24,000

Governor/Joint Finance: Increase funding for the claim of right (repayment) credit by $12,000 in 2025-26 and 2026-27. Under current law, a refundable credit is provided if a taxpayer must repay income on which taxes were paid in the prior tax year. The credit may be claimed if the income repaid is greater than $3,000 and the repayment amount is not subtracted from federal adjusted gross income or used in calculating the itemized deduction credit. Compared to base funding of $135,000, total funding for the credit is estimated at $147,000 in 2025-26 and 2026-27.

25. FILM PRODUCTION TAX CREDIT

Governor: Create the refundable film production company investment tax credit and the nonrefundable, film production services tax credit, as follows.

Film Production Services Tax Credit. Create an annual GPR sum sufficient appropriation to support the new refundable film production services credit. For taxable years beginning after December 31, 2025, a claimant would be able to claim credit against the individual income and corporate income/franchise taxes any of the following:

a. A nonrefundable credit equal to 25% of the salary or wages (excluding wage amounts that are more than $250,000 per employee) paid by the claimant to the claimant's employees in the taxable year for services rendered in this state to produce an accredited production and paid to employees who were residents of this state at the time that they were paid. Only salary and wages paid for services rendered after December 31, 2025, and directly incurred to produce the accredited production would qualify for credits. Further, if the claimant's budgeted production expenditures are $1,000,000 or more, the claimant would not be able to claim credit for any of the salary or wages paid to the two highest-paid employees. Unused tax credit amounts could be carried forward up to 15 years to offset future tax liabilities.

b. A refundable credit for an amount equal to 25% of the production expenditures paid by the claimant in the taxable year to produce an accredited production; and

c. A nonrefundable credit equal to the state sales and use tax that the claimant paid in the taxable year on the purchase of tangible personal property and taxable services that are used directly in producing an accredited production in this state, including all stages of production from the final script stage to the distribution of the finished production. Local sales and use taxes paid would not be eligible for the credit. Unused tax credit amounts could be carried forward up to 15 years to offset future tax liabilities.

For purposes of the film production services tax credit, a "claimant" would mean a film production company that operates an accredited production in this state, if the company owned the copyright in the accredited production or had contracted directly with the copyright owner or a person acting on the owner's behalf and if the company has a viable plan, as determined by the Department of Tourism (Tourism), for the commercial distribution of the finished production. An "accredited production" would mean a film, video, broadcast advertisement, or television production, as approved by Tourism, for which the aggregate salary and wages included in the cost of the production exceeds $100,000 for a production that is 30 minutes or longer (and $50,000 for a production that is less than 30 minutes) for the 12-month period starting in the month that principal filming/taping of the production begins. An accredited production would not include any of the following, regardless of the production costs: (a) news, current events, or public programming or a program that includes weather or market reports; (b) a talk show; (c) a production with respect to a questionnaire or contest; (d) a sports event or sports activity; (e) a gala presentation or awards show; (f) a finished production that solicits funds; (g) a production for which the production company was required under federal law to maintain records with respect to performers portrayed in a single media or multi media program with sexually explicit content; or (h) a production produced primarily for industrial, corporate, or institutional purposes.

"Production expenditures" would mean any expenditure that is incurred in this state and directly used to produce an accredited production, including expenditures for writing, budgeting, casting, location scouts, set construction and operation, wardrobes, makeup, clothing accessories, photography, sound recording, sound synchronization, sound mixing, lighting, editing, film processing, film transferring, special effects, visual effects, renting or leasing facilities or equipment, renting or leasing motor vehicles, food, lodging, and any other similar pre-production, production, and post-production expenditure as determined by Tourism. Production expenditures would include expenditures for music that is performed, composed, or recorded by a musician who is a resident of this state or published or distributed by an entity that has its commercial domicile in this state; air travel that is purchased from a travel agency or company that has its commercial domicile in this state; and insurance that is purchased from an insurance agency or company that has its commercial domicile in this state. Production expenditures would not include salary or wages or expenditures for the marketing and distribution of an accredited production. “Commercial domicile” would mean the location from which a trade or business is principally managed and directed, based on any factors Tourism determines are appropriate, including the location where the greatest number of employees of the trade or business work, the trade or business has its office or base of operations, or from which the employees are directed or controlled.

Film Production Company Investment Credit. For taxable years beginning after December 31, 2025, a claimant would be able to claim a nonrefundable credit against the individual income and corporate income/franchise taxes, for the first three tax years that the claimant did business in the state as a film production company, an amount equal to 25% of the following expenditures that the claimant paid in the tax year to establish a film production company in Wisconsin:

a. The purchase price of depreciable, tangible personal property (purchased after December 31, 2025) used exclusively in the claimant’s business as a film production company. “Used exclusively” would means to the exclusion of all other uses except for other use not exceeding 5% of total use. Unused tax credit amounts could be carried forward up to 15 years to offset future tax liabilities.

b. The amount expended to acquire, construct, rehabilitate, remodel, or repair real property, if the claimant begins the physical work of the construction, rehabilitation, remodeling, or repair, or any demolition or destruction in preparation for the physical work, after December 31, 2025, or if the completed project is placed in service after December 31, 2025. A claimant could claim the credit for an amount expended to acquire real property, if the property is not previously owned property and if the claimant acquires the property after December 31, 2025, or if the completed project is placed in service after December 31, 2025. Unused tax credit amounts could be carried forward up to 15 years to offset future tax liabilities.

For purposes of the film production company investment credit, a "claimant” would mean a person who files a claim and who does business in this state as a film production company. A “film production company” would mean an entity that creates films, videos, broadcast advertisement, or television productions, not including the productions specifically identified above under the definition of "accredited production" used for the film production service tax credit. “Physical work” would not include preliminary activities such as planning, designing, securing financing, researching, developing specifications, or stabilizing property to prevent deterioration. “Previously

owned property" would mean real property that the claimant or a related person owned during the two years prior to doing business in this state as a film production company and for which the claimant may not deduct a loss from the sale of the property to, or an exchange of the property with, the related person under the IRC.

Program Administration. Require Tourism to administer both credits [see "Tourism."]. The bill would generally require Tourism to accredit productions as being eligible for the credits. No credit claims would be permitted unless the claimant first files an application with Tourism, at the time and in the manner prescribed by Tourism, and Tourism approves the application. The claimant would be required to submit a copy of the approved application with their tax return. Tourism would be permitted to examine tax returns to the extent necessary to administer the tax credits. Tourism would be able to allocate up to a total of $10 million in tax credits in each fiscal year, with no more than $1 million in tax credits awarded to any single applicant.

The Legislative Audit Bureau would be required to prepare a performance evaluation audit of both credits biennially, beginning in 2027.

Tax Administration. DOR would be authorized to administer both credits, and take any action, conduct any proceeding, and proceed as authorized under state income and franchise tax laws. State tax provisions related to timely claims, assessments, refunds, the treatment of losses and credits following a change of ownership, appeals, collection, interest, and penalties would apply to both credits. The bill would update the order of computing liability for tax such that claimants would be required to compute and use the nonrefundable film production company investment credits and nonrefundable portions of the film production services credits prior to using the refundable portion of the refundable film production services credit. Similar to other business tax credits under current law, for purposes of computing income subject to the individual income and corporate income/franchise tax, the bill would require credit claimants to add back the value of claims under both credits.

Any person, including a nonprofit entity, would be able to sell or otherwise transfer all three film production services tax credits and the two film production company investment credits (in whole or in part) to another person if the person notifies DOR of the transfer, and submits with the notification a copy of the transfer documents, and DOR certifies ownership of the credit. The transferee may first use the credit to offset tax of the transferor in the taxable year in which the transfer occurs and may use the credit only to offset tax in taxable years in which the credit is otherwise allowed to be claimed and carried forward by the original claimant.

Partnerships, LLCs, and S corporations would not be permitted to claim either credit, but the eligibility for, and the amount of, the credit would be based on their payment of expenses eligible for each credit. A partnership, LLC, or S corporation would have to compute the amount of credit that each of its partners, members, or shareholders could claim and provide that information to each of them. The partners, members, and shareholders would be able to claim the credit in proportion to their ownership interests.

Fiscal Effect. As discussed above, Tourism may allocate up to a maximum of $10,000,000 in tax credits each fiscal year. According to the Administration, this provision has no estimated fiscal effect during the 2025-27 biennium, as the first credits are expected to be claimed in 2027-

28. Beginning in 2027-28, the Administration estimates that this provision would reduce state tax revenues by $5,000,000 annually and increase state GPR expenditures by $5,000,000 annually.

Joint Finance: Adopt the provision, modified as follows.

Create a state film office in Tourism. [See -- Tourism.] The state film office would be responsible for administering the tax credits, as outlined above, instead of Tourism. For example, the state film office would accredit productions and certify expenses (rather than Tourism). The state film office would be able to allocate no more than $5,000,000 in tax credits each fiscal year (rather than $10 million), beginning in 2025-26. The state film office would be required to notify DOR no later than 30 days after allocating tax credits to an applicant.

Film Production Services Tax Credit. An "accredited production" would include a scripted, unscripted, reality, or competition production. Productions with respect to a questionnaire or contest would not be excluded for purposes of the credit. The credit percentages under the film production services credits described above under "a." would be 30% of salary and wages (rather than 25%) and the credit percentage for the credit described above under "b." would be 30% of the production expenditures (rather than 25%). The nonrefundable credits described above under "a." and "c." would be limited so that no claims could be made to the extent salary, wages, or taxes paid are claimed under the refundable credit described above under "b."

Film Production Company Investment Credit. The credit percentage would be 30% of the eligible expenditures described above (rather than 25%). No credit would be allowed for any expenditures used to claim a film production services tax credit.

Program Administration. Tourism would not be permitted to examine tax records.

Tax Administration. No interest would be paid by DOR on a refund based on any tax credit amounts certified under the film production services tax credit and the film production company investment credit.

Fiscal Effect. The state film office could allocate up to a maximum of $5,000,000 in tax credits each fiscal year. It is anticipated that claimants would not claim credits until 2027-28 because it would take time for the state film office to implement the program, award credits, and certify expenditures for applicants to claim credits on their tax forms. In 2027-28, it is estimated that this provision would reduce tax revenues by $5,000,000 and increase state GPR expenditures by $5,000,000 because the state film office could award credits in both 2025-26 and 2026-27. Beginning in 2028-29, it is estimated that this provision would reduce tax revenues by $2,500,000 and increase state GPR expenditures by $2,500,000.

GOVERNOR

Budget Summary							
				Joint Finance Change to:			
				Governor		Base	
Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Amount	Percent	Amount	Percent
GPR	$9,452,600	$9,668,800	$9,668,800	$0	0.0%	$216,200	2.3%

FTE Position Summary					
				Joint Finance Change to:	
Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Governor	2024-25 Base
GPR	37.25	37.25	37.25	0.00	0.00

Budget Change Item

1. STANDARD BUDGET ADJUSTMENT [LFB Paper 105]

GPR	$216,200

Governor/Joint Finance: Provide an adjustment to the base of $108,100 annually for full funding of continuing position salaries and fringe benefits.

HEALTH SERVICES

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$11,152,338,800	$10,548,332,700	$12,110,171,500	$1,561,838,800	14.8%	$957,832,700	8.6%
FED	17,025,298,000	24,998,577,000	21,809,528,500	- 3,189,048,500	- 12.8	4,784,230,500	28.1
PR	3,958,064,800	4,080,134,100	3,928,695,600	- 151,438,500	- 3.7	- 29,369,200	- 0.7
SEG	1,256,644,200	3,083,466,400	3,344,349,000	260,882,600	8.5	2,087,704,800	166.1
TOTAL	$33,392,345,800	$42,710,510,200	$41,192,744,600	- $1,517,765,600	- 3.6%	$7,800,398,800	23.4%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	2,690.43	2,836.86	2,773.36	- 63.50	82.93
FED	1,493.02	1,471.43	1,466.62	- 4.81	- 26.40
PR	2,592.09	2,514.25	2,499.33	- 14.92	- 92.76
SEG	2.00	2.00	2.00	0.00	0.00
TOTAL	6,777.54	6,824.54	6,741.31	- 83.23	- 36.23

Budget Change Items

Medical Assistance

1. OVERVIEW OF MEDICAL ASSISTANCE FUNDING

Governor: Table 1 shows by year and fund source, the total amounts that would be budgeted for MA benefits in each year of the 2025-27 biennium under the Governor's bill, compared to the base level funding for the program. The Medicaid base reestimate (cost-to-continue) item reflects the Administration's estimates of MA costs in the 2025-27 biennium, without eligibility or other program changes. Other lines in the table show proposed changes for program eligibility, reimbursement rates, and program benefits.

TABLE 1

Summary of MA Benefits Funding, Governor

	GPR	FED	PR	SEG	Total
2025-26					
Base Funding	$4,449,078,700	$7,559,619,700	$1,379,293,700	$602,943,600	$13,990,935,700
Medicaid Base Reestimate	$628,823,600	$1,098,827,000	$21,627,200	$1,221,000	$1,750,498,800
Medicaid Expansion	-955,234,400	1,148,608,500	0	0	193,374,100
Postpartum Eligibility Extension	3,176,900	6,063,600	0	0	9,240,500
Hospital Access Payments	-468,381,600	1,157,679,100	0	937,772,000	1,627,069,500
Pediatric Hospital Supplement	2,067,800	5,432,200	0	0	7,500,000
Community Support Program	19,616,200	0	0	0	19,616,200
Personal Care Services	5,000,000	9,543,300	0	0	14,543,300
Obstetrics	2,132,400	4,070,200	0	0	6,202,600
Medication-Assisted Treatment	1,066,900	2,036,300	0	0	3,103,200
Autism Services	1,418,900	2,708,200	0	0	4,127,100
Enteral Nutrition	773,600	1,476,400	0	0	2,250,000
Rural Health Clinics	0	0	0	0	0
Mobile Dental Clinics	0	0	0	0	0
Community Health Workers	0	0	0	0	0
Certified Peer Specialists	0	0	0	0	0
Doula Services	215,400	411,000	0	0	626,400
Postpartum Home Visiting	0	0	0	0	0
Continuous Glucose Monitors	0	0	0	0	0
Change to Base	-$759,324,300	$3,436,855,800	$21,627,200	$938,993,000	$3,638,151,700
Total	$3,689,754,400	$10,996,475,500	$1,400,920,900	$1,541,936,600	$17,629,087,400

	GPR	FED	PR	SEG	Total
2026-27					
Base Funding	$4,449,078,700	$7,559,619,700	$1,379,293,700	$602,943,600	$13,990,935,700
Medicaid Base Reestimate	$943,879,700	$1,551,586,600	$91,735,400	-$49,621,700	$2,537,580,000
Medicaid Expansion	-951,049,400	1,361,368,000	0	0	410,318,600
Postpartum Eligibility Extension	5,173,100	9,966,100	0	0	15,139,200
Hospital Access Payments	-468,381,600	1,157,679,100	0	937,772,000	1,627,069,500
Pediatric Hospital Supplement	2,056,500	5,443,500	0	0	7,500,000
Community Support Program	21,467,000	0	0	0	21,467,000
Personal Care Services	10,000,000	19,265,400	0	0	29,265,400
Obstetrics	4,238,800	8,166,300	0	0	12,405,100
Medication-Assisted Treatment	2,120,700	4,085,600	0	0	6,206,300
Autism Services	2,820,500	5,433,700	0	0	8,254,200
Enteral Nutrition	1,537,700	2,962,300	0	0	4,500,000
Rural Health Clinics	8,172,700	15,745,100	0	0	23,917,800
Mobile Dental Clinics	248,700	479,100	0	0	727,800
Community Health Workers	3,745,000	7,214,900	0	0	10,959,900
Certified Peer Specialists	1,277,400	2,461,000	0	0	3,738,400
Doula Services	428,500	825,600	0	0	1,254,100
Postpartum Home Visiting	341,700	658,300	0	0	1,000,000
Continuous Glucose Monitors	4,647,100	8,952,900	9,600,000	0	23,200,000
Change to Base	-$407,275,900	$4,162,293,500	$101,335,400	$888,150,300	$4,744,503,300
Total	$4,041,802,800	$11,721,913,200	$1,480,629,100	$1,491,093,900	$18,735,439,000

Joint Finance: Table 2 shows by year and fund source, the total amounts that would be budgeted for MA benefits in each year under Joint Finance.

TABLE 2

Summary of MA Benefits Funding, Joint Finance

	GPR	FED	PR	SEG	Total
2025-26					
Base Funding	$4,449,078,700	$7,559,619,700	$1,379,293,700	$602,943,600	$13,990,935,700
Medicaid Base Reestimate	559,490,600	975,296,600	1,534,000	-6,894,700	1,529,426,500
Hospital Access Payments	-298,274,300	1,218,602,500	0	1,086,262,500	2,006,590,700
Eliminated DSH Payment	-71,600,000	-110,206,100	0	0	-181,806,100
IGT Payment Reduction	14,000,000	0	0	-14,000,000	0
Uncompensated Care Supp.	7,000,000	0	0	0	7,000,000
Personal Care Services	2,500,000	3,848,400	0	0	6,348,400
Private Duty Nursing	1,889,000	2,907,900	0	0	4,796,900
Medication-Assisted Treat.	800,000	1,300,000	0	0	2,100,000
Obstetrics	610,700	940,000	0	0	1,550,700
Chiropractic Services	500,000	750,000	0	0	1,250,000
Dental Sedation	300,000	450,000	0	0	750,000
Residential Substance Use	229,000	353,000	0	0	582,000
Home Health	115,900	178,400	0	0	294,300
Change to Base	$217,560,900	$2,094,420,700	$1,534,000	$1,065,367,800	$3,378,883,400
Total	$4,666,639,600	$9,654,040,400	$1,380,827,700	$1,668,311,400	$17,369,819,100

	GPR	FED	PR	SEG	Total
2026-27					
Base Funding	$4,449,078,700	$7,559,619,700	$1,379,293,700	$602,943,600	$13,990,935,700
Medicaid Base Reestimate	$879,322,100	$1,409,591,400	$40,413,400	-$49,604,400	$2,279,722,500
Hospital Access Payments	-298,274,300	1,218,602,500	0	1,086,262,500	2,006,590,700
Eliminated DSH Payment	-71,600,000	-110,738,900	0	0	-182,338,900
IGT Payment Reduction	14,000,000	0	0	-14,000,000	0
Uncompensated Care Supp.	7,000,000	0	0	0	7,000,000
Personal Care Services	5,000,000	7,732,400	0	0	12,732,400
Private Duty Nursing	3,767,500	5,826,300	0	0	9,593,800
Medication-Assisted Treat.	1,600,000	2,500,000	0	0	4,100,000
Obstetrics	1,217,900	1,883,400	0	0	3,101,300
Chiropractic Services	1,000,000	1,500,000	0	0	2,500,000
Dental Sedation	600,000	900,000	0	0	1,500,000
Residential Substance Use	480,000	742,000	0	0	1,222,000
Home Health	230,600	358,000	0	0	588,600
Change to Base	$544,343,800	$2,538,897,100	$40,413,400	$1,022,658,100	$4,146,312,400
Total	$4,993,422,500	$10,098,516,800	$1,419,707,100	$1,625,601,700	$18,137,248,100

2. MEDICAL ASSISTANCE COST-TO-CONTINUE [LFB Paper 360]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,572,703,300	- $133,890,600	$1,438,812,700
FED	2,650,413,600	- 265,525,600	2,384,888,000
PR	113,362,600	- 71,415,200	41,947,400
SEG	- 48,400,700	- 8,098,400	- 56,499,100
Total	$4,288,078,800	- $478,929,800	$3,809,149,000

Governor: Provide $1,750,498,800 ($628,823,600 GPR, $1,098,827,000 FED, $21,627,200 PR, and $1,221,000 SEG) in 2025-26 and $2,537,580,000 ($943,879,700 GPR, $1,551,586,600 FED, $91,735,400 PR, and -$49,621,700 SEG) in 2026-27 to fund projected MA benefits costs under a cost-to-continue scenario (no program changes to benefits or eligibility). These funding adjustments are based on the Administration's projections of caseload changes and changes in the use and cost of providing medical and long-term care services. The cost-to-continue estimate is developed using projections for enrollment and the average cost per beneficiary for all service categories, among other factors. The Administration's estimate for the 2025-27 biennium builds on program projections for the remainder of 2024-25.

The following table shows the base level of funding for MA benefits, the bill's funding adjustments under the cost-to-continue scenario, and the resulting funding for MA (without other benefit and eligibility changes), by fund source.

Medical Assistance Cost-to-Continue

		Funding Change to Base		Total Funding	
Fund Source	Base	2025-26	2026-27	2025-26	2026-27
GPR	$4,449,078,700	$628,823,600	$943,879,700	$5,077,902,300	$5,392,958,400
FED	7,559,619,700	1,098,827,000	1,551,586,600	8,658,446,700	9,111,206,300
PR	1,379,293,700	21,627,200	91,735,400	1,400,920,900	1,471,029,100
SEG	602,943,600	1,221,000	-49,621,700	604,164,600	553,321,900
Total	$13,990,935,700	$1,750,498,800	$2,537,580,000	$15,741,434,500	$16,528,515,700

The major assumptions underlying the Administration's cost-to-continue estimates are described as follows, generally focusing on the program's GPR and SEG funding sources.

Baseline Expenditure Trends in 2024-25. The Administration's cost-to-continue estimate assumes that that 2024-25 GPR expenditures will exceed the GPR base funding level (the 2024-25 GPR appropriation) by $245.5 million. Since the Department's cost-to-continue reestimate builds off the 2024-25 expenditure projection, a portion of the Administration's estimate is associated with providing the difference between the base level funding and the 2024-25 actual expenditure baseline. Thus, over the biennium, this adjustment accounts for $491.0 million of the cost-to-continue GPR funding increase (the difference between the GPR appropriation base and projected GPR expenditures, doubled).

In addition to differences between the base level of funding and anticipated expenditures in 2024-25, this adjustment accounts for differences between budgeted assumptions and current projections in anticipated MA trust fund revenues and changes (both positive and negative) to other non-benefit costs (such as Medicare Part D clawback payments and Medicare premiums paid on behalf of enrollees) and revenues (estate recovery and managed care risk corridor recoveries).

Program Enrollment. The cost-to-continue estimate relies on caseload assumptions for the major eligibility categories for the remainder of 2024-25, as well as the two years of the 2025-27 biennium. The Administration assumes that enrollment for BadgerCare Plus parent, childless adult, and pregnant women groups will increase by 0.1% annually, while the BadgerCare Plus children and foster children will increase by 0.2% annually. Enrollment in the elderly group is projected to grow by 2.2% annually, non-elderly disabled adults by 0.8% annually, dually-eligible disabled adults by 0.2% annually, and disabled children by 1.0% annually. The cost-to-continue estimate makes separate projections for eligibility and enrollment in specific programs, such as Family Care, IRIS, and the Children's Long-Term Support programs (described as follows).

Managed Care Capitation Rates and Enrollment. The Administration's estimate assumes that monthly managed care capitation rates will increase by 2% annually for calendar years 2026 and 2027 for payments to health maintenance organizations (HMOs) for acute care services under BadgerCare Plus and SSI Medicaid. The Department assumes that enrollment in HMOs for BadgerCare Plus adults and children will remain at the current percentage of total program enrollment in each category. For SSI Medicaid HMOs, the Department assumes that HMO enrollment will increase by 0.5% annually.

Cost and Utilization of Services. For some acute care services delivered on a fee-for-service basis, the Department develops a per person average cost estimate, by service category and eligibility subcategory, and multiplies these averages by the estimated enrollment in the relevant category. The estimate uses this approach for over 20 fee-for-service categories and over 50 eligibility subgroups. The major service categories for which cost and utilization estimates are performed in this manner include inpatient and outpatient hospital services, prescription drugs, physician/clinic services, outpatient mental health and substance use treatment, dental services, ambulance services, and durable medical equipment. In addition to these acute care services, the Department uses this cost estimation method for some home care services delivered on a fee-for-service basis, including personal care services, hospice, and private duty nursing services. For the purposes of these estimates, the Department generally bases the changes to the per person average cost for each service and eligibility group on prior year trends; the magnitude of the year-to-year changes varies widely.

Other Fee-For-Service Category Estimates. For some other service categories, the Administration develops estimates on a total cost basis, without performing separate calculations for an enrollment effect and an average cost effect. The acute care service categories for which the Department uses this approach include psychosocial rehabilitation services delivered under the comprehensive community services (CCS) benefit, crisis intervention services, and residential substance use disorder treatment. For these categories, DHS assumes a 12% annual growth rate in expenditures for CCS, a 5% annual growth rate for crisis intervention expenditures, and a 5% annual growth rate for residential substance abuse treatment.

Family Care. The Administration assumes that monthly managed care capitation rates will increase by 3.0% annually in the 2025-27 biennium for long-term care services provided under Family Care. Additionally, DHS estimates that enrollment will increase by 2.3% per year for Family Care. As such, on an all funds basis, costs for Family Care are estimated at $3,080.8 million in 2025-26 and $3,236.4 million in 2026-27, up from $2,878.3 million in 2024-25. These amounts primarily reflect capitation payments made to the managed care organizations but also include cash payments, the largest of which is the direct care workforce funding.

Further, the Administration estimate assumes that state funding will be used in 2025-27 to continue the home and community-based services (HCBS) minimum fee schedule, currently funded with federal HCBS funding provided under the American Rescue Plan Act (ARPA) in the 2023-25 biennium. Funding for the minimum fee schedule is based on a number of assumptions including that direct care workers would be paid wages of $15.75 per hour (although providers would not be required to pay this minimum wage). The bill would provide $516.0 million ($202.7 million GPR and $313.3 million FED) in the 2025-27 biennium to continue this initiative.

IRIS. The Administration assumes that monthly enrollment in IRIS (Include, Respect, I Self-Direct), an alternative to Family Care for long-term care services, will increase by 6.5% in 2025-26 and 6.3% in 2026-27. Average IRIS enrollment is expected to reach 27,328 in 2024-25, 29,115 in 2025-26, and 30,962 in 2026-27. Average, per beneficiary costs are expected to increase by 3.5% in 2025-26 and 5.8% in 2026-27, with total costs, on an all funds basis, estimated at $1,366.9 million in 2025-26 and $1,537.8 million in 2026-27, up from $1,240.0 million in 2024-25.

Children's Long-Term Support Program (CLTS). The Administration anticipates increases in enrollment in the CLTS waiver program as counties continue to enroll children in the program. Average monthly program enrollment is expected to be 26,100 in 2025-26, and 27,850 in 2026-27, compared to estimated average monthly program enrollment of 24,250 in 2024-25 and actual enrollment of 25,793 as of January, 2025. Annual per beneficiary costs are anticipated to be $15,094 in 2025-26 and $15,135 in 2026-27 (including administrative costs), compared to $15,051 in 2024-25. CLTS costs, on an all funds basis, are estimated at $362.7 million in 2025-26 and $388.1 million in 2026-27, compared to $346.0 million in 2024-25.

Nursing Home Reimbursement. The Administration projects that fee-for-service nursing home bed days will decrease by approximately 2% per year. After accounting for intensity and inflationary cost growth, the average effective nursing home per diem rate is expected to increase by 3.0% annually in the 2025-27 biennium. On an all funds basis, total nursing home payments, excluding payments to the Veterans Homes and State Centers for Individuals with Intellectual Disabilities, are estimated at $789.9 million in 2025-26 and $799.0 million in 2026-27, compared to an estimated $781.7 million in 2024-25.

Prescription Drug Manufacturer Rebates. The MA program receives drug rebates from drug manufacturers based on formulas established under federal Medicaid law. These rebates are used to offset GPR and FED MA benefit costs. Over the past three calendar years, the drug rebate revenue has equated to an average of 66.7% of gross drug expenditures. The Administration projects that the rebate percentage will decrease to 61.5% of gross drug expenditures, a change that the Administration attributes to the impact of new federal disincentives for drug price

increases in the Medicare program, which, in turn, has an impact on the drug rebate calculation. Total rebate revenues are estimated at $1,244.2 million in 2025-26 and $1,314.4 million in 2026-27.

Medicare Premiums for Dual Eligibles and Medicare Part D Clawback Payments. Estimates of premium payments for Medicare dual eligibles (those eligible for both MA and Medicare) are based on out-year projections developed by the federal Medicare Board of Trustees, presented in its 2024 report. Medicare Part B premiums are anticipated to increase by 1.0% in 2026 and 11.0% in 2027, while Medicare Part A premiums are projected to increase by 2.3% in 2026 and 5.5% in 2027. The program pays monthly Part B premiums for approximately 135,000 dual eligible members, and Part A premiums for approximately 8,000 dual eligibles. Medicare premium payments (all funds) are estimated at $341.4 million in 2025-26 and $369.0 million in 2026-27. The Medicare Part D clawback is a GPR payment made to the federal government to offset a portion of federal prescription drug coverage under Medicare Part D, in lieu of prescription drug coverage that, prior to Part D, was provided through MA for dual eligible members. The per beneficiary payment is indexed to the growth in per capita expenditures on prescription drugs. As with the Medicare premium estimates, the Administration relied on projections developed by the Medicare Trustee, which anticipates an increase in per capita drug expenditures of 2.5% in 2026 and 11.2% in 2027. Total clawback payments are estimated at $371.1 million GPR in 2025-26 and $395.0 million GPR in 2026-27.

Joint Finance: Decrease funding by $221,072,300 (-$69,333,000 GPR, -$123,530,400 FED, -$20,093,200 PR, and -$8,115,700 SEG) in 2025-26 and by $257,857,500 (-$64,557,600 GPR, -$141,995,200 FED, -$51,322,000 PR, and $17,300 SEG) to reflect the cost-to-continue reestimate under Joint Finance. The following table shows the resulting funding, expressed as a change to the base.

Fund	2025-26	2026-27	Biennium
GPR	$559,490,600	$879,322,100	$1,438,812,700
FED	975,296,600	1,409,591,400	2,384,888,000
PR	1,534,000	40,413,400	41,947,400
SEG	-6,894,700	-49,604,400	-56,499,100
Total	$1,529,426,500	$2,279,722,500	$3,809,149,000

The funding adjustments adopted by the Committee account for the estimated cost of continuing minimum fee schedule provisions included in the current Family Care contract, which is $258,000,000 annually ($101,607,200 GPR and $156,392,800 FED in 2025-25 and $101,310,300 GPR and $156,698,700 FED in 2026-27). In addition, the funding reflects an unspecified funding reduction from the cost-to-continue estimates of $126,959,600 (-$50,000,000 GPR and -$76,959,600 FED in 2025-26 and $127,331,600 (-$50,000,000 GPR and -$77,331,600) in 2026-27.

3. FULL MEDICAID EXPANSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Revenue	Funding	Revenue	Funding	Revenue
GPR	- $1,905,266,100	$4,705,700	$1,905,266,100	- $4,705,700	$0	0.00
FED	2,513,029,500	0	- 2,513,029,500	0	0	0.00
Total	$607,763,400	$4,705,700	-$ 607,763,400	- $4,705,700	$0	0.00

4. POSTPARTUM ELIGIBILITY EXTENSION [LFB Paper 361]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,350,000	- $8,350,000	$0
FED	16,029,700	- 16,029,700	0
Total	$24,379,700	- $24,379,700	$0

Governor: Provide $9,240,500 ($3,176,900 GPR and $6,063,600 FED) in 2025-26 and $15,139,200 ($5,173,100 GPR and $9,966,100 FED) in 2026-27 to reflect the estimated cost of providing one year of postpartum coverage for pregnant women. Specify that, if approved by the federal government, a woman who is determined to be eligible under the BadgerCare Plus program as a pregnant woman remains eligible for benefits until the last day of the month in which the 365th day after the last day of the pregnancy falls, instead of the last day of the month in which the 90th day after the last day of the pregnancy falls.

The 2021-23 budget (2021 Act 58) required DHS to submit a request for federal approval of a federal waiver to extend postpartum eligibility for pregnant women from the last day of the month in which the 60th day following the pregnancy falls until the last day of the month in which the 90th day following the pregnancy falls. The Department submitted a federal waiver request in June of 2022, but the federal Centers for Medicare and Medicaid Services rejected this request. Consequently, the 60-day standard remains in effect. (Although current statutes specify the 90-day postpartum eligibility period, Act 58 included a provision stating that this change from the prior 60-day period would only apply if the change was approved by the federal government.)

As amended by the bill, DHS would be required to submit a request for approval of the one-year postpartum coverage. Federal law permits states to adopt a one-year postpartum coverage period for pregnant women as an optional eligibility category. Since selecting this option could be implemented with an amendment to the state Medicaid plan, no federal waiver would be required.

The current income eligibility threshold for pregnant women is 306% of the federal poverty level (FPL). Women whose household income is below 100% of the FPL may retain eligibility following pregnancy, as either a parent or, if she is not a parent of a child in the household, as a childless adult. Women whose household income is above 100% of the FPL are no longer eligible for coverage following the last day of the month in which the 60th day after the last day of the

pregnancy falls. Therefore, this item would affect the eligibility for women whose household income is between 100% of the FPL and 306% of the FPL, allowing them to retain eligibility for an additional 10 months.

The Administration estimates that, if approved, the monthly average number of pregnant women with coverage under BadgerCare Plus would increase by 2,600 in 2025-26 and by 4,100 in 2026-27, relative to the total enrollment baseline. Under the Administration's cost-to-continue projections (no change to eligibility), the baseline enrollment of pregnant women is expected to be 18,200 in both years of the 2025-27 biennium.

The funding increase in the bill reflects a two-year increase in federal matching rates that the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR share would increase. In addition, the number of women affected by the coverage extension would increase since fewer women would otherwise be covered under the full expansion item. The Administration estimates that without full Medicaid expansion, this item would increase enrollment of pregnant women by a monthly average of 3,100 in 2025-26 and 5,000 in 2026-27 and the funding required for extending postpartum coverage without full Medicaid expansion would be $11,330,600 ($4,462,000 GPR and $6,868,600 FED) in 2025-26 and $18,563,600 ($7,271,400 GPR and $11,733,400 FED) in 2026-27.

Joint Finance: Provision not included.

5. HOSPITAL ASSESSMENT AND HOSPITAL REIMBURSEMENT PAYMENTS [LFB Paper 362]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Revenue	Funding	Revenue	Funding	Revenue
GPR	- $936,763,200	$0	$340,214,600	$0	- $596,548,600	$0
FED	2,315,358,200	0	121,846,800	0	2,437,205,000	0
SEG	1,875,544,000	1,875,544,000	296,981,000	299,978,800	2,172,525,000	2,175,522,800
Total	$3,254,139,000	$1,875,544,000	$759,042,400	$299,978,800	$4,013,181,400	$2,175,522,800

Governor: Provide $1,627,069,500 (-$468,381,600 GPR, $1,157,679,100 FED, and $937,772,000 SEG) in 2025-26 and $1,627,069,500 (-$468,381,600 GPR, $1,157,679,100 FED, and $937,772,000 SEG) in 2026-27 to reflect an increase in funding for making hospital access payments and critical access payments, along with increases in the amounts collected under the acute care hospital and critical access hospital assessments, described as follows.

Background

In addition to base reimbursement payments, which are generally tied to the type and intensity of services provided, hospitals receive access payments for each MA inpatient discharge or outpatient service. There are separate access payments for inpatient and outpatient services, but the amount of the payment is constant within each of these categories, regardless of the intensity

of the service. DHS sets the amount of the payments for each year so as to fully distribute a fixed access payment pool. There are two separate payment pools, one for critical access hospitals (CAHs, generally small, rural hospitals), and one for all other hospitals, other than psychiatric hospitals (generally referred to as the "acute care hospitals" or ACHs). The ACH access payment pool is $654.0 million for each year, while the CAH access payment pool, which changes each year, is $8.7 million in 2024-25. These amounts are determined by statuory formulas.

As with other MA costs, access payments are made with a combination of state and federal funds, in a proportion determined by the state's federal medical assistance percentage (FMAP). The state share is paid from segregated hospital assessment funds, one fund for ACHs and one for CAHs. The revenue to these funds is collected from an assessment on hospital revenues. For the ACH assessment, DHS is required to establish a uniform percentage for each year that, when applied to each hospital's gross patient revenues, generates $414,507,300, an amount specified by statute. The uniform percentage to generate $414,507,300 was set at 0.6306% in 2023-24 and 0.5844% in 2024-25. The CAH assessment uses the same percentage established for the acute care hospital assessment, but is assessed on gross inpatient revenues, instead of on gross patient revenue for all hospital services.

In addition to access payments, assessment revenue in both funds is used for other purposes and payments. For the ACH fund, a portion is used for the state share of other targeted hospital supplemental payments, totaling $18.0 million. Thus, when added to the ACH access payments, the total amount distributed is $672.0 million. From the CAH assessment fund, $1,109,200 is appropriated for programs administered by the University of Wisconsin System to encourage physicians to practice in rural areas.

The amount collected from hospital assessments is more than the amount needed for the state share of access payments and other designated uses. Each year, the remaining fund balances are transferred to the Medical Assistance trust fund (MATF), a separate segregated fund used as the state share for general MA benefits. Since the SEG appropriation from the MATF is used interchangably with the GPR appropriation for MA, any hospital assessment fund amounts transferred to the MATF result in an equivalent reduction in GPR spending for the program. In 2024-25, the ACH transfer is projected at $151.9 million and the CAH transfer is $0.8 million, resulting in a total GPR reduction of $152.7 million.

Summary of Provisions

Hospital Assessments. Increase the amount of hospital assessment revenue that DHS must annually collect from eligible hospitals (excluding critical access hospitals) from $414,507,300 to $1,341,839,500. Increase segregated revenue collected in the ACH assessment fund by $927,332,200 annually, reflecting this increase. Specify that rehabilitation hospitals and long-term acute care hospitals, as determined by the Department, are exempt from paying the hospital assessment. Under this item, the Administration estimates that the assessment percentage would need to increases to approximately 1.9% in order to generate the higher total of $1,341,839,500.

Estimate segregated revenue collected under the CAH assessment at $15,268,000 annually, an increase of $10,439,800 annually, relative to the Administration's current law baseline estimate of $4,828,200. This increase results from the higher percentage established for the ACH

assessment.

Acute Care Hospital Access Payments. Modify the formula used to determine the total amount of acute care hospital access payments and other supplements so that the sum is the amount of hospital assessment revenue collected divided by 62.39%, instead of, under current law, the amount collected divided by 61.68%. With this change to the percentage, and the change to the assessment total, the amount distributed in ACH access payments and other supplements would increase by $1,478,818,200 annually, from $672,028,700 currently to $2,150,846,900. Of this increase, the bill would provide $423,118,700 SEG (from the ACH assessment fund) and $1,055,699,500 FED annually to make these payments. The Administration indicates that the funding increase provided under this item is the amout by which MA reimbursement for hospital services would need to increase in order to reimburse hospitals at 115% of total costs for inpatient and outpatient services to MA patients enrolled in HMOs, and to 100% of hospitals' costs for MA patients receiving hospital services on a fee-for-service basis. This calculation is for costs and payments in aggregate, rather than by individual hospital.

The Administration estimates that the share of this total access payment that would be drawn from the hospital assessment fund would be $701,890,000 SEG annually, while the federal share would be $1,448,956,900. This funding split is based on the assumption that the average FMAP for access payments would be 67.37%, which is higher than the standard FMAP (60.62% in 2025-26 anad 60.83% in 2026-27). This higher average FMAP is contingent upon the adoption of full Medicaid expansion (a separate proposal in the Governor's bill), which would make the state eligible for 90% FMAP for childless adults.

Critical Access Hospital Access Payments. Establish the amount that DHS must distrbute annually in CAH access payments at $49,392,400, instead of, under current law, the amount collected from CAH assessment divided by 61.68%. Specify that DHS may draw upon the GPR appropriation for MA benefits, in addition to the SEG appropriation for the CAH assessment fund, to provide the state share of CAH access payments. The new access payment total would be an increase of $41,564,600 annually, relative to the Administration's estimate of CAH access payments in 2026-27 under current law ($7,827,800). As with the ACH access payments, this funding is based on the estimate of the funding increase needed to reimburse CAH hospitals at 115% of costs for HMO patients and 100% of costs for fee-for-service patients.

The Administration estimates that the state share of the total CAH access payment would be $16,118,300 annually, which would be composed of $15,268,000 in CAH assessment fund revenue and $850,300 GPR, while the federal share would be $33,274,100. As with the acute care hospital access payment calculation, these estimates are based on an average FMAP of 67.37% for these payments.

Summary of Hospital Assessment And Hospital Access Payment Changes. The following table shows the annual changes to the hospital assesments and access payment totals under this item, in relation to current law. In addition, the table show the estimated amount of assessment revenue that would be transferred to the MATF, which is the balance of assessment collections remaining after making the required access payments.

Annual Hospital Assessments and Access Payments under the Bill, In Comparison with Current Law

Acute Care Hospitals	Current Law	Bill	Change to Current Law
Assessment Revenue	$414,507,300	$1,341,839,500	$927,332,200
Access Payments			
SEG	$278,771,300	$701,890,000	$423,118,700
FED	393,257,400	1,448,956,900	1,055,699,500
Total	$672,028,700	$2,150,846,900	$1,478,818,200
Transfer to MATF	$135,736,000	$639,949,500	$504,213,500

Critical Access Hospitals	Current Law	Bill	Change to Current Law
Assessment Revenue	$4,828,200	$15,268,000	$10,439,800
Access Payments			
SEG (and GPR)*	$3,552,600	$16,118,300	$12,565,700
FED	4,275,200	33,274,100	28,998,900
Total	$7,827,800	$49,392,400	$41,564,600
Transfer to MATF	$166,400	$0	-$166,400**
Total Transfer to MATF, Both Assessment Funds	$135,902,400	$639,949,500	$504,047,100

* Under the bill, $850,300 GPR would be needed, in addition to $15,268,000 SEG, to provide the state share of CAH access payments.

**Since the state share of the CAH access payments would exceed the estimated CAH assessment, there would be no transfer to the MATF from the CAH assessment fund. The bill would increase GPR funding by $166,400 annnually for MA benefits to offset the reduction in the MATF transfer from the CAH assessment fund.

Other Hospital Reimbursement Changes. Under the bill, the transfers to the MATF would increase, relative to the Administration's current law estimates, by $504,047,100 annually. Absent any other payment changes, this would be the annual GPR spending reduction for MA benefits costs under this item. However, the GPR contribution to the nonfederal share of the CAH access payments ($850,300, as described previously) as well as two other changes affect the net GPR reduction. First, the bill includes funding to increase reimbursement payments made to rehabilitation and long-term acute care (LTAC) hospitals by $36,686,700 annually ($11,972,000 GPR and $24,714,700 FED), which is the estimated amount needed to reimburse those hospitals at 100% of costs for MA services. Second, the Administration indicates that $70,000,000 annually ($22,843,200 GPR and $47,156,800 FED) would be budgeted as a contingency reserve, to be spent for hospital reimbursement if necessary to meet the percent-of-cost reimbursement targets

specified for this initiative. The following table summarizes these other funding adjustments, and the net impact on GPR funding needed for other MA benefits under this item.

Other Hospital Reimbursement Changes and Adjustments under the Bill, Annual Basis

	State Share	FED	Total
LTAC/Rehabilitation Hospitals	$11,972,000	$24,714,700	$36,686,700
Contingency	22,843,200	47,156,800	70,000,000
Total	$34,815,200	$71,871,500	$106,686,700

Effect of Proposals on GPR Funding Needed for MA Benefits

Transfer from Assessment Funds To MATF	-$504,047,100
GPR for CAH Access Payments	$850,300
Reimbursement Changes (State Share)	
LTAC/Rehabilitation Reimbursement	$11,972,000
Contingency	22,843,200
Net Change	-$468,381,600

Joint Finance: Increase funding by $379,521,200 ($170,107,300 GPR, $60,923,400 FED, and $148,490,500 SEG) annually and increase estimated hospital assessment revenues by $149,989,400 annually to reflect changes to the hospital assessment, access payments, and other hospital payments. These annual funding changes reflect the net effect of the following: (a) an increase to hospital access payments of $486,207,900 (-$850,300 GPR, $132,794,900 FED, and $354,263,300 SEG); (b) a decrease in the transfer from the hospital assessment fund to the MATF and a corresponding increase in GPR funding for MA benefits to reflect this reduction ($205,772,800 GPR and -$205,772,800 SEG); (c) the elimination of reimbursement rate increases for specialty hospitals (-$11,972,000 GPR and -$24,714,700 FED); and (d) the elimination of the contingency funding provided under the Governor's bill (-$22,843,200 GPR and -$47,156,800 FED).

Replace provisions proposed by the Governor with the following:

Hospital Assessments. Require DHS to annually establish the uniform hospital inpatient and outpatient assessment percentages, to generate a total assessment of $1,507,096,900 in each fiscal year, or the maximum amount allowable under federal law for the purpose of obtaining federal financial participation, whichever is less, instead of, under current law, a uniform percentage to collect $414,507,300 from acute care hospitals (plus an additional, variable amount from critical access hospitals levied on gross inpatient revenues using the same assessment percentage). The uniform percentages would be levied on gross inpatient and outpatient revenues for acute care hospitals and on gross outpatient revenues for critical access hospitals, as under current law.

Require the Department to reduce the amount of the hospital assessment collected in 2025-26 and 2026-27 if federal approval is not received prior to October 1, 2026, such that the reduction is proportionate to the number of calendar quarters that have elapsed prior to final approval. Exempt long-term acute care hospitals for which the Department has issued a license that applies only to a long-term acute care hospital and that is not a satellite of an acute care hospital from the hospital assessment. Increase estimated SEG revenues by $1,087,761,400 annually to reflect these changes.

Repeal the critical access hospital assessment fund and associated statutory provisions to reflect the consolidation of that fund with the hospital assessment fund. Modify statutory provisions for appropriations made from the critical access hospital fund to make those appropriations instead from the hospital assessment fund.

Modify provisions related to the annual transfer from the hospital assessment fund to the Medical Assistance trust fund to reflect the consolidation of the two hospital assessment funds and to clarify that the amount transferred is the amount of assessment collected minus the state share of access payments and other supplements required to be paid from the assessment fund, and minus amounts appropriated from the fund for current law appropriations for rural physician and dentist programs.

Specify that, at the discretion of the Department, a hospital that is unable to make a hospital assessment payment by a date specified and that is not granted a payment extension may be referred to the Department of Revenue for debt collection.

Hospital Access Payments and Other Supplements. Modify the formula used to determine the total amount of the hospital access payments and other supplements so that the sum is the amount of hospital assessment revenue collected divided by 56.1%, instead of, under current law, the amount collected divided by 61.68%. Increase estimated hospital access payments and other supplement payments by $2,006,590,700 ($790,195,400 SEG and $1,216,395,300 FED) annually, to a total of $2,686,447,200, to reflect these changes.

Increase the MATF SEG appropriation for MA benefits by $298,274,300 annually and reduce the GPR appropriation for MA benefits by corresponding amounts to reflect an increase in the transfer to the MATF from the hospital assessment fund. The total transfer from the hospital assessment fund (net of assessment administration) to the MATF would be an estimated $448,696,300 annually.

Specify that these provisions do not affect any requirements related to submission of agency budget requests, and that DOA and DHS must review, reestimate, and request GPR funds for hospital payments under MA as needed.

Federal Approval. Require DHS to submit any necessary request to the federal Department of Health and Human Services for a state plan amendment, waiver of federal Medicaid law, or other approval to implement the changes to hospital assessment and access payments, in totality. Specify that if all necessary federal approvals have been received, if the Department expects to collect hospital assessments totaling at least $1,130,322,000 in 2025-26 and 2026-27, and if the Department expects to make hospital access and other supplement payments totaling at least

$2,014,835,400 annually, then the Department must submit to the Legislative Reference Bureau for publication in the Wisconsin Administrative Register a notice that specifies that these three conditions have been met, as well as the first date of service for which the Department will make the required payments and the schedule for the payments.

Reporting Requirements. Specify that if the amount that the Department expects to be paid in hospital assessment does not equal $1,507,096,900, or the maximum amount allowable under federal law, whichever is less, on an annual basis or the total amount that the Department expects to pay to hospitals from hospital assessment revenues plus associated federal matching funds does not equal or exceed $2,686,447,200, or the amount collected divided by 56.1%, whichever is less, then the Department must submit to the Legislative Reference Bureau for publication in the Wisconsin Administrative Register a notice specifying all of the following: (a) the statewide total hospital assessments that the Department expects to be paid in the current calendar year; (b) the statewide total in hospital payments that the Department expects to be made in the current calendar year from hospital assessment revenues and associated federal matching funds; (c) the statewide total of hospital assessments that the Department expects to be paid in the next calendar year; and (d) the statewide total in hospital payments that the Department expects to be made in the next calendar year.

Require DHS to notify the Joint Committee on Finance of any material change in federal law that results in refunds or recoupments of hospital assessment fund (as required under current law), and authorize the Department, following such notice, to suspend part or all collection of assessments.

Change the date by which the Department must annually report information on the hospital assessment to the Joint Committee on Finance from January 1 to June 1.

Effective Date. Specify that the changes to the hospital assessment, hospital payments, and hospital assessment funds take effect on the date that the notice submitted by the Department to the Legislative Reference Bureau regarding federal approval of these provisions is published in the Wisconsin Administrative Register.

Summary of *Fiscal Effect*. The following table summarizes the annualized impacts of these changes, in relation to current law assessments and payments, using the estimated FMAP for 2026-27.

Annualized Comparison of Joint Finance and Current Law Hospital Assessment and Access Payment Provisions

	Current Law	Joint Finance	Change to Current Law
Assessment Revenue	$419,335,500	$1,507,096,900	$1,087,761,400
Access Payments			
SEG	$266,979,600	$1,054,967,800	$787,988,200
FED	412,876,900	1,631,479,400	1,218,602,500
Total	$679,856,500	$2,686,447,200	$2,006,590,700
Rural Physician/Dentist	$1,178,000	$1,178,000	$0
Transfer to MATF	$151,177,900	$450,951,100	$299,773,200
Administration	755,900	$2,254,800	$1,498,800
GPR Offset	150,422,000	448,696,300	298,274,300
Net Gain for Hospitals	$260,521,000	$1,179,350,300	$918,829,300
Pct. of Assessment Used For Hospital Payments	63.7%	70.0%	

6. PEDIATRIC INPATIENT SUPPLEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,124,300	- $4,124,300	$0
FED	10,875,700	- 10,875,700	0
Total	$15,000,000	- $15,000,000	$0

7. SCHOOL-BASED SERVICES -- SCHOOL DISTRICT SHARE OF FEDERAL MATCHING FUNDS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	- $53,540,600	$53,540,600	$0

8. COMMUNITY SUPPORT PROGRAM -- STATE PAYMENT OF NONFEDERAL SHARE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$41,083,200	- $41,083,200	$0

9. PERSONAL CARE RATE INCREASE [LFB Paper 363]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,000,000	-$7,500,000	$7,500,000
FED	28,808,700	-$17,227,900	11,580,800
Total	$43,808,700	-$24,727,900	$19,080,800

Governor: Provide $14,543,300 ($5,000,000 GPR and $9,543,300 FED) in 2025-26 and $29,265,400 ($10,000,000 GPR and $19,265,400 FED) in 2026-27 to increase MA personal care reimbursement rates.

The funding in the bill reflects a two-year increase in federal matching rates for which the state would qualify by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease. In that case, if the intent is still to provide a fixed GPR amount, total funding would be $12,696,800 ($5,000,000 GPR and $7,696,800 FED) in 2025-26 and $25,529,700 ($10,000,000 GPR and $15,529,700 FED) in 2026-27.

Currently, the hourly MA personal care reimbursement rate is $24.52. The funding increase provided in the bill is not intended to provide a specific percentage or dollar increase to the MA personal care reimbursement rates, as such distribution of the funds would be determined by the Department upon enactment of the budget.

Joint Finance: Reduce funding by $8,194,900 (-$2,500,000 GPR and -$5,694,900 FED) in 2025-26 and $16,533,000 (-$5,000,000 GPR and -$11,533,000 FED) in 2026-27 to increase MA personal care reimbursement rates.

10. OBSTETRICS RATE INCREASE [LFB Paper 364]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,371,200	- $4,542,600	$1,828,600
FED	12,236,500	- 9,413,100	2,823,400
Total	$18,607,700	- $13,955,700	$4,652,000

Governor: Provide $6,202,600 ($2,132,400 GPR and $4,070,200 FED) in 2025-26 and

$12,405,100 ($4,238,800 GPR and $8,166,300 FED) in 2026-27 to increase reimbursement rates for obstetric care, including antepartum, birthing, and postpartum services. The funding provided under this item is based on an estimate of the cost to increase reimbursement rates for obstetric services to 90% of the current rate paid by Medicare, and assumes the increases would take effect on January 1, 2026. In aggregate for all affected procedures, this increase represents a 71% increase from current reimbursement payments.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR share would increase. In that case, the rate increases proposed here would require, for the same all funds totals in each year, $2,442,600 GPR and $3,760,000 FED in 2025-26 and $4,859,100 GPR and $7,546,000 FED in 2026-27.

Joint Finance: Reduce funding by $4,651,900 (-$1,521,700 GPR and -$3,130,200 FED) in 2025-26 and $9,303,800 (-$3,020,900 GPR and -$6,282,900 FED) in 2026-27 to provide a net increase of $1,550,700 ($610,700 GPR and $940,000 FED) in 2025-26 and $3,101,300 ($1,217,900 GPR and $1,883,400 FED) in 2026-27 to reflect an 18% increase to reimbursement rates for antepartum, birthing, and postpartum obstetric care.

11. MEDICATION-ASSISTED TREATMENT RATE INCREASE [LFB Paper 364]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,187,600	- $3,187,600	$0
FED	6,121,900	- 6,121,900	0
Total	$9,309,500	- $9,309,500	$0

Governor: Provide $3,103,200 ($1,066,900 GPR and $2,036,300 FED) in 2025-26 and $6,206,300 ($2,120,700 GPR and $4,085,600 FED) in 2026-27 to increase reimbursement rates for medication-assisted treatment (MAT) services for individuals with substance use disorder.

The funding provided in the bill is based on an estimate of the cost to provide a 15% rate increase for services provided by opioid treatment providers and to provide a $10 increase to evaluation and management billing codes claimed by primary care physicians for MAT services. Medication-assisted treatment services include patient evaluation, laboratory analysis of samples, and supervised administration of methadone and other opioid abuse treatment medications. These services are primarily provided by specialized opioid treatment providers (OTPs), but similar services can be provided by primary care physicians, especially when less intensive treatment is required. The Administration estimates that the rate increase for primary care physicians would lead to a 25% increase in utilization of their services for medication-assisted treatment.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR

share would increase. In that case, the same reimbursement rate increase would require $1,222,000 GPR and $1,881,200 FED in 2025-26 and $2,431,000 GPR and $3,775,300 FED in 2026-27.

Joint Finance: Provision not included.

12. AUTISM SERVICES RATE INCREASE [LFB Paper 364]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,239,400	- $4,239,400	$0
FED	8,141,900	- 8,141,900	0
Total	$12,381,300	- $12,381,300	$0

Governor: Provide $4,127,100 ($1,418,900 GPR and $2,708,200 FED) in 2025-26 and $8,254,200 ($2,820,500 GPR and $5,433,700 FED) in 2026-27 to increase the reimbursement rate under MA for adaptive behavior treatment by 14.7%.

Often used with school-aged children who have begun to exhibit characteristics of autism spectrum disorder, adaptive behavior treatment, also referred to as applied behavior analysis (ABA) therapy, provides explicit, structured direction to people who experience irregular patterns of social development. The goal of ABA therapy is to provide skills development and learned behaviors that enable clients to better adapt to social conditions that cause them difficulty.

The proposal would increase the rate for the ABA procedure code by $7.00 per hour, from the current rate of $47.64 per hour to $54.64 per hour. The fiscal estimate is based on the assumption that the rate increase would take effect on January 1, 2026.

The procedure code identified by the Department for this rate increase may be billed for both targeted treatment and comprehensive treatment. The central difference between these two versions of ABA treatment relates to duration, with comprehensive treatment involving more time per week than targeted treatment. Comprehensive treatment is also intended to provide a more holistic treatment of a wide range of maladaptive behaviors, whereas targeted treatment is intended to focus on the development of a particular skill or behavior. Where targeted treatment may be rendered by a behavioral treatment technician, comprehensive treatment must be rendered by a licensed supervisor or treatment therapist.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR share would increase. In that case, the rate increases proposed here would require, for the same all-funds totals in each year, $1,625,300 GPR and $2,501,800 FED in 2025-26 and $3,233,200 GPR and $5,021,000 FED in 2026-27.

Joint Finance: Provision not included.

13. ENTERAL NUTRITION RATE INCREASE [LFB Paper 364]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,311,300	- $2,311,300	$0
FED	4,438,700	- 4,438,700	0
Total	$6,750,000	- $6,750,000	$0

Governor: Provide $2,250,000 ($773,600 GPR and $1,476,400 FED) in 2025-26 and $4,500,000 ($1,537,700 GPR and $2,962,300 FED) in 2026-27 to increase reimbursement rates for medically-necessary enteral nutrition products (for tube feeding). Enteral nutrition products are dietary supplements for individuals with a variety of conditions that affect their ability to digest food.

MA beneficiaries with enteral nutrition needs can use their MA benefit to acquire their nutritional products from pharmacies and durable medical equipment (DME) suppliers. The Administration indicates, however, that the small population of individuals who require enteral nutrition products and the specificity of their nutritional needs causes pharmacies and durable medical equipment suppliers to be unlikely to carry enteral nutrition products for any but the most basic of nutritional needs. As a result, most individuals in Wisconsin who use enteral nutrition products receive their supplies through the newborn screening program's special dietary treatment service.

The fiscal effect under this item is based on the assumption that increasing rates under this provision will encourage pharmacies and DME suppliers to be more likely to carry these products, thus increasing the likelihood that the cost will be covered through MA, rather than the newborn screening program.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR share would increase. In that case, the rate increases proposed here would require, for the same all-funds totals in each year, $886,100 GPR and $1,363,900 FED in 2025-26 and $1,762,700 GPR and $2,737,300 FED in 2026-27.

Joint Finance: Provision not included.

14. RURAL HEALTH CLINIC REIMBURSEMENT [LFB Paper 365]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$8,172,700	- $8,172,700	$0
FED	15,745,100	- 15,745,100	0
Total	$23,917,800	- $23,917,800	$0

Governor: Provide $23,917,800 ($8,172,700 GPR and $15,745,100 FED) in 2026-27 to reflect the impact of converting from a cost-based reimbursement methodology to a prospective payment system (PPS) methodology for rural health clinics (RHCs). RHCs are outpatient health clinics located in rural areas with a shortage of health services or primary medical care professionals, as determined by the U.S. Department of Health and Human Services.

Specify that for services provided on or after July 1, 2026, the Department must reimburse RHCs according to the payment methodology prescribed by the Medicaid prospective payment system. Require the Department to consult with RHCs in developing this payment approach.

Under a prospective payment methodology, clinics are paid a per-visit rate for all services, representing the clinic's total costs, averaged across all visits. This rate is then inflated each year using a medical cost index. Under current law, the Department may reimbuse RHCs according to a PPS, but allows RHCs to opt-in to a cost reporting reimbursement system. Under the cost-based approach, the clinic receives an interim payment using the MA fee schedule, and then a reconcilation payment for all services rendered during the year, equal to the difference between the clinic's total costs attributable to MA patients and the interim MA payments.

Although both the PPS and cost-based methods are intended to reimburse clinics at 100% of their costs, converting from the cost-based approach, which is largely a retrospective payment with a significant time lag, to the PPS, which is paid closer to the time of the service, would have the effect of advancing the time of payment expenditure, relative to the time they would have otherwise been paid under the cost reconciliation system. The funding provided under this item is partially attributable to this timing impact, as well as the anticipated effect of establishing PPS rates based on updated assessments of RHC costs. Over time, as older cost settlement payments are completed, this portion of the RHC payments will decline.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all reimbursement expenditures would decrease and the GPR share would increase. In that case, the fiscal effect associated with this item would be $9,368,600 GPR and $14,549,200 FED in 2026-27.

Joint Finance: Provision not included.

15. MOBILE DENTAL CLINIC GRANTS [LFB Paper 387]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,898,700	- $1,898,700	$0
FED	479,100	- 479,100	0
Total	$2,377,800	- $2,377,800	$0

Governor: Provide $2,377,800 ($1,898,700 GPR and $479,100 FED) in 2026-27 to fund grants to three community health centers (CHCs) to enable them to each procure and operate a mobile dental clinic, and to reflect an increase in dental services utilization under MA resulting

from the mobile dental clinics. Require DHS to make grants to CHCs for mobile dental clinics. Of the funding provided under this item, $1,650,000 GPR would be for making grants, provided in the Department's appropriation for MA administration, and $727,800 ($248,700 GPR and $479,100 FED) would be to reflect MA utilization of dental services at the mobile clinics.

The Administration indicates that each mobile clinic grant would be $550,000, and that each mobile clinic, once fully deployed, would provide services to approximately 2,500 MA patients per year. The MA funding provided is based on the assumption that the dental services provided by the dental clinics would not have occurred otherwise, and assumes a gradual implementation to full capacity in the final six months of 2026-27.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all reimbursement expenditures would decrease and the GPR share would increase. In that case, the the fiscal effect of increased MA utilization of dental services would be $285,000 GPR and $442,800 FED in 2026-27.

Joint Finance: Provision not included.

16. COVERAGE OF COMMUNITY HEALTH WORKER SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,745,000	- $3,745,000	$0
FED	7,214,900	- 7,214,900	0
Total	$10,959,900	- $10,959,900	$0

17. COVERAGE OF CERTIFIED PEER SPECIALIST SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,277,400	- $1,277,400	$0
FED	2,461,000	- 2,461,000	0
Total	$3,738,400	- $3,738,400	$0

18. COVERAGE OF DOULA SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$643,900	- $643,900	$0
FED	1,236,600	- 1,236,600	0
Total	$1,880,500	- $1,880,500	$0

19. POSTPARTUM HOME VISITING INCENTIVE*(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$341,700	- $341,700	$0
FED	658,300	- 658,300	0
Total	$1,000,000	- $1,000,000	$0

20. COVERAGE OF CONTINUOUS GLUCOSE MONITORING DEVICES [LFB Paper 366]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,647,100	- $4,647,100	$0
FED	8,952,900	- 8,952,900	0
PR	9,600,000	- 9,600,000	0
Total	$23,200,000	- $23,200,000	$0

Governor: Provide $23,200,000 ($4,647,100 GPR, $8,952,900 FED, and $9,600,000 PR) in 2026-27 to support the cost of providing coverage for continuous glucose monitoring devices and insulin pumps for diabetic care as a pharmacy benefit, rather than, under current MA policy, through the durable medical equipment benefit. The funding increase under this item is based on the assumption that better access to these devices would increase utilization. The PR funding increase reflects an anticipated increase in drug rebate revenue.

A continuous glucose monitor is a device used by people with diabetes to monitor their blood glucose levels on a frequent, regular basis. The device, which is implanted under the skin, includes a transmitter that sends glucose readings to an external monitor (such as a phone) or, alternatively, can be used to automatically trigger an insulin pump when needed.

The funding split between GPR and FED sources under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR share would increase. In that case, the utilization increase anticipated with the proposed change in

the delivery of continuous glucose monitors and insulin pumps would require $5,327,100 GPR, $8,272,900 FED, and $9,600,000 PR.

Joint Finance: Provision not included.

21. CHILDREN'S BEHAVIORAL HEALTH SPECIALTY MANAGED CARE PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

22. PRERELEASE COVERAGE OF INCARCERATED PEOPLE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

23. HEALTH-RELATED SOCIAL NEEDS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

24. STATEWIDE CONTRACT FOR DENTAL BENEFITS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

25. COVERAGE OF NONSURGICAL TREATMENT OF TMJ DISORDER *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

26. DENTAL REIMBURSEMENT PILOT PROJECT REPORTING REQUIREMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

27. CHILDREN'S LONG-TERM SUPPORT WAIVER PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

28. JOINT COMMITTEE ON FINANCE REVIEW PROCESS FOR FEDERAL WAIVERS AND MA PROGRAM CHANGES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

29. NURSING HOME BED ACCESS [LFB Paper 367]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,614,200	1.50	- $1,614,200	- 1.50	$0	0.00
FED	70,000	0.50	- 70,000	- 0.50	0	0.00
Total	$1,684,200	2.00	- $1,684,200	- 2.00	$0	0.00

Governor: Provide $60,000 ($30,000 GPR and $30,000 FED) in 2025-26 and $1,624,200 ($1,584,200 GPR and $40,000 FED) in 2026-27 to fund 1.0 position (0.50 GPR and 0.50 FED) beginning in 2025-26 and an additional 1.0 GPR position beginning in 2026-27, to implement a modified nursing home bed licensing process.

Reduce the statutory cap on licensed nursing home beds from 51,795 to 25,415 (25,165 current beds plus 250 additional beds). Require the Department to allocate 125 nursing home beds to people that apply for the beds and agree to prioritize admissions of patients: (a) with complex needs; and (b) who have been unable to find appropriate placement at another facility.

Current law requires DHS to administer an annual application process for providers interested in obtaining nursing home bed licenses. The bill would provide $1,460,000 GPR, beginning in 2026-27, for the Department to contract with an entity to manage the annual nursing home bed application process, including reviewing applications and holding public hearings as needed. To oversee this contract, the bill provides $60,000 ($30,000 GPR and $30,000 FED) in 2025-26, and $80,000 ($40,000 GPR and $40,000 FED) in 2026-27, to fund 1.0 (0.5 GPR and 0.5 FED) budget policy analyst position beginning in 2025-26. Further, the bill would provide $84,200 GPR to fund 1.0 GPR attorney position beginning in 2026-27, within DHS' Office of Legal Counsel (OLC) to support the Department's bed allocation process during rehearings or judicial reviews.

Joint Finance: Provision not included.

30. SENIORCARE REESTIMATE [LFB Paper 368]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $6,049,100	$1,953,200	- $4,095,900
FED	2,646,200	- 6,941,000	- 4,294,800
PR	- 62,292,200	26,352,600	- 35,939,600
Total	- $65,695,100	$21,364,800	- $44,330,300

Governor: Reduce funding by $35,724,100 (-$4,402,700 GPR, $1,357,800 FED, and -$32,679,200 PR) in 2025-26 and by $29,971,000 (-$1,646,400 GPR, $1,288,400 FED, and -$29,613,000 PR) in 2026-27 to reflect a reestimate of benefit costs under the SeniorCare program. SeniorCare provides pharmacy benefits for Wisconsin residents over the age of 65 who are not eligible for full Medicaid benefits, and who elect to enroll in the program.

The program is supported with a combination of GPR, federal funds that the state receives under a Medicaid demonstration waiver (FED), and PR from rebate payments that DHS collects from drug manufacturers. Total SeniorCare expenditures are expected to be lower in the 2025-27 biennium than the base funding level. The Department now estimates that total SeniorCare expenditures in 2024-25 will be $111.2 million, or $39.1 million (all funds) below the base funding level. Thus, while the Department anticipates that program expenditures will increase in the 2025-27 biennium relative to current levels, total expenditures are still expected to be below the 2024-25 appropriation base.

Although total program expenditures will decrease relative to the base, the fund changes under the reestimate vary by fund source. In particular, the percentage of program costs funded by manufacturer rebates has declined, which is reflected in the disproportionate reduction in PR funding under the bill. The following table shows base level funding, the funding changes under the bill, and the resulting funding for the program, by fund source.

SeniorCare Reestimate Under the Bill

		Change to Base		Total Funding	
Fund Source	Base	2025-26	2026-27	2025-26	2026-27
GPR	$23,449,700	-$4,402,700	-$1,646,400	$19,047,000	$21,803,300
FED	21,905,500	1,357,800	1,288,400	23,263,300	23,193,900
PR	104,947,000	-32,679,200	-29,613,000	72,267,800	75,334,000
Total	$150,302,200	-$35,724,100	-$29,971,000	$114,578,100	$120,331,200

The funding provided under this item reflects a two-year increase in federal matching rates the state would qualify for by adopting full Medicaid expansion. If full expansion is not adopted, the federal share of all benefit expenditures would decrease and the GPR share would increase by $3,282,300 in 2025-26 and $2,038,500 in 2026-27. The following table shows the change to base funding that would be needed under the Administration's estimate, as well as total SeniorCare funding, without the full Medicaid expansion incentive.

SeniorCare Reestimate Without Medicaid Expansion Incentive

		Change to Base		Total Funding	
Fund Source	Base	2025-26	2026-27	2025-26	2026-27
GPR	$23,449,700	-$1,120,400	$392,100	$22,329,300	$23,841,800
FED	21,905,500	-1,924,500	-750,100	19,981,000	21,155,400
PR	104,947,000	-32,679,200	-29,613,000	72,267,800	75,334,000
Total	$150,302,200	-$35,724,100	-$29,971,000	$114,578,100	$120,331,200

Joint Finance: Increase funding by $10,286,000 ($956,400 GPR, -$4,306,200 FED, and $13,635,800 PR) in 2025-26 and $11,078,800 ($996,800 GPR, -$2,634,800 FED, and $12,716,800 PR) in 2026-27 to reflect revised estimates of SeniorCare enrollment and costs for the 2025-27 biennium. The following table shows total SeniorCare funding under this estimate, in relation to the appropriation base for the program.

SeniorCare Funding Estimate under Joint Finance

Fund Source	Base	Change to Base 2025-26	Change to Base 2026-27	Total Funding 2025-26	Total Funding 2026-27
GPR	$23,449,700	-$3,446,300	-$649,600	$20,003,400	$22,800,100
FED	21,905,500	-2,948,400	-1,346,400	18,957,100	20,559,100
PR	104,947,000	-19,043,400	-16,896,200	85,903,600	88,050,800
Total	$150,302,200	-$25,438,100	-$18,892,200	$124,864,100	$131,410,000

In comparison with the Governor, the SeniorCare estimate under Joint Finance reflects slightly higher per-member costs, but also a higher rebate percentage. Enrollment projections are similar. In addition, under Joint Finance, the FMAP applicable to enrollees for which the state is eligible to claim federal Medicaid matching funds has been adjusted to remove the 5.0 percentage point incentive that the state would have qualified for under the Governor's bill, for the adoption of full Medicaid expansion.

31. ELIMINATE DISPROPORTIONATE SHARE HOSPITAL PAYMENTS

GPR	- $143,200,000
FED	- 220,945,000
Total	- $364,145,000

Joint Finance: Delete the disproportionate share hospital (DSH) payments, effective on the date that the notice submitted by the Department to the Legislative Reference Bureau for publication in the Wisconsin Administrative Register regarding federal approval of hospital assessment and access payment changes is published (summarized separately). Reduce funding for DSH payments by $181,806,100 (-$71,600,000 GPR and -$110,206,100 FED) in 2025-26 and $182,338,900 (-$71,600,000 GPR and -$110,738,900 FED) in 2026-27 to reflect the deletion of these payments, and the assumption that the deletion would take effect prior to the first quarterly payments under the program.

32. UNIVERSITY OF WISCONSIN INTERGOVERNMENTAL TRANSFER PAYMENT

GPR	$28,000,000
SEG	- 28,000,000
Total	$0

Joint Finance: Provide $14,000,000 GPR annually for MA benefits to offset an equivalent reduction of $14,000,000 SEG annually to reflect the elimination of a payment made by UW Medical Foundation to the MA trust fund equal to the federal share of a supplement paid under MA to UW physicians for uncompensated costs associated with services provided to MA patients. Under a federal intergovernmental transfer program (IGT), the state is able to claim federal matching funds on transfers from a public entity, such as a university hospital. Under current practice, UW makes a transfer to the MATF, which is used for MA benefits. This item reflects a reduction to that transfer, which has the impact of increasing GPR funding for the program.

33. SUPPLEMENTAL FUNDING FOR UNCOMPENSATED CARE

GPR	$14,000,000

Joint Finance: Provide $7,000,000 annually to increase, from $3,000,000 to $10,.000,000 the amount of an annual supplemental payment to University of Wisconsin Hospital and Clinics for uncompensated care.

34. PRIVATE DUTY NURSING RATE INCREASE

GPR	$5,656,500
FED	8,734,200
Total	$14,390,700

Joint Finance: Provide $4,796,900 ($1,889,000 GPR and $2,907,900 FED) in 2025-26 and $9,593,800 ($3,767,500 GPR and $5,826,300 FED) in 2026-27 to increase MA reimbursement rates for private duty nursing services provided by registered nurses (RNs) and licensed practical nurses (LPNs), excluding private duty nursing services provided by independent practice RNs and LPNs, effective January 1, 2026.

Funding provided is based on the assumptions that MA reimbursement for: (a) LPNs and licensed vocational nurses performing ventilator dependent care will increase from $32.11/hour to $61.05/hour; (b) RNs performing ventilator dependent care will increase from $48.17/hour to $75/hour; (c) RNs performing non-ventilator dependent care will increase from $40.76/hour and $31.84/hour to $67.55/hour; and (d) LPNs performing non-ventilator dependent care will increase from $27.17/hour to $55.00/hour.

35. MEDICATION-ASSISTED OPIOID USE DISORDER TREATMENT RATE INCREASE

GPR	$2,400,000
FED	3,800,000
Total	$6,200,000

Joint Finance: Provide $2,100,000 ($800,000 GPR and $1,300,000 FED) in 2025-26 and $4,100,000 ($1,600,000 GPR and $2,500,000 FED) in 2026-27 to support a rate increase of $4.11, from $12.80 to $16.91, to the medical procedure code for in-clinic methadone dispensing in opioid use disorder treatment settings (H0020 with modifier U1).

36. EXPANSION OF CHIROPRACTIC COVERAGE

GPR	$1,500,000
FED	2,250,000
Total	$3,750,000

Joint Finance: Provide $1,250,000 ($500,000 GPR and $750,000 FED) in 2025-26 and $2,500,000 ($1,000,000 GPR and $1,500,000 FED) in 2026-27 to support an expansion of MA coverage for chiropractic services up to the full scope of chiropractic practice, effective January 1, 2026, conditional on the approval of a federal waiver or state plan amendment to provide federal financial participation for the expanded set of chiropractic services. Direct DHS to submit a wavier or state plan amendment request for this federal financial participation, and specify that DHS is not required to provide coverage of chiropractic services not approved for federal financial participation.

37. DENTAL ANESTHESIA REIMBURSEMENT RATE INCREASE

GPR	$900,000
FED	1,350,000
Total	$2,250,000

Joint Finance: Provide $750,000 ($300,000 GPR and $450,000 FED) in 2025-26 and $1,500,000 ($600,000 GPR and $900,000 FED) in 2026-27 to reflect the following policy changes to reimbursement rates for dental anesthesia and sedation: (a) an increase MA rates for dental sedation and anesthesia procedure codes to a rate of $238 per 15-minute unit, up from current rates of $77.74 for deep sedation or $73.65 for moderate sedation; (b) an increase to the maximum number of allowable units per encounter from four units to ten units, for a maximum reimbursable length of time per encounter of 150 minutes, and; (c) establishing coverage of case management services for individuals who require dental sedation for reasons related to special health care needs at a rate of $100 per encounter.

38. RESIDENTIAL SUBSTANCE USE DISORDER REIMBURSEMENT RATE

GPR	$709,000
FED	1,095,000
Total	$1,804,000

Joint Finance: Provide $582,000 ($229,000 GPR and $353,000 FED) in 2025-26 and $1,222,000 ($480,000 GPR and $742,000 FED) in 2026-27 to reflect a 3% increase in the reimbursement rates for residential substance use treatment services.

39. HOME HEALTH REIMBURSEMENT RATE INCREASE

GPR	$346,500
FED	536,400
Total	$882,900

Joint Finance: Provide $294,300 ($115,900 GPR and $178,400 FED) in 2025-26 and $588,600 ($230,600 GPR and $358,000 FED) in 2026-27 to increase MA reimbursement rates for home visits performed by LPNs and RNs employed by home health agencies, effective January 1, 2026.

Funding provided is based on the assumption that the MA reimbursement rate for these services will be increased from $96.96 to $117.86 per visit.

Services for the Elderly and People with Disabilities

1. HOME DELIVERED MEALS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$21,724,400	- $21,724,400	$0

2. COMPLEX PATIENT PILOT [LFB Paper 375]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,000,000	- $15,000,000	$0

Governor: Provide $15,000,000 in 2025-26, on a one-time basis, to fund a complex patient pilot program to help facilitate the transfer of complex patients from acute care settings, such as hospitals, to post-acute care facilities, in the 2025-27 biennium.

Departmental Duties. Define "partnership group" to mean at least one hospital and at least one post-acute facility. Direct DHS to use a competitive grant selection process to select partnership groups to be designated as participating sites for a complex patient pilot program, and authorize DHS to award grants to the groups selected from the Department's complex patient pilot program appropriation. Require DHS to give additional weight to partnership groups that would ensure geographic diversity in selecting participating sites. Require DHS to solicit feedback regarding the complex patient pilot program from representatives of healthcare system organizations, long-term care provider organizations, long-term care operator organizations, patient advocate groups, insurers, and any other organization determined to be relevant by the DHS Secretary.

Application Requirements. Require that each partnership group that applies to DHS to be designated as a site for the complex patient pilot program address all of the following issues: (1) the number of beds that would be set aside in the post-acute facility or through implementation of an innovative model of patient care in a post-acute facility to which participating hospitals agree, such as dedicated staffing for dementia or a behavioral health unit; (2) the goals and measurable outcomes of the partnership during the pilot program and after the pilot program; (3) the types of complex patients for whom care would be provided; and (4) an operating budget for the proposed site that details how fiscal responsibility will be shared among members of the partnership group, estimated patient revenues from other sources (including the Medical Assistance program), estimated total costs, and a margin to account for reserved beds.

In addition, require each partnership group to address its expertise to successfully implement the proposal, which may include a discussion of the following issues: (a) documented experience of the partners working together to serve complex patients; (b) the implementation timeline and plan for post-acute facilities to accept admissions and transfer patients within 72 hours of a request submitted by a hospital; (c) the plan for an interdisciplinary team that will staff the unit in the post-acute facility, including the availability of staff with appropriate expertise that includes physicians, nurses, advance practice health professionals, pharmacists, physical therapists, occupational therapists, and social workers; (d) ability to electronically exchange health information; (e) resources to conduct patient intake and discharge planning from the post-acute facility, including case managers and social workers; (f) ability to conduct monthly case management reviews with the interdisciplinary team for every complex care patient that cover care plan progress and any readmissions to an acute care hospital; (g) ability to conduct monthly quality assurance reviews; (h) ability of the treatment model to be replicated by other healthcare systems; (i) plans to

document decreases in lengths of stay for complex patients in hospitals and avoided hospital days; (j) anticipated impediments to successful implementation and how the partnership group intends to overcome the anticipated impediments; and (k) documentation of stable finances among partnership group members to support the proposal, including matching funds that could be dedicated to the pilot program. Clarify that while no applicant is required to provide matching funds or a contribution, DHS may take into consideration the availability of matching funds or a contribution in evaluating an application.

Evaluation. Require DHS to develop a methodology to evaluate the complex patient pilot program and contract with an independent organization to complete the evaluation. Authorize the Department to pay the organization selected to perform the evaluation from the Department's complex patient pilot program appropriation. Specify that upon completion of the evaluation, the independent organization contracted to complete the evaluation must provide the evaluation to the Department.

Joint Finance: Provision not included.

3. ADULT PROTECTIVE SERVICES [LFB Paper 376]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$7,659,500	1.00	- $7,659,500	- 1.00	$0	0.00

Governor: Provide $2,569,800 in 2025-26 and $5,089,700 in 2026-27 and 1.0 position beginning in 2025-26, to increase funding for adult protective services (APS) units and to fund 1.0 position to facilitate tribal nation adult protective services coordination.

Under the state and county contract, DHS intends to allocate $5.9 million for APS in 2025. Funding provided in the bill would increase this allocation by $2,500,000 in 2025-26 and $5,000,000 in 2026-27. The remaining $69,800 in 2025-26 and $89,700 in 2026-27 would fund 1.0 position to facilitate tribal nation adult protective services coordination.

Joint Finance: Provision not included.

4. WISCAREGIVER CAREERS [LFB Paper 377]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,343,900	- $3,343,900	$1,000,000
FED	4,343,900	- 3,343,900	1,000,000
Total	$8,687,800	- $6,687,800	$2,000,000

Governor: Provide $4,360,400 ($2,180,200 GPR and $2,180,200 FED) in 2025-26 and

$4,327,400 ($2,163,700 GPR and $2,163,700 FED) in 2026-27 to increase funding for the WisCaregiver Career program.

The 2023-25 biennial budget act (2023 Act 19) provided $2,000,000 GPR in 2024-25, on a one-time basis, to fund the WisCaregiver Careers program. This program was originally limited to providing free nurse aide training and certification testing, as well as a retention bonus after six months of employment as a nurse aide.

Using federal home and community-based services (HCBS) American Rescue Plan Act (ARPA) and Money Follows the Person (MFP) grant funding, DHS expanded WisCaregiver Careers in 2023 to include a certified direct care professionals (CDCPs) component. This component provides free CDCP training and a bonus for successful course completion and employment with an eligible employer.

The bill would provide ongoing funding to continue both the nurse aide and CDCP components of the WisCaregiver Career program, as well as for the Department's interagency agreement with the University of Wisconsin - Green Bay, marketing and website maintenance, and incentive payments, related to this program.

Joint Finance: Reduce funding by $2,360,400 (-$1,180,200 GPR and -$1,180,200 FED) in 2025-26 and by $4,327,400 (-$2,163,700 GPR and -$2,163,700 FED) in 2026-27 to increase funding for the WisCaregiver Career program.

5. AGING AND DISABILITY RESOURCE CENTERS AND TRIBAL RESOURCE SPECIALISTS [LFB Paper 378]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,845,700	- $2,772,400	$2,073,300
FED	3,803,500	- 2,107,000	1,696,500
Total	$8,649,200	- $4,879,400	$3,769,800

Governor: Provide $2,883,100 ($1,615,200 GPR and $1,267,900 FED) in 2025-26 and $5,766,100 ($3,230,500 GPR and $2,535,600 FED) in 2026-27 to increase base allocations for the aging and disability resource centers (ADRCs) and Tribal aging and disability resource specialists (ADRS).

Of these amounts, the Administration indicates that $2,513,200 ($1,382,200 GPR and $1,131,000 FED) in 2025-26 and $5,026,400 ($2,764,500 GPR and $2,261,900 FED) in 2026-27 would increase base allocations at the ADRCs to account for the anticipated increase in the number of older residents in the state. The remaining $369,900 ($233,000 GPR and $136,900 FED) in 2025-26 and $739,700 ($466,000 GPR and $273,700 FED) in 2026-27 would increase base allocations for the tribes, allowing DHS to allocate $90,000 GPR per tribe, sufficient for 1.0 FTE Tribal ADRS.

GPR base funding for ADRC and tribal ADRS services is $49,154,900. ADRCs provide a

variety of services as part of their core contract with DHS. Services include: (a) providing information and assistance to individuals in need of long-term care services; (b) benefits counseling; (c) short-term service coordination; (d) conducting functional screens; and (e) enrollment counseling and processing. ADRCs serve older adults and people with disabilities, as well as the families and caregivers who work with and care for them. Services provided at ADRCs are free to Wisconsin residents.

Joint Finance: Reduce funding by $1,626,500 (-$924,100 GPR and -$702,400 FED) in 2025-26 and by $3,252,900 (-$1,848,300 GPR and -$1,404,600 FED) in 2026-27 for funding for the aging and disability resource centers, with no increase provided for the tribal aging and disability resource specialists.

6. HEALTH CARE PROVIDER INNOVATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,500,000	- $7,500,000	$0

7. HOME AND COMMUNITY BASED SERVICES (HCBS) *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,204,400	- $5,204,400	$0
FED	804,800	- 804,800	0
Total	$6,009,200	- $6,009,200	$0

8. ALZHEIMER'S FAMILY AND CAREGIVER SUPPORT PROGRAM [LFB Paper 379]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

Governor: Provide $500,000 annually to increase the maximum amount of funding the Department may provide under the Alzheimer's family and caregiver support program from $3,058,900 to $3,558,900 annually.

Under the program, DHS allocates funding to counties, tribes, and area agencies on aging to assist individuals to purchase services and goods related to the care of someone with Alzheimer's

disease. Up to $4,000 per person may be available, depending on the county's priorities and the person's need for services. In some instances, the funds are used within the county to expand or develop new services related to Alzheimer's disease, such as respite care, adult day care, or support groups.

Joint Finance: Provision not included.

9. FALLS PREVENTION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$900,000	- $900,000	$0

10. WISCONSIN ASSISTIVE TECHNOLOGY PROGRAM [LFB Paper 380]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

Governor: Provide $250,000 annually to support the Wisconsin Assistive Technology (WisTech) program.

WisTech provides information on selecting, funding, installing, and using assistive technology devices and services, to maintain or improve the functionality of people with disabilities, allowing them to be more independent in education, employment, recreation, and daily living activities. WisTech services include device loans, demonstrations, and training offered through a network of partners primarily consisting of independent living centers (ILCs).

There is currently no GPR funding budgeted for assistive technology. However, the WisTech program provides each ILC $40,000 FED annually, supported by funding the state receives from the Assistive Technology Act for this purpose.

Joint Finance: Provision not included.

11. RESPITE CARE GRANT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,000	- $400,000	$0

12. INDEPENDENT LIVING CENTER GRANTS [LFB Paper 380]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$203,600	$407,200	$610,800

Governor: Provide $101,800 annually to increase grants for independent living centers (ILCs).

ILCs are community-based, cross-disability, nonresidential, private nonprofit agencies that are operated within a local community by individuals with disabilities, and provide an array of independent living services. ILC services include: information and referral; independent living skills training; peer support; individual and systems advocacy; and services that facilitate transition from nursing homes and other institutions to the community, provide assistance to those at risk of entering institutions, and facilitate transition of youth to post-secondary life. Base GPR funding for ILCs is $1,017,700 annually.

Joint Finance: Increase funding by an additional $203,600 annually to increase grants for independent living centers.

13. OFFICE FOR THE DEAF AND HARD OF HEARING SERVICE FUND [LFB Paper 380]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$200,000	- $200,000	$0

Governor: Provide $100,000 annually to increase funding for the Service Fund within the DHS Office for the Deaf and Hard of Hearing.

The Americans with Disabilities Act requires certain entities to provide communication assistance, at no cost, to individuals who are deaf, have hearing loss, or are deaf-blind. The Service Fund reimburses communication access service providers when such communication support is not required by state or federal law, with certain limitations, as well as in circumstances where the provider may encounter delayed payment from the liable entity (subsequently expenditures may be billed to the liable entity as program revenue).

Base funding for the Service Fund and the Telecommunications Assistance Program (TAP), which provides financial assistance for low-income individuals to purchase specialized telecommunication equipment, is $178,200.

Joint Finance: Provision not included

14. GUARDIANSHIP GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$200,000	- $200,000	$0

15. ALZHEIMER'S DISEASE GRANT [LFB Paper 379]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$100,000	- $100,000	$0

Governor: Provide $50,000 annually to increase funding for the Alzheimer's disease training and information grants.

Currently, DHS contracts with the Wisconsin Alzheimer's Institute at the University of Wisconsin-Madison to provide these services. All base funding for the Alzheimer's disease

Joint Finance: Provision not included.

16. STATE SUPPLEMENTAL SECURITY INCOME AND CARETAKER SUPPLEMENT REESTIMATE

PR	- $10,456,600

Governor/Joint Finance: Reduce funding by $5,228,300 annually to reflect estimates of the cost of funding supplemental security income (SSI) state supplements payments in the 2025-27 biennium. These program costs are supported by GPR and a transfer of federal TANF funding from the Department of Children and Families, which is budgeted as PR in DHS.

State SSI Supplement. Wisconsin's state SSI program provides cash benefits to low-income residents who are elderly, blind, or disabled to supplement federal SSI payments. As of January, 2025, 107,745 Wisconsin residents who received federal SSI benefits received a state-funded benefit, most of whom received $83.78 per month for single individuals and $132.05 for couples. (Some SSI beneficiaries who require 40 hours of supportive home care or other care per month or live in small community-based residential facilities or other assisted living settings also qualify for an exceptional expense benefit ($95.99 per month for single individuals, $345.36 for couples). In addition, some Wisconsin residents who do not qualify for the federal SSI benefit receive the state supplement, as these individuals were "grandfathered" in due to eligibility changes enacted in 1996.)

Caretaker Supplement. SSI recipients with dependent children may also receive a caretaker supplement. Eligible caretakers receive $275 per month for a first child and $165 per month for each additional child.

DHS complies with a federal requirement to "pass along" annual federal benefit cost of living increases by demonstrating that total GPR expenditures for state supplements do not decrease from one calendar year to the next. Currently, GPR expenditures for SSI benefits and caretaker supplements total $160,398,300. To maintain this level of GPR expenditures, beginning in 2021-22, DHS paid a portion of caretaker supplements using GPR, in lieu of TANF funding. In 2024-25, DHS expects to use $5,070,000 in TANF (PR) funding to support caretaker supplement payments.

The following table summarizes the funding that would be provided for SSI supplements under the Governor's bill.

State SSI Supplements
Governor's Budget

		Reestimate		Change to Base		
	Base	2025-26	2026-27	2025-26	2026-27	2025-27
SSI State Supplements						
GPR	$150,725,500	$141,822,900	$141,822,900	-$8,902,600	-$8,902,600	-$17,805,200
Caretaker Supplement						
GPR	$9,672,700	$18,575,300	$18,575,300	$8,902,600	$8,902,600	$17,805,200
PR	10,298,300	5,070,000	5,070,000	-5,228,300	-5,228,300	-10,456,600
All Funds	$19,971,000	$23,645,300	$23,645,300	$3,674,300	$3,674,300	$7,348,600
Total SSI-Related Payments						
GPR	$160,398,200	$160,398,200	$160,398,200	$0	$0	$0
PR	10,298,300	5,070,000	5,070,000	-5,228,300	-5,228,300	-10,456,600
All Funds	$170,696,500	$165,468,200	$165,468,200	-$5,228,300	-$5,228,300	-$10,456,600
Caretaker Supplement Administration (PR)	$692,100	$692,100	$692,100	$0	$0	$0

17. SSI STATE SUPPLEMENT BENEFIT INCREASE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,647,600	- $15,647,600	$0
PR	27,010,600	- 27,010,600	0
Total	$42,658,200	- $42,658,200	$0

Public Health

1. WINDOWS PLUS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$100,388,500	2.00	- $100,388,500	- 2.00	$0	0

2. EMS GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$50,000,000	- $50,000,000	$0

3. HOSPITAL SERVICES FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,000,000	- $15,000,000	$0

4. FEDERALLY-QUALIFIED HEALTH CENTERS [LFB Paper 385]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $8,400,000	$1,600,000

Governor: Provide $5,000,000 annually to increase grants to federally-qualified health centers (FQHCs). Base funding for FQHC grants is $6,390,000 GPR annually.

The federal government provides grants to support health clinics that provide comprehensive primary health care services to underserved areas and populations, including migrant agricultural workers and people experiencing homelessness. To qualify, clinics must serve individuals regardless of ability to pay, and charge patients based on sliding fee scales. Clinics that undergo the qualification process and receive funding under this grant program are referred to as FQHCs.

FQHCs are eligible for a variety of other programs in addition to federal grant funding, such as cost-based reimbursement under MA. GPR funding for FQHCs is distributed as supplemental grants in equal proportion to the federal grant each FQHC receives. There are 17 FQHC organizations in the state, with 103 clinic facilities as well as mobile and school-based clinics.

Joint Finance: Reduce funding by $4,200,000 annually so that annual GPR funding for FQHCs would increase by $800,000, from $6,390,000 to $7,190,000.

5. LEAD POISONING PREVENTION AND RESPONSE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,267,000	- $6,267,000	$0

6. ORAL AND MAXILLOFACIAL SURGERY RESIDENCY PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

7. HEALTH CARE PROVIDER TRAINING GRANTS [LFB Paper 386]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $4,000,000	$1,000,000

Governor: Provide $2,500,000 annually to increase funding for health care provider training grants. Repeal the current biennial appropriation that supports these grants ($500,000 annually). Modify another current appropriation that provides funds to hospitals to establish advanced practice clinician programs to provide grants to hospitals, health systems, clinics, and educational entities that form health care education and training consortia, and provide $3,000,000 annually for that purpose.

For these purposes, define an "allied health professional" as any individual who is a health care provider other than a physician, dentist, pharmacist, chiropractor, or podiatrist, and who provides diagnostic, technical, therapeutic, or direct patient care and support services to a patient. Define a "behavioral health provider" as any individual who is licensed as a psychologist or is certified as a social worker or licensed as a clinical social worker, a marriage and family therapist, or a professional counselor.

Require the Department to make grants to hospitals, health systems, and clinics that provide new training opportunities for advanced practice clinicians; and to these organizations that form health care education and training consortia for allied health professionals and behavioral health providers.

Repeal Grant Program Restrictions. Repeal the following grant program restrictions:

- Under the current advanced practice clinician training grants program, grants may not exceed $50,000 per fiscal year per hospital or clinic.

- Under current law, training grants awarded to an institution which has not received one of these training grants before may use the grant award to develop the education and infrastructure for training advanced practice clinicians, but institutions which have already received one of these training grants are required to pay for the operational costs of the training program themselves, including any costs related to required books and materials, tuition and fees, stipends for reasonable living expenses, and preceptor costs including costs related to training, certification, travel, and advanced practice clinician training.

- Institutions receiving this funding under current law are required to provide, through their own funding sources, match funding equal to the amount of the grant award.

- Under the current allied health professional education and training grants program, grants are limited to $125,000 per year per consortium.

Retain current law restrictions related to the Department's grant award preference for rural hospitals and clinics.

Uses of Grant Funding. Specify that acceptable uses of grant awards under the program may include reasonable expenses incurred by a trainee to fully succeed in training and eventual placement, expenses related to planning and implementing a training program, and up to $5,000 in equipment expenses.

Repeal all provisions directing the Department to provide allied health professional education and training grants, as these sections are replaced with provisions that apply to the consolidated grant program.

Joint Finance: Delete provision. Instead, increase funding for the allied health professional education training program by $1,300,000 in 2025-26 and reduce funding for the advanced practice clinician training program by $300,000 in 2025-26.

8. ELECTROCARDIOGRAM SCREENING PILOT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,067,200	- $4,067,200	$0

9. GRANTS TO DENTAL CLINICS SERVING LOW-INCOME PATIENTS [LFB Paper 387]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,600,000	- $3,100,000	$500,000

Governor: Provide $1,800,000 annually to increase funding for grants provided to dental clinics that serves low-income patients. Base funding for these grants is $1,700,000.

Under current law, DHS is required to distribute grants to no fewer than nine nonprofit dental clinics in Wisconsin that are not federally-qualified health centers and which primarily serve low-income patients. In 2024-25, DHS awarded grants to 14 clinics, with grant amounts ranging from $59,000 to $150,000 per clinic.

Joint Finance: Reduce funding by $1,550,000 annually, so that annual GPR funding for these clinics would increase by $250,000, from $1,700,000 to $1,950,000.

10. HIV/AIDS -- SUPPLEMENT TO FEDERAL RYAN WHITE FUNDING [LFB Paper 388]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,500,000	- $3,500,000	$0

Governor: Provide $1,750,000 annually to supplement federal Ryan White funding for HIV/AIDS prevention and treatment services. These services include partner referral and notification, grants to local projects, statewide public education campaigns, information network infrastructure, HIV seroprevalence studies, grants for targeted populations and intervention services, and contracts for counseling and laboratory testing services.

Base GPR funding for HIV/AIDS services is $6,220,900, which includes $4,914,700 for service contracts and $1,306,200 for the HIV/AIDS drug reimbursement program.

Joint Finance: Provision not included.

11. HIV/AIDS -- MIKE JOHNSON LIFE CARE AND EARLY INTERVENTION SERVICES GRANT [LFB Paper 388]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

Governor: Provide $500,000 annually to increase, from $4,000,000 to $4,500,000, the annual maximum funding for HIV/AIDS-related services under the Mike Johnson Life Care and Early Intervention Services grant.

Under current law, DHS awards the Mike Johnson grant to an HIV/AIDS service organization to fund certain harm reduction services for people living with HIV. These services include early intervention services to connect people to medical care and other supports following an HIV diagnosis. The grant also supports needs assessments and ongoing case management for anyone living with HIV and their family and caregivers. Grant funds may be used to provide counseling, therapy, and homecare services and supplies, and to refer people to other services that support the health of those living with HIV, including medical care, housing assistance, food assistance, and legal and social services.

Joint Finance: Provision not included.

12. MATERNAL AND CHILD HEALTH -- GRANTS FOR REFERRAL SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,960,000	- $2,960,000	$0
FED	2,960,000	- 2,960,000	0
Total	$5,920,000	- $5,920,000	$0

13. COMMUNITY HEALTH CENTERS (FQHCS) [LFB Paper 385]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,500,000	- $1,500,000	$0

Governor: Provide $750,000 annually to increase grant funding to community health centers, which the Administration indicates would be allocated for federally-qualified health centers.

A "community health center" is a health care entity that provides primary health care, health education, and social services to low-income individuals.

Joint Finance: Provision not included. See Item #4.

14. MATERNAL AND CHILD HEALTH -- GRANTS TO MAINTAIN CERTAIN PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,600,000	- $1,600,000	$0

15. PER- AND POLYFLUOROALKYL SUBSTANCES INITIATIVES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Positions
GPR	$1,445,400	1.00	- $1,445,400	- 1.00	$0	0.00

16. REACH OUT AND READ [LFB Paper 389]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $500,000	$500,000

Governor: Provide $500,000 annually as grants to support the nonprofit Reach Out and Read program. Reach Out and Read works with clinicians to support early literacy interventions integrated into well-child visits between the ages of six months and five years. Clinicians advise parents on effective early literacy development strategies, demonstrate those strategies with parents, and provide books to families.

The 2021-23 and 2023-25 budget acts provided one-time funding of $500,000 in each biennium for DHS to provide as grants to Reach Out and Read. Consequently, there is no base funding for the program.

Joint Finance: Reduce funding by $250,000 annually to provide ongoing, annual funding of $250,000 as grants to Reach Out and Read - Wisconsin.

17. GRANTS FUNDING FOR DIAPER BANKS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

18. MARQUETTE DENTAL SCHOOL SERVICES [LFB Paper 387]

GPR	$860,000

Governor/Joint Finance: Provide $430,000 annually to increase funding DHS provides to the Marquette University School of Dentistry to provide dental services to underserved populations by faculty and students. In 2024-25, $2,424,600 GPR is budgeted for this purpose.

19. DISEASE INTERVENTION SPECIALISTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$806,800	5.00	- $806,800	- 5.00	$0	0.00
PR	- 161,300	- 1.00	161,300	1.00	0	0.00
Total	$645,500	4.00	- $645,500	- 4.00	$0	0.00

20. WIC ADJUNCT ELIGIBILITY MODULE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$618,100	- $618,100	$0
FED	618,100	- 618,100	0
Total	$1,236,200	- $1,236,200	$0

21. SENIOR FARMERS MARKET NUTRITION PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

22. TRAUMA RESILIENCE GRANT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

23. GRANTS TO FREE AND CHARITABLE CLINICS [LFB Paper 385]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	$1,000,000	$1,500,000

Governor: Provide $250,000 annually to increase, from $2,250,000 to $2,500,000, annual grants to free and charitable clinics. Modify the statutory requirement to distribute these grants to reflect the increased amount.

Currently, DHS distributes grants to free and charitable clinics that meet certain statutory qualifications, including operating as a nonprofit and providing medical or dental care, or prescription drugs, to people who are uninsured, underinsured, or have limited or no access to primary, specialty, or prescription care. Federally qualified health centers (FQHCs) are ineligible to receive these grants, but receive state support under a separate grant program.

Joint Finance: Increase funding by $500,000 annually to provide an annual total increase of $750,000 for grants. As modified, funding for grants to these clinics would be $3,000,000 in each year of the biennium. Increase from $2,250,000 to $3,000,000 the statutory amount DHS is required to distribute annually to free and charitable clinics.

24. WISCONSIN CHRONIC DISEASE PROGRAM

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $595,200	- $500,000	- $1,095,200
PR	- 52,900	0	- 52,900
Total	- $648,100	- $500,000	- $1,148,100

Governor: Reduce funding by $359,700 (-$326,700 GPR and -$33,000 PR) in 2025-26 and by $288,400 (-$268,500 GPR and -$19,900 PR) in 2026-27 to reflect estimates of the amounts needed to fully fund the Wisconsin chronic disease program (WCDP) in the 2025-27 biennium.

Base funding for the program is $3,536,500 ($3,012,700 GPR and $523,800 PR), but expenditures in recent years have been below this level. DHS estimates total program costs will be $3,176,800 ($2,686,000 GPR and $490,800 PR) in 2025-26 and $3,248,100 ($2,744,200 GPR and $503,900 PR) in 2026-27. This estimate includes $500,000 GPR above trend levels in both years as a contingency that would be available if costs exceed the Department's forecast.

The WCDP funds services for individuals with chronic renal disease, hemophilia, and adult cystic fibrosis that are not covered by other public or private health insurance plans. Enrollees in WCDP are responsible for deductibles and coinsurance based on their household income and size, and copayments on prescription medications. The Department receives rebate revenue from drug manufactures for medications dispensed through WCDP, which is budgeted as program revenue (PR).

Joint Finance: Reduce funding by $250,000 GPR annually so that $2,926,800 ($2,436,000 GPR and $490,800 PR) in 2025-26 and $2,998,100 ($2,494,200 GPR and $503,900 PR) would be budgeted for the program.

25. WOMEN'S HEALTH BLOCK GRANT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$387,200	- $387,200	$0

26. EMERGENCY FOOD ASSISTANCE

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$376,000	- $376,000	$0

Governor: Provide $188,000 annually to increase funding for eligible recipient agencies (ERAs) that administer the emergency food assistance program (TEFAP), which provides bulk commodity foods to food pantries across the state. This funding is intended to supplement federal funding allocations that ERAs received in 2024 ($914,100) by 20% to support increased costs of administering food commodities.

Most TEFAP administrative funding is spent on food warehousing and delivering food to food pantries. The Department maintains three contracts, with the Department of Public Instruction (DPI), ERAs, and the Wisconsin Community Action Program Association (WISCAP), to conduct these and other administrative functions. All of the GPR base funding currently budgeted for the program ($288,000) supports the contract with DPI. The remaining costs for program administration and food purchasing are federally-funded.

Joint Finance: Provision not included.

27. WISCONSIN IMMUNIZATION REGISTRY STAFF *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$349,400	2.00	- $349,400	- 2.00	$0	0.00

28. GRANTS TO HEALTH CENTER LOOK-ALIKES [LFB Paper 385]

GPR	$400,000

Governor/Joint Finance: Provide $200,000 annually to fund grants to "health center look-alikes" (HCLALs). Define a "HCLAL" as a health care entity designated as a federally-qualified health center look-alike (FQHC LAL) by the federal Health Resources Services Administration (HRSA). Specify that total annual grant amounts to HCLALs may not exceed $200,000 annually, and that no grant may exceed $100,000.

FQHC LALs provide many of the same services as FQHCs, but do not receive grant funding from HRSA. There are currently two FQHC LALs in Wisconsin -- the Rock River Community Clinic in Whitewater and the Muslim Community Health Center in Milwaukee.

In addition, clarify that that free and charitable clinics, which currently receive grants from DHS, are not HCLALs.

29. MATERNAL AND CHILD HEALTH -- PROMOTIONAL CAMPAIGN *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$250,000	- $250,000	$0
FED	250,000	- 250,000	0
Total	$500,000	- $500,000	$0

30. POISON CONTROL

GPR	$200,000

Governor/Joint Finance: Provide $100,000 annually to increase state support for the statewide poison control program. Modify statutory provisions relating to the program by increasing from $425,000 to $482,500 the maximum GPR funding DHS may provide for the program in any year. Base funding is $382,500 GPR, which is less than the statutory maximum GPR funding DHS may distribute for the program.

The Department currently contracts with Children's Wisconsin to provide poison control services, which include providing poison information and education to health care professionals and the public on a statewide, 24-hour per day and 365 days per year basis. By statute, Children's Wisconsin is required to provide matching funds of at least 50% of state funding.

31. MATERNAL AND CHILD HEALTH -- WELL BADGER RESOURCE CENTER WEBSITE REDESIGN *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$180,000	- $180,000	$0
FED	180,000	- 180,000	0
Total	$360,000	- $360,000	$0

32. COMMUNITY DENTAL HEALTH COORDINATORS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$100,000	- $100,000	$0
FED	100,000	- 100,000	0
Total	$200,000	$200,000	$0

33. CARDIAC ARREST REGISTRY TO ENHANCE SURVIVAL

GPR	$50,000

Governor/Joint Finance: Provide $25,000 annually to fund automatic data uploading privileges in the Cardiac Arrest Registry to Enhance Survival (CARES) digital registry of out-of-hospital cardiac arrests (OHCAs).

CARES was established by the Centers for Disease Control and Emory University in an effort to improve survival from cardiac arrest through OHCA data collection. It is maintained by Emory University, and enables participating EMS agencies and the jurisdictions where they operate to monitor and assess the level of local cardiac arrest response effectiveness over time by tracking where and when OHCAs they responded to occurred, and the eventual health outcomes of their patients who experienced an OHCA.

Wisconsin participates in CARES, but does not require EMS agencies to enter data on OHCAs into the registry because of the administrative burden of entering this information. Of over 800 EMS agencies active in Wisconsin, 140 currently report data with CARES. The funding in this item would support costs of purchasing an expanded subscription to the CARES module to enable DHS to automatically upload data to CARES through the current Wisconsin Amubulance Run Data System so local EMS agencies would no longer enter the data themselves.

34. NEWBORN SCREENING PROGRAM -- DISORDERS SUBJECT TO SCREENS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

35. EMS -- FUNDING ASSISTANCE PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

36. ADULT LEVEL I TRAUMA HOSPITAL GRANTS

GPR	$70,000,000

Joint Finance: Provide $35,000,000 annually in a new annual appropriation for making grants to hospitals that satisfy the criteria established by the American College of Surgeons for classification as a Level I adult trauma center. Require DHS to make grants annually to qualifying hospitals. Currently, University of Wisconsin Hospital and Clinics and Froedtert Hospital are the two hospitals in the state meeting this criteria.

37. REGIONAL REFERRAL HOSPITAL SUPPORT PAYMENT FOR HOSPITALS IN WAUKESHA COUNTY

GPR	$30,000,000

Joint Finance: Provide $15,000,000 annually in a new appropriation for making payments to eligible hospitals, and require DHS to make payments of that amount in 2025-26 and annually thereafter. Define an eligible hospital that meets all of the following criteria: (a) is located in Waukesha County; (b) is a hospital by the Department of Health Services; (c) has 300 or more licensed acute care beds; (d) is privately owned and operated as a nonprofit; (d) serves as a regional referral center providing tertiary-level care to residents of multiple counties; and (e) provides specialized services in at least three of the following areas: (i) cariology; (ii) oncology; (iii) orthopedic surgery; (iv) obstetrics with neonatal intensive care; and (v) behavioral health.

Specify that a hospital receiving a payment may use the funds for any of the following: (a) staffing an equipment for specialty services with high regional demand; (b) capital upgrades that expand access to intensive or specialty care; (c) support for complex patient discharge planning and community care coordination; and (d) programs that improve outcomes for patients with dementia, chronic disease, or behavioral health conditions.

Require each hospital receiving a payment to submit an annual report to DHS that includes all of the following: (a) a summary of how the funds were used; (b) the number and type of patients service the supported services; and (c) an attestation that funds were not used to supplant other public or private reimbursement.

38. MINOR SAFETY PLAN SHARING PORTAL

Joint Finance: Provide $477,000 in 2025-26 and $342,200 in 2026-27 in the Committee's program supplements appropriation to fund grants to the Wisconsin Statewide Health Information Network to create and maintain an online portal where law enforcement, schools, medical professionals, and other entities may be granted access to minors' safety plans. This item would provide funding to implement enrolled Senate Bill 108, which was presented to the Governor June 26, 2025.

39. SURGICAL COLLABORATIVE OF WISCONSIN

GPR	$300,000

Joint Finance: Provide $150,000 annually as grants to the Surgical Collaborative of Wisconsin (SCW). Create an annual appropriation for this purpose.

Behavioral Health

1. CRISIS URGENT CARE AND OBSERVATION FACILITY GRANTS [LFB Paper 400]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$20,161,400	1.00	- $20,161,400	- 1.00	$0	0.00

Governor: Provide $20,000,000 in 2025-26 to fund grants for crisis urgent care and observation facilities. Modify the appropriation for the grant program to make it a continuing, instead of biennial, appropriation. Provide $161,400 in 2025-26 and 1.0 permanent position, beginning in 2025-26, to develop administrative rules and administer the grant program.

2023 Act 249 established the crisis urgent care and observation facilities as a new facility type, with requirements that they serve as a triage service for persons experiencing a crisis, and that they be equipped to accept persons on a voluntary or involuntary basis. It is expected that licensed facilities, once established, will be able to bill insurance or the Medical Assistance program, if applicable, for services provided. However, it is also expected that the cost to maintain staffing on a 24-hour basis, with sufficient capacity to accommodate periods of high utilization, will be greater than the amount of patient revenue collected for services. The grant funding provided under this item is intended to provide an additional source of support to make the facilities viable. Funding would be provided in the first year only, but with the proposed change to make the grants appropriation into a continuing appropriation, these funds would remain available until expended.

The 2023-25 budget provided $15,000,000 GPR in the Joint Committee on Finance program supplements appropriation for the purpose of funding grants to for crisis urgent care and observation facilities. However, since the administrative rules needed to begin licensing these facilities under Act 249 have not been completed, the Department has not yet made a request for this funding. The funding will lapse to the general fund at the close of the 2023-25 biennium if the Department does not make a request or if the Committee does not approve a request prior to that time.

Joint Finance: Delete funding for grants (-$20,000,000) in 2025-26 and the 1.0 position

and associated funding (-$161,400) in 2025-26. Instead, provide $10,000,000 GPR in 2025-26 in the Finance Committee's program supplements appropriation for crisis urgent care and observation facility grants. The fiscal effect of this provision is reflected in "Program Supplements."

2. 988 SUICIDE AND CRISIS LIFELINE SUPPORT [LFB Paper 401]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$12,197,700	- $5,197,700	$7,000,000

Governor: Provide $4,217,900 in 2025-26 and $7,979,800 in 2026-27 in a new appropriation for 988 suicide and crisis lifeline grants. Require the Department to award grants to organizations that provide crisis intervention services and crisis care coordination to individuals who contact the national crisis hotline from anywhere in the state. Specify that the national crisis hotline refers to the 988 telephone or text access number, or its successor.

Currently, the Department contracts with Family Services of Northeast Wisconsin to operate the state's 988 suicide and crisis lifeline, which accepts calls, texts, and chats from Wisconsin residents who are experiencing crisis or having suicidal thoughts. The lifeline operates 24 hours a day, seven days a week and is staffed by mental health professionals and trained volunteers to help callers manage crisis episodes and connect them with local, follow-up services as needed. Wisconsin's 988 lifeline is a member organization of the national 988 suicide and crisis lifeline.

The contract for the 988 lifeline is currently funded with federal grants, including an annual allocation of $2,000,000 from the state's federal mental health block grant funds, and other targeted federal grants for 988 service improvement and expansion. This item would provide state funding to support estimated costs to continuing the service in the 2025-27 biennium, support county crisis programs, and replace federal funding that is not expected to continue once it expires.

Joint Finance: Provide an increase of $2,782,100 in 2025-26 and reduce funding by $7,979,800 in 2026-27. Convert the appropriation from an annual to a biennial appropriation. With these changes, Joint Finance would provide $7,000,000 in 2025-26, but no funding in 2026-27. This funding reflects a reestimate of funding required to maintain the current 988 Lifeline service in the biennium, with a 80% in-state answer rate.

3. REGIONAL CRISIS STABILIZATION FACILITIES GRANTS [LFB Paper 400]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,599,000	- $7,599,000	$0

Governor: Provide $3,760,000 in 2025-26 and $3,839,000 in 2026-27 to fund grants to support regional crisis stabilization facilities. Create an annual GPR appropriation for this purpose, and require DHS to award grants to fund services at facilities that provide crisis stabilization, based on criteria established by the Department.

Crisis stabilization facilties are licensed as community-based rehabilitation facilities or adult family homes that take voluntary placements. Crisis stabilization facilities are partially supported through billing Medical Assistance or other insurance, but due to staffing costs associated with maintaining bed capacity at all times, generally cannot be fully supported through billing for service. Grant funds for crisis stabilization facilities are intended to provide an additional source of funding. The Administration indicates that the funding provided under this item is intended to support the operating costs of five regional crisis stabilization facilities that are currently funded with one-time supplemental mental health block grant funds.

Joint Finance: Provision not included.

4. COMPREHENSIVE MENTAL HEALTH CONSULTATION PROGRAM [LFB Paper 402]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,000,000	- $4,000,000	$0

Governor: Provide $2,000,000 annually to expand consultation services that the Medical College of Wisconsin provides to assist primary care physicians and clinics in providing care to their patients by creating a comprehensive mental health consultation program, replacing the existing consultation program for child psychiatry, and retaining a separate consultation program for addiction medicine.

Mental Health Consultation Program. Provide a total of $4,000,000 GPR annually to fund a mental health consultation program by: (a) reallocating $2,000,000 of $2,500,000 in base funding budgeted for the child psychiatry and addiction medicine consultation program; and (b) providing an additional $2,000,000 annually to support the new program.

Require DHS, during 2025-26, to contract with the organization that provided consultation services through the child psychiatry consultation program as of January 1, 2025 (the Medical College of Wisconsin), to administer the mental health consultation program and specify that in subsequent fiscal years the Department must contract with that organization or another organization to administer the mental health consultation program. Specify that the contracting organization must administer a mental health consultation program that incorporates a comprehensive set of mental health consultation services, which may include perinatal, child, adult, geriatric, pain, veteran, and general mental health consultation services. Specify that the organization may contract with any other entity to perform any operations and satisfy any requirements under the program. Specify that consultation through the program may be provided by teleconference, video conference, voice over Internet protocol, email, pager, in-person conference, or any other telecommunication or electronic means.

In addition, require the contracting organization to do all of the following:

- Ensure that all mental health care providers who are providing services through the

program have the applicable credential from the state, and that any psychiatric professional providing consultation services is eligible for certification or is certified by the American Board of Psychiatry and Neurology for adult psychiatry, child and adolescent psychiatry, or both, and that any psychologist providing consultation services is registered in a professional organization, including the American Psychological Association, National Register of Health Service Psychologists, Association for Psychological Science, or the National Alliance of Professional Psychology Providers;

- Maintain the infrastructure necessary to provide the program's services statewide;
- Operate the program on weekdays during normal business hours of 8 a.m. to 5 p.m.;
- Provide consultation services under the program as promptly as is practicable;
- Have the capability to provide consultation services by, at a minimum, telephone and email;
- Provide all of the following services through the program: (i) support for participating clinicians to assist in the management of mental health concerns; (ii) triage-level assessments to determine the most appropriate response to each request, including appropriate referrals to any community providers and health systems; (iii) when medically appropriate, diagnostics and therapeutic feedback; and (iv) recruitment of other clinicians into the program as participating clinicians when possible;
- Report to DHS any information requested by the Department; and
- Conduct annual surveys of participating clinicians who use the program to assess the quality of care provided, self-perceived levels of confidence in providing mental health services, and satisfaction with the consultations and other services provided through the program.

Specify that immediately after participating clinicians begin using the program and again six to 12 months later, the contracting organization may conduct assessments of participating clinicians to assess the barriers to and benefits of participation in the program to make future improvements and to determine the participating clinicians' treatment abilities, confidence, and awareness of relevant resources before and after beginning to use the program.

Specify that, in addition to the consultation services, the contracting organization may provide any of the following services, eligible for funding from the Department: (a) second opinion diagnostic and medication management evaluations and community resource referrals conducted by either a psychiatrist or allied health professionals; (b) in-person or web-based educational seminars and refresher courses on a medically appropriate topic within mental or behavioral health care provided to any participating clinician who uses the program; and (c) data evaluation and assessment of the program.

Define "participating clinicians," for the purposes of the program, to include physicians, nurse practitioners, physician assistants, and medically appropriate members of the care teams of physicians, nurse practitioners, and physician assistants.

Repeal provisions enacted as part of 2019 Act 9 that direct DHS to develop a comprehensive

mental health consultation program.

Child Psychiatry and Addiction Medicine Consultation Program. Repeal all provisions relating to the child psychiatry consultation program to reflect the availability of these services under the new mental health consultation program. Retitle the appropriation and purpose for this program to reflect the creation of the mental health consultation program. Retain provisions relating to the addiction medicine consultation program, and create a biennial appropriation, budgeted at $500,000 GPR annually, to continue to support the addiction medicine consultation program.

The Administration indicates that the funding increase needed to establish a comprehensive mental health consultation program was based on the assumption that the contractor would hire a psychiatric specialist in the following areas: general adult psychiatry, child and adolescent psychiatry, addiction medicine/psychiatry, perinatal psychiatry, geriatric psychiatry, pain medicine, veteran care, and infant mental health. In addition, it was assumed that the contractor would require an addition 10 support positions to deliver consultation services.

Joint Finance: Provision not included.

5. QUALIFIED TREATMENT TRAINEE GRANT PROGRAM [LFB Paper 402]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,005,000	- $3,005,000	$0

Governor: Provide $1,502,500 annually to increase funding for qualified treatment trainee (QTT) grants.

A QTT is a person who has earned or is working toward a graduate degree in one of several mental health fields, such as psychology, social work, marriage and family therapy, or nursing, but who has not yet completed supervised practice requirements necessary for professional licensure. DHS makes grants to mental health and substance abuse providers to help support the employment of QTTs during their period of supervised practice. Grant funds are used to support QTT salaries when the employer is unable to bill insurance for services provided by a QTT, or to offset the cost of professional supervision and training, which is itself not a billable expense.

The base funding for grants is $750,000 GPR, although the Department has supplemented this amount in the last several years with allocations of federal block grant funds and federal funding received under the American Recovery Plan Act (ARPA). The Administration indicates that although the funding under this item would not be sufficient to replace expiring ARPA funding, it would replace 50% of the amount of ARPA funds used to support QTT grants in 2022-23.

Joint Committee: Provision not included.

6. LAW ENFORCEMENT AND BEHAVIORAL HEALTH COLLABORATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,000,000	- $2,000,000	$0

7. PSYCHIATRIC RESIDENTIAL TREATMENT FACILITY CERTIFICATION AND GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,790,000	- $1,790,000	$0

8. PEDIATRIC HEALTH PSYCHOLOGY RESIDENCY AND FELLOWSHIP TRAINING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,200,000	- $1,200,000	$0

9. PEER-RUN RESPITE CENTERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,700,000	- $2,700,000	$0
PR	- 900,000	900,000	0
Total	$1,800,000	- $1,800,000	$0

10. PEER-RUN WARMLINE GRANT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,094,000	- $1,094,000	$0

11. PEER RECOVERY CENTER GRANTS [LFB Paper 402]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$620,000	- $620,000	$0

Governor: Provide $310,000 annually in the Department's grants for community programs appropriation for making grants to regional peer recovery centers for individuals experiencing mental health and substance abuse issues. A peer recovery center is a place where adults who have experienced mental health or substance use issues may meet with others who have had similar experiences to help sustain their recovery. There is no charge for this service. Unlike a peer respite center, a peer recovery center does not offer overnight residential services.

The Department currently provides grants to 11 peer recovery centers of $30,000 each, which are supported by federal mental health and substance abuse block grant funds. Of these 11, three are supported with block grant supplements, which are expiring in 2025, while the other eight are supported with the state's standard block grant allocations. The funding under this item is intended increase the grants made to the 11 peer recovery centers by $20,000 each, from $30,000 to $50,000. For the three centers currently supported with block grant supplements, the additional funding would replace the expiring funds.

Joint Finance: Provision not included.

12. COMMUNITY-BASED WITHDRAWAL MANAGEMENT CENTERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

13. LAW ENFORCEMENT OFFICER VIRTUAL BEHAVIORAL HEALTH CRISIS CARE PROGRAM [LFB Paper 402]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$800,000	- $800,000	$0

Governor: Provide $400,000 annually for grants under the law enforcement officer virtual behavioral health crisis care pilot program.

This program, established by 2023 Act 219, makes grants to county crisis agencies to support behavioral health crisis care services to individuals experiencing a behavioral crisis on a

remote basis using two-way audio/video communication, with the assistance of law enforcement officers. Counties that are awarded a grant may contract with law enforcement agencies to provide telehealth equipment and develop virtual behavioral health care. The pilot program was funded on a one-time basis with $2,000,000 GPR in 2024-25, but the funding is not included in the ongoing appropriation base. This item would establish ongoing funding for the program, at $400,000 per year.

Joint Finance: Provision not included.

14. ROGERS BEHAVIORAL HEALTH GRANT

Joint Finance: Provide $10,000,000 GPR in 2025-26 in the Committee's program supplements appropriation to fund grants to Rogers Behavioral Health to develop an integrated mental health campus in the Chippewa Valley. The fiscal effect of this item is reflected in "Program Supplements."

15. FUNDING FOR PSYCHIATRIC RESIDENTIAL TREATMENT FACILITIES

Joint Finance: Provide $1,790,000 GPR in 2025-26 in the Committee's program supplements appropriation to support grants for psychiatric residential treatment facilities. The fiscal effect of this item is reflected in "Program Supplements."

16. GRANT FOR LUTHERAN SOCIAL SERVICES FOR LIBERTAS TREATMENT CENTER

GPR	$1,000,000

Joint Finance: Provide $1,000,000 in 2025-26 in the Department's appropriation for grants for community programs and require the Department to make a grant of that amount to Lutheran Social Services of Wisconsin and Upper Michigan in 2025-26 for the purchase and renovation of the Libertas Treatment Center in Chippewa Falls to provide a 50-bed treatment center to men with substance use disorders who are in need of services.

Care and Treatment Facilities

1. GENERAL FUND SUPPORT FOR CIVIL TREATMENT COSTS [LFB Paper 410]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$33,850,500	- $18,050,500	$15,800,000

Governor: Transfer $18,599,500 in 2025-26 and $15,251,000 in 2026-27 from the general

fund to the program revenue appropriation for the state mental health institutes to support the operations of the Winnebago Mental Health Institute. Modify the statutory appropriation language for the Department's institutional operations and charges PR appropriation to reflect the receipt of this transfer.

The cost of the treatment of civil patients at the Winnebago Mental Health Institute is paid primarily through assessments levied on counties for their residents who are placed at Winnebago under an emergency detention or civil commitment process. DHS also bills the Medical Assistance program or other insurance when possible to provide for patient care. The Administration indicates that the intent of this item would be to offset a portion of the higher costs incurred for the use of contract staff and recent wage increases for security positions at Winnebago, so that increases in the daily rate charged to counties increase at no greater than 10% per year.

Joint Finance: Reduce the transfer by $2,799,500 in 2025-26 and by $15,251,000 in 2026-27, to provide a net transfer of $15,800,000 in 2025-26, to offset a portion of the projected biennium-opening deficit in the PR appropriation for civil treatment costs.

2. GENERAL FUND SUPPORT FOR MENDOTA JUVENILE TREATMENT CENTER COSTS [LFB Paper 271]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$23,166,800	- $23,166,800	$0

Governor: Provide $11,583,400 annually in the Department's general program operations appropriation for the state mental health institutes to partially support supplies and services costs for the Mendota Juvenile Treatment Center (MJTC).

Juvenile offenders are transferred to MJTC from the Department of Corrections' secure juvenile facilities at Lincoln Hills or Copper Lake if DHS and DOC determine that they are appropriate subjects for the treatment services offered at the facility. DOC makes a payment to DHS to cover the personnel costs for MJTC services, but other costs, such as food and supplies and services, are currently covered as part of the overall GPR budget for the Mendota Mental Health Institute. The DOC payment is made from a GPR appropriation (base funding of $1,365,500) and a PR appropriation supported with daily rate charges levied on counties for their juveniles with a correctional placement under DOC supervision. In 2023-24, the daily average population at MJTC was 23 and DOC transferred $8.85 million to DHS for MJTC personnel costs.

This item is one part of the Governor's proposal to provide additional GPR support for a portion of juvenile correctional costs, with the intent of maintaining the daily rate charged to counties by DOC at the current amount of $1,268. In addition to this item, other parts of the Governor's proposal would provide: (a) $28,119,400 GPR in 2025-26 in a DOC appropriation for juvenile corrections; and (b) GPR positions and funding to staff a new juvenile correctional facility in Milwaukee (see "Corrections--Juvenile Corrections" for summaries of these items).

Joint Finance: Provision not included.

3. EXPAND FORENSIC PATIENT TREATMENT AT SAND RIDGE SECURE TREATMENT CENTER [LFB Paper 411]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$6,451,500	29.00	- $6,451,500	- 29.00	$0	0.00

Governor: Provide $2,812,400 in 2025-26 and $3,639,100 in 2026-27, and 29.0 positions beginning in 2025-26, to expand the capacity for forensic patients at the Sand Ridge Secure Treatment Center (SRSTC).

Forensic patients are committed for treatment by courts as part of a criminal process, and can include individuals undergoing assessment of competency to stand trial, treatment to restore competency, and commitment following a verdict of not guilty by reason of mental disease or defect. Most forensic patients are committed to the Mendota Mental Health Institute (for males) or the Winnebago Mental Health Institute (for females). Since 2018, however, some forensic patients have been housed at SRSTC to address the high demand for forensic treatment. SRSTC, in Mauston, is used primarily for the civil commitment of sexually violent persons under Chapter 980 of the statutes. In 2022-23, SRSTC had a daily average of 64 forensic patients.

This item would provide positions and funding at SRSTC to staff a 20-bed unit for forensic patients to address ongoing high demand for forensic treatment. Of the 29.0 positions, 20.0 would be psychiatric care technicians, while the others would be treatment personnel of various classifications.

Joint Finance: Provision not included.

4. VARIABLE NONFOOD SUPPLIES AND SERVICES [LFB Paper 412]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$38,222,800	- $61,248,200	- $23,025,400
PR	-19,404,500	- 64,888,900	- 84,293,400
Total	$18,818,300	- $126,137,100	- $107,318,800

Governor: Reduce funding by $2,708,900 ($12,683,900 GPR and -$15,392,800 PR) in 2025-26 and provide an increase of $21,527,200 ($25,538,900 GPR and -$4,011,700 PR) in 2026-27 to adjust funding for variable nonfood costs at the Department's seven care and treatment facilities. Nonfood supplies and services include medical services, medical supplies, prescription drugs, clothing, laundry, and cleaning supplies.

Of the variable nonfood expenditure categories, medical services is the largest, accounting for about 80% of the total. The Administration's estimates for this expenditure category use the average per person cost by facility in 2023-24, inflated by a growth factor to reflect prevailing cost

trends in medical services expenditures over the past three to five years. The resulting per person cost estimate is then multiplied by the projected average daily population for each facility to arrive at the final cost estimate for medical services.

Due to the Department's increased use of contract staffing over the last three to four years (which the Department classifies as a variable medical services), the growth in medical services costs has been well in excess of the general inflation rate over this period. The Administration's estimate for medical services costs uses these growth rates based on the assumption that these costs will continue to increase in the 2025-27 biennium at a similar rate. The annual growth factors used for medical services costs are as follows: (a) 28.3% for the Mendota Mental Health Institute (MMHI); (b) 27.2% for the Winnebago Mental Health Institute (WMHI); (c) 27.0% for the Sand Ridge Secure Treatment Center (SRSTC); (d) 23.3% for the Wisconsin Resource Center (WRC); (e) 2.2% for the Central Wisconsin Center (CWC); (f) 0.8% for Northern Wisconsin Center (NWC); and (g) 16.7% for Southern Wisconsin Center (SWC).

For other variable nonfood supplies and services categories, the Administration's estimate generally uses an annual inflation rate of 2.2%, although DHS uses higher rates in the prescription drug category for some facilities to reflect recent trends, including a 33.2% annual growth rate at the SRSTC, a 9.3% growth rate at WRC, and a 7.0% growth rate at NWC.

When all variable nonfood supplies and services categories are combined, the Department's estimate projects that per person costs will increase, relative to the 2023-24 actual costs, by approximately 22% at the Mendota MHI, by between 25% and 30% per year for the Winnebago MHI and SRSTC, by approximately 15% at WRC and SWC, and by 2% at CWC and NWC. In addition, the Administration projects that average daily populations will generally increase at the facilities (with the exception of the State Centers), which also contributes to the increase in total projected costs.

To calculate the funding adjustments for the bill, the base level funding for each facility is subtracted from the total cost estimates for each year. These adjustments are negative in some cases (particularly in 2025-26), since the base funding levels (the amounts budgeted for 2024-25) are high in relation to current expenditure levels. Consequently, although the Administration projects that variable nonfood expenditures will continue to increase relative to current levels, the sum of those increases are expected to remain below the total base funding level in the first year of the biennium (although at the facility and fund source level, there would be a mix of some increases and some decreases).

Another factor affecting the funding adjustments is a shift in the mix of patients at the Winnebago MHI. The base level of funding for Winnebago reflects the assumption that 16% of the total population are GPR-funded forensic patients and 84% of the total are PR-funded civil patients. The Administration now assumes that 32% of all patients at Winnebago will be GPR-funded forensic patients and 68% will be PR-funded civil patients. This assumption results in a relative increase in the GPR funding and a relative decrease in PR funding needed to support supplies and services costs at that facility. A separate budget item ("Mental Health Institutes Fund Source Reallocation," summarized later in this section), would make a similar adjustment for facility positions and for salary and fringe benefits funding.

The following table shows the Administration's estimate of the cost for variable nonfood supplies and services, by facility and fiscal year, and the proposed funding changes in comparison to the base level of funding.

		2025-26		2026-27	
	Base Funding	Estimate	Change	Estimate	Change
Mendota MHI Total*	$18,711,900	$16,504,400	-$2,207,500	$21,359,500	$2,647,600
GPR	17,537,000	14,941,300	-2,595,700	18,316,200	779,200
PR	1,174,900	1,563,100	388,200	3,043,300	1,868,400
Winnebago MHI Total	$43,708,900	$51,872,800	$8,163,900	$65,350,900	$21,642,000
GPR	7,126,500	16,652,200	9,525,700	20,978,900	13,852,400
PR	36,582,400	35,220,600	-1,361,800	44,372,000	7,789,600
Sand Ridge STC (GPR)	$9,158,000	$14,758,000	$5,600,000	$18,827,800	$9,669,800
Wis. Resource Center (GPR)	$6,979,200	$7,133,100	$153,900	$8,216,700	$1,237,500
Central Wis. Center (PR)	$23,615,500	$14,227,100	-$9,388,400	$14,544,700	-$9,070,800
Northern Wis. Center (PR)	1,768,900	221,400	-1,547,500	225,000	-1,543,900
Southern Wis. Center (PR)	6,719,000	3,235,700	-3,483,300	3,664,000	-3,055,000
Total, All Facilities	$110,661,400	$107,952,500	-$2,708,900	$132,188,600	$21,527,200
GPR	40,800,700	53,484,600	12,683,900	66,339,600	25,538,900
PR	69,860,700	54,467,900	-15,392,800	65,849,000	-4,011,700

* Includes the Mendota Juvenile Treatment Center.

Joint Finance: Reduce funding by $52,070,000 (-$24,611,600 GPR and -$27,458,400 PR) in 2025-26 and $74,067,100 (-$36,636,600 GPR and -$37,430,500 PR) in 2026-27 for variable nonfood supplies and services, reflecting updated assumptions on facility populations and per patient costs.

Budget for Variable Nonfood Supplies and Services under Joint Finance

	2025-26			2026-27		
	GPR	PR	Total	GPR	PR	Total
Mendota MHI	$9,862,700	$1,031,800	$10,894,500	$10,113,500	$1,680,300	$11,793,800
Winnebago MHI	5,946,600	12,577,500	18,524,100	6,097,800	12,897,300	18,995,100
Sand Ridge STC	7,496,400	0	7,496,400	7,687,000	0	7,687,000
Wis. Resource Center	5,567,300	0	5,567,300	5,804,700	0	5,804,700
Central Wis. Center	0	11,980,200	11,980,200	0	12,380,300	12,380,300
Northern Wis. Center	0	196,500	196,500	0	201,500	201,500
Southern Wis. Center	0	1,361,200	1,361,200	0	1,396,800	1,396,800
Total	$28,873,000	$27,147,200	$56,020,200	$29,703,000	$28,556,200	$58,259,200

5. FACILITY ELECTRONIC HEALTH RECORDS [LFB Paper 413]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,964,300	- $1,789,000	$175,300
PR	988,800	- 884,700	104,100
Total	$2,953,100	- $2,673,700	$279,400

Governor: Provide $1,443,000 ($961,100 GPR and $481,900 PR) in 2025-26 and $1,510,100 ($1,003,200 GPR and $506,900 PR) in 2026-27 for projected increased costs to maintain the electronic health records systems used for patients and residents at the Department's care and treatment facilities.

Joint Finance: Reduce funding by $1,342,700 (-$898,200 GPR and -$444,500 PR) in 2025-26 and $1,331,000 (-$890,800 GPR and -$440,200 PR) in 2026-27 to reflect a reestimate of the funding increase needed for anticipated electronic health records costs. The net increase for electronic health records costs would be $100,300 ($62,900 GPR and $37,400 PR) in 2025-26 and $179,100 ($112,400 GPR and $66,700 PR) in 2026-27.

6. RESIDENT FOOD AT DHS FACILITIES

GPR	$929,600
PR	465,600
Total	$1,395,200

Governor/Joint Finance: Provide $558,300 ($413,000 GPR and $145,300 PR) in 2025-26 and $836,900 ($516,600 GPR and $320,300 PR) in 2026-27 for projected increases in food costs at the Department's seven care and treatment facilities.

The Administration projects facility food costs by inflating actual 2023-24 per person food expenditures at each of the facilities, using an inflation index for food, as reported by the U.S. Bureau of Labor Statistics, and multiplying these inflated costs by the projected average daily population at each of the facilities. Base funding for food costs is $6,481,900 ($4,293,300 GPR and $2,188,600 PR).

7. MENTAL HEALTH INSTITUTES FUND SOURCE REALLOCATION

	Funding	Positions
GPR	$24,610,400	87.93
PR	- 24,610,400	- 87.93
Total	$0	0.00

Governor/Joint Finance: Provide funding increases of $12,305,200 GPR and 87.93 GPR positions annually and make corresponding decreases of $12,305,200 PR and 87.93 PR positions annually to reallocate the funding source for services provided at the state mental health institutes.

The funding and position adjustments reflect the Administration's estimated changes in the percentage of patients whose care will be funded with GPR and PR, respectively, in the 2025-27 biennium. The state is responsible for the cost of caring for forensic patients, funded with GPR, while the Department collects PR assessments from counties or health insurers for the cost of care of civil patients, including emergency detention. For the 2025-27 biennium, the Administration

anticipates that the split between forensic and civil patients at the Winnebago Mental Health Institute will change from 16% forensic/84% civilian 2024-25 to 38% forensic/62% civil beginning in 2025-26, a shift that accounts for most of the fiscal effect under this item.

8. CONTRACTED COMMUNITY SERVICES FOR FORENSIC AND SEXUALLY VIOLENT PERSONS PROGRAMS [LFB Paper 414]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,047,500	- $1,347,100	$8,700,400

Governor: Provide $3,742,500 in 2025-26 and $6,305,000 in 2026-27 to fund contracts for community-based mental health services for the treatment and monitoring for forensic and sexually violent persons programs.

The funding in this item pertains to six contracted programs: (a) supervised release services; (b) conditional release services; (c) competency restoration services; (d) outpatient competency examinations; (e) Department of Corrections community supervision services; and (f) court liaison services. For the first five of these services, the Department's estimates generally use a caseload growth factor, based on recent trends, and an annual cost growth adjustment to the per client costs. For the cost adjustment, the estimate uses a 2.2% inflationary rate except for conditional release (7.4%) and the DOC contracts (5.0%), which are based on actual cost trends over the past four to six years. For court liaison services, the estimate adjusts the contract total by the 2.2% inflationary rate, rather than calculating the cost on a per-client basis.

In addition to the estimated contract costs, this item would reduce funding for limited-term employee (LTE) salaries, reflecting a reestimate of the cost for providing supportive living needs for individuals on supervised release. Unlike the other funding in this item, the funding for LTE salaries is provided in the general operations appropriation for the DHS facilities.

The following table summarizes the funding changes included in this item. The total change shown in the table does not match the funding that would be provided under this item because the Administration inadvertently counted the LTE salary cost twice in the calculation of the total cost.

Estimated Cost of Contracted Services and Resulting Funding Adjustment

Program	Base	Funding Change 2025-26	Funding Change 2026-27	Total Funding 2025-26	Total Funding 2026-27
Supervised Release	$8,532,200	$13,300	$313,700	$8,545,500	$8,845,900
Conditional Release	5,832,800	1,738,400	2,512,000	7,571,200	8,344,800
Competency Restoration	5,256,900	870,100	1,718,200	6,127,000	6,975,100
Outpatient Competency Exams	4,279,800	969,200	1,462,500	5,249,000	5,742,300
DOC Community Supervision	1,818,700	66,700	206,600	1,885,400	2,025,300
Court Liaison Services	269,100	-20,600	-15,100	248,500	254,000
Total Contract Cost	$25,989,500	$3,637,100	$6,197,900	$29,626,600	$32,187,400
LTEs for Supervised Release	$110,600	-$5,200	-$3,500	$105,400	$107,100
Total Funding Needed	$26,100,100	$3,631,900	$6,194,400	$29,732,000	$32,294,500
Actual Bill Funding Adjustment		*$3,742,500*	*$6,305,000*		
Over-Funding Due to Double-Count Error		*$110,600*	*$110,600*		

Joint Finance: Reduce funding by $438,000 in 2025-26 and by $909,100 in 2026-27 to reflect a reestimate of the cost of contracted services related to the treatment and monitoring of forensic and sexually violent persons programs. With these reductions, the resulting funding increases would be $3,304,500 in 2025-26 and $5,395,900 in 2026-27. The following table shows the total funding levels by program component in the contracts appropriation.

Total Estimated Contract Cost by Program Component

	2025-26	2026-27
Supervised Release	$8,640,800	$8,974,500
Conditional Release	6,965,700	7,214,000
Competency Restoration	6,362,400	7,267,000
Outpatient Comp Exams	5,307,600	5,825,700
DOC Community Supervision	1,769,000	1,850,200
Court Liaison Services	248,500	254,000
Total Estimated Contract Cost	$29,294,000	$31,385,400

9. LIMITED-TERM EMPLOYEE SALARY AND FRINGE BENEFIT FUNDING

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,702,600	- $5,702,600	$0
PR	2,191,100	- 2,191,100	0
Total	$7,893,700	- $7,893,700	$0

Governor: Provide $3,896,700 ($2,815,800 GPR and $1,080,900 PR) in 2025-26 and

$3,997,000 ($2,886,800 GPR and $1,110,200 PR) in 2026-27 to increase funding for limited term employee (LTE) salary and fringe benefits.

LTE staff are used at the facilities to supplement direct care staffing provided by permanent positions during periods of high demand for services or as an alternative to overtime staffing. The Department uses LTE staff to supplement psychiatric care technician, resident care technician, medical consultants, food service, correctional officers, and psychological support positions. The Administration indicates that the additional funding provided under this item is intended to address higher wage costs for LTE staff that the facilities have incurred as a result of pay increases provided in the 2023-25 biennium for direct care and security staff, as agencies do not receive LTE salary funding adjustments under pay plan supplements.

Joint Finance: Provision not included.

10. GEROPSYCHIATRIC TREATMENT EXPANSION [LFB Paper 415]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,202,700	6.00	- $1,202,700	- 6.00	$0	0.00

Governor: Provide $524,000 in 2025-26 and $678,700 in 2026-27, and 6.0 positions, beginning in 2025-26, to increase staffing for the Department's geropsychiatric treatment unit (GTU) at the Mendota Mental Health Institute.

The GTU has 15 beds to provide treatment to older adults with mental illness or dementia who have are subject to a civil commitment order and who need specialized services not generally available at other skilled nursing facilites or psychiatric hospitals. Since the GTU is usually used for patients with a civil commitment (although it does serve some forensic patients), it is staffed with program revenue-supported positions. In 2025, DHS expects to move the GTU from Mendota to newly-renovated space at the adjacent Central Wisconsin Center. The Administration indicates that the additional GPR-supported positions include 4.0 nurse clinicians and 2.0 psychiatric care technicians, and would be intended to augment staffing for GTU services in the new location.

Joint Finance: Provision not included.

11. FUEL AND UTILITIES REESTIMATE

GPR	$2,370,600

Governor/Joint Finance: Provide $1,009,500 in 2025-26 and $1,361,100 in 2026-27 to reflect an estimate of GPR-funded fuel and utilities costs at the care and treatment facilities. Base funding for fuel and utilities costs is $5,793,900. With the adjustments under this item, the GPR funding for fuel and utilities would be $6,803,400 in 2025-26 and $7,155,000 in 2026-27. The bill would not adjust the PR appropriation for fuel and utilities.

12. DEBT SERVICE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $16,937,000	$7,350,400	- $9,586,600

Governor: Reduce funding by $9,044,800 in 2025-26 and by $7,892,200 in 2026-27 to reflect estimates of debt service payments on bonds issued for capital projects at DHS care and treatment facilities. Base debt service funding is $37,254,600. With the adjustments under this item, total debt service payments are estimated at $28,209,800 in 2025-26 and $29,362,400 in 2026-27.

Joint Finance: Increase funding by $3,808,200 in 2025-26 and $3,542,200 in 2026-27 to reflect a reestimate of debt service payments on bonds issued for DHS facilities. With these adjustments, total debt service payments would be estimated at $32,018,000 in 2025-26 and $32,904,600 in 2024-25.

13. EXTENDED INTENSIVE TREATMENT SURCHARGE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	- $200,000	$200,000	$0

14. INDIAN MENTAL HEALTH PLACEMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Quality Assurance

1. BUREAU OF ASSISTED LIVING STAFF [LFB Paper 420]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$374,600	3.00	-$374,600	-3.00	$0	0.00
PR	1,123,900	8.00	-1,123,900	-8.00	0	0.00
Total	$1,498,500	11.00	-$1,498,500	-11.00	$0	0.00

Governor: Provide $642,200 ($160,500 FED and $481,700 PR) in 2025-26 and $856,300

($214,100 FED and $642,200 PR) in 2026-27 to fund 11.0 (3.0 FED and 8.0 PR) positions, beginning in 2025-26, to address a backlog of surveys the Bureau of Assisted Living (BAL) conducts in response to complaints, to license new facilities, and to meet its standard of conducting a licensing survey for every facility at least once every two years.

BAL is responsible for licensing and surveying community-based residential facilities, some adult family homes, and residential care apartment complexes and certifying substance abuse and mental health treatment programs. The Bureau is currently authorized 74.0 positions, including 48.0 surveyors.

Joint Finance: Provision not included.

2. BEHAVIORAL HEALTH LICENSURE AND OVERSIGHT STAFF [LFB Paper 420]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$198,800	1.11	- $198,800	- 1.11	$0	0.00
PR	338,400	1.89	- 338,400	- 1.89	0	0.00
Total	$537,200	3.00	- $537,200	- 3.00	$0	0.00

Governor: Provide $230,200 ($85,200 FED and $145,000 PR) in 2025-26 and $307,000 ($113,600 FED and $193,400 PR) in 2026-27 to fund 3.0 (1.11 FED and 1.89 PR) positions, beginning in 2025-26, to support the certification, licensure, and oversight of behavioral health, and alcohol and other drug abuse treatment programs. Positions provided would be 2.0 surveyor positions and 1.0 license permit program associate position to provide administrative support to facilitate processing of this increased survey capacity.

The DHS Division of Quality Assurance Bureau of Assisted Living currently has one section dedicated to licensing and oversight of behavioral health, comprised of 12.0 positions.

Joint Finance: Provision not included.

3. OFFICE OF PLAN REVIEW AND INSPECTION [LFB Paper 421]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$164,200	0.80	- $164,200	- 0.80	$0	0.00
PR	246,000	1.20	- 246,000	- 1.20	0	0.00
Total	$410,200	2.00	- $410,200	- 2.00	$0	0.00

Governor: Provide $177,100 ($70,900 FED and $106,200 PR) in 2025-26 and $233,100 ($93,300 FED and $139,800 PR) in 2026-27 to fund 2.0 civil engineer-advanced or architect-advanced positions (0.8 FED and 1.2 PR), beginning in 2025-26, within the DHS Office of Plan

Review and Inspection (OPRI).

Health care facilities, including hospitals and nursing homes, must submit construction project plan reviews to OPRI to ensure regulatory oversight of health care facility construction and renovation plan reviews, and project inspections. OPRI is currently budgeted 15.0 positions, of which 10.0 are architect-advanced and civil engineer-advanced staff who perform plan reviews and surveys.

Joint Finance: Provision not included.

4. CONVERT OFFICE OF CAREGIVER QUALITY PROJECT POSITIONS TO PERMANENT POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. HEALTHCARE ENTITY OVERSIGHT AND TRANSPARENCY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. STAFFING REQUIREMENT FOR HOSPITAL EMERGENCY SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

FoodShare and Medical Assistance Administration

1. FOODSHARE EMPLOYMENT AND TRAINING

GPR	- $10,183,200
FED	1,001,800
Total	- $9,181,400

Governor/Joint Finance: Reduce funding by $9,571,600 (-$9,794,100 GPR and $222,500 FED) in 2025-26 and increase funding by $390,200 (-$389,100 GPR and $779,300 FED) in 2026-27 to fund costs associated with participation in the FoodShare employment and training (FSET) program under the federal ABAWD (able-bodied adult without dependents) policy.

ABAWD Work Requirement. Under federal law, able-bodied adults who are able to work, are 18 to 54 years of age, are not pregnant, and do not reside with any children under the age of 18, are required to meet a work requirement of at least 20 hours per week as a condition of receiving supplemental nutrition assistance program benefits. This work requirement can be met through paid work, volunteer work, in-kind work, or participation in FSET or a similar job training program. Individuals who do not meet this work requirement are limited to three months of FoodShare benefits in a 36-month period. In addition to individuals participating in FSET to meet the ABAWD work requirement, FSET participation is open to all FoodShare members age 16 and older.

Enrollee Expenditures. The Administration estimates that total per enrollee per month expenses will be $337.22 in 2024-25, $345.04 in 2025-26, and $351.77 in 2026-27. These total expenses are primarily based on payments to the FSET program's vendors, but also include $1,252,600 annually, which funds administrative expenses relating to the FSET program. Excluding the amounts for administrative expenses, the Administration estimates average per enrollee per month payments to the FSET vendors of $334.61 in 2025-26 and $341.42 in 2026-27.

Enrollment and Carry Over Funding. The Administration estimates that FSET funding for 2025-27 will be offset by unspent funding that will carry over funding from 2024-25, resulting from higher than anticipated 100% federal funding in federal fiscal year (FFY) 2024 and lower than anticipated average monthly FSET enrollment in the 2023-25 biennium.

Following the unwinding of federal flexibilities associated with the SARS-CoV-2 federal public health emergency, the ABAWD policy was reimplemented in Wisconsin over a six-month period from October, 2023, through March, 2024. However, despite the reimplementation, ABAWDs living in the city of Racine; the counties of Adams, Bayfield, Douglas, Florence, Forest, Iron, Marquette, and Menominee; and tribal members living on tribal lands, except the Oneida Reservation, have been exempt from the ABAWD requirement through FFY 2025 due to high local unemployment. The Administration assumes that DHS will continue to seek to exempt qualifying areas but also that economic conditions will improve in those areas and that they will no longer qualify for exemptions in FFY 2026 and FFY 2027.

As such, the Administration estimates that average monthly FSET enrollment will be 9,673 in 2024-25, 10,015 in 2025-26, and 10,087 in 2026-27.

The following table summarizes the Administration's caseload, cost, and funding estimates for the FSET program in for the 2025-27 biennium. As shown, the Administration's estimate would allow DHS to retain $2 million GPR in reserve to address potential shortfalls over the biennium.

FSET Expenses and Funding Estimates
Fiscal Years 2024-25 through 2026-27

	2024-25	2025-26	2026-27
Total Annual Administrative Expenses	$1,252,600	$1,252,600	$1,252,600
Total Annual Vendor Expenses	$37,891,400	$40,214,000	$41,327,500
Average Monthly Enrollment	9,673	10,015	10,087
Per Enrollee Per Month Vendor Expenses	$326.43	$334.61	$341.42
Total Program Expenses (Total Annual Vendor + Administrative Expenses)	$39,144,000	$41,466,600	$42,580,100
100% Federal Funding Offset	$4,063,600	$4,063,600	$4,063,600
Total Program Expenses After FED Offset	$35,080,400	$37,403,000	$38,516,500
50% GPR Expenses	$17,540,200	$18,701,500	$19,258,300
50% FED Expenses	$17,540,200	$18,701,500	$19,258,200
Existing GPR Funding			
GPR Base Funding	$19,647,400	$19,647,400	$19,647,400
Projected GPR Carry Over	$8,741,000	$10,848,200	$2,000,000
GPR Change (Governor's Bill)		-$9,794,100	-$389,100
GPR Surplus/Deficit (Available GPR - 50% GPR Expenses)	$10,848,200	$2,000,000	$2,000,000

2. HEALTHY FOOD INCENTIVE PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$977,200	- $977,200	$0

3. PAYMENT PROCESSING EQUIPMENT FOR FARMERS MARKETS AND DIRECT MARKETING FARMERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$735,000	- $735,000	$0

4. REPEAL FOODSHARE WORK REQUIREMENT FOR ABLE-BODIED ADULTS WITH DEPENDENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. REPEAL FSET DRUG SCREENING, TESTING, AND TREATMENT REQUIREMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. REPEAL PAY-FOR-PERFORMANCE PAYMENT SYSTEM FOR FSET VENDORS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. MEDICAID AND FOODSHARE CONTRACTS [LFB Paper 425]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$56,672,800	- $8,500,900	$48,171,900
FED	128,514,500	- 19,277,200	109,237,300
Total	$185,187,300	- $27,778,100	$157,409,200

Governor: Provide $85,235,500 ($28,576,200 GPR and $56,659,300 FED) in 2025-26 and $99,951,800 ($28,096,600 GPR and $71,855,200 FED) in 2026-27 to increase funding for contractual services and information technology systems costs for the administration of the MA and FoodShare programs. The following table summarizes GPR and FED funding that would be budgeted for contracted services for MA and FoodShare, and the funding increases in the bill to support these costs.

Funding for Medicaid and FoodShare Administrative Contracts
Summary of Governor's Recommendations

	2025-26			2026-27		
	GPR	FED	Total	GPR	FED	Total
Contracts Appropriations						
FoodShare Electronic Benefit Contracts	$4,237,200	$4,237,200	$8,474,400	$4,378,500	$4,378,500	$8,757,000
MMIS -- Operations	42,529,500	91,859,700	134,389,200	44,712,500	97,325,200	142,037,700
MMIS Modules and Related Contracts	8,693,700	30,128,100	38,821,800	9,809,200	42,177,600	51,986,800
CARES	51,609,800	102,940,900	154,550,700	51,375,400	101,394,800	152,770,200
Major External Contracts	27,117,300	38,902,700	66,020,000	22,820,500	37,032,500	59,853,000
Telecommunications	1,946,500	3,314,800	5,261,300	2,388,800	4,086,600	6,475,400
Minor and Other Contracts	1,556,600	1,186,400	2,743,000	1,580,100	1,209,400	3,096,600
Subtotal	$137,690,600	$272,569,800	$410,260,400	$137,661,000	$288,215,700	$424,976,700
Costs Funded from Other Appropriations	-$3,500,000	$0	-$3,500,000	-$3,500,000	$0	-$3,500,000
Total Funding Budgeted for Contracts Appropriations	$134,190,600	$272,569,800	$406,760,400	$134,161,000	$288,215,700	$421,476,700
Base Funding -- Contracts Appropriation	$105,997,800	$216,293,900	$322,291,700	$105,997,800	$216,293,900	$322,291,700
Funding Request for Contracts Appropriations	$28,192,800	$56,275,900	$84,468,700	$28,163,200	$71,921,800	$99,185,000
General Program Operations Appropriations						
Benefits Recovery Investigation Tracking System	$383,400	$383,400	$766,800	$383,400	$383,400	$766,800
Governor's Bill -- Funding Increase	**$28,576,200**	**$56,659,300**	**$85,235,500**	**$28,096,600**	**$71,855,200**	**$99,951,800**

Major services and projects that would be funded under the bill are described as follows.

CARES. This item includes increases in GPR funding for programming services DHS purchases from Deloitte for the Client Assistance for Re-employment and Economic Support (CARES) system. The CARES system is used by county and state staff for eligibility determinations and managing cases for the state's public assistance programs. Under the bill, funding for these programming services would increase from $67.8 million ($22.0 million GPR and $45.7 million FED) budgeted in 2024-25 to $84.3 million ($27.4 million GPR and $56.9 million FED) in 2025-26 and $90.8 million ($29.5 million GPR and $61.3 million FED) in 2026-27. The funding increase would support increases in: (a) the number of contracted programing hours, from 440,100 budgeted in 2024-25 to 520,400 in 2025-26 and 532,700 in 2026-27; and (b) hourly rates for programming services, from $154.00 per hour in 2024-25 to $162.00 per hour in 2025-26 and $170.50 per hour in 2026-27.

This item also includes additional funding to support ongoing and new CARES projects to improve workflows for income maintenance (IM) staff, comply with changes in federal requirements, and improve Medicaid recipients' interactions with public assistance programs. These projects include: (a) enabling recipients to access the online eligibility portal, using mobile devices; (b) creating a "caseworker policy assistant," for use by IM staff; (c) integrating the Katie Beckett program into the CARES system; (d) converting federally-required recipient surveys from paper to electronic formats; (e) integrating federally-required FoodShare quality control measures into CARES; (f) centralizing all enrollment operations into a single system, as required by CMS;

(g) developing an incarceration notification system to enable DHS to receive timely notification from the Department of Corrections and county jails and suspend or reinstate Medicaid coverage; and (h) creating an integrated data hub, to support outreach across programs.

Fiscal Agent and MMIS. This item includes additional funding to support contracts for services provided by the MA program's fiscal agent and contract vendor for the state's Medicaid management information system (MMIS), Gainwell Technologies. DHS will continue to "modularize" MMIS, which will enable various functions of MMIS to be modified without disrupting the entire system. In the 2025-27 biennium, DHS intends to fund contracts to support: (a) MMIS functions used by the DHS Office of the Inspector General (program integrity); (b) user acceptance testing to ensure that the modules meet the Department's business needs; (c) enterprise data warehouse and data analytics functions; (d) an enterprise project management office that provides organizational support to the Department and assistance in the re-procurement of the MMIS and CARES contracts; and (e) a care management module that will replace systems containing IRIS program information used by IRIS consultant agencies and IRIS fiscal employer agents.

Other Projects. Several other projects would be funded under this item, including: (a) costs to support the summer electronic benefits transfer program, a federal program that provides food benefits to households with low income with school-age children during summer months when children do not receive meals at school; (b) a new system to manage the Division of Medicaid Services contract costs; (c) integration of the human services reporting system into the ForwardHealth provider portal; (d) the creation of a documentation system to facilitate audits of nursing homes conducted by the Bureau of Rate Setting; and (e) improvements to the direct care workforce (DCW) documentation portal to eliminate the need for DHS staff to manually reconcile amounts Family Care managed care organizations (MCOs) pay DCW providers with DCW payments Medicaid pays to each MCO.

BRITS. Finally, the bill would provide $766,800 ($383,400 GPR and $383,400 FED) annually to support the Department's share of costs relating to the benefits recovery investigation tracking system (BRITS) administered by the Department of Children and Families.

Joint Finance: Reduce funding by $12,785,300 (-$4,286,400 GPR and -$8,498,900 FED) in 2025-26 and by $14,992,800 (-$4,214,500 GPR and -$10,778,300 FED) in 2026-27 to fund approximately 85% of the funding increase recommended by the Governor. With this change, JFC would increase funding by $72,450,200 ($24,289,800 GPR and $48,160,400 FED) in 2025-26 and $84,959,000 ($23,882,100 GPR and $61,076,900 FED) in 2026-27 for these contracts.

8. INCOME MAINTENANCE -- FUNDING FOR CONSORTIA AND TRIBAL AGENCIES [LFB Paper 426]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,090,600	- $642,000	$448,600
FED	1,635,900	- 962,900	673,000
Total	$2,726,500	- $1,604,900	$1,121,600

Governor: Provide $960,000 ($384,000 GPR and $576,000 FED) in 2025-26 and $1,766,500 ($706,600 GPR and $1,059,900 FED) in 2026-27 to increase base contracts for income maintenance (IM) consortia and tribal IM agencies by 2% in 2025-26 and an additional 2% in 2026-27.

For calendar year (CY) 2025, IM contracts are estimated to be $39,920,600 ($15,968,200 GPR and $23,952,400 FED). The estimate assumes a 40% GPR/60% FED funding split based on a federally-approved random moment sampling method that documents IM worker activity for the purpose of claiming federal funds. The funding increase in the bill is calculated by increasing the CY 2025 allocations by 2% each year, then converting the calendar year increases (for the IM consortia) and the federal fiscal year increases (for the tribal IM agencies) to state fiscal years increases. Base funding for IM contracts is $15,743,900 GPR, which is $224,300 less than the CY 2025 GPR base allocation.

Eligibility and caseload management functions related to MA, FoodShare, Wisconsin Shares, and other public assistance programs are performed by county employees in all counties (except Milwaukee County) by ten regional, multi-county IM consortia. In Milwaukee County, these functions are performed by DHS employees. In nine tribal jurisdictions, tribal agency staff provide these services. IM services are funded from a combination of state, federal, and local funds.

Joint Finance: Reduce funding by $399,200 (-$159,700 GPR and -$239,500 FED) in 2025-26 and by $1,205,700 (-$482,300 GPR and -$723,400 FED) in 2026-27 to maintain calendar year 2026 and calendar year 2027 base allocations at the calendar year 2025 level.

9. FUNERAL AND CEMETERY AIDS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $1,612.600	- $500,000	- $2,112,600

Governor: Reduce funding by $910,700 in 2025-26 and by $701,900 in 2026-27 to reflect reestimates of the cost of payments under the Wisconsin funeral and cemetery aids program (WIFCAP).

Base funding for the program is $8,323,900. The administration estimates that reimbursement payments will total $6,913,200 in 2025-26 and $7,122,00 in 2026-27, based on historical trends in WIFCAP eligible populations, program participation, and average reimbursement payments. However, due to inconsistency in program trends, the bill includes an additional $500,000 annually that would be available if program costs exceed projections.

Under the program, DHS reimburses costs incurred by funeral homes, cemeteries, and crematories for services they provide to certain deceased individuals who were eligible for MA or Wisconsin Works benefits at the time of their death. DHS is required to pay up to $1,000 for cemetery and crematory expenses and up to $1,500 for funeral and burial expenses that are not covered by the decedent's estate or other persons. The program does not provide any

reimbursement if the total cemetery expenses exceed $3,500 or total funeral expenses exceed $4,500.

Joint Finance: Reduce funding by an additional $250,000 annually so that $7,163,200 in 2025-26 and $7,372,000 in 2026-27 would be budgeted for the program.

10. USE OF INDIVIDUAL INCOME TAX FORMS TO INITIATE HEALTH CARE ELIGIBILITY DETERMINATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$554,800	- $554,800	$0

11. MEDICAL ASSISTANCE RECOVERIES -- QUI TAM CLAIMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. RECOVERY OF BIRTH COSTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$43,590,500	0.00	- $1,824,000	0.00	$41,766,500	0.00
FED	45,941,100	- 17.00	- 3,166,400	0.00	42,774,700	- 17.00
PR	73,749,500	0.00	- 677,400	0.00	73,072,100	0.00
SEG	- 321,100	0.00	0	0.00	- 321,100	0.00
Total	$162,960,000	- 17.00	- $5,667,800	0.00	$157,292,200	- 17.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$4,692,600	-$2,374,900	-$3,347,500	$0	-$10,415,000
Removal of Noncontinuing Elements	-150,000	-1,109,600	0	0	-1,259,600
Full Funding of Cont. Pos. Salary/Fringe	10,603,700	25,909,900	27,389,100	-147,300	63,755,400
Overtime	15,610,200	0	11,255,900	0	26,866,100
Night and Weekend Differential	2,279,300	101,400	2,265,000	0	4,645,700
Full Funding of Lease/Directed Moves	-1,531,700	752,800	-580,100	-12,400	-1,371,400
Total	$22,118,900	$23,279,600	$36,982,400	-$159,700	$82,221,200
2026-27					
Turnover Reduction	-$4,692,600	-$2,374,900	-$3,347,500	$0	-$10,415,000
Removal of Noncontinuing Elements	-150,000	-1,137,300	0	0	-1,287,300
Full Funding of Cont. Pos. Salary/Fringe	10,603,700	25,909,900	27,389,100	-147,300	63,755,400
Overtime	15,610,200	0	11,255,900	0	26,866,100
Night and Weekend Differential	2,279,300	101,400	2,265,000	0	4,645,700
Full Funding of Lease/Directed Moves	-2,179,000	162,400	-795,400	-14,100	-2,826,100
Total	$21,471,600	$22,661,500	$36,767,100	-$161,400	$80,738,800
Biennial Totals	$43,590,500	$45,941,100	$73,749,500	-$321,100	$162,960,000

In addition, reduce authorized positions by 12.00 FED in 2025-26 and 17.00 FED in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Reduce funding by $2,833,900 (-$912,000 GPR, -$1,583,200 FED, and -$338,700 PR annually to increase, from 3% to 5%, the turnover rate in the bill.

2. COMMUNITY AIDS BASIC COUNTY ALLOCATIONS [LFB Paper 430]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,860,800	- $6,860,800	$0

Governor: Provide $1,698,200 in 2025-26 and $5,162,600 in 2026-27 to increase basic county allocations (BCAs) under the community aids program. DHS distributes community aids to counties to support county-funded human services programs, including mental health and substance abuse treatment services. This item would increase base funding for the BCA ($169,666,400 in calendar year (CY) 2025) by 2.52% in CY 2026 and an additional 3.04% in CY 2027.

Joint Finance: Provision not included.

3. INFORMATION TECHNOLOGY AND FACILITY REPAIR AND MAINTENANCE [LFB Paper 431]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,194,000	- $2,194,000	$0

Governor: Provide $1,097,000 annually to fund projected increases in costs to maintain the Department's internal information technology (IT) network ($1,061,200) and to provide a 5% increase in funding to support repair and maintenance costs at the DHS residential facilities ($35,800).

The costs of IT personnel that assist DHS employees, network infrastructure, personal computer replacements, and software are funded through charges to DHS divisions and offices, is based on the number of users in each division and office. In 2023-24, these costs totaled $22,515,500 (all funds). This item would increase GPR appropriations for DHS divisions and offices that support these IT network costs by 5%, beginning in 2025-26.

Joint Finance: Provision not included.

4. OFFICE OF GRANTS MANAGEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,254,100	10.00	- $1,254,100	- 10.00	$0	0.00
FED	- 654,100	- 10.00	654,100	10.00	0	0.00
Total	$600,000	0.00	- $600,000	0.00	$0	0.00

5. MYWISCONSIN ID -- INFORMATION TECHNOLOGY SECURITY

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,900,900	- $925,000	$984,900

Governor: Provide $1,432,400 in 2025-26 and $477,500 in 2026-27 to develop the MyWisconsin identification account management system to comply with updated information technology security standards.

The Department of Administration's Division of Enterprise Technology has required all state agencies to upgrade their systems that allow the public and external partners to access and authenticate various online services by December 31, 2026. MyWisconsin ID is a modern

authentication system that will replace the current Web Access Management System (WAMS) and the Wisconsin Logon Management System (WILMS)

DHS has identified 37 applications supported by the Bureau of Information Technology Services that must be upgraded, with a total cost of $4.4 million, including costs of 8.0 contracted positions. The Department began making these upgrades in 2023-24, and will complete the work in 2026-27, based on the following schedule.

Costs to Migrate Applications to MyWisconsin

	Cost Estimates				
Component	2023-24	2024-25	2025-26	2026-27	Total
Application Updates	$524,100	$524,000	$601,400	$200,500	$1,850,000
Contractor Workload	363,000	638,000	1,281,300	277,700	2,560,000
Total	$887,100	$1,162,000	$1,882,700	$478,200	$4,410,000

This item would provide GPR to support costs that would otherwise be funded with base funding contributed by DHS divisions. Based on the number of applications used by each division, DHS estimates that the net costs assigned to each DHS division in the 2025-27 biennium would be as follows: (a) Division of Public Health, $1,342,100; (b) Division of Quality Assurance, $258,100; (c) Division of Medicaid Services, $154,900; (d) Departmentwide, $103,200; and (e) the Division of Care and Treatment Services, $51,600.

Joint Finance: Reduce funding by $693,700 in 2025-26 and by $231,300 in 2026-27 so that $738,700 in 2025-26 and $246,200 in 2026-27 in one-time funding would be provided to complete work on implementing MyWisconsin ID, based on the estimated costs of migrating 19 of the 37 applications.

6. INTERPRETER SERVICES FOR BADR STAFF

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$179,000	- $179,000	$0

Governor: Provide $89,500 annually to fund interpreter services for staff in the Bureau of Aging and Disability Resources (BADR) who require American Sign Language (ASL) interpretation services. Currently, these services are provided by a combination of 1.0 state staff, two full-time contracted staff, and ad hoc contracted interpretation services.

Joint Finance: Provision not included.

7. FEDERAL APPROPRIATIONS -- FUNDING ADJUSTMENTS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$178,123,400	- $178,123,400	$0

Governor: Provide $89,061,700 annually to reflect the net effect of funding adjustments to certain appropriations funded from federal revenue.

The following table shows the base funding amount for each appropriation, the funding change under this item, the net funding changes to these appropriations under other items in the bill, and the total amount that would be budgeted for the appropriations under the bill.

Federal Appropriation Funding Adjustments

		2025-26			2026-27		
	Base	This Item	Other Items	Total	This Item	Other Items	Total
Public Health							
Medical Assistance State Administration	$8,776,800	$1,806,200	$1,670,400	$12,253,400	$1,806,200	$1,670,400	$12,253,400
Federal Program Operations -- Aging Programs	1,647,600	41,800	524,000	2,213,400	41,800	524,000	2,213,400
Federal Project Operations	48,588,400	47,300,600	13,645,900	109,534,900	47,300,600	13,642,500	109,531,500
Federal Project Aids	60,675,000	27,552,000	0	88,227,000	27,552,000	0	88,227,000
Maternal and Child Health Block Grant	7,450,000	1,421,000	0	8,871,000	1,421,000	0	8,871,000
Programs for the Elderly -- Aids	36,217,200	5,918,800	0	42,136,000	5,918,800	0	42,136,000
Care and Treatment Services							
Federal Project Aids	16,289,700	403,300	0	16,693,000	403,300	0	16,693,000
Federal Program Aids	835,100	11,900	0	847,000	11,900	0	847,000
Community Mental Health Block Grant -- Operations	3,272,100	275,900	77,200	3,625,200	275,900	62,000	3,610,000
Community Mental Health Block Grant -- Local Assistance	2,513,600	361,400	0	2,875,000	361,400	0	2,875,000
Quality Assurance							
Federal Program Operations	517,800	27,800	2,100	547,700	27,800	2,100	547,700
Medicare -- State Administration	9,307,300	944,300	127,100	10,378,700	944,300	143,800	10,395,400
Disability and Elder Services							
Social Services Block Grant -- Local Assistance	21,155,200	-150,800	0	21,004,400	-150,800	0	21,004,400
General Administration							
Indirect Cost Reimbursements	5,319,100	2,453,800	1,021,200	8,794,100	2,453,800	430,800	8,203,700
Federal Program Operations	2,598,100	33,500	2,244,300	4,875,900	33,500	1,590,200	4,221,800
FoodShare Administration	994,800	213,200	33,300	1,241,300	213,200	33,300	1,241,300
Office of the Inspector General -- Local Assistance	2,000,000	447,000	0	2,447,000	447,000	0	2,447,000
Total		$89,061,700			$89,061,700		

Joint Finance: Provision not included.

8. PROGRAM REVENUE APPROPRIATIONS -- FUNDING ADJUSTMENTS

PR	$11,070,700

Governor/Joint Finance: Provide $5,491,300 in 2025-26 and $5,579,400 in 2026-27 to reflect the net effect of funding adjustments to certain appropriations funded from program revenue.

The following table shows the base funding amount for each appropriation, the funding change under this item, the net funding changes to these appropriations under other items in the bill, and the total amount that would be budgeted for these appropriations under the bill.

Program Revenue Appropriation Funding Adjustments

		2025-26			2026-27		
	Base	This Item	Other Items	Total	This Item	Other Items	Total
Public Health							
Vital Records	$9,970,700	$267,900	-$354,000	$9,884,600	$356,000	-$442,100	$9,884,600
Cancer Information	18,000	82,000	0	100,000	82,000	0	100,000
Radiation Monitoring	226,700	4,900	7,100	238,700	4,900	7,100	238,700
EMS Licensing Fees	31,600	38,400	0	70,000	38,400	0	70,000
Interagency and Intra-agency Programs	8,548,300	304,000	21,100	8,873,400	304,000	1,000	8,853,300
Interpretive Services for Hearing Impaired	39,900	10,000	0	49,900	10,000	0	49,900
Congenital Disorders -- Operations	616,600	650,000	0	1,266,600	650,000	0	1,266,600
Asbestos Abatement Certification	798,900	38,400	-16,900	820,400	38,400	-16,900	820,400
Mental Health and Developmental Disabilities Facilities							
Gifts and Grants	93,800	131,200	0	225,000	131,200	0	225,000
Medicaid Services							
Interagency and Intra-agency Programs	8,866,600	871,800	-150,900	9,587,500	871,800	-278,100	9,460,300
Quality Assurance							
Caregiver Background Checks	1,672,300	1,000,000	9,700	2,682,000	1,000,000	9,700	2,682,000
General Administration							
Administrative Support -- Adult Protective Services	87,600	400	0	88,000	400	0	88,000
Bureau of Information and Technology Services	37,305,200	1,000,000	212,700	38,517,900	1,000,000	212,700	38,517,900
Gifts and Grants	10,000	562,700	0	572,700	562,700	0	572,700
Interagency and Intra-agency Programs	41,800	529,600	0	571,400	529,600	0	571,400
Total		$5,491,300			$5,579,400		

9. ADMINISTRATIVE TRANSFERS

Governor/Joint Finance: Transfer funding and positions to reflect administrative transfers that occurred within the Department in the 2023-25 biennium. These transfers are intended to more accurately align base staff costs with funding sources that reflect the positions' current responsibilities.

The following table summarizes the funding and position transfers in the bill.

Administrative Transfers

	Source	Annual Change Funding	Annual Change Positions
Public Health			
Federal Projects Operations	FED	-$124,200	-1.00
Maternal and Child Health Block Grant -- Operations	FED	-22,900	-0.20
Mental Health and Developmental Disabilities Facilities			
General Program Operations	GPR	-4,905,600	-30.60
Wisconsin Resource Centers -- Units for Males	GPR	229,200	1.80
Sand Ridge Secure Treatment Center	GPR	4,384,700	26.75
Alternative Services of Institutes and Centers	PR	493,100	3.10
Developmental Disabilities State Centers -- Operations	PR	-512,800	-3.30
Mental Health Institutes -- Operations (Budget Line Transfer)	PR	0	0.00
Division of Medicaid Services			
General Program Operations	GPR	-284,500	0.00
Care and Treatment Services			
General Program Operations	GPR	291,700	2.05
Alcohol and Drug Abuse Initiatives	PR	12,300	0.10
Quality Assurance			
Caregiver Background Check Fees	PR	7,400	0.10
Medicaid Survey and Certification Operations	FED	37,100	0.50
General Administration			
General Program Operations	GPR	284,500	0.00
Indirect Cost Reimbursements	FED	-74,700	-0.80
Federal Program Operations	FED	161,800	1.30
Federal WIC Program Operations	FED	22,900	0.20
Total		$0	0.00

10. DELETE VACANT POSITIONS

	Funding	Positions
GPR	- $725,400	-5.00
FED	- 1,175,800	- 9.40
PR	- 676,200	- 4.83
Total	- $2,577,400	- 19.23

Joint Finance: Delete 19.23 vacant positions (-5.0 GPR, -9.4 FED, and -4.83 PR positions), beginning in 2025-26. Reduce funding by $1,288,700 (-$362,700 GPR, -$587,900 FED, and -$338,100 PR) annually to reflect the salary and fringe benefit costs of these positions.

HIGHER EDUCATIONAL AIDS BOARD

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$285,757,000	$347,500,200	$307,226,800	- $40,273,400	- 11.6%	$21,469,800	7.5%
FED	300,000	300,000	300,000	0	0.0	0	0.0
PR	3,334,800	3,527,600	3,409,500	- 118,100	- 3.3	74,700	2.2
TOTAL	$289,391,800	$351,327,800	$310,936,300	- $40,391,500	- 11.5%	$21,544,500	7.4%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
GPR	11.50	11.50	11.50	0.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	- $102,600

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

2025-26	
Full Funding of Cont. Pos. Salary/Fringe	-$41,100
Full Funding of Lease/Directed Moves	-6,700
Total	-$47,800
2026-27	
Full Funding of Cont. Pos. Salary/Fringe	-$41,100
Full Funding of Lease/Directed Moves	-13,700
Total	-$54,800
Biennial Total	-$102,600

2. WISCONSIN GRANTS -- UW SYSTEM [LFB Paper 435]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$24,757,800	- $18,900,400	$5,857,400

Governor: Increase funding for Wisconsin Grants for UW System students by $12,378,900 annually. This would be an increase of 20% over 2024-25. Annual base level funding for this program is $61,894,100.

Joint Finance: Provide $1,889,500 GPR in 2025-26 and $3,967,900 GPR in 2026-27 for Wisconsin Grants to UW System students.

3. WISCONSIN GRANTS -- TECHNICAL COLLEGES [LFB Paper 435]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$21,600,000	- $11,742,500	$9,857,500

Governor: Increase funding for Wisconsin Grants for technical college students by $10,800,000 annually. DOA indicates that of this amount, $4,594,400 annually would reflect a 20% increase in grant funding over 2024-25, consistent with the other grant sectors. The remaining $6,205,600 of the annual increase is intended to address the increase in eligible technical college students attending less than half-time who became newly eligible for Wisconsin grants under 2023 Act 80. Prior to 2023 Act 80, eligibility was limited to students enrolled at least half-time. Annual base level funding for this program is $22,971,700.

Joint Finance: Provide an increase of $3,889,500 in 2025-26 and $5,968,000 in 2026-27 for Wisconsin Grants to students at Wisconsin Technical College System institutions. This includes $2,000,000 annually related to half-time eligibility.

4. WISCONSIN GRANTS -- PRIVATE, NONPROFIT COLLEGES [LFB Paper 435]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$11,402,000	- $5,544,500	$5,857,500

Governor: Increase funding for Wisconsin Grants for private, nonprofit college students by $5,701,000 annually. This would be an increase of 20% over 2024-25. Annual base level funding for this program is $28,504,600.

Joint Finance: Provide an increase of $1,889,500 in 2025-26 and $3,968,000 in 2026-27 for Wisconsin Grants to students at private, nonprofit colleges.

5. WISCONSIN GRANTS -- TRIBAL COLLEGES [LFB Paper 435]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$192,800	- $118,100	$74,700

Governor: Increase funding for Wisconsin Grants for tribal college students by $96,400 annually. This would be an increase of 20% over 2024-25. Annual base level funding for this program is $481,800.

Joint Finance: Provide an increase of $24,100 PR in 2025-26 and $50,600 in 2026-27.

6. NURSE EDUCATORS PROGRAM EXPANSION [LFB Paper 436]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,000,000	- $4,000,000	$0

Governor: Provide $2,000,000 annually for the nurse educators program above base level funding of $5,000,000 and retitle the program Financial Assistance for Educators in Nursing, Allied Health, Behavioral Health, and Dentistry. In addition, require the program to provide: (a) fellowships for students who enroll in an institution of higher education's masters or doctoral program that trains students for practice as an allied health professional, a behavioral health professional, or a dentistry professional; (b) postdoctoral fellowships to recruit institution of higher education faculty for programs that train students to be allied health professionals, behavioral health providers, or dentistry professionals; and (c) educational loan repayment assistance to recruit and retain institution of higher education faculty for programs that train students to be allied health professionals, behavioral health providers, or dentistry professionals. Further, specify that, under the program, faculty refers to individuals employed either full-time or part-time at an institution of higher education.

Specify that an allied health professional is any individual who is a health care provider other than a physician, dentist, pharmacist, chiropractor, or podiatrist and who provides diagnostic, technical, therapeutic, or direct patient care and support services to the patient. In addition, specify that behavioral health provider includes an individual who is licensed in Wisconsin, or another state or territory with substantially the same qualifications, as a psychologist or certified as a social worker or licensed as a clinical social worker, a marriage and family therapist, or a professional counselor or has been licensed as such within the previous 10 years, if the license or certification was never revoked, limited, suspended or denied renewal. Further, specify that dentistry professional means an individual who practices dentistry in Wisconsin, a dental assistant, dental hygienist, or dental therapist licensed in Wisconsin. Also, specify that dental assistant means an individual who holds a certified dental assistant credential issued by a national credentialing organization.

2021 Act 58 provided $5,000,000 GPR in 2022-23 in the Joint Committee on Finance supplemental appropriation for release to HEAB upon request and approval by the Committee for

a Nurse Educators program. The Act also created a new, continuing appropriation under HEAB for the program, to which funding was transferred upon release by the Committee. The Act specified that the nurse educator program applies to students and graduates of institutions of higher education, defined as private, non-profit colleges located in Wisconsin, colleges within the Wisconsin Technical College System (WTCS), and UW System institutions or campuses. The program is required to provide: (a) fellowships to students who enroll in programs for degrees in doctor of nursing practice, doctor of philosophy in nursing, or master of science in nursing in an institution of higher education; (b) educational loan repayment assistance to recruit and retain faculty for nursing programs in an institution of higher education; and (c) postdoctoral fellowships to recruit faculty for nursing programs in an institution of higher education. Individuals who receive fellowships or loan repayment assistance are required to teach for three consecutive years in a nursing program at an institution of higher education. Funds were released in February, 2022, and $5 million annually became base level funding for the program. In 2023-24, 169 awards were made under the program, and expenditures totaled $4.5 million.

Joint Finance: Provision not included.

7. SUPPLIES AND SERVICES INCREASE

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$86,000	- $86,000	$0

Governor: Provide $46,500 in 2025-26 and $39,500 in 2026-27 to increase the general program operations appropriation supply funding. DOA indicates that the funding would be used to cover increased costs due to inflation, including increased computer support and maintenance costs.

Joint Finance: Provision not included.

8. EMERGENCY MEDICAL SERVICES TRAINING COSTS

Joint Finance: Provide $3.5 million in 2026-27 in the Joint Finance Committee supplemental appropriation for release to the Higher Educational Aids Board (HEAB), and create an annual, amounts in the schedule appropriation in HEAB, for Emergency Medical Services training cost reimbursements related to training and materials incurred in completing a course at a Wisconsin Technical College System institution. The fiscal effect of this item is shown under "Program Supplements."

9. RURAL DENTISTRY SCHOLARSHIP *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. ADMINISTRATIVE ATTACHMENT TO DOA *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

HISTORICAL SOCIETY

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$54,637,600	$57,770,900	$56,383,500	- $1,387,400	- 2.4%	$1,745,900	3.2%
FED	5,555,600	5,523,300	5,523,300	0	0.0	- 32,300	- 0.6
PR	11,583,200	13,763,000	13,751,200	- 11,800	- 0.1	2,168,000	18.7
SEG	13,672,600	12,616,500	12,556,300	- 60,200	- 0.5	- 1,116,300	- 8.2
TOTAL	$85,449,000	$89,673,700	$88,214,300	- $1,459,400	- 1.6%	$2,765,300	3.2%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	112.65	115.65	118.65	3.00	6.00
FED	15.86	11.86	11.86	0.00	- 4.00
PR	23.95	23.95	23.35	- 0.60	- 0.60
SEG	32.09	32.09	32.09	0.00	0.00
TOTAL	184.55	183.55	185.95	2.40	1.40

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
GPR	$989,400	0.00	- $343,800	0.00	$645,600	0.00
FED	- 32,300	- 4.00	0	0.00	- 32,300	- 4.00
PR	268,200	0.00	0	0.00	268,200	0.00
SEG	106,500	0.00	0	0.00	106,500	0.00
Total	$1,331,800	- 4.00	- $343,800	0.00	$988,000	- 4.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$257,800	$0	$0	$0	-$257,800
Removal of Noncontinuing Elements	0	-258,500	0	0	-258,500
Full Funding of Cont. Pos. Salary/Fringe	741,200	294,700	126,200	49,100	1,211,200
Reclassification/Pay Progression	0	0	2,400	4,000	6,400
Overtime	7,300	0	0	0	7,300
Night and Weekend Differential	12,400	0	0	0	12,400
Full Funding of Lease/Directed Moves	-8,400	800	4,600	0	-3,000
Total	$494,700	$37,000	$133,200	$53,100	$718,000
2026-27					
Turnover Reduction	-$257,800	$0	$0	$0	-$257,800
Removal of Noncontinuing Elements	0	-365,000	0	0	-365,000
Full Funding of Cont. Pos. Salary/Fringe	741,200	294,700	126,200	49,100	1,211,200
Reclassification/Pay Progression	0	0	2,500	4,300	6,800
Overtime	7,300	0	0	0	7,300
Night and Weekend Differential	12,400	0	0	0	12,400
Full Funding of Lease/Directed Moves	-8,400	1,000	6,300	0	-1,100
Total	$494,700	-$69,300	$135,000	$53,400	$613,800
Biennial Totals	$989,400	-$32,300	$268,200	$106,500	$1,331,800

In addition, reduce authorized positions by 1.00 in 2025-26 and 4.00 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$171,900 GPR annually.

2. WISCONSIN HISTORY CENTER [LFB Paper 440]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$2,230,900	3.00	$609,900	3.00	$2,840,800	6.00

Governor: Provide $2,000,000 in 2025-26 and $230,900 in 2026-27 in the Society's general program operations appropriation and provide 3.0 positions in 2026-27 to support the exhibit installation, training, equipment, and marketing of the new Wisconsin History Center.

Joint Finance: Increase funding by $300,000 GPR in 2025-26 and $309,900 GPR in 2026-27 for a net funding increase of $2,300,000 GPR in 2025-26 and $540,800 GPR in 2026-27, and provide an additional 3.0 GPR positions annually beginning in 2026-27 for a net increase of 6.0 GPR positions to support the planning, preparation, and operation of the new Wisconsin History Center.

3. WISCONSIN BLACK HISTORICAL SOCIETY AND MUSEUM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,000,000	- $2,000,000	$0

4. SECURITY AND SAFETY [LFB Paper 441]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$796,400	- $234,400	$562,000

Governor: Provide $437,200 in 2025-26 and $359,200 in 2026-27 to make security and safety improvements to facilities, historic sites, and collections.

The Historical Society indicates that this funding would be used to support one-time and ongoing costs, including infrastructure upgrades, security systems, electronic access controls, equipment installation and configuration, ongoing maintenance, and contracted security services Circus World Museum and Old World Wisconsin, the two largest and most attended locations, and select special events at other locations. The funding is in response to a recent safety and risk assessment conducted in collaboration with the Capitol Police, which indicated security vulnerabilities.

Joint Finance: Reduce funding by $97,200 GPR in 2025-26 and $137,200 GPR in 2026-27 for a net increase of $340,000 GPR in 2025-26 and $222,000 GPR in 2026-27 in one-time funding to make security and safety improvements to facilities, historic sites, and collections.

5. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $3,307,200	$1,061,700	- $2,245,500
PR	- 200	0	- 200
Total	- $3,307,400	$1,061,700	- $2,245,700

Governor: Decrease funding by $1,580,900 GPR and $100 PR in 2025-26 and $1,726,300 GPR and $100 PR in 2026-27 as a reestimate of debt service payments. Base level funding is $6,910,300 GPR and $100 PR annually.

Joint Finance: Increase funding by $541,100 GPR in 2025-26 and $520,600 GPR in 2026-27 for a net funding decrease of $1,039,800 GPR in 2025-26 and $1,205,700 GPR in 2026-27 as a reestimate of debt service payments.

6. STATE OPERATIONS ADJUSTMENT [LFB Paper 442]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$637,800	- $480,800	$157,000
PR	11,800	-11,800	0
SEG	200	- 200	0
Total	$649,800	- $492,800	$157,000

Governor: Provide $318,900 GPR, $5,900 PR, and $100 SEG annually beginning in 2025-26 to support increased supplies and services costs, including service contracts, printing, technology equipment, and maintenance supplies and services. These amounts represent 5% of the appropriations' supplies and services allotment.

Joint Finance: Reduce funding by $243,900 GPR, $5,900 PR, and $100 SEG in 2025-26 and $236,900 GPR, $5,900 PR, and $100 SEG in 2026-27 for a net funding increase of $75,000 GPR in 2025-26 and $82,000 GPR in 2026-27 to support estimated future increases in assessments for services provided by DOA.

7. FUEL AND UTILITIES REESTIMATE

GPR	- $214,000

Governor/Joint Finance: Decrease funding by $210,000 in 2025-26 and $4,000 in 2026-27 to reflect estimated costs for fuel and utilities at Historical Society facilities. Base level funding is $1,233,300 annually.

8. NORTHERN GREAT LAKES VISITOR CENTER

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$60,000	- $60,000	$0

Joint Finance: Provision not included.

9. REVENUE REESTIMATES FOR CONTINUING APPROPRIATIONS

PR	$1,900,000
SEG	- 1,222,800
Total	$677,200

Governor/Joint Finance: Provide $165,200 ($870,000 PR and -$704,800 SEG) in 2025-26 and $512,000 ($1,030,000 PR and -$518,000 SEG) in 2026-27 to reflect current revenue and expenditure projections for the following continuing PR and SEG appropriations:

a. $900,000 PR in 2025-26 and $1,050,000 PR in 2026-27 for foundation contributed income for the gifts, grants, and memberships sales appropriation;

b. -$30,000 PR in 2025-26 and -$20,000 PR in 2026-27 for general donations for the gifts, grants, and memberships sales appropriation;

c. $226,900 SEG annually for general program operations for the endowment appropriation; and

d. -$931,700 SEG in 2025-26 and -$744,900 SEG in 2026-27 for the history preservation partnership trust fund appropriation.

10. DELETE VACANT POSITIONS

	Governor (Chg. to Base) Positions	Jt. Finance (Chg. to Gov) Positions	Net Change Positions
PR	0.00	- 0.60	-0.60

Joint Finance: Delete 0.6 PR position from the Society's appropriation for general program operations-service funds, which has been vacant for more than 18 months.

INSURANCE

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$33,070,000	$63,932,600	$72,564,100	$8,631,500	13.5%	$39,494,100	119.4%
FED	426,930,000	398,297,400	422,435,900	24,138,500	6.1	- 4,494,100	- 1.1
PR	46,160,400	60,835,400	47,696,300	- 13,139,100	- 21.6	1,535,900	3.3
SEG	126,197,800	126,163,400	126,163,400	0	0.0	- 34,400	0.0
TOTAL	$632,358,200	$649,228,800	$668,859,700	$19,630,900	3.0%	$36,501,500	5.8%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
GPR	0.00	10.00	0.00	- 10.00	0.00
PR	132.15	163.82	133.15	- 30.67	1.00
SEG	10.68	10.68	10.68	0.00	0.00
TOTAL	142.83	184.50	143.83	- 40.67	1.00

Budget Change Items

Agency Operations and Current Programs

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$989,800	- $426,200	$563,600
SEG	- 34,400	0	- 34,400
Total	$955,400	- $426,200	$529,200

Governor: Adjust funding annually for standard budget adjustments as shown in the following table.

	PR	SEG	Total
Turnover Reduction	-$319,600	$0	-$319,600
Full Funding of Cont. Pos. Salary/Fringe	1,230,500	-12,500	1,218,000
Full Funding of Lease/Directed Moves	-416,000	-4,700	-420,700
Total	$494,900	-$17,200	$477,700
Biennial Totals	$989,800	-$34,400	$955,400

Joint Finance: Reduce funding by $213,100 PR annually to reflect an increase, from 3% to 5%, to the rate used to calculate the standard budget adjustment for turnover reduction.

2. WISCONSIN HEALTHCARE STABILITY PLAN -- STATE FUNDING SHARE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$28,632,600	- $24,138,500	$4,494,100
FED	- 28,632,600	24,138,500	- 4,494,100
Total	$0	$0	$0

Governor: Provide $14,316,300 GPR annually and a corresponding funding decrease of $14,316,300 FED annually to reflect reestimates of the funding needed to make reinsurance payments under the Wisconsin healthcare stability plan (WHSP).

WHSP is a state-operated reinsurance program, supported with state and federal funding, that is intended to reduce premiums for health insurance policies sold in the individual market. Reinsurance payments reimburse insurers for a portion of the total annual claims for individuals with high costs. Each year, the Office of the Commissioner of Insurance (OCI) establishes reinsurance payment parameters based on a total expenditure target, set by statute at $230,000,000. Reinsurance payments are made with a combination of state funds, paid with a sum sufficient GPR appropriation, and federal funds the state receives under the terms of a reinsurance waiver program established under the Affordable Care Act.

The following table shows the appropriation base and estimated funding for reinsurance payments in the 2025-27 biennium with these adjustments.

		Change to Base		Total Funding	
	Base	2025-26	2026-27	2025-26	2026-27
GPR	$16,535,000	$14,316,300	$14,316,300	$30,851,300	$30,851,300
FED	213,465,000	-14,316,300	-14,316,300	199,148,700	199,148,700
Total	$230,000,000	$0	$0	$230,000,000	$230,000,000

The amount of GPR funding used for payments is the difference between the total of all reimbursement claims and the amount of federal "pass through" funding available for the plan

year. The state will receive $195,640,448 in federal pass-through funds for plan year 2024. When combined with $4,508,282 in unused pass-through funding from the prior year (due to total claims coming in below the $230 million target), the state will have $199,148,730 available for making the 2024 plan year reinsurance payments, which will be made in state fiscal year 2025-26. This item adjusts the GPR appropriation to provide the difference between available pass-through funding at the $230 million target. In addition, the bill reflects the administration's assumption that the same amount of federal pass-through funding will be available for the 2025 plan year reinsurance payments, which will be made in 2026-27.

Joint Finance: Reduce funding by $24,138,500 GPR in 2026-27 and increase federal funding by a corresponding amount to reflect a reestimate of federal pass-through funding available for making reinsurance payments in the 2025 plan year. Subsequent to the introduction of SB 45/AB 50, OCI was notified of the actual amount of pass-through funding that the state will receive for the 2025 plan year, which at $223,287,200, exceeds the estimate upon which the Governor's bill was based. The reestimate adopted by the Committee decreases GPR funding by the difference.

The following table shows the revised funding split for reinsurance payments during the biennium, under the current law $230,000,000 payment caps for the program. Another provision adopted by the Committee, summarized separately, would increase the payment cap for the 2025 plan year up to $265,000,000.

		Change to Base		Total Funding	
	Base	2025-26	2026-27	2025-26	2026-27
GPR	$16,535,000	$14,316,300	-$9,822,200	$30,851,300	$6,712,800
FED	213,465,000	-14,316,300	9,822,200	199,148,700	223,287,200
Total	$230,000,000	$0	$0	$230,000,000	$230,000,000

3. WISCONSIN HEALTHCARE STABILITY PLAN -- 2025 PLAN YEAR PAYMENTS

GPR	$35,000,000

Joint Finance: Require OCI to make reinsurance payments for all eligible claims submitted by insurers for the 2025 plan year, up to a maximum of $265,000,000, notwithstanding the current law $230,000,000 payment limit otherwise applicable to the 2025 plan year. Increase funding by $35,000,000 GPR in 2026-27 to reflect estimated state funding needed to make all 2025 plan year reinsurance payments to reflect this change.

The federal Department of Health and Human Services determines the amount of pass-through funding that the state will receive at the start of the plan year based on 2025 payment parameters and rate filings. Since that amount remains fixed ($223,287,200 for 2025), the state is responsible for the cost of any subsequent increase to the payment cap. Under this item, it is assumed that payments would increase to the new maximum, and that this increase would result in an equal increase in GPR expenditures made from the program's sum sufficient appropriation. The following table shows the revised funding share for 2025 plan year payments (paid in state fiscal year 2026-27), in comparison to the current law estimate.

	2026-27 Payments (2025 Plan Year) Under: Current Law Cap	$265,000,000 Cap	Change to Current Law
GPR	$6,712,800	$41,712,800	$35,000,000
FED	223,287,200	223,287,200	0
Total	$230,000,000	$265,000,000	$35,000,000

4. WISCONSIN HEALTHCARE STABILITY PLAN -- ANNUAL REINSURANCE LIMIT [LFB Paper 445]

Governor: Increase the annual maximum amount of reinsurance payments under the Wisconsin healthcare stability plan from $230,000,000, under current law, to $250,000,000, beginning in plan year 2026. Specify that, beginning for plan year 2027, the annual maximum amount of reinsurance payments shall be the maximum amount for the prior year, adjusted to reflect the percentage increase, if any, in the consumer price index for all urban consumers, U.S. city average, for the medical care group, as determined by the U.S. Department of Labor, for the 12-month period ending on December 31 of the year before the year in which the amount is determined. Require OCI to determine the annual adjustment for a particular year in January of the previous year and publish the new maximum each year in the Wisconsin Administrative Register.

Modify a provision that allows for the Joint Committee on Finance to adjust the maximum amount of reinsurance payments upon request of the Insurance Commissioner submitted under s. 13.10 of the statutes, to specify, instead, that the Governor could adjust the maximum payment upon request of the Commissioner. Clarify that the program shall be administered in accordance with any extensions of the federal waiver that was approved by the Department of Health and Human Services on July 29, 2018.

Reinsurance payments are made in the next fiscal year beginning after the close of the plan year (typically in August). Consequently, the adjustment to the annual limit under this item, first applicable to plan year 2026, would first affect payments made in state fiscal year 2027-28.

Joint Finance: Increase the annual maximum reinsurance payment limit to $265,000,000, beginning in plan year 2026. Delete provisions in the Governor's bill that would have adjusted the limit annually by the rate of inflation for medical costs, and that would have allowed the Governor to adjust the payment limit, instead of the Joint Committee on Finance, upon request of the Insurance Commissioner.

5. WISCONSIN HEALTHCARE STABILITY PLAN -- PROGRAM MANAGER POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
PR	$247,400	1.00	- $247,400	- 1.00	$0	0.00

6. HEALTH INSURANCE NAVIGATOR FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,000,000	- $1,000,000	$0

7. INSURANCE FRAUD EXAMINER POSITIONS

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
PR	$204,100	1.00	-$61,100	0.00	$143,000	1.00

Governor: Provide $87,500 in 2025-26 and $116,600 in 2026-27, and 1.0 insurance examiner position to assist with OCI's insurance fraud investigation activities. The 2023-25 biennial budget established new statutory responsibilities for investigation of fraudulent insurance acts and created an attorney position in OCI for this purpose. This item would create an additional position assigned to investigate insurance fraud.

Joint Finance: Reduce funding by $26,200 in 2025-26 and $34,900 in 2026-27, to reflect the funding needed for a paralegal position, instead of an insurance examiner position, for OCI's insurance fraud enforcement functions. Net funding for the paralegal position would be $61,300 in 2025-26 and $81,700 in 2026-27.

8. BOARD ON AGING AND LONG-TERM CARE'S MEDIGAP HELPLINE

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$222,600	-$111,300	$111,300

Governor: Provide $100,600 in 2025-26 and $122,000 in 2026-27 to increase the amount of insurance fee revenue used to support telephone counseling services provided by the Board on Aging and Long-Term Care (BOALTC) for individuals seeking information on Medicare supplemental insurance policies ("Medigap" policies), Medicare Part D policies (policies that cover prescription drugs), and SeniorCare. In 2024-25, OCI transferred $545,400 to BOALTC for the Helpline.

The BOALTC Helpline provides free one-on-one insurance counseling services to state residents over the age of 60. The Helpline is supported from two sources -- federal funds that the state receives under the state health insurance assistance program (SHIP) and state insurance fee revenue budgeted as part of OCI's general program operations appropriation that OCI transfers to BOALTC.

Joint Finance: Reduce funding for providing the transfer by $50,300 in 2025-26 and $61,000 in 2026-27, to provide one-half of the amounts included in the Governor's bill.

9. INFORMATION TECHNOLOGY

PR	$618,000

Governor/Joint Finance: Provide $309,000 annually to fund projected increases in OCI's information technology costs, including for contracted staffing, equipment replacement and maintenance, and software.

10. ELECTRONIC SECURITY PROTECTION

PR	$100,000

Governor/Joint Finance: Provide $50,000 annually to upgrade and maintain electronic security systems used to safeguard confidential documents generated and used in the course of financial and market regulation examinations conducted by OCI.

11. OFFICE POSITION ADJUSTMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$132,200	1.67	- $132,200	- 1.67	$0	0.00

12. HIRSP ACCOUNT BALANCE TRANSFER

PR-REV	$471,700

Governor/Joint Finance: Specify that any balance of moneys that was credited to the appropriations for the wind-down plan and the operational expenses of the Health Insurance Risk-Sharing Plan (HIRSP), and that was not lapsed as a result of 2015 Act 55 is transferred in 2025-26 to OCI's general program operations appropriation. In its supporting materials for the Governor's budget bill, the Administration has reflected transferred revenues of $471,700 associated with this item.

HIRSP was a health insurance plan offered by the state and made available to individuals who had been denied coverage by commercial health plans due to preexisting conditions. HIRSP was eliminated by 2013 Act 20, and two appropriations were created to support costs associated with remaining operational and wind-down expenses. Although these appropriations were subsequently eliminated, there remains unencumbered balances of moneys from subrogation recoveries, drug rebates, and other sources associated with HIRSP that was not transferred to OCI at that time. This item would transfer these balances to OCI's general operations appropriation.

13. MEDICAL DEBT COLLECTIONS REPORTING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Health Insurance

1. STATE-BASED HEALTH INSURANCE EXCHANGE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)			Jt. Finance (Chg. to Gov)			Net Change		
	Funding	Positions	Revenue	Funding	Positions	Revenue	Funding	Positions	Revenue
GPR	$2,230,000	10.00	$0	- $2,230,000	- 10.00	$0	$0	0.00	$0
PR	3,000,000	0.00	4,018,900	- 3,000,000	0.00	- 4,018,900	0	0.00	0
Total	$5,230,000	10.00	$4,018,900	- $5,230,000	- 10.00	- $4,018,900	$0	0.00	$0

2. PUBLIC OPTION HEALTH PLAN STUDY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,000,000	- $1,000,000	$0

3. OFFICE OF THE PUBLIC INTERVENOR *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$2,797,100	10.00	- $2,797,100	- 10.00	$0	0.00

4. HEALTH INSURANCE CLAIM DENIAL PRACTICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$535,400	2.00	- $535,400	- 2.00	$0	0.00

5. HEALTH INSURANCE AND COVERAGE REQUIREMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. **SHORT-TERM, LIMITED DURATION HEALTH INSURANCE PLANS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. **LIMITATIONS ON BALANCE BILLING AND COVERAGE RESTRICTIONS FOR CERTAIN OUT-OF-NETWORK MEDICAL SERVICES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. **INSURER NETWORK ADEQUACY STANDARDS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. **TELEHEALTH COVERAGE PARITY** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. **EXEMPTIONS FROM PRIOR AUTHORIZATION REQUIREMENTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. **PRIOR AUTHORIZATION RESTRICTIONS AND DISCLOSURE REQUIREMENTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. **PRIOR AUTHORIZATION FOR INPATIENT MENTAL HEALTH SERVICES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. **COVERAGE OF OVER-THE-COUNTER ORAL CONTRACEPTION** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. **COVERAGE OF INFERTILITY SERVICES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. **COVERAGE OF SERVICES PROVIDED BY DENTAL THERAPISTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. **COVERAGE OF SERVICES PROVIDED BY QUALIFIED TREATMENT TRAINEES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

17. **COVERAGE OF SERVICES PROVIDED BY SUBSTANCE ABUSE COUNSELORS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. SPECIAL ENROLLMENT PERIOD FOR PREGNANCY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

19. EMERGENCY AMBULANCE SERVICES REIMBURSEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Drug Costs and Pricing

1. OFFICE OF PRESCRIPTION DRUG AFFORD-ABILITY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$3,828,400	16.00	- $3,828,400	- 16.00	$0	0.00

2. PRESCRIPTION DRUG AFFORDABILITY REVIEW BOARD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. PRESCRIPTION DRUG IMPORTATION PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. PRESCRIPTION DRUG PURCHASING ENTITY STUDY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. DRUG REIMBURSEMENT FOR CERTAIN ENTITIES UNDER FEDERAL 340B DRUG DISCOUNT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. VALUE-BASED DIABETES MEDICATION PILOT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. INSULIN SAFETY NET PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. **INSULIN COPAYMENT CAP** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. **APPLICABILITY OF MANUFACTURER BRAND NAME DRUG REBATES TO DEDUCTIBLES AND OUT-OF-POCKET MAXIMUMS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. **PHARMACY SERVICES ADMINISTRATIVE ORGANIZATIONS LICENSURE** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. **LICENSURE OF PHARMACEUTICAL REPRESENTATIVES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. **LICENSURE OF PHARMACY BENEFIT MANAGEMENT BROKERS AND CONSULTANTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. **FIDUCIARY DUTY AND DISCLOSURE REQUIREMENTS OF PHARMACY BENEFIT MANAGERS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

INVESTMENT BOARD

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
PR	$205,629,400	$205,629,400	$205,629,400	$0	0.0%	$0	0.0%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
PR	298.00	298.00	298.00	0.00	0.00

Under current law, the State of Wisconsin Investment Board (SWIB) is authorized to independently establish its operating budget each year and monitor the fiscal management of the budget. Further, SWIB is also authorized to independently create or abolish staff positions for the agency. Program revenue to support SWIB operations is generated from assessments of funds under management. The Investment Board is required to provide quarterly reports to the Department of Administration, the Co-Chairpersons of the Joint Committee on Finance, and the Co-Chairpersons of the Joint Committee on Audit, identifying all operating expenditures and the number of full-time equivalent positions created or abolished during that quarter. Finally, SWIB officials are required to appear each fiscal year at the first quarterly meeting of the Joint Committee on Finance under s. 13.10 of the statutes to provide an update of SWIB's budget changes, position authorization changes, assessment of the funds under management, and performance of the funds under management for the current and next fiscal year.

In 2023-24, total expenditures for the Board were $126,335,300 with 290.0 positions approved in June, 2023. In June, 2024, the Board approved an operating budget for 2024-25 of $102,814,700 (a decrease of 18.6% from 2023-24 expenditures) and 298.0 positions (an increase of 8.0 positions from 2023-24). Note that the Board approved the 8.0 additional positions in December, 2023, resulting in the current 298.0 positions. In the table above, the amount is indicated for the adjusted base in 2024-25. The SWIB budget recommendation also utilizes this amount for 2025-26 and 2026-27.

Since 2020, SWIB's budget has operated on a calendar year basis. As a result, SWIB has modified the process by which the fiscal year budget is approved. Each year, the Board adopts the

preliminary fiscal year budget in June, and revises the budget in December, including an estimate of incentive compensation payments. A final adjustment to the budget is made in March or April of the following calendar year, once actual incentive compensation payments are made. In December, 2024, the Board approved a revised budget of $101,945,300 and 298.0 positions for 2024-25. According to SWIB, this amount was modified to $107,153,300 and 298.0 positions when the budget was updated to reflect actual payments of incentive compensation awards.

JUDICIAL COMMISSION

Budget Summary							
				Joint Finance Change to:			
				Governor		Base	
Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Amount	Percent	Amount	Percent
GPR	$727,000	$758,900	$758,900	$0	0.0%	$31,900	4.4%

FTE Position Summary					
				Joint Finance Change to:	
Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Governor	2024-25 Base
GPR	2.00	2.00	2.00	0.00	0.00

Budget Change Item

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	$31,900

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

2025-26	
Full Funding of Cont. Pos. Salary/Fringe	$17,400
Full Funding of Lease/Directed Moves	-1,600
Total	$15,800
2026-27	
Full Funding of Cont. Pos. Salary/Fringe	$17,400
Full Funding of Lease/Directed Moves	-1,300
Total	$16,100
Biennial Total	$31,900

JUDICIAL COUNCIL

Budget Summary							
				Joint Finance Change to:			
	2024-25 Base	2025-27	2025-27	Governor		Base	
Fund	Year Doubled	Governor	Jt. Finance	Amount	Percent	Amount	Percent
GPR	$0	$0	$282,400	$282,400	N.A	$282,400	N.A.

FTE Position Summary					
		2026-27	2026-27	Joint Finance Change to:	
Fund	2024-25 Base	Governor	Jt. Finance	Governor	2024-25 Base
GPR	0.00	0.00	1.00	1.00	1.00

Budget Change Item

1. JUDICIAL COUNCIL ATTORNEY AND FUNDING

	Funding	Position
GPR	$282,400	1.00

Joint Finance: Provide $124,500 in 2025-26, $157,900 in 2026-27, and 1.0 staff attorney position annually to the annual general program operations appropriation.

JUSTICE

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$168,760,000	$182,750,800	$205,088,000	$22,337,200	12.2%	$36,328,000	21.5%
FED	111,551,000	46,673,900	92,910,700	46,236,800	99.1	- 18,640,300	- 16.7
PR	107,409,200	120,946,600	116,206,100	- 4,740,500	- 3.9	8,796,900	8.2
SEG	18,465,200	18,624,700	18,624,700	0	0.0	159,500	0.9
TOTAL	$406,185,400	$368,996,000	$432,829,500	$63,833,500	17.3%	$26,644,100	6.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	412.28	423.38	415.98	- 7.40	3.70
FED	68.93	59.18	59.23	0.05	- 9.70
PR	275.88	275.64	271.69	- 3.95	- 4.19
SEG	2.75	2.75	2.75	0.00	0.00
TOTAL	759.84	760.95	749.65	- 11.30	-10.19

Budget Change Items

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Governor (Chg. to Base) Positions	Jt. Finance (Chg. to Gov) Funding	Jt. Finance (Chg. to Gov) Positions	Net Change Funding	Net Change Positions
GPR	$4,604,500	0.00	- $1,313,200	0.00	$3,291,300	0.00
FED	1,947,900	- 6.00	0	0.00	1,947,900	- 6.00
PR	7,457,000	- 17.20	- 231,000	0.00	7,226,000	- 17.20
SEG	159,500	0.00	0	0.00	159,500	0.00
Total	$14,168,900	- 23.20	- $1,544,200	0.00	$12,624,700	- 23.20

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$985,000	$0	-$173,200	$0	-$1,158,200
Removal of Noncontinuing Elements	0	-142,100	-852,600	0	-994,700
Full Funding of Cont. Pos. Salary/Fringe	1,701,400	1,062,800	2,875,800	69,300	5,709,300
Overtime	712,500	0	534,000	11,000	1,257,500
Night and Weekend Differential	9,600	0	2,100	0	11,700
Full Funding of Lease/Directed Moves	-143,800	148,000	847,800	-700	851,300
Total	$1,294,700	$1,068,700	$3,233,900	$79,600	$5,676,900
2026-27					
Turnover Reduction	-$985,000	$0	-$173,200	$0	-$1,158,200
Removal of Noncontinuing Elements	0	-485,600	-1,170,000	0	-1,655,600
Full Funding of Cont. Pos. Salary/Fringe	1,701,400	1,062,800	2,875,800	69,300	5,709,300
Overtime	712,500	0	534,000	11,000	1,257,500
Night and Weekend Differential	9,600	0	2,100	0	11,700
Full Funding of Lease/Directed Moves	1,871,300	302,000	2,154,400	-400	4,327,300
Total	$3,309,800	$879,200	$4,223,100	$79,900	$8,492,000
Biennial Totals	$4,604,500	$1,947,900	$7,457,000	$159,500	$14,168,900

In addition, reduce authorized positions by 19.20 in 2025-26 and 23.20 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Modify funding under the turnover reduction standard budget adjustment by -$656,600 GPR and -$115,500 PR annually, resulting in total turnover of -$1,641,600 GPR and -$288,700 PR annually.

2. STANDARD BUDGET ADJUSTMENT -- MINOR TRANSFERS WITHIN THE SAME APPROPRIATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. POSITION MAINTENANCE

	Funding	Position
PR	$0	0.01

Governor/Joint Finance: Provide 0.01 position annually to correct a mismatch in the state operations appropriation for the law enforcement training fund that originated with the establishment of the adjusted base for the 2007-09 biennial budget. According to the Administration, the mismatch appears to have been caused by a difference in how many decimal places different systems could track.

4. CYBERSECURITY AND COMPLIANCE ENHANCEMENTS [LFB Paper 460]

GPR	$7,500,000

Governor: Provide $6,000,000 in 2025-26 and $1,500,000 in 2026-27 for supplies and services costs to meet federal requirements for criminal justice data and information systems

security published by the U.S. Department of Justice in July, 2024. The requirements set standards for cybersecurity measures for governmental agencies that access and store sensitive criminal justice information. Without cybersecurity upgrades, DOJ may have more limited access to federal criminal justice information.

Joint Finance: Modify funding by $1,500,000 in 2025-26 and -$1,500,000 in 2026-27 to provide $7,500,000 in 2025-26 for supplies and services costs to meet federal requirements for criminal justice data and information systems security published by the U.S. Department of Justice.

5. STAFFING FOR THE WISCONSIN STATE CRIME LABORATORIES [LFB Paper 461]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$802,900	6.00	- $802,900	- 6.00	$0	0.00

Governor: Provide $352,700 in 2025-26 and $450,200 in 2026-27 and 6.0 positions annually to improve timeliness of analyses conducted by the State Crime Laboratories. The positions would consist of: 3.0 DNA analysts, 1.0 controlled substance analyst, 1.0 forensic science supervisor, and 1.0 crime scene response specialist. The source of the program revenue would be the drug law enforcement, crime laboratories, and genetic evidence activities appropriation.

Joint Finance: Provision not included.

6. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$154,600	1.00	- $154,600	- 1.00	$0	0.00

7. VACANT POSITIONS

	Funding	Positions
GPR	- $46,200	- 0.30
FED	- 261,200	- 1.70
Total	- $307,400	- 2.00

Joint Finance: Remove $23,100 GPR, $130,600 FED, 0.3 GPR and 1.7 FED positions annually that have been vacant for 12 months or more as follows: (a) 0.3 GPR position and $23,100 GPR annually from the law enforcement services general program operations appropriation; (b) 1.55 FED positions and $119,000 FED annually from the law enforcement services federal aid, state operations appropriation; and (c) 0.15 position and $11,600 FED annually from the victims and witnesses federal aid; state operations relating to crime victim services appropriation.

Crime Victim and Witness Services

1. OFFICE OF CRIME VICTIM SERVICES [LFB Paper 465]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$817,400	5.00	$19,509,600	- 3.00	$20,327,000	2.00
FED	- 66,967,400	- 5.00	46,640,400	3.00	- 20,327,000	- 2.00
Total	- $66,150,000	0.00	$66,150,000	0.00	$0	0.00

Governor: Provide $408,700 GPR and -$31,908,700 FED in 2025-26, $408,700 GPR and -$35,058,700 FED in 2026-27, and 5.0 GPR and -5.0 FED positions annually to provide positions for crime victim services. Position authority and funding would be provided for Safe at Home (Wisconsin's address confidentiality program) and training and victim services. The reduction in funding is associated with federal Victims of Crime Act (VOCA) grant awards, which decreased from $60.5 million in federal fiscal year (FFY) 2018 to $16.6 million in FFY 2024.

Further, create a new crime victim services surcharge and a continuing PR all moneys received appropriation to provide grants for crime victim services from the surcharge revenues as described below.

Specify that if a court imposes a sentence, places a person on probation, or imposes a forfeiture for a violation of a law or an ordinance, the court must impose a crime victim services surcharge. A surcharge imposed under this provision could not be waived, reduced, or forgiven for any reason. Specify that the amount of the surcharge is the combined amount of the following: (a) 40% of the fine or forfeiture imposed or $40, whichever is greater, for each offense; and (b) for each misdemeanor or felony count for which a conviction occurred, $50. If the court finds a person committed a civil offense, an offense punishable by a forfeiture, in addition to any forfeiture the court imposes, the court must impose a crime victim services surcharge that is equal to the amounts for a criminal offense if all of the following apply: (a) the person is charged with one or more misdemeanors or felonies in a complaint; and (b) as a result of the complaint being amended, the person is charged with a civil offense in lieu of one of those misdemeanors or felonies. The court may not impose the crime victim services surcharge for a violation of state laws or municipal or county ordinances involving nonmoving traffic violations.

Specify that if a court of record imposes the crime victim services surcharge, the clerk of the court must determine the amount that is due and collect and transmit the amount to the county treasurer. The county treasurer must make payment to the Secretary of Administration. If a municipal court imposes the crime victim services surcharge, the court must determine the amount due and collect and transmit the amount to the treasurer of the county, city, town, or village, and the treasurer must make payment to the Secretary of Administration.

In addition, specify that if an inmate in a state prison or a person sentenced to a state prison

has not paid the crime victim services surcharge, the Department of Corrections must assess and collect the amount owed from the inmate's wages or other moneys and must transmit any amount collected to the Secretary of Administration.

Further, in the Department of Administration (DOA), create a sum sufficient GPR appropriation to supplement the crime victim services grant program. Monies from this appropriation would be transferred into a new grants for crime victim services supplement — state funds appropriation (PR) under DOJ for the purpose of awarding crime victim services grants.

Specify that, from the supplement to crime victim services grant program appropriation, the DOA Secretary may supplement the DOJ supplement appropriation if the Secretary determines that the moneys received from the federal government for crime victim assistance, together with the moneys received in each fiscal year from the crime victim services surcharge, are insufficient to provide grants to crime victim services organizations. If the Secretary determines that moneys received are insufficient, the Secretary must determine the amount of the supplement, but the Secretary may not determine an amount that is larger than the difference between $44,500,000 and the sum of the federal VOCA funding plus the moneys received in each fiscal year from the new surcharge.

In determining whether the moneys received are insufficient, the Secretary could consider any factor, including: (a) the needs of rural and urban communities; (b) the amount of funding that a crime victim services organization receives as a percentage of its operating budget from the state or federal government; (c) the degree to which the services of a crime victim services organization are coordinated with other resources in the community and state; and (d) the degree to which the services of a crime victim services organization are provided either directly or through a contract, subcontract, service agreement, or collaborative agreement with other organizations, entities, or individuals.

Under the bill, DOJ must award grants to eligible organizations from the DOJ surcharge and supplemental appropriations to provide services for crime victims, in a manner consistent with the awarding of grants from federal VOCA funding. An organization is eligible for a crime victim services grant if the DOJ determines that the organization meets the federal VOCA criteria. The grant awards could supplement federal VOCA funds but could not replace the funds.

Joint Finance: Modify funding by $19,754,800 GPR and $11,745,200 FED in 2025-26 and -$245,200 GPR and $34,895,200 FED in 2026-27 and -3.0 GPR and 3.0 FED positions annually to provide $20,000,000 GPR and -$20,000,000 FED in 2025-26 for awards to victim service providers for crime victim services and $163,500 GPR, -$163,500 FED, and 2.0 GPR and -2.0 FED positions annually to provide positions to administer grants for crime victim services. Specify that the positions be two-year project positions expiring in July, 2027. Further: (a) create a biennial GPR appropriation titled, "Community-based crime victim services" to supplement VOCA grants; and (b) amend the general program operations appropriations for victim and witness services to include administration of the Office of Crime Victim Services (OCVS) programs under Chapter 165 of the statutes (DOJ).

2. CRIME VICTIM COUNTY REIMBURSEMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,270,300	- $3,270,300	$0
PR	600,000	- 600,000	0
Total	$3,870,300	- $3,870,300	$0

3. HUMAN TRAFFICKING COUNCIL STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$154,600	1.00	- $154,600	- 1.00	$0	0.00

4. CHILD ADVOCACY CENTERS

GPR	$4,000,000

Joint Finance: Provide $2,000,000 annually for grants to child advocacy centers under s. 165.96 of the statutes in a new biennial GPR appropriation titled, "Child advocacy centers."

Law Enforcement Services

1. TREATMENT AND DIVERSION PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	- $5,442,000	- 2.20	$5,442,000	2.20	$0	0.00
FED	75,600	1.25	- 75,600	- 1.25	0	0.00
PR	- 136,100	- 2.05	136,100	2.05	0	0.00
Total	- $5,502,500	- 3.00	$5,502,500	3.00	$0	0.00

2. TRIBAL LAW ENFORCEMENT ASSISTANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$2,610,000	- $2,610,000	$0

3. SCHOOL SAFETY OPERATIONS [LFB Paper 470]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$0	0.00	$850,000	0.00	$850,000	0.00
PR	1,570,900	12.00	0	1.00	1,570,900	13.00
Total	$1,570,900	12.00	$850,000	1.00	$2,420,900	13.00

Governor: Provide $688,300 PR in 2025-26 and $882,600 PR in 2026-27 and 12.0 PR permanent positions annually related to the Office of School Safety (OSS). According to DOJ, resources would be utilized to continue the operations of the Office of School Safety, including a statewide threat reporting tipline, Speak Up Speak Out Wisconsin resource center, threat assessment consultation services, and the Critical Incident Response program.

In 2024-25, budgeted funding for the OSS includes $564,200 GPR and 3.8 GPR positions. (Note that under the standard budget adjustment for minor transfers within the same appropriation, the OSS would gain another $87,100 GPR and 0.7 GPR position annually.) The remaining funding for OSS administration has historically been federally-funded from the federal Bureau of Justice Assistance STOP School Violence program and discretionary American Rescue Plan Act funds since its creation in 2019. However, with federal funds expiring, under 2023 Act 240, from January 1, 2025, to October 1, 2025, the OSS will operate with 14.2 PR project positions and PR funding from the handgun purchaser record check; checks for licenses or certifications to carry concealed weapons appropriation. The bill would allow the OSS to continue to use this PR fund source and repeal the sunset date of the project positions in the OSS.

Joint Finance: Modify positions by 1.0 PR position annually to provide $688,300 PR in 2025-26 and $882,600 PR in 2026-27 and 13.0 PR permanent positions annually related to the OSS. Further, provide $850,000 GPR to the general program operations appropriation for law enforcement services in 2025-26 for a replacement printer for the concealed carry weapons program.

4. DIVISION OF CRIMINAL INVESTIGATION STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$804,600	5.00	- $804,600	- 5.00	$0	0.00

5. STATE FIRE MARSHAL SAFETY EQUIPMENT AND TRAINING [LFB Papers 471 and 472]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$386,600	- $300,000	$86,600

Governor: Provide $193,300 annually to provide training resources and safety equipment for the State Fire Marshal's Office. Of this amount, $43,300 annually would be one-time funding. Base funding for supplies and equipment in the Arson Bureau is $68,900.

Joint Finance: Modify funding by -$150,000 annually to provide $43,300 annually in one-time funding for arson safety equipment.

6. BEAT PATROL PROGRAMS UNENCUMBERED BALANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$190,800	- $190,800	$0

7. TRAINING AND STANDARDS STAFFING [LFB Paper 473]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
PR	$154,600	1.00	- $154,600	- 1.00	$0	0.00

Governor: Provide $67,700 in 2025-26 and $86,900 in 2026-27 and 1.0 position annually to create a permanent position for the Department's Training and Standards Bureau to assist with law enforcement training. This position would be funded through the penalty surcharge.

Joint Finance: Provision not included.

8. LAW ENFORCEMENT REIMBURSEMENT CROSS-REFERENCE

Governor/Joint Finance: Modify statute to include a reference to the SEG law enforcement training fund - local government fund appropriation in addition to the GPR officer training reimbursement appropriation referenced under current law when reimbursing political subdivisions for officer training.

9. LAW ENFORCEMENT DATA SHARING

Joint Finance: Provide $2,000,000 GPR annually on a one-time basis to the Joint Committee on Finance's supplemental GPR appropriation for potential release to law enforcement agencies in the Milwaukee area to implement tools that allow for the sharing of law enforcement database information between agencies. Create a new annual GPR appropriation titled, "Law enforcement data sharing." [See "Program Supplements."]

10. RESOURCES FOR EXPANDED MISSING CHILD ALERTS

	Funding	Positions
GPR	$319,300	2.00

Joint Finance: Provide $140,400 in 2025-26 and $178,900 in 2026-27 and 2.0 positions annually to accommodate the increased number of alerts due to the expansion of alerts for missing adults to include missing children as specified under 2023 Act 272. The alert system requires 24/7 staffing.

8. COP HOUSE GRANT PROGRAM BALANCE

Joint Finance: Specify that, notwithstanding s. 20.001(3)(b) of the statutes, at the end of the 2023-25 biennium, the unencumbered balance in the biennial GPR appropriation for the community-oriented policing-house grant program [s. 20.455(2)(cp)] does not lapse to the general fund and is retained in the account. Further, specify that the effective date of this provision is June 30, 2025. The provision stipulates that the appropriation's unencumbered balance of $500,000 GPR be retained in the appropriation account for the 2025-27 biennium, with available expenditure authority of $500,000, and ensures that the intent of enrolled 2025 Senate Bill 278 will be effectuated.

Under enrolled 2025 SB 278, the biennial appropriation for the community-oriented policing-house grant program is amended to be a continuing appropriation, effective July 1, 2025, and the current law sunset of the program and appropriation is extended from July 1, 2025, to July 1, 2027, to provide a two-year extension for the grant program and to enable the expenditure of the appropriated funds of $500,000 GPR in the 2025-27 biennium.

11. CITIZENSHIP REQUIREMENT FOR POLICE OFFICERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Legal Services

1. PAY PROGRESSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,358,700	- $1,358,700	$0
FED	66,800	- 66,800	0
PR	287,300	- 287,300	0
Total	$1,712,800	- $1,712,800	$0

2. ASSISTANT ATTORNEY GENERAL STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$381,500	1.30	- $381,500	- 1.30	$0	0.00

3. FIELD PROSECUTOR REPORTING REQUIREMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. SETTLEMENT REVENUES AND APPROPRIATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. SETTLEMENT POWERS OF THE ATTORNEY GENERAL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. RESTITUTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Firearms

1. 48-HOUR WAITING PERIOD FOR HANDGUN PURCHASES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. **VOLUNTARY OPT-OUT OF ABILITY TO PURCHASE A FIREARM** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. **UNIVERSAL BACKGROUND CHECK** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. **REQUIREMENT TO REPORT A FIREARM LOST OR STOLEN** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. **PERSONS PROHIBITED FROM POSSESSING A FIREARM FOLLOWING A COVICTION FOR A MISDEMEANOR CRIME OF DOMESTIC VIOLENCE** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

KICKAPOO RESERVE MANAGEMENT BOARD

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
PR	$518,600	$540,900	$472,400	- $68,500	- 12.7%	- $46,200	- 8.9%
SEG	1,799,000	1,781,300	1,726,600	- 54,700	- 3.1	- 72,400	- 4.0
TOTAL	$2,317,600	$2,322,200	$2,199,000	- $123,200	- 5.3%	- $118,600	- 5.1%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
PR	1.25	1.75	1.25	- 0.50	0.00
SEG	2.75	3.25	2.75	- 0.50	0.00
TOTAL	4.00	5.00	4.00	- 1.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

PR	- $46,200
SEG	- 72,400
Total	- $118,600

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

	PR	SEG	Total
Full Funding of Cont. Pos. Salary/Fringe	-$23,800	-$38,500	-$62,300
Overtime	700	2,300	3,000
Total	-$23,100	-$36,200	-$59,300
Biennial Totals	-$46,200	-$72,400	-$118,600

2. MARKETING SPECIALIST *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$68,500	0.50	- $68,500	- 0.50	$0	0.00
SEG	35,500	0.50	- 35,500	- 0.50	0	0.00
Total	$104,000	1.00	- $104,000	- 1.00	$0	0.00

3. VEHICLE LEASE COSTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$19,200	- $19,200	$0

LABOR AND INDUSTRY REVIEW COMMISSION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$335,200	$331,600	$331,600	$0	0.0%	-$3,600	-1.1%
PR	4,531,600	4,572,200	4,251,800	- 320,400	-7.0	-279,800	-6.2
SEG	1,492,600	1,521,200	1,521,200	0	0.0	28,600	1.9
TOTAL	$6,359,400	$6,425,000	$6,104,600	- $320,400	-5.0%	-$254,800	-4.0%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	0.80	0.80	0.80	0.00	0.00
PR	13.70	13.70	11.70	-2.00	-2.00
SEG	4.20	4.20	4.20	0.00	0.00
TOTAL	18.70	18.70	16.70	-2.00	-2.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS

GPR	- $3,600
PR	40,600
SEG	28,600
Total	$65,600

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

	GPR	PR	SEG	Total
Full Funding of Cont. Pos. Salary/Fringe	$700	$18,400	$13,700	$32,800
Full Funding of Lease/Directed Moves	-2,500	1,900	600	0
Total	-$1,800	$20,300	$14,300	$32,800
Biennial Totals	-$3,600	$40,600	$28,600	$65,600

2. LIRC WORKER'S COMPENSATION FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. DELETE VACANT POSITIONS

	Funding	Positions
PR	- $320,400	- 2.00

Joint Finance: Delete: (a) 1.0 position that has been vacant since August, 2023, and related funding of $57,700 annually from the unemployment administration appropriation; and (b) 1.0 position that has been vacant since December, 2023, and related funding of $102,500 annually (0.8 position and $82,000 annually from the equal rights; other moneys appropriation and 0.2 position and $20,500 annually from the unemployment administration appropriation).

LEGISLATURE

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$195,946,800	$197,803,600	$196,088,900	- $1,714,700	- 0.9%	$142,100	0.1%
PR	5,234,200	5,463,200	5,871,600	408,400	7.5	637,400	12.2
TOTAL	$201,181,000	$203,266,800	$201,960,500	- $1,306,300	- 0.6%	$779,500	0.4%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	Joint Finance Change to: 2024-25 Base
GPR	768.17	771.17	770.17	- 1.00	2.00
PR	19.80	19.80	23.80	4.00	4.00
TOTAL	787.97	790.97	793.97	3.00	6.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$715,400	- $1,521,000	- $805,600
PR	81,700	0	81,700
Total	$797,100	- $1,521,000	- $723,900

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	PR	Total
2025-26			
Turnover Reduction	-$1,140,800	$0	-$1,140,800
Full Funding of Cont. Pos. Salary/Fringe	1,486,900	30,300	1,517,200
Reclassification/Pay Progression	11,600	8,500	20,100
Total	$357,700	$38,800	$396,500

2026-27			
Turnover Reduction	-$1,140,800	$0	-$1,140,800
Full Funding of Cont. Pos. Salary/Fringe	1,486,900	30,300	1,517,200
Reclassification/Pay Progression	11,600	12,600	24,200
Total	$357,700	$42,900	$400,600
Biennial Totals	$715,400	$81,700	$797,100

Governor: Adjust base funding by $357,700 GPR and $38,800 PR in 2026-27 and $357,700 GPR and $42,900 PR in 2026-27. Adjustments are for: (a) turnover reduction (-$1,140,800 GPR annually); (b) full funding of continuing position salaries and fringe benefits ($1,486,900 GPR and $30,300 PR annually); and (c) reclassification and semiautomatic pay progression ($11,600 GPR and $8,500 PR in 2025-26 and $11,600 GPR and $12,600 PR in 2026-27).

Joint Finance: Increase the rate to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard adjustments by -$760,500 GPR annually.

2. LEGISLATIVE DOCUMENTS [LFB Paper 106]

GPR	$600,000

Governor/Joint Finance: Provide $300,000 annually for legislative documents to cover increased costs for operational, technology, and publishing expenses. Base funding for the sum sufficient appropriation is $3,919,100 annually.

3. LEGISLATIVE TECHNOLOGY SERVICES BUREAU POSITIONS

	Funding	Positions
GPR	$337,400	2.00

Governor/Joint Finance: Provide $144,600 in 2025-26, $192,800 in 2026-27, and 2.0 positions annually to the Legislative Technology Services Bureau (LTSB) appropriation for supporting LTSB's services to the Legislature. The bill would provide nine months of funding in 2025-26 and 12 months of funding in 2026-27 at an hourly rate of $33.65. Base funding for LTSB is $5,791,100.

4. LEGISLATIVE RECORDS RETENTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$168,700	1.00	- $168,700	- 1.00	$0	0.00

5. ACTUARIAL AUDIT SERVICES

PR	$147,300

Governor/Joint Finance: Provide the Legislative Audit Bureau $75,500 in 2025-26 and $71,800 in 2026- 27 on a one-time basis to contract for actuarial audit services that may be required

in order to gain audit evidence under accounting standards issued by the Governmental Accounting Standards Board. Program revenue is generated from audits of state agencies, local governments, and other entities that the Audit Bureau is authorized to charge for such services.

6. MEMBERSHIP DUES IN NATIONAL ASSOCIATIONS [LFB Paper 106]

GPR	$40,500

Governor/Joint Finance: Provide $14,600 in 2025-26 and $25,900 in 2026-27 for dues to national associations. Funding is for dues to the National Conference of State Legislatures, National Conference of Commissioners on Uniform State Laws, and National Conference of Insurance Legislators. Funding for membership dues is supported by a sum sufficient appropriation with base funding totaling $312,200 annually.

7. NETWORK SERVICES FUNDING

GPR	- $30,200

Governor: Reduce the Legislature's appropriation for LTSB by $15,100 annually to reallocate network service charges to other specified agencies that are located in the State Capitol. In 2023-24, the Department of Administration (DOA) identified that the Lieutenant Governor's Office, Secretary of State's Office, and State Treasurer's Office were not charged for provided network services. Rather, network services were charged to, and paid by, LTSB. According to the Administration, $15,100 is the approximate share of recent charges that will be assessed to other agencies located in the Capitol, not accounting for any rate increase that may occur. DOA's Division of Enterprise Technology has rectified the billing inconsistency and the Governor's 2025-27 biennial recommendation includes an increase of $4,400 annually on an ongoing basis to cover costs for the services in each agency. [See "Lieutenant Governor," "Secretary of State," and "State Treasurer."]

Joint Finance: Modify the provision to reduce the legislative documents sum sufficient GPR appropriation by $15,100 annually, rather than LTSB's sum certain agency operations appropriation as under the bill.

8. ACTUARIAL STUDIES

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$25,000	- $25,000	$0

Governor: Provide $25,000 in 2025-26 to the Joint Legislative Council contractual studies biennial appropriation to conduct actuarial studies approved by the Joint Survey Committee on Retirement Systems, the Joint Committee on Finance, or the presiding officer of either house of the Legislature. The appropriation has no base funding.

Joint Finance: Provision not included.

9. FINANCIAL AUDITOR POSITIONS

	Funding	Positions
PR	$408,400	4.00

Joint Finance: Provide $408,400 PR and 4.0 PR positions in 2026-27 to create four financial auditor positions for the Legislative Audit Bureau's reimbursable audits appropriation in order to conduct required audits. Program revenue is generated from audits of state agencies, local governments, and other entities that the Audit Bureau is authorized to charge for such services.

10. JOINT COMMITTEE ON FINANCE PASSIVE REVIEW OBJECTIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. SENATE-CONFIRMED PUBLIC OFFICE VACANCIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. REPEAL JCLO REVIEW OF PROPOSED CAPITOL SECURITY CHANGES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. ADVICE AND CONSENT OF THE SENATE FOR APPOINTMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. LEGISLATIVE INTERVENTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. RETENTION OF LEGAL REPRESENATION FOR LEGISLATORS, LEGISLATIVE STAFF, AND THE LEGISLATURE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. PETITION PROCESS FOR VOTER-INITIATED REFERENDA *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

LIEUTENANT GOVERNOR

Budget Summary							
				Joint Finance Change to:			
				Governor		Base	
Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Amount	Percent	Amount	Percent
GPR	$1,042,000	$985,600	$985,600	$0	0.0%	- $56,400	- 5.4%

FTE Position Summary					
				Joint Finance Change to:	
Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Governor	2024-25 Base
GPR	5.00	5.00	5.00	0.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENT [LFB Paper 105]

GPR	- $65,200

Governor/Joint Finance: Provide an adjustment to the base of -$32,600 annually for full funding of continuing position salaries and fringe benefits.

2. NETWORK SERVICES FUNDING

GPR	$8,800

Governor/Joint Finance: Provide $4,400 annually to the Office's general program operations appropriation to cover costs for network services (managed transport services). In 2023-24, the Department of Administration's Division of Enterprise Technology identified certain agencies located in the Capitol that were not charged for these services and rectified the error. The recommendation would increase the agency's general program operations appropriation to cover the provided services on an ongoing basis. [See also "Legislature," "Secretary of State," and "State Treasurer."]

LOWER WISCONSIN STATE RIVERWAY BOARD

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
SEG	$552,200	$568,000	$568,000	$0	0.0%	$15,800	2.9%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
SEG	2.00	2.00	2.00	0.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

SEG	$10,600

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

Full Funding of Cont. Pos. Salary/Fringe	$5,000
Full Funding of Lease/Directed Moves	300
Total	$5,300
Biennial Total	$10,600

The Lower Wisconsin State Riverway Board is funded by the conservation fund, allocated from the water resources account (75%) and forestry account (25%).

2. INFORMATION TECHNOLOGY UPGRADES

SEG	$5,200

Governor/Joint Finance: Provide $2,600 annually for information technology equipment upgrades. The Lower Wisconsin State Riverway Board reports new equipment would be used to

conduct virtual board meetings, train board members, and improve public education and outreach efforts. The amount represents a 5% increase to supplies and services funding that the bill applies to certain state operations appropriations.

MARIJUANA-RELATED PROVISIONS

1. **MODIFICATION OF UNIFORM CONTROLLED SUBSTANCES ACT PROVISIONS AND OTHER CRIMINAL-JUSTICE RELATED PROVISIONS AND DEFINITIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. **MARIJUANA REGULATIONS -- CRIMINAL AND CIVIL PROVISIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. **LICENSING OF PRODUCERS, PROCESSORS, AND TESTING LABORATORIES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. **MEDICAL MARIJUANA REGISTRY** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. **MARIJUANA TAX AND REGULATION** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. **ANATOMICAL GIFTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. **UNEMPLOYMENT INSURANCE -- DISCHARGE FOR USE OF MARIJUANA** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. **MARIJUANA TAX IMPLEMENTATION SUMMARY** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

MEDICAL COLLEGE OF WISCONSIN

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$27,206,000	$30,735,000	$27,796,900	- $2,938,100	- 9.6%	$590,900	2.2%
PR	495,000	495,000	495,000	0	0.0	0	0.0
TOTAL	$27,701,000	$31,230,000	$28,291,900	- $2,938,100	- 9.4%	$590,900	2.1%

FTE Position Summary

The state does not budget nonstate revenues or authorize positions of the Medical College of Wisconsin, which is a private, nonprofit state-aided institution governed by a Board of Trustees.

Budget Change Items

1. DEBT SERVICE REESTIMATE

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $171,000	$11,900	- $159,100

Governor: Reestimate debt service by $202,600 in 2025-26 and -$373,600 in 2026-27. Base level funding for the two debt service appropriations under MCW totals $2,565,000 annually.

Joint Finance: Reestimate debt service by $11,200 GPR in 2025-26 and $700 GPR in 2026-27.

2. FAMILY MEDICINE RESIDENCY TRAINING

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,700,000	- $2,950,000	$750,000

Governor: Provide an increase of $1,850,000 annually for family medicine residency training. Base funding for MCW family medicine residency programs is $5,611,400 annually.

In their agency supplemental budget request, MCW indicates that funds would be used as follows: (a) $750,000 annually to expand the Milwaukee North Side residency program; (b) $600,000 annually to create the Comprehensive Assistance Recovery, and Empowerment (CARE) fellowship program for treating substance use disorders; (c) $250,000 annually to create a family medicine residency rotation in Northwest Wisconsin; and (d) $250,000 to create the Advancing Innovation in Residency Education (AIRE) project to enhance the behavioral health expertise of family medicine residents.

The North Side Milwaukee Health Centers Family Medicine Residency Program was created to provide continuity after the conclusion of two area MCW family residency programs offered in partnership with Ascension Healthcare. The program provides training in an outpatient setting in the community rather than a hospital and has 14 residents per class, with 28 residents currently receiving training at this location.

The CARE fellowship program would train primary care addiction medicine clinicians who could provide primary care services alongside addiction medicine care. Funding would provide training for four fellows in a one-year program.

2019 Act 9, the 2019-21 biennial budget, provided an increase of $1,000,000 annually for MCW family medicine residency training which MCW utilized to expand family medicine residency programs in Appleton and Eau Claire. However, according to MCW's supplemental budget request, Hospital Sisters Health System-Sacred Heart Hospital (HSHS)/Prevea recently ended business operations in Western Wisconsin which resulted in the closure of the HSHS/Prevea Eau Claire Family Medicine Residency program on June 30, 2024. MCW would utilize $250,000 annually to support the creation of two family medicine residency rotations in Northwest Wisconsin including travel and lodging costs associated with the rotations.

Finally, MCW would utilize $250,000 for the AIRE program, which would provide an optional fourth year of training for residents in the family medicine residency program to equip them with advanced psychiatric care skills.

Joint Finance: Provide an increase to base level funding of $250,000 GPR in 2025-26 and $500,000 annually beginning in 2026-27 in the MCW family medicine appropriation for the following: $250,000 annually for family medicine residency training at the North Side Milwaukee Health Centers and $250,000 annually beginning in 2026-27 for the Northwest Wisconsin Residency Rotation.

MILITARY AFFAIRS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$78,278,800	$176,099,400	$171,679,000	- $4,420,400	- 2.5%	$93,400,200	119.3%
FED	227,174,000	287,566,300	231,104,000	- 56,462,300	- 19.6	3,930,000	1.7
PR	19,672,200	21,462,800	21,462,800	0	0.0	1,790,600	9.1
SEG	86,169,800	88,226,700	98,617,600	10,390,900	11.8	12,447,800	14.4
TOTAL	$411,294,800	$573,355,200	$522,863,400	- $50,491,800	- 8.8%	$111,568,600	27.1%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	82.48	95.73	82.53	- 13.20	0.05
FED	483.40	480.40	477.60	- 2.80	- 5.80
PR	54.12	53.87	53.87	0.00	- 0.25
SEG	5.00	5.00	5.00	0.00	0.00
TOTAL	625.00	635.00	619.00	- 16.00	- 6.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
GPR	$1,059,400	- 0.40	- $223,000	0.00	$836,400	- 0.40
FED	7,044,700	- 4.60	- 1,095,900	0.00	5,948,800	- 4.60
PR	643,600	0.00	0	0.00	643,600	0.00
SEG	170,200	0.00	0	0.00	170,200	0.00
Total	$8,917,900	- 5.00	- $1,318,900	0.00	$7,599,000	- 5.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$166,400	-$606,400	$0	$0	-$772,800
Removal of Noncontinuing Elements	-29,200	-116,700	0	0	-145,900
Full Funding of Cont. Pos. Salary/Fringe	690,000	3,779,800	360,600	85,100	4,915,500
Overtime	35,300	385,400	9,800	0	430,500
Full Funding of Lease/Directed Moves	0	78,700	-48,600	0	30,100
Total	$529,700	$3,520,800	$321,800	$85,100	$4,457,400
2026-27					
Turnover Reduction	-$166,400	-$606,400	$0	$0	-$772,800
Removal of Noncontinuing Elements	-29,200	-116,700	0	0	-145,900
Full Funding of Cont. Pos. Salary/Fringe	690,000	3,779,800	360,600	85,100	4,915,500
Overtime	35,300	385,400	9,800	0	430,500
Full Funding of Lease/Directed Moves	0	81,800	-48,600	0	33,200
Total	$529,700	$3,523,900	$321,800	$85,100	$4,460,500
Biennial Totals	$1,059,400	$7,044,700	$643,600	$170,200	$8,917,900

In addition, reduce authorized positions by 4.00 (0.40 GPR and 3.60 FED) in 2025-26 and 5.00 (0.40 GPR and 4.60 FED) in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$110,900 GPR and -$404,300 FED annually. In addition, reduce funding by -$600 GPR annually and -$103,800 FED in 2025-26 and -$183,500 FED in 2026-27 to correct calculation errors in the removal of noncontinuing elements standard budget adjustment.

2. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $2,302,900	$1,020,600	- $1,282,300

Governor: Reduce funding by $1,091,500 in 2025-26 and $1,211,400 in 2026-27 to reflect the reestimate of GPR debt service costs on state general obligation bonds and commercial debt issued for National Guard facilities by DMA. Base funding for debt service costs for National Guard facilities totals $7,597,300 annually.

Joint Finance: Reestimate debt service by $532,400 in 2025-26 and $488,200 in 2026-27.

3. FUEL AND UTILITIES REESTIMATE

GPR	- $32,400

Governor/Joint Finance: Reestimate funding by -$91,700 in 2025-26 and $59,300 in 2026-27 associated with fuel and utility cost estimates at Army and Air National Guard facilities. Base funding for agency energy costs is $3,036,400.

4. FEDERAL AND PROGRAM REVENUE ADJUSTMENTS [LFB Paper 500]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$53,114,200	- $53,114,200	$0
PR	1,200,000	0	1,200,000
Total	$54,314,200	- $53,114,200	$1,200,000

Governor: Provide $26,557,100 FED and $600,000 PR annually to reflect current program revenue and federal revenue projections for the federal and program revenue appropriations identified below.

a. $450,000 PR annually for the National Guard military property appropriation. Expenditures support maintenance and operation costs for armories across the state, including lawn care, snow clearing services, minor repairs, and pest control. Base funding for the appropriation is $1,590,500 PR.

b. $26,307,100 FED annually for the National Guard federal aid appropriation for improvement, repair, maintenance, and/or operation of armories or other military property. Base funding for the appropriation is $51,968,000 FED.

c. $250,000 FED annually for the National Guard indirect cost reimbursements appropriation to support human resources, budget, financial, and procurement activities. Base funding for the appropriation is $1,259,000 FED.

d. $50,000 PR annually for the emergency planning and reporting administration appropriation. Expenditures support operating expenses for the federal Emergency Planning and Community Right to Know Act, including payments for licensing, software, travel, and supplies. Base funding for the appropriation is $1,516,200 PR.

e. $50,000 PR annually for the public safety interoperable communication system state fees appropriation. Establishing expenditure authority would support WISCOM (Wisconsin Interoperable System for Communications). Base funding for the appropriation is $0 PR.

f. $50,000 PR annually for the public safety interoperable communication system general usage fees appropriation. Establishing expenditure authority would support WISCOM. Base funding for the appropriation is $0 PR.

Joint Finance: Modify funding by -$26,557,100 FED annually to provide $600,000 PR annually to reflect current program revenue projections for program revenue appropriations only.

5. STATEWIDE INTEROPERABLE RADIO NETWORK REPLACEMENT [LFB Paper 501]

GPR	$79,746,400

Governor/Joint Finance: Provide $79,746,400 in 2025-26 to the continuing statewide public safety interoperable communication system appropriation for the development and

operation of a replacement statewide public safety interoperable communication system. The current Wisconsin Interoperable System for Communications (WISCOM) was developed to permit local, state, and federal emergency responders to communicate across jurisdictions. Under 2017 Act 59, DMA was required to upgrade or replace WISCOM as the system's key components have reached end-of-life, and its technical specifications are unable to fulfill program demand. On May 22, 2024, DMA signed a contract with L3Harris Technologies, Inc. to build a new system.

The Department indicates that the contract to develop the new system, WISCOM 800, totals $153,000,000 ($101,500,000 for infrastructure and implementation costs, including cybersecurity and software maintenance, and $51,500,000 for hardware and software licensing and maintenance). 2023 Act 19, the 2023-25 biennial budget act, created a continuing appropriation and provided $45,000,000 GPR in 2023-24 for the development and operation of the replacement system. According to the Department, as of February 20, 2025, $6,556,000 of this amount has been expended and $14,388,900 has been encumbered. As a result, $24,055,100 remains available. The Department anticipates these funds to be fully expended or encumbered by the end of 2024-25.

According to the Department, costs for the development and operation of WISCOM 800 are estimated at $32,438,000 in 2025-26 and $47,308,400 in 2026-27. As the appropriation supporting the WISCOM 800 project is continuing, providing funding in the first year would allow DMA to access the funds at any time during or after the biennium (unless or until the appropriation is repealed), but does not provide any base funding for the program.

6. GRANTS FOR WISCOM UPGRADES [LFB Paper 501]

GPR	$10,000,000

Governor/Joint Finance: Provide $10,000,000 in 2025-26 for grants to local governments for public safety interoperable communication system upgrades.

Under 2023 Act 19, an annual GPR appropriation was created under DMA to provide grants for public safety interoperable communication system upgrades, and $2,000,000 was placed in the Joint Committee on Finance's supplemental GPR appropriation in 2024-25. Funding was released in June, 2025.

The grant program was created to support the purchase of 7/800 MHz subscriber radios needed by local users to transition to the new public safety interoperable communication system currently under development (WISCOM 800). According to DMA, the total need for equipment replacement to facilitate the transition to WISCOM 800 is approximately $46,000,000.

7. GRANTS FOR INCUMBENT LOCAL EXCHANGE CARRIERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. CYBERSECURITY INITIATIVES [LFB Paper 502]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$2,165,300	2.00	- $294,800	- 2.00	$1,870,500	0.00
FED	0	0.00	- 2,154,400	- 2.00	- 2,154,400	- 2.00
Total	$2,165,300	2.00	- $2,449,200	- 4.00	- $283,900	- 2.00

Governor: Provide $1,036,500 GPR in 2025-26 ($118,800 for salaries and fringe benefits and $917,700 for supplies and services), $1,078,700 GPR in 2026-27 ($158,500 for salaries and fringe benefits and $920,200 for supplies and services), and 2.0 GPR positions annually to support the Wisconsin Cyber Response Team (CRT). According to DMA, the CRT is a volunteer emergency response group comprised of public and private sector individuals and administered by the Division of Emergency Management. The CRT supports state, local, and tribal governments by: (a) providing training to members, who are largely local and state government cybersecurity professionals; (b) completing assessments to assist entities in identifying security gaps; and (c) responding to incidents, such as ransomware attacks. The Department indicates that the 2.0 positions would be classified as emergency government specialist - senior and would provide trainings for the CRT. Supplies and services funding would support the hardware, software, training, and travel costs associated with the positions.

Additionally, provide $33,500 GPR in 2025-26 and $16,600 GPR in 2026-27 in one-time financing for state matching funds for the federal Department of Homeland Security's state and local cybersecurity grant program, which provides funding to states to address cybersecurity risks and threats to information systems owned or operated by, or on behalf of state, local, or tribal governments. The grant program requires that 80% of the total grant be passed through to local entities and 25% of the total grant go to rural communities.

Joint Finance: Modify funding and position authority by: (a) -$126,300 GPR in 2025-26, -$168,500 GPR in 2026-27, and -2.0 GPR positions annually; and (b) -$1,077,200 FED and -2.0 FED vacant positions annually (-$538,600 FED and -1.0 FED vacant position annually from each of s. 20.465(3)(m) and s. 20.465(3)(mb)). Funding would be provided to the emergency management services general program operations appropriation [s. 20.465(3)(a)] in the amounts of $910,200 GPR annually for supplies and services for the Cyber Response Team and $33,500 GPR in 2025-26 and $16,600 GPR in 2026-27 for state management and administration match funding for the federal State and Local Cybersecurity Grant Program.

9. GRANTS FOR PRE-DISASTER FLOOD MITIGATION [LFB Paper 503]

GPR	$2,000,000

Governor: Provide $1,000,000 annually for the pre-disaster flood resilience grant program. The appropriation has base funding of $0.

Under 2023 Act 19, a biennial GPR appropriation was created to provide pre-disaster flood resilience grants under the Department, and $2,000,000 of one-time funding was placed in the

Joint Finance Committee's supplemental GPR appropriation in 2023-24 for potential release to DMA.

2023 Act 265 required the Division of Emergency Management to create and administer a pre-disaster flood resilience grant program to provide assessment or implementation grants for projects aimed at identifying flood vulnerabilities and options to improve flood resiliency, and restoring hydrology to reduce flood risk and damage in flood-prone communities. In a meeting under s. 13.10 of the statutes on May 7, 2024, the Committee approved the release of the $2,000,000 to DMA on a one-time basis.

Joint Finance: Modify funding by $1.0 million in 2025-26 and -$1.0 million in 2026-27 to provide $2.0 million in 2025-26 for pre-disaster flood resilience grants.

10. URBAN SEARCH AND RESCUE TEAMS (WISCONSIN TASK FORCE 1) [LFB Paper 504]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,500,000	- $1,500,000	$0
SEG	0	4,500,000	4,500,000
Total	$1,500,000	$3,000,000	$4,500,000

Governor: Provide $1,000,000 in 2025-26 and $500,000 in 2026-27 for training and equipment for an urban search and rescue task force. Funding is intended to advance the operational capacity of the current Type 3 urban search and rescue (USR) task force to a Type 2 USR task force capable of 24-hour operations.

2021 Act 104 changed the designation of a regional collapse support team to an urban search and rescue task force and expanded the scope of emergencies with which these teams assist. Under the act, an urban search and rescue task force designated by DMA must assist in an emergency response "involving search, rescue, and recovery in the technical rescue disciplines to include structural collapse, rope rescue, vehicle extrication, machinery extrication, confined space, trench excavation, and water operations in an urban search rescue environment."

Under federal law, a USR task force is a multi-disciplined organization which conducts search, rescue, and recovery in the technical rescue disciplines, including structural collapse, rope rescue, vehicle extrication, machinery extrication, confined space, trench, excavation, and water operations. Task forces are capable of operating as follows: (a) Type 1 USR task forces are capable of 24-hour operations split into 12-hour operation periods; (b) Type 2 USR task forces are capable of 12-hour operation periods that may extend to 24 hours with additional equipment; and (c) Type 3 USR task forces are capable of 12-hour operation periods.

According to the Administration, Wisconsin's USR (Wisconsin Task Force 1) is currently a Type 3 USR task force. Under 2023 Act 19, $1,012,800 was provided in 2023-24 to DMA's continuing urban search and rescue task force appropriation for training, equipment, and administrative costs for Wisconsin Task Force 1. Base funding in the appropriation is $0.

Joint Finance: Provision not included. Create a SEG, continuing appropriation for the urban search and rescue task force, funded from the local government fund [s. 20.465(3)(qu): urban search and rescue task force; local government fund]. Provide $3.0 million SEG in 2025-26 and $1.5 million SEG in 2026-27 from the local government fund to the appropriation for training, equipment, and administrative costs for the urban search and rescue task force.

11. EMERGENCY MANAGEMENT PROGRAMS SUSTAINMENT [LFB Paper 505]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,129,200	- $1,129,200	$0

Governor: Provide $564,600 annually to replace revenue as a result of reductions in certain federal grant programs. Between federal fiscal years 2023 and 2024, revenues from the Emergency Management Performance Grant (EMPG) and the Homeland Security Grant Program (HSGP) were reduced from a total of $6,388,600 to $5,744,200 (-$644,400) and $4,847,600 to $4,362,800 (-$484,800), respectively. Funding of $564,600 annually would fill the revenue gaps and enable DMA programs funded by these grant programs to maintain service levels. The EMPG program provides state, local, tribal, and territorial emergency management agencies with resources for the implementation of the National Preparedness System under FEMA. The HSGP provides grants to assist state, local, tribal, and territorial efforts to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other threats.

Joint Finance: Provision not included.

12. POSITIONS TO COMPLY WITH COOPERATIVE AGREEMENT MODIFICATIONS [LFB Paper 506]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,087,600	6.00	- $1,087,600	- 6.00	$0	0.00

Governor: Provide $466,100 in 2025-26 ($443,600 for salaries and fringe benefits and $22,500 for supplies and services), $621,500 in 2026-27 ($591,500 for salaries and fringe benefits and $30,000 for supplies and services), and 6.0 positions annually to comply with modifications to National Guard Bureau (NGB) cooperative agreements, which no longer allow federal employees to supervise state employees within DMA.

The Department manages 32 cooperative agreements with the NGB, which account for 456.5 out of 625.0 of DMA's full-time equivalent positions. Cooperative agreements between the NGB and the state establish the program requirements, including federal and state contributions to the program, for the specified operations and maintenance of Wisconsin Army and Air National

Guard facilities and programs. According to DMA, the federal fiscal year 2025 Army security guard program cooperative agreement provided to DMA in August, 2024, unlike past agreements, does not allow for the supervision of state employees by federal employees. The Department requested additional information from the NGB, which indicated that forthcoming cooperative agreements are likely to have the same restriction. As a result of this change, DMA will be required to designate a state employee as a project director to supervise and manage all personnel, activities, and projects within the scope of each cooperative agreement.

The Department has grouped the cooperative agreements requiring new state supervision into five categories: (a) security; (b) facilities and civil engineering; (c) environmental; (d) services; and (e) fire services. Under the proposal, each of the five categories of cooperative agreements would be managed by a state supervisor, for a total of 5.0 positions. In addition, 1.0 position would manage training oversight requirements and budgeting for all cooperative agreements.

Joint Finance: Provision not included.

13. STATE DISASTER ASSISTANCE PROGRAM EXPANSION AND TOWN OF WESTPORT [LFB Paper 507]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$230,600	2.00	- $230,600	- 2.00	$0	0.00
SEG	1,886,700	0.00	2,690,900	0.00	4,577,600	0.00
Total	$2,117,300	2.00	$2,460,300	- 2.00	$4,577,600	0.00

Governor: Modify statutes of the state disaster assistance program to include under eligible costs for reimbursement the following categories of work designated by the Federal Emergency Management Agency's (FEMA) public assistance program: (a) category D (water control facilities); (b) category E (public buildings and contents); (c) category F (public utilities); and (d) category G (parks, recreation, and other facilities).

Require DMA to provide a payment of $68,100 GPR in 2025-26 from the GPR state disaster assistance appropriation to the Town of Westport (Dane County) as reimbursement for the costs incurred by storm damage. Specify that current law requirements for the distribution of assistance to local governmental units under the state disaster assistance program would not apply to the payment. Note that, as a result, the Town of Westport would not be required to pay the 30 percent match normally required under the program. According to DMA, the Town of Westport missed the 60 day deadline following an incident to submit their application, as required under DMA's administrative rules for the program.

Provide $98,800 GPR in 2025-26, $131,800 GPR in 2026-27, and 2.0 GPR positions annually to DMA's emergency management general program operations appropriation ($91,300 for salaries and fringe benefits and $7,500 for supplies and services in 2025-26, and $121,800 for salaries and fringe benefits and $10,000 for supplies and services in 2026-27), and $977,400 SEG

in 2025-26 (including $68,100 for a payment to the Town of Westport) and $909,300 in 2026-27 to DMA's state disaster assistance; petroleum inspection fund appropriation to increase the amount of funding available for reimbursement to local governmental units. According to the Administration, 2.0 additional positions would be necessary to process the increased number of applications to the program as a result of the expansion of covered disasters.

Under current law, DMA may make payments from the state disaster assistance appropriation account to local governmental units for the damages and costs incurred as the result of a disaster if federal funding is not available because: (a) the Governor's request that the President declare the disaster a major disaster under the federal definition has been denied; or (b) DMA determines the disaster does not meet the per capita impact indicator under the public assistance program issued by FEMA. Additionally, the entity receiving the grant is required to pay for 30 percent of the amount of damages and costs resulting from the disaster. Per administrative rule, the state disaster program currently only provides reimbursement for: (a) debris removal including woody debris, building wreckage, dirt, gravel, vehicles, and other disaster-related materials; (b) emergency protective measures to eliminate or reduce immediate threats to life, public health, or safety, or a hazard that threatens significant damage to improved public or private property; or (c) damage to roads and bridges including surfaces, bases, shoulders, ditches, drainage structures, piers, girders, abutments, slope protection, and approaches.

Note that, while the bill requires the payment to the Town of Westport to be made from a GPR appropriation, SEG funding is provided for this purpose in the bill. Base funding for the GPR state disaster assistance appropriation is $0 GPR, and base funding and position authority for the SEG state disaster assistance appropriation is $711,200 SEG and 1.0 SEG position. If the provision to waive current law requirements and require DMA to provide a payment of $68,100 GPR in 2025-26 from the GPR state disaster assistance appropriation to the Town of Westport were enacted, DMA would need to request the funds to be transferred from another GPR appropriation under s. 13.10 of the statutes, or the funds would need to be appropriated in an act of legislation.

Joint Finance: Provision not included. Remove $711,200 SEG annually from the SEG continuing appropriation for state disaster assistance funded from the petroleum inspection fund [s. 20.465(3)(s)]. Create a SEG appropriation, funded from the local government fund, for the state disaster assistance program. Provide $3.0 million SEG annually to this appropriation for the state disaster assistance program.

14. WISCONSIN ALL-HAZARDS INCIDENT MANAGEMENT TEAM [LFB Paper 508]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$503,200	- $503,200	$0

Governor: Provide $251,600 annually for training costs associated with the Wisconsin All-Hazards Incident Management Team (WIAHIMT), a multi-agency, multi-jurisdiction response team capable of assisting jurisdictions confronted with an incident beyond their capabilities in either complexity or duration, including tornados, earthquakes, fires, floods, search and rescue,

multi-day situations, or planned mass-gathering events. The WIAHIMT is staffed by qualified personnel covering 16 different organizational functions. Team members come from disciplines including: law enforcement, fire, EMS, public works, emergency management, public health, finance, forestry, and general administration.

Members are required to maintain a certain level of basic and advanced training, qualifications, and experience through their home agency. The state-level WIAHIMT provides complex incident management, while regional teams focus on the management of smaller-scale, less complex incidents. Participants at both levels must attend quarterly trainings and one annual full-scale incident training.

Previously, training costs were funded by the Homeland Security Grant Program or the Emergency Management Performance Grant. However, grant funding from these programs has been reduced. State funding for training costs would replace the grant funding gaps and provide for the wages, lodging, meals, and instruction for state team members, and for the instruction and meals for regional team members.

Joint Finance: Provision not included.

15. POSITION FOR INFORMATION TECHNOLOGY HELP DESK *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Positions
GPR	$185,200	1.00	- $185,200	- 1.00	$0	0.00

16. AGENCY SUPPLIES AND SERVICES FUNDING INCREASE [LFB Paper 509]

GPR	$174,600

Governor/Joint Finance: Provide $87,300 annually to increase funding for agency supplies and services. According to DMA, over the past several years, costs for general agency operations and maintenance have increased due to economic pressures including inflation and vendor cost increases. Cost increases are related to: (a) moving from DMA-owned to leased vehicles; (b) maintenance, including janitorial, lawncare, snow removal, and pest control services for expanded or state-funded facilities; (c) fleet management services; (d) software, licensing, and IT; (e) personnel; (f) equipment master leases; (g) travel and meal reimbursement; and (h) assessments to the agency that are ineligible for federal funding.

Funding increases would be provided to the following appropriations: (a) $27,700 annually to the National Guard general program operations appropriation; (b) $46,300 annually to the National Guard repair and maintenance appropriation; and (d) $13,300 annually to the emergency management services general program operations appropriation.

17. WORKPLACE INVESTIGATOR *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Positions
GPR	$147,500	1.00	- $147,500	- 1.00	$0	0.00

18. NATIONAL GUARD TUITION GRANT PROGRAM MODIFICATIONS AND POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Positions
GPR	$115,500	1.00	- $115,500	- 1.00	$0	0.00

19. BUILDING AND GROUNDS STAFF [LFB Paper 510]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Position	Funding	Position
GPR	$58,400	0.40	- $24,400	- 0.20	$34,000	0.20
FED	233,400	1.60	- 97,800	- 0.80	135,600	0.80
Total	$291,800	2.00	- $122,200	- 1.00	$169,600	1.00

Governor: Provide $29,200 GPR, $116,700 FED, and 0.4 GPR position and 1.6 FED positions annually to maintain Truax Field in Madison.

Under 2023 Act 19, the Department was provided with 2.0 two-year project positions (0.4 GPR and 1.6 FED) for heavy equipment operators at Truax Field. These positions will expire in 2025-26, and are removed under the standard budget adjustment for removal of noncontinuing elements from the base. The Department indicates that the heavy equipment operators would provide snowplow and airfield clearing services, as well as assistance with construction projects.

Joint Finance: Modify funding and position authority by -$12,200 GPR and -0.2 GPR position annually and -$48,900 FED and -0.8 FED position annually to provide $17,000 GPR and 0.2 GPR position annually and $67,800 FED and 0.8 FED position annually for one heavy equipment operator position.

20. FUNDING SOURCE FOR LAW ENFORCEMENT SUPPORT OFFICE PROGRAM COORDINATOR [LFB Paper 511]

	Funding	Positions
GPR	$53,000	0.25
PR	- 53,000	- 0.25
Total	$0	0.00

Governor/Joint Finance: Modify funding and position authority by providing $26,500 GPR and 0.25 GPR position and removing $26,500 PR and 0.25 PR position annually. The Department's Division of Emergency Management oversees the Law Enforcement Support Office (LESO) program. Formerly known as the 1033 program, the LESO program provides certain excess military property from the federal Department of Defense to local law enforcement agencies. The LESO program is administered by the Program Coordinator, a 0.25 full-time equivalent position. According to DMA, the program revenue supporting the LESO program is insufficient to fund the PR Program Coordinator position. Under the bill, the funding source for the 0.25 position and associated funding would be transferred from the Emergency Management Systems program services PR appropriation to the Emergency Management Services general program operations GPR appropriation.

21. HAZARDOUS MATERIALS RESPONSE TEAMS

SEG	$3,000,000

Joint Finance: Create a SEG, continuing appropriation for hazardous substance emergency response, funded from the local government fund [s. 20.465(3)(qh): hazardous substance emergency response; local government fund]. Provide $1.5 million SEG annually to the appropriation for hazardous materials response teams. Under current law, $1,247,400 GPR annually is provided for hazardous materials response teams.

22. NEENAH-MENASHA FIRE RESCUE

SEG	$200,000

Joint Finance: Create an annual SEG appropriation to provide $200,000 SEG in 2025-26 from the local government fund for a grant to fund a portion of the renovation costs of a training facility for Neenah-Menasha Fire Rescue. Repeal the appropriation on July 1, 2027.

23. LIVE 911

Joint Finance: Create an annual SEG appropriation under the Department of Military Affairs for a pilot grant program for Live 911, funded from the 911 fund. Provide to the Committee's SEG supplemental appropriation $100,000 SEG in 2025-26 for potential release to the Department of Military Affairs for grants to public safety answering points to enable real-time video and multimedia communications between public safety answering points and individuals who call for emergency services. [See "Program Supplements."]

MISCELLANEOUS APPROPRIATIONS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$393,042,000	$438,640,400	$431,362,000	- $7,278,400	- 1.7%	$38,320,000	9.7%
SEG	64,742,000	64,545,600	63,798,200	- 747,400	- 1.2	- 943,800	- 1.5
TOTAL	$457,784,000	$503,186,000	$495,160,200	- $8,025,800	- 1.6%	$37,376,200	8.2%

FTE Position Summary

There are no authorized positions for Miscellaneous Appropriations.

Budget Change Items

1. GENERAL FUND SUPPLEMENT TO THE VETERANS TRUST FUND [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$17,129,600	- $13,005,200	$4,124,400

Governor: Provide $9,889,800 in 2025-26 and $7,239,800 in 2026-27 to reflect the Administration's estimate of the GPR funding increase needed for an annual transfer made to the veterans trust fund (VTF) to maintain a positive balance in that fund through the 2025-27 biennium. The appropriation base for this transfer is $15,085,200; with the increase under this item, total funding for the transfer would be estimated at $24,975,000 in 2025-26 and $22,325,000 in 2026-27. [See "Veterans Affairs" for a complete summary of the projected VTF revenues and expenditures.]

Joint Finance: Reduce funding by $7,877,600 in 2025-26 and $5,127,600 in 2026-27 to reflect a reestimate of the transfers in the 2025-27 biennium, based on anticipated VTF expenditures under Joint Finance action. Total transfers are estimated at $17,097,400 in 2025-26 and $17,197,400 in 2026-27.

2. MARQUETTE DENTAL SCHOOL DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $139,800	$7,200	- $132,600

Governor: Reestimate funding by $99,200 in 2025-26 and -$239,000 in 2026-27 for debt service costs on state general obligation bonds and commercial paper debt issued to fund a portion of the dental and education facility for the Marquette Dental School. Budgeted debt service costs associated with the School would be $831,500 in 2025-26 and $493,300 in 2026-27.

Joint Finance: Reestimate an additional $5,000 in 2025-26 and $2,200 in 2026-27 for debt service costs on state general obligation bonds and commercial paper debt issued to fund a portion of the dental and education facility for the Marquette Dental School. Budgeted debt service costs associated with the School are $836,500 in 2025-26 and $495,500 in 2026-27.

3. TRANSFERS TO THE CONSERVATION FUND -- RECREATIONAL VEHICLES [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$0	$28,200	$28,200
SEG	- 196,400	- 747,400	- 943,800
Total	- $196,400	- $719,200	- $915,600

Governor: Reestimate transfers to the conservation fund from the transportation fund for motorized recreational vehicles by -$67,900 in 2025-26 and -$128,500 in 2026-27. Transfers are deposited in the all-terrain vehicle (ATVs and utility terrain vehicles), snowmobile, and water resources (motorboats) accounts of the segregated conservation fund under the recreational vehicle fuel tax formulas. By statute, the snowmobile, motorboat, and ATV and UTV transfers are based on the fuel tax rate and the count of registered recreational vehicles as of certain dates in the preceding fiscal year.

Recreational Vehicle Transfers -- Governor

		2025-26		2026-27	
Source	Base	Change to Base	Reestimate	Change to Base	Reestimate
Transportation SEG					
Motorboats	$13,190,500	-$23,600	$13,166,900	-$231,200	$12,959,300
Snowmobiles	5,319,500	-114,200	5,205,300	-115,800	5,203,700
ATVs & UTVs	3,097,700	69,900	3,167,600	218,500	3,316,200
Total	$21,607,700	-$67,900	$21,539,800	-$128,500	$21,479,200

Joint Finance: Reestimate transfers to the conservation fund from the transportation fund for motorized recreational vehicles by an additional -$694,900 in 2025-26 and -$52,500 in 2026-27. In addition, reestimate the general fund transfer for off-highway motorcycles by $11,300 in 2025-26 and $16,900 in 2026-27 as shown in the following table.

Recreational Vehicle Transfers -- Joint Finance

		2025-26		2026-27	
Source	Base	Change to Base	Reestimate	Change to Base	Reestimate
GPR					
Off-Highway Motorcycles	$112,400	$11,300	$123,700	$16,900	$129,300
Transportation SEG					
Motorboats	$13,190,500	-$318,300	$12,872,200	-	$13,190,500
Snowmobiles	5,319,500	-445,700	4,873,800	-$243,400	5,076,100
ATVs and UTVs	3,097,700	1,200	3,098,900	62,400	3,160,100
SEG Total	$21,607,700	-$762,800	$ 20,844,900	-$181,000	$21,426,700

4. DISASTER DAMAGE AIDS TRANSFER TO TRANSPORTATION FUND [LFB Paper 106]

GPR	- $1,000,000

Joint Finance: Reestimate the disaster damage aids appropriation transfer to the transportation fund by -$1,000,000 in 2025-26.

2013 Wisconsin Act 20 established a GPR sum-sufficient appropriation to fund a transfer to the transportation fund in the second year of the biennium equal to the amount of disaster aid payments made during the biennium in excess of $1,000,000 for any single disaster event. Although the funding is only needed in the second year of each biennium, this funding is automatically included in the base funding for the first and second years of the next biennium. As a result, the first year of funding has to be removed during the biennial budget process. The current base level is $1,000,000. The provision removes funding not needed in 2025-26.

5. WISCONSINEYE ENDOWMENT

GPR	$10,000,000

Joint Finance: Amend the biennial appropriation titled "Transfer for an endowment fund for WisconsinEye" under Miscellaneous Appropriations to extend the last date by which a payment may be made by DOA to WisconsinEye from June 30, 2025, to June 30, 2026. In addition, remove the deadline for WisconsinEye to raise non-state revenues, and provide $10,000,000 GPR in 2025-26 to the existing WisconsinEye endowment appropriation. Require the Secretary of DOA to make a payment of $250,000 in 2025-26 to WisconsinEye. [No match would be required for the $250,000. The current law match requirement would apply to the remaining $9,750,000.]

Under current law and under the bill, DOA is prohibited from providing a grant to WisconsinEye unless WisconsinEye has already raised for the endowment fund from non-state funding sources total amounts that at least equal the amount of the payment. Further, DOA must

make a payment in the form of a grant only if the Joint Committee on Finance approves a request for funding made jointly by the Secretary of DOA and WisconsinEye. In addition, statute specifies that: (a) in perpetuity, if WisconsinEye ever ceases operations and divests assets, the state amount granted to WisconsinEye through the aforementioned process, would be returned to the state for deposit to the general fund; and; (b) as a condition of receiving any payment, WisconsinEye is prohibited from charging any fee for access.

Other Miscellaneous Appropriation Changes

The description and fiscal effect of miscellaneous GPR appropriation changes relating to Illinois-Wisconsin income tax reciprocity ($20,700,000), interest on overpayment of taxes ($4,000,000), and the oil pipeline terminal tax distribution ($600,000) are summarized under "General Fund Taxes -- Refundable Tax Credits and Other Payments."

MISCELLANEOUS PROVISIONS

Budget Change Items

1. **INCREASE PUBLIC RECORD LOCATION FEE THRESHOLD** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. **EXTREME RISK PROTECTION TEMPORARY RESTRAINING ORDERS AND INJUNCTIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. **FIREARMS IN UNATTENDED RETAIL FACILITIES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. **GENDER-NEUTRAL STATUTORY REFERENCES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. **PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES BY TOWNS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. **REPEAL 2023 ACT 12 LOCAL GOVERNMENT ADVISORY REFERENDA RESTRICTIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. **FLOODPLAIN AND FLOOD DAMAGE DISCLOSURE REQUIREMENTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. **WINE SALES IN PUBLIC PARKS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

NATURAL RESOURCES

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$198,441,400	$246,405,100	$226,158,600	- $20,246,500	- 8.2%	$27,717,200	14.0%
FED	202,630,600	199,357,400	187,920,000	- 11,437,400	- 5.7	- 14,710,600	- 7.3
PR	70,587,400	68,305,100	67,033,100	- 1,272,000	- 1.9	- 3,554,300	- 5.0
SEG	733,646,200	981,498,100	778,484,500	- 203,013,600	- 20.7	44,838,300	6.1
TOTAL	$1,205,305,600	$1,495,565,700	$1,259,596,200	- $235,969,500	- 15.8%	$54,290,600	4.5%
BR		$875,000,000	$0				

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	219.77	232.77	219.77	- 13.00	0.00
FED	544.09	498.09	493.59	- 4.50	- 50.50
PR	212.63	205.13	200.03	- 5.10	- 12.60
SEG	1,563.43	1,593.93	1,560.43	- 33.50	- 3.00
TOTAL	2,539.92	2,529.92	2,473.82	- 56.10	- 66.10

Budget Change Items

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Governor (Chg. to Base) Positions	Jt. Finance (Chg. to Gov) Funding	Jt. Finance (Chg. to Gov) Positions	Net Change Funding	Net Change Positions
GPR	$1,717,900	0.00	- $639,400	0.00	$1,078,500	0.00
FED	- 3,273,200	- 46.00	- 905,600	0.00	- 4,178,800	- 46.00
PR	- 1,524,300	0.00	0	0.00	- 1,524,300	0.00
SEG	21,020,100	0.00	- 4,003,200	0.00	17,016,900	0.00
Total	$17,940,500	- 46.00	- $5,548,200	0.00	$12,392,300	- 46.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$479,600	-$679,200	$0	-$2,964,200	-$4,123,000
Removal of Noncontinuing Elements	0	-531,100	0	0	-531,100
Full Funding of Cont. Pos. Salary/Fringe	1,320,200	864,500	-838,200	9,707,800	11,054,300
Reclassification/Pay Progression	12,200	13,500	51,300	205,800	282,800
Overtime	0	0	8,000	3,324,100	3,332,100
Night and Weekend Differential	0	0	0	224,900	224,900
Full Funding of Lease/Directed Moves	1,400	216,400	0	-74,500	143,300
Total	$854,200	-$115,900	-$778,900	$10,423,900	$10,383,300
2026-27					
Turnover Reduction	-$479,600	-$679,200	$0	-$2,964,200	-$4,123,000
Removal of Noncontinuing Elements	0	-3,592,100	0	0	-3,592,100
Full Funding of Cont. Pos. Salary/Fringe	1,320,200	864,500	-838,200	9,707,800	11,054,300
Reclassification/Pay Progression	19,400	22,700	84,800	348,800	475,700
Overtime	0	0	8,000	3,324,100	3,332,100
Night and Weekend Differential	0	0	0	224,900	224,900
Full Funding of Lease/Directed Moves	3,700	226,800	0	-45,200	185,300
Total	$863,700	-$3,157,300	-$745,400	$10,596,200	$7,557,200
Biennial Totals	$1,717,900	-$3,273,200	-$1,524,300	$21,020,100	$17,940,500

In addition, reduce authorized positions by 9.00 FED in 2025-26 and 46.00 FED in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Delete an additional -$15,300 SEG to correct calculations for turnover reduction. Further, increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$319,700 GPR, -$1,986,300 SEG, and -$452,800 FED annually.

2. LIMITED-TERM EMPLOYEE COMPENSATION [LFB Paper 515]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$472,000	- $472,000	$0
SEG	4,440,400	- 4,440,400	0
Total	$4,912,400	- $4,912,400	$0

Governor: Provide $2,456,200 ($236,000 GPR, $51,700 environmental SEG, and $2,168,500 conservation SEG) annually in additional funding to increase limited-term employee (LTE) wages and fringe benefits. The provision would increase base level funding for LTE salaries by $1,948,300 ($187,200 GPR, $41,000 environmental SEG, and $1,720,100 conservation SEG), and base level fringe benefit allotments by $507,900 ($48,800 GPR, $10,700 environmental SEG, and $448,400 conservation SEG).

The following table shows annual additional funding amounts for LTE salaries and fringe benefits by DNR division and program area under the provision.

Limited-Term Employee Funding Increases -- Governor

Division/Program Area	GPR	SEG	Total
Fish, Wildlife, and Parks			
Wildlife Management		$396,700	$396,700
Southern Forests		158,800	158,800
Parks		455,500	455,500
Natural Heritage/Endangered Resources		175,700	175,700
Fisheries Management		429,500	429,500
Property and Recreational Management		144,800	144,800
Forestry		212,200	212,200
Public Safety and Resource Protection		43,300	43,300
Environmental Management			
Drinking and Groundwater	$31,500		31,500
Water Quality	177,800		177,800
Air Management		7,600	7,600
Remediation and Redevelopment		44,100	44,100
Internal Services			
Finance		5,900	5,900
Facilities and Lands		12,400	12,400
Information Technology		18,900	18,900
External Services			
Watershed Management	26,700		26,700
Waterways		30,700	30,700
Environmental Analysis and Sustainability		16,800	16,800
Customer and Outreach Services		67,300	67,300
Total	$236,000	$2,220,200	$2,456,200

Joint Finance: Provision not included.

3. LEGAL SERVICES FROM DEPARTMENT OF JUSTICE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$332,000	- $332,000	$0
PR	167,600	- 167,600	0
SEG	394,800	- 394,800	0
Total	$894,400	- $894,400	$0

4. NIGHT AND WEEKEND DIFFERENTIAL PAY

SEG	$184,200

Governor/Joint Finance: Provide $92,100 conservation SEG annually in additional funding for night and weekend differential pay costs. The Administration reports that DNR pays

an additional 80¢ per hour for all hours worked between 6:00 P.M. and 6:00 A.M. and an additional 80¢ per hour for all hours worked on Saturdays and Sundays. Employees who work between 6:00 P.M. and 6:00 A.M. on weekends receive both pay differentials, adding $1.60 to their hourly wage.

5. NONPROFIT CONSERVATION ORGANIZATION GRANT FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$830,000	- $830,000	$0
SEG	747,000	- 747,000	0
Total	$1,577,000	- $1,577,000	$0

6. INFORMATION TECHNOLOGY SYSTEMS MAINTENANCE AND FIELD EQUIPMENT FUNDING [LFB Paper 516]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$141,000	- $141,000	$0
SEG	556,000	- 119,800	436,200
Total	$697,000	- $260,800	$436,200

Governor: Provide $348,500 annually ($70,500 GPR, $152,300 environmental SEG, and $125,700 petroleum inspection SEG) for the maintenance of information technology (IT) systems and replacement of IT field equipment for staff in the Division of Environmental Management. Environmental SEG funding would include $149,900 from the environmental management account and $2,400 from the nonpoint account. The Administration reports that systems for high-capacity well online applications and wastewater plan reviews are examples of those that need maintenance. Field equipment such as pressure and temperature sensors, impact-resistant tablets or laptops, and buoys would be acquired with the funding.

Joint Finance: Modify provision to provide $218,100 SEG each year in one-time funding for the high-capacity well application interface system and wastewater plan review system information technology projects and replacement of information technology field equipment. (Funding would include $178,700 environmental SEG and $39,400 petroleum inspection fund SEG each year.)

7. DOCUMENT DIGITIZING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,766,600	- $1,766,600	$0

8. eGRANTS SYSTEM LICENSING AND SUPPORT [LFB Paper 517]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$0	- $4,200	- $4,200
SEG	700,000	- 393,200	306,800
Total	$700,000	- $397,400	$302,600

Governor: Provide $350,000 annually in funding for hosting and maintenance services related to the eGrants system. Annual funding would include $245,000 conservation SEG and $105,000 environmental SEG, each in split-funded appropriations.

DNR administers approximately 60 grant programs annually to local units of governments, tribal nations, nonprofit organizations, private businesses, and individuals. The Administration reports that DNR's current grant processing and administration system is more than 20 years old and requires manual data entry by staff as well as paper document storage. The current system also requires that applicants download grant application documents to fill out and does not allow applicants to view the status of applications. The eGrants system is currently in the procurement process and would be a web-based grant processing and administration system integrated with DNR's fiscal management system. The funding would support further eGrants system post-procurement costs, such as maintaining security protocols, cloud storage for data, and data backup and recovery functions.

Joint Finance: Modify provision to include funding of $350,000 ($245,000 split-funded conservation SEG and $105,000 split-funded environmental SEG) in 2026-27 for eGrants system post-procurement costs. In addition, delete $4,200 GPR, $19,800 snowmobile SEG, and $23,400 split-funded conservation SEG in 2026-27 related to LTE salaries allotments and fringe benefits for the DNR Bureau of Community Financial Assistance.

9. GIS LICENSES

SEG	$300,000

Governor/Joint Finance: Provide $150,000 annually for mobile geographic information systems (GIS), desktop GIS licensing, and unlimited server capacity. The provision would consolidate certain funding for GIS-related activities from various departmental programs to the technology services program in the Internal Services Division with net annual additions of $139,200 conservation SEG and $10,800 environmental SEG. (Both amounts would be split among each fund's accounts.) GPR transfers between appropriations would net to $0. DNR uses mobile mapping technology to collect field data for emergency response, property management, and public online maps. The Administration indicates that additional server capacity would improve the resiliency and efficiency of mobile mapping technology.

10. PROPERTY ASSET MANAGEMENT SYSTEM [LFB Paper 518]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,497,600	- $1,497,600	$0

Governor: Provide $1,497,600 one-time conservation SEG (split-funded) funding in 2025-26 to develop a new property asset management system. The Administration indicates that DNR's current property asset management system was created in 2011 and is used to inventory DNR-owned property assets such as bridges, dikes, dams, water control structures, and buildings. The Administration reports that the current system has not been updated since its creation in 2011 and is difficult to use, which can lead to errors in reporting. The new system would integrate geospatial and tabular data from existing DNR systems and would be expected to improve data collection, maintenance tracking, and work order creation for staff.

Joint Finance: Provision not included.

11. BUILDING DEMOLITION [LFB Paper 518]

GPR	$500,000

Governor/Joint Finance: Provide $500,000 one-time funding in a new continuing appropriation in 2025-26 to demolish DNR-owned buildings that have collapsed, or are in danger of collapsing. The Administration reports that currently 100 DNR-owned buildings require demolition; 94 of the 100 buildings have a projected demolition cost of $2.9 million. Buildings would be prioritized based on need when determining those to be demolished with the one-time funds.

12. OFF-HIGHWAY MOTORCYCLE SALES TAX COLLECTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. TRANSPORTATION PROJECT REVIEW STAFFING

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$121,500	1.00	- $121,500	- 1.00	$0	0.00

Governor: Provide $52,800 in 2025-26 and $68,700 in 2026-27 with 1.0 permanent position for transportation project review. The Administration reports increases in transportation infrastructure projects in recent years, including from the Infrastructure Investment and Jobs Act (IIJA), has required environmental reviews beyond current staffing capacity.

Joint Finance: Provision not included.

14. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $11,577,900	- $484,800	- $12,062,700
SEG	- 6,091,500	- 131,100	- 6,222,600
Total	- $17,669,400	- $615,900	- $18,285,300

Governor: Delete -$10,258,000 (-$6,307,100 GPR and -$3,950,900 SEG) in 2025-26 and -$7,411,400 (-$5,270,800 GPR and -$2,140,600 SEG) in 2026-27 to reestimate debt service payments on bonds issued for various DNR programs. The following table shows all DNR debt service budgeted under the bill.

DNR Debt Service Reestimates -- Governor

		2025-26		2026-27	
	Base	Change to Base	Reestimate	Change to Base	Reestimate
GPR					
Stewardship and predecessors	$56,092,500	-$6,394,000	$49,698,500	-$5,332,400	$50,760,100
Combined sewer overflow	41,000	76,600	117,600	68,500	109,500
Municipal clean drinking water grants	300	700	1,000	700	1,000
Administrative facilities	423,600	9,600	433,200	-7,600	416,000
GPR Subtotal	$56,557,400	-$6,307,100	$50,250,300	-$5,270,800	$51,286,600
SEG					
Conservation Fund					
State forest acquisition (sum-certain)	$13,500,000	$0	$13,500,000	$0	$13,500,000
Dam repair and removal	55,400	19,600	75,000	-4,000	51,400
Administrative facilities	7,544,900	-606,400	6,938,500	-13,800	7,531,100
Conservation Fund SEG Subtotal	$21,600,300	-$586,800	$20,513,500	-$17,800	$21,082,500
Environmental Fund					
Remedial action	$1,709,700	-$405,600	$1,304,100	-$556,400	$1,153,300
Contaminated sediment cleanup	2,333,900	128,000	2,461,900	-65,600	2,268,300
Rural nonpoint source grants - priority watershed program	2,051,900	-298,700	1,753,200	80,800	2,132,700
Rural nonpoint source grants - targeted runoff management	4,730,100	-1,816,900	2,913,200	-1,161,200	3,568,900
Urban nonpoint source	4,118,500	-1,138,500	2,980,000	-501,000	3,617,500
Water pollution abatement	242,600	391,700	634,300	226,300	468,900
Administrative facilities	1,101,200	-224,100	877,100	-145,700	955,500
Environmental Fund SEG Subtotal	$16,287,900	-$3,364,100	$12,923,800	-$2,122,800	$14,165,100
SEG Total	$37,388,200	-$3,950,900	$33,437,300	-$2,140,600	$35,247,600
All Funds Total	$93,945,600	-$10,258,000	$83,687,600	-$7,411,400	$86,534,200

Joint Finance: Reestimate debt service by an additional $346,700 ($358,300 GPR and -$11,600 SEG) in 2025-26 and -$962,600 (-$843,100 GPR and -$119,500 SEG) in 2026-27, as shown in the following table.

DNR Debt Service Reestimates -- Joint Finance

		2025-26			2026-27		
	Base	Change to Base	Change to Bill	Total	Change to Base	Change to Bill	Total
GPR							
Stewardship and predecessors	$56,092,500	-$6,063,600	$330,400	$50,028,900	-$6,202,400	-$870,000	$49,890,100
Combined sewer overflow	41,000	76,600	0	117,600	68,500	0	109,500
Municipal clean drinking water grants	300	800	100	1,100	500	-200	800
Administrative facilities	423,600	37,400	27,800	461,000	19,500	27,100	443,100
GPR Subtotal	$56,557,400	-$5,948,800	$358,300	$50,608,600	-$6,113,900	-$843,100	$50,443,500
SEG							
Conservation Fund							
State forest acquisition (sum-certain)	$13,500,000	$0	$0	$13,500,000	$0	$0	$13,500,000
Dam repair and removal	$55,400	$17,800	-$1,800	$73,200	-$4,000	$0	$51,400
Administrative facilities	7,544,900	-594,300	12,100	6,950,600	-81,100	-67,300	7,463,800
Conservation Fund SEG Subtotal	$21,100,300	-$576,500	$10,300	$20,523,800	-$85,100	-$67,300	$21,015,200
Environmental Fund							
Remedial action	$1,709,700	-$398,600	$7,000	$1,311,100	-$562,200	-$5,800	$1,147,500
Contaminated sediment cleanup	2,333,900	107,000	-21,000	2,440,900	-77,300	-11,700	2,256,600
Rural nonpoint source grants - priority watershed program	2,051,900	-298,400	300	1,753,500	77,000	-3,800	2,128,900
Rural nonpoint source grants - targeted runoff management	4,730,100	-1,822,700	-5,800	2,907,400	-1,173,900	-12,700	3,556,200
Urban nonpoint source	4,118,500	-1,139,400	-900	2,979,100	-516,500	-15,500	3,602,000
Water pollution abatement	242,600	391,600	-100	634,200	226,000	-300	468,600
Administrative facilities	1,101,200	-225,500	-1,400	875,700	-148,100	-2,400	953,100
Environmental Fund SEG Subtotal	$16,287,900	-$3,386,000	-$21,900	$12,901,900	-$2,175,000	-$52,200	$14,112,900
SEG Total	$37,388,200	-$3,962,500	-$11,600	$33,425,700	-$2,260,100	-$119,500	$35,128,100
All Funds Total	$93,945,600	-$9,911,300	$346,700	$84,034,300	-$8,374,000	-$962,600	$85,571,600

15. ONLINE ALL-TERRAIN VEHICLE AND UTILITY-TERRAIN VEHICLE TRAIL MAP [LFB Paper 519]

SEG	$1,000,000

Governor/Joint Finance: Provide $1,000,000 in one-time funding from the all-terrain vehicle (ATV) and utility-terrain vehicle (UTV) account of the conservation fund in 2025-26 for the development of an online, application-based, trail map for ATV and UTV routes. Funding will be provided to an organization that is eligible for a ATV/UTV safety enhancement grant under s. 23.33(5m)(b) of the statutes to develop and be responsible for ongoing costs related to the map. Under current law, eligibility requirements include that the organization is a nonstock corporation in Wisconsin, that the organization promotes the operation of ATVs/UTVs in a safe manner and in a manner that does not harm the environment, and that the interest of the organization is the recreational operation of ATVs/UTVs on ATV trails. Historically, this funding has been awarded to the National Off-Highway Vehicle Insurance Services Group (NOHVIS).

16. SNOWMOBILE TRAIL AND PROJECT AIDS APPROPRIATION LAPSE [LFB Paper 520]

Joint Finance: Lapse the unencumbered balance on June 30, 2025, from the snowmobile trail and project aids appropriation under s. 20.370(5)(cr) of the statutes to the balance of the snowmobile account. The lapse is estimated to be approximately $8.4 million. The provision is intended to increase the available balance of the snowmobile account, which was -$3.6 million as of June 30, 2024.

17. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
SEG	$155,400	1.00	- $155,400	- 1.00	$0	0.00

18. TRANSFERS BETWEEN APPROPRIATIONS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	- $389,600	$389,600	$0
SEG	389,600	- 389,600	0
Total	$0	$0	$0

Governor: Transfer 2.0 SEG positions and funding between appropriations in DNR, as described in the following paragraphs by program. The provision would convert funding of $194,800 annually from PR to SEG, with no net change overall. The transfer of 2.0 SEG positions would occur between appropriations of the environmental fund.

Federally-Regulated Air Pollution Fees. Transfer $68,400 PR annually budgeted from fees on federally-regulated sources of air pollution to the environmental management account of the segregated environmental fund. Permit fee revenues from federally-regulated sources, also known as Title V sources, in recent years have been insufficient to fund all authorized positions. DNR reallocated 7.75 positions from these program revenues among several appropriations to environmental fund SEG under provisions of 2023 Act 19. The bill budgets for the position transfers under standard budget adjustments; additional transfers of supplies and services under the provision would delete remaining PR funding associated with those positions. (Separate provisions would increase fees on federally-regulated sources to provide additional PR funding for the program.)

The table shows funding transferred under the provision, by program area, to the environmental management SEG operations appropriations for the division noted.

Air Program Title V Funding Transfers

DNR Division/Program	Funding
Environmental Management (Administration)	$20,200
Public Safety and Resource Protection	2,000
External Services	
Customer Services	8,700
Environmental Analysis and Sustainability	35,000
Communications	2,500
Total	$68,400

Remediation and Redevelopment. Convert $7,800 for supplies and services funded from dry cleaner environmental response fund (DERF) SEG to environmental fund SEG. DNR previously transferred 2.0 DERF SEG positions to environmental management SEG under 2023 Act 19 provisions. This transfer would eliminate remaining operations funding from DERF SEG, with the intention of having available DERF SEG revenues be allocated to repaying DERF obligations to the environmental improvement fund under provisions of 2009 Act 28.

Air Management -- New Source Review. Convert $126,400 PR for supplies and services funded by air pollution sources new construction permit fee revenues to environmental management SEG. Funding is associated with 10.0 positions transferred under 2023 Act 19 provisions due to decreasing program revenues for the appropriation.

External Services. Convert $274,100 for supplies and services funded from environmental improvement fund SEG to environmental fund SEG. DNR previously transferred 10.3 EIF SEG positions to environmental management SEG under 2023 Act 19 provisions to preserve EIF balances for financial assistance and other purposes under the clean water fund and safe drinking water loan programs. The provision would convert remaining EIF SEG funding budgeted to the External Services Division.

Additionally, reallocate $206,500 and 2.0 positions in the Bureau of Watershed Management primarily funded by the environmental management account to regulation of concentrated animal feeding operations, funded by the nonpoint account of the environmental fund.

Joint Finance: Provision not included.

19. BECOMING AN OUTDOORS-WOMAN PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

20. RECREATIONAL VEHICLES REESTIMATES [LFB Paper 106 and 521]

SEG	- $1,348,700

Joint Finance: Reestimate DNR continuing appropriations for the ATV and snowmobile accounts of the SEG conservation fund under the recreational vehicle fuel tax formulas as shown

in the table. By statute, transfers are made from the transportation fund based on the fuel tax rate and the count of registered recreational vehicles as of certain dates in the preceding fiscal year.

Recreational Vehicle Motor Fuel Tax Transfer Reestimates

	Base	Change to Base 2025-26	Change to Base 2026-27	Reestimate 2025-26	Reestimate 2026-27
Recreation aids - snowmobile trail areas	$5,319,500	-$445,700	-$243,400	$4,873,800	$5,076,100
Recreation aids - all-terrain and utility terrain vehicle project aids	$3,097,700	$1,200	$62,400	$3,098,900	$3,160,100

Further, reestimate the DNR supplemental snowmobile trail aids appropriation by -$502,100 in 2025-26 and by -$227,700 in 2026-27 from a base of $1,117,500. Snowmobile supplemental trail aids are based on the number of nonresident annual trail passes sold in the prior fiscal year, multiplied by $47.

Reestimate the ATV/UTV trail safety grant appropriation by $100 in 2025-26 and $6,500 in 2026-27 from a base of $320,800. The value of the trail safety grant is set each year based on the greater of either $297,000 or 80¢ multiplied by the ATVs and UTVs registered in the state on the last day of February in the prior fiscal year.

21. DELETE VACANT POSITIONS

	Funding	Positions
FED	- $731,800	- 4.50
PR	- 2,030,000	- 12.60
SEG	- 498,600	- 3.00
Total	- $3,260,400	- 20.10

Joint Finance: Delete 20.1 positions vacant for 12 months or longer, including -4.5 FED, -12.6 PR, -2.0 environmental SEG and -1.0 conservation SEG (forestry). Reduce funding associated with the positions by -$365,900 FED, -$1,015,000 PR, and -$249,300 SEG annually. The following table summarizes deleted positions by program area and fund source.

Vacant Positions Deleted

Program Area	FED	PR	SEG	Total
Forestry Field Operations			1.0	1.0
Water Quality	2.0			2.0
Air Management		8.0		7.0
Waste and Materials Management	1.0	4.0	1.0	6.0
Remediation and Redevelopment		0.1	1.0	1.1
Technology Services	0.5	0.5		1.0
Community Financial Assistance	1.0			1.0
Total	4.5	12.6	3.0	20.1

Stewardship

1. KNOWLES-NELSON STEWARDSHIP PROGRAM REAUTHORIZATION OVERVIEW [LFB Paper 525]

Governor: Reauthorize the Warren Knowles-Gaylord Nelson Stewardship Program for 10 years from 2026-27 through 2035-36 with an annual total allocation of $100.0 million of bonding authority, GPR, and forestry SEG combined. The stewardship program was last authorized in 2021 Wisconsin Act 58 from 2022-23 through 2025-26 with an annual allocation of $33.25 million. Under current law, DNR is authorized to incur debt for the purposes of: (a) acquiring land to expand recreational opportunities and protect environmentally sensitive areas; (b) developing outdoor recreational facilities on state conservation lands; (c) providing grants to local governments and nonprofit conservation organizations (NCOs), typically for up to 50% of the cost of acquiring or developing land for outdoor recreational activities; (d) providing grants to counties for up to 50% of the cost of acquiring forestry land; and (e) providing grants to local governments for developing all-terrain and utility terrain vehicle trails and facilities.

The following table provides the annual allocation amounts for the stewardship program by funding type and subprogram under current law and the bill. Bill provisions for the program's reauthorization are discussed in subsequent separate entries in this section.

Joint Finance: Provision not included.

Knowles-Nelson Stewardship Program -- Comparison of Current Law and Senate Bill 45/Assembly Bill 50

	Current Law (2022-23 thru 2025-26)			SB 45/AB 50 (2026-27 thru 2035-36)				Change to Current Law			
	Bonding	SEG	Total	GPR	Bonding	SEG	Total	GPR	Bonding	SEG	Total
Land Acquisition											
DNR Acquisitions	$1,000,000	$5,000,000	$6,000,000	$0	$1,000,000	$6,000,000	$7,000,000	$0	$0	$1,000,000	$1,000,000
NCO Acquisitions	7,000,000	0	7,000,000	0	14,000,000	0	14,000,000	0	7,000,000	0	7,000,000
County Forest Grants	0	3,000,000	3,000,000	0	0	3,000,000	3,000,000	0	0	0	0
Subtotal	$8,000,000	$8,000,000	$16,000,000	$0	$15,000,000	$9,000,000	$24,000,000	$0	$7,000,000	$1,000,000	$8,000,000
Recreational Boating Aids	$3,000,000	$0	$3,000,000	$0	$9,000,000	$0	$9,000,000	$0	$6,000,000	$0	$6,000,000
Motorized Recreation Grants[1]	0	0	0	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000
Tribal Co-Management Program	0	0	0	3,000,000	0	0	3,000,000	3,000,000	0	0	3,000,000
Grants to NCOs	0	0	0	5,000,000	0	0	5,000,000	5,000,000	0	0	5,000,000
Property Development and Local Assistance											
DNR Property Development	$4,500,000	$0	$4,500,000	$0	$15,450,000	$0	$15,450,000	$0	$10,950,000	$0	$10,950,000
Grants to Friends Groups	500,000	0	500,000	0	2,500,000	0	2,500,000	0	2,000,000	0	2,000,000
Local Assistance Grants	9,250,000	0	9,250,000	0	36,050,000	0	36,050,000	0	26,800,000	0	26,800,000
Subtotal	$14,250,000	$0	$14,250,000	$0	$54,000,000	$0	$54,000,000	$0	$39,750,000	$0	$39,750,000
Total	$25,250,000	$8,000,000	$33,250,000	$8,000,000	$83,000,000	$9,000,000	$100,000,000	$8,000,000	$57,750,000	$1,000,000	$66,750,000

[1] Motorized recreation grants may be awarded from either the land acquisition subprogram or the property development and local assistance subprogram under the bill.

2. CURRENT SUBPROGRAMS REAUTHORIZATION [LFB Paper 525]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$830,000,000	- $830,000,000	$0
SEG	$1,000,000	- $1,000,000	$0

Governor: Provide $830.0 million in additional bonding authority and $1.0 million forestry SEG annually beginning in 2026-27 in additional funding for the reauthorization of current stewardship program subprograms from 2026-27 through 2035-36.

Land Acquisition Subprogram

The bill would provide the following allocations to the three components of the current land acquisition subprogram over the period of reauthorization: (a) $1,000,000 in bonding authority annually and $6,000,000 forestry SEG annually for DNR acquisitions, an increase of $1,000,000 forestry SEG annually compared to $5,000,000 under current law; (b) $14,000,000 in bonding authority annually for NCO acquisitions, an increase of $7,000,000 in bonding authority annually compared to $7,000,000 under current law; and (c) $3,000,000 forestry SEG annually for county forest grants, as under current law.

The bill would modify the title of the grants to NCOs for land acquisition component of the subprogram to "stewardship grants to nonprofit conservation organizations."

Under current law, of the amount allocated for DNR land acquisitions, DNR may not obligate more than one-third for the purchase of DNR land in fee-simple; at least two-thirds of allocated funding can be used for DNR acquisitions of easements. The bill would create an expiration date for this provision at the end of 2025-26.

Property Development and Local Assistance Subprogram

The bill would modify the title of the property development and local assistance subprogram to the "state property development and local parks and recreation subprogram."

The bill would provide the following allocations of general obligation bonding authority to the three components of the current state property development and local parks and recreation subprogram, over the period of reauthorization: (a) $15,450,000 annually for DNR property development, an increase of $10,950,000 annually compared to $4,500,000 under current law; (b) $2,500,000 annually for grants to friends groups, an increase of $2,000,000 annually compared to $500,000 under current law; and (c) $36,050,000 annually for local assistance grants, an increase of $26,800,000 compared to $9,250,000 under current law. The Administration indicates that a technical correction to the bill would be necessary to clarify the intended bonding authority described.

Under current law, as a subset of the $5,000,000 annual bonding authority for DNR property development, DNR is required to establish a program for grants to friends groups and NCOs for

projects for property development on DNR properties. Friends groups are nonprofit organizations that provide direct support to individual DNR properties, such as by organizing park cleanup and trail work days. The bill would increase the maximum amount per property that DNR can encumber for grants to friends groups from $20,000 to $50,000.

Recreational Boating Aids

The bill would modify the title of the recreational boating aids subprogram to the "local recreation boat facilities" subprogram. The bill would provide $9,000,000 in bonding authority annually for local recreation boat facilities grants, an increase of $6,000,000 annually compared to $3,000,000 under current law.

Under current law, the Waterways Commission is required to place recreational boating projects on a priority list based on certain factors. The bill would modify one of the factors on the list from "projects underway" to "projects in a state of readiness."

Under current law, recreational boating grants can be utilized to fund feasibility studies to determine whether the construction of a recreational boating facility is feasible from an environmental, economic, and engineering perspective. The bill would repeal the authorization for these feasibility studies.

Under current law, 40% of recreational boating grants must be expended on Great Lakes related projects, 40% must be expended on inland waters related projects, and 20% can be expended on projects deemed necessary by the Waterways Commission regardless of location. However, on the first day of the fourth quarter of the fiscal year, with the approval of the Commission, DNR may reallocate any unencumbered funds for that fiscal year, regardless of the percentages discussed above. The bill would modify the date to the first day of the third quarter of the fiscal year.

Motorized Recreation Grants

The bill would provide $5,000,000 bonding authority annually for a motorized recreation grants program for the acquisition of land in fee simple or easement for ATV, OHM, or snowmobile trails, and for construction of trail crossings by local units of government or recreational vehicle clubs. Under current law, DNR may obligate stewardship bonding authority under the property development and local assistance subprogram for motorized recreation projects. Eligible activities include: (a) acquisition of easements; (b) development of facilities, routes, and trails; and (c) signage improvements. However, DNR has not awarded stewardship funds for these purposes under the program's current reauthorization.

The bill would specify that grants for land acquisition would be considered obligations from the land acquisition subprogram and that grants for construction of trail crossings would be considered obligations from the state property development and local parks and recreation subprogram. However, the bill does not specify amounts to be allocated for each category. Further, the stewardship program under current law and the bill specifies maximum amounts that can be obligated under each of the land acquisition and property development and local assistance subprograms, but the bill does not account for motorized recreation grants in either subprogram.

The Administration indicates the grants are intended to be created in a separate subprogram, and that an amendment would clarify such an allocation of motorized recreation grants.

The bill would define eligible recreational vehicle clubs as ATV, OHM, or snowmobile clubs as specified elsewhere in statutes, and the bill would also define utility terrain vehicle club as a group promoting the recreational use of UTVs. The bill would prohibit grant recipients from converting the acquired land, or any rights in the land, to a use inconsistent with the type of trail specified in the grant unless approved by the Natural Resources Board.

Joint Finance: Provision not included.

3. GRANTS TO NONPROFIT CONSERVATION ORGANIZATIONS [LFB Paper 525]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

Governor: Create a grant program under the stewardship program for grants to NCOs to support wildlife and habitat management on NCO-owned lands. Further, provide $5,000,000 each year in a new continuing appropriation beginning in 2026-27. The program's purpose of supporting wildlife and habitat management would differ from the uses of current stewardship NCO grants for land acquisition. Acquisitions use bond funding that is not allowed to be used for such non-capital costs that could be supported under the provisions.

Joint Finance: Provision not included.

4. TRIBAL CO-MANAGEMENT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,000,000	- $3,000,000	$0

5. STEWARDSHIP PROGRAM CAPITAL IMPROVEMENT FUND TRANSFER DISCONTINUATION [LFB Paper 525]

Governor: Modify the stewardship program to eliminate the transfer of forestry SEG funds to the capital improvement fund. Amend DNR land acquisition and county forest grants appropriations to eliminate references to forestry SEG transfers to the capital improvement fund and modify the appropriations to continuing appropriations. Amend the capital improvement fund statutes to remove references to forestry SEG transfers.

Under the bill, $6.0 million forestry SEG for DNR acquisitions each year and $3.0 million

forestry SEG each year for county forest grants would instead be funded directly by forestry SEG. The amendments to land acquisition and county forest grant appropriations would be effective on July 1, 2026, at the beginning of the new authorization period. The amendment to the capital improvement fund statute would be effective on enactment, which would require an amendment to mirror the effective date of the land acquisition and county forest amendments.

Under current law, the state capital improvement fund is established to receive the proceeds of state issuance of public debt (bonds). The stewardship program has been primarily bond-funded, meaning that program expenditures for land acquisition and grants would be financed by debt issuance but disbursed from the capital improvement fund.

Since 2022-23, the stewardship land acquisition subprogram is funded by $5 million forestry SEG each year for DNR land acquisitions and $3 million forestry SEG each year for county forest grants, and these amounts are created by statute as transfers from the conservation fund to the capital improvement fund. DNR is authorized to obligate these amounts, as well as $1 million in bonding authority each year, from the capital improvement fund under the stewardship land acquisition program.

Joint Finance: Provision not included.

6. STEWARDSHIP PROGRAM TRANSFER FROM CAPITAL IMPROVEMENT FUND [LFB Paper 525]

Governor: Transfer from the capital improvement fund to the forestry account of the conservation fund in 2026-27 an amount equal to the total amount of forestry SEG transferred to the capital improvement fund from 2022-23 through 2025-26, minus the total amount obligated for the DNR acquisitions and county forest grants components of the land acquisition subprogram from 2022-23 through 2025-26, but excluding $4.0 million to account for the $1.0 million bonding authority annually provided for DNR acquisitions.

As described in a previous item, the stewardship land acquisition program is funded by forestry SEG amounts that are transferred to the capital improvement fund. DNR has interpreted the statutes currently to require the transfer of the entire $8 million forestry SEG annually, regardless of the amounts actually obligated each year for departmental acquisitions or county forest grants. The provision is intended to effectively reverse the transfer of forestry SEG that was transferred to the capital improvement fund but went unobligated during the four fiscal years of the current stewardship program authorization. The bill would not transfer $4 million, equal to the $1 million in bonding authority under the land acquisition subprogram each year of the four-year current authorization.

Joint Finance: Provision not included.

7. STEWARDSHIP PROGRAM APPRAISALS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Fish, Wildlife, and Natural Heritage Conservation

1. LICENSE AND APPROVAL FEE INCREASES [LFB Paper 530]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-REV	$51,000,000	- $51,000,000	$0

Governor: Increase the statutory fee amounts for hunting, fishing, and other types of licenses, permits, stamps, and approvals. License fees are intended to be increased to amounts that would stabilize the fish and wildlife account of the conservation fund and address the structural imbalance in the account. The Administration estimates that this provision would generate $17 million in revenue in 2025-26 and $34 million in revenue in 2026-27 and in subsequent fiscal years. The changes to fees would take effect on March 1, 2026.

The following table provides statutory fee amounts for each of the licenses, permits, stamps, and other approvals that would be modified by the provision. The amounts do not include issuing and other fees. In most cases, licenses would incur $0.75 issuing fees, and stamps and certain other authorizations would incur $0.25 issuing fees. Hunting approvals also would incur the wildlife damage surcharge; under current law and the bill, this surcharge is $4 for conservation patron licenses and $2 for most other hunting approvals. In general, the provision would increase fees by the following amounts:

- $20 for resident and nonresident gun deer, archery/crossbow, small game, and resident sports licenses;
- $40 for resident, nonresident adult, and nonresident youth conservation patron licenses and for nonresident sports licenses;
- $40 for wolf harvesting licenses and for resident and nonresident Class A bear licenses;
- $10 for other resident and nonresident hunting licenses, including several resident youth and senior licenses;
- $10 for most resident and nonresident fishing licenses;
- A range of $6 to $7.75 for hunting and fishing stamps;
- $40 for guide and sport trolling fishing licenses, and $10 or $20 for other commercial fishing licenses;
- $20 for most trapping and fur licenses, except $10 for youth and mentored trapping; and
- $10 for wild rice, ginseng, and endangered resources authorizations.

Fish and Wildlife License and Approval Fees -- Governor

	Current Fee Amount[1]	SB 45/AB 50 Fee Amount[1]	Change
Resident Hunting Licenses			
Small Game	$15.25	$35.25	$20.00
Small Game Senior	6.25	16.25	10.00
Small Game Youth	6.25	16.25	10.00
Deer	21.25	41.25	20.00
Bonus Deer	11.25	21.25	10.00
Bonus Deer in CWD-affected Area	5.75	15.75	10.00
Deer Youth	17.25	27.25	10.00
Elk	46.25	66.25	20.00
Class A Bear	46.25	86.25	40.00
Archer	21.25	41.25	20.00
Archer Youth	17.25	27.25	10.00
Crossbow	21.25	41.25	20.00
Crossbow Youth	17.25	27.25	10.00
Archery/Crossbow Upgrade	2.25	12.25	10.00
Wild Turkey	12.25	22.25	10.00
Additional Wild Turkey	9.75	19.75	10.00
Nonresident Hunting Licenses			
Annual Small Game	$87.25	$107.25	$20.00
Five-day Small Game	57.25	67.25	10.00
Deer	197.25	217.25	20.00
Bonus Deer	19.25	29.25	10.00
Bonus Deer in CWD-affected Area	5.75	15.75	10.00
Elk	248.25	268.25	20.00
Class A Bear	248.25	288.25	40.00
Archer	197.25	217.25	20.00
Crossbow	197.25	217.25	20.00
Archery/Crossbow Upgrade	2.25	12.25	10.00
Fur-bearing Animal	162.25	182.25	20.00
Wild Turkey	62.25	72.25	10.00
Additional Wild Turkey	14.75	24.75	10.00
Hunting Stamps			
Wild Turkey	$5.00	$12.75	$7.75
Pheasant	9.75	15.75	6.00
Waterfowl	11.75	13.75	2.00
Resident Fishing Licenses			
Annual	$19.25	$29.25	$10.00
Annual Senior	6.25	16.25	10.00
Spousal	30.25	40.25	10.00
Annual for 16- and 17-year Olds	6.25	16.25	10.00
One-day Fishing	7.25	17.25	10.00
Two-day Sports Fishing	13.25	23.25	10.00
Two-day Inland Lakes Trout	13.25	23.25	10.00
Annual or Temporary for Disabled Person	6.25	16.25	10.00
One-day Group Fishing for Developmentally Disabled	24.25	34.25	10.00
Annual or Temporary for Disabled Veteran	2.25	12.25	10.00
Sturgeon Spearing	19.25	34.25	15.00

Fish and Wildlife License and Approval Fees -- Governor (continued)

	Current Fee Amount[1]	SB 45/AB 50 Fee Amount[1]	Change
Nonresident Fishing Licenses			
Annual	$54.25	$64.25	$10.00
Annual Family	69.25	79.25	10.00
Fifteen-day	32.25	42.25	10.00
Fifteen-day Family	44.25	54.25	10.00
Four-day	28.25	38.25	10.00
One-day	14.25	24.25	10.00
Two-day Sports	9.25	19.25	10.00
Sturgeon Spearing	64.25	103.25	39.00
Fishing Stamps			
Inland Waters Lake Trout	$9.75	$15.75	$6.00
Great Lakes Trout and Salmon	9.75	16.75	7.00
Fishing Tags			
Sturgeon Hook and Line Resident	$19.75	$31.75	$12.00
Sturgeon Hook and Line Nonresident	49.75	79.75	30.00
Combination Resident Licenses			
Sports	$57.25	$77.25	$20.00
Sports Youth	32.25	42.25	10.00
Conservation Patron	160.25	200.25	40.00
Conservation Patron Youth	70.25	80.25	10.00
Conservation Patron Purple Heart	9.25	19.25	10.00
Wolf Harvesting	48.25	88.25	40.00
Annual Disabled Veteran Recreation	7.00	17.25	10.25
Combination Nonresident Licenses			
Sports	$292.25	$332.25	$40.00
Sports Youth	33.25	72.25	39.00
Conservation Patron	615.25	655.25	40.00
Conservation Patron Youth	72.25	112.25	40.00
Conservation Patron Purple Heart	160.25	170.25	10.00
Wolf Harvesting	250.25	290.25	40.00
Guide and Sport Trolling Resident Licenses			
Guide	$39.25	$79.25	$40.00
Sport Trolling	100.00	140.25	40.25
Guide and Sport Trolling Nonresident Licenses			
Guide	$99.25	$139.25	$40.00
Lake Michigan and Green Bay Sport Trolling	400.00	440.00	40.00
Lake Superior Sport Trolling	400.00	440.00	40.00
Trapping, Fur, and Taxidermist Resident Licenses			
Trapping	$19.25	$39.25	$20.00
Trapping Under 16-years Old	9.25	19.25	10.00
Mentored Trapping	9.25	19.25	10.00
Class A Fur Dealer	25.00	45.00	20.00
Class B Fur Dealer	10.00	30.00	20.00
Taxidermist	50.00	70.00	20.00
Trapping and Taxidermist Nonresident Licenses			
Trapping	$149.25	$169.25	$20.00
Taxidermist	100.00	120.00	20.00

Fish and Wildlife License and Approval Fees -- Governor (continued)

	Current Fee Amount[1]	SB 45/AB 50 Fee Amount[1]	Change
Other Fur Licenses			
Itinerant Fur Buyer	$200.00	$220.00	$20.00
Fur Dresser or Dyer	25.00	45.00	20.00
Fur Auctioneer	250.00	270.00	20.00
Resident Commercial Fishing Licenses			
Outlying Waters per Boat	$899.25	$919.25	$20.00
Outlying Waters without Boat	899.25	919.25	20.00
Rough Fish Harvest per Boat	25.00	35.00	10.00
Rough Fish Harvest without Boat	25.00	35.00	10.00
Nonresident and Other Commercial Fishing Licenses			
Nonresident Outlying Waters per Boat	$6,499.25	$6,519.25	$20.00
Nonresident Outlying Waters without Boat	6,499.25	6,519.25	20.00
Outlying Waters License Transfers	50.00	60.00	10.00
Other Commercial Licenses			
Seine Nets First 500 Feet	$20.00	$30.00	$10.00
Seine Nets Second 500 Feet	10.00	20.00	10.00
Seine Nets Additional 100 Feet or Fraction Thereof	2.00	12.00	10.00
Gill Nets First 2,000 Feet	10.00	20.00	10.00
Gill Nets Additional 100 Feet or Fraction Thereof	1.00	11.00	10.00
Bait Nets	20.00	30.00	10.00
Buffalo and Frame Nets	10.00	20.00	10.00
Slat Nets	20.00	30.00	10.00
Trammel Nets	20.00	30.00	10.00
Inland Waters Set or Bank Pole	2.25	12.25	10.00
Inland Waters Setline	10.00	20.00	10.00
Shovelnose Sturgeon Permit	50.00	60.00	10.00
Wholesale Fish Dealer	100.00	110.00	10.00
Clam Buyer	300.00	310.00	10.00
Clam Sheller	30.00	40.00	10.00
Bait Dealer Approvals			
Class A Bait Dealer	$49.25	$59.25	$10.00
Class B Bait Dealer	9.25	19.25	10.00
Wild Rice and Ginseng Approvals			
Wild Rice Harvest	$7.50	$17.50	$10.00
Class A Wild Rice Dealer	15.00	25.00	10.00
Class B Wild Rice Dealer	50.00	60.00	10.00
Class C Wild Rice Dealer	100.00	110.00	10.00
Class D Wild Rice Dealer	150.00	160.00	10.00
Wild Ginseng Harvest Resident	15.00	25.00	10.00
Wild Ginseng Harvest Nonresident	30.00	40.00	10.00
Class A Resident Wild Ginseng Dealer	100.00	110.00	10.00
Class B Resident Wild Ginseng Dealer	500.00	510.00	10.00
Class C Resident Wild Ginseng Dealer	1,000.00	1,010.00	10.00
Nonresident Wild Ginseng Dealer	1,000.00	1,010.00	10.00
Endangered Species Permit	$100.00	$110.00	$10.00

[1]Fee amounts do not include issuing and other fees.

Joint Finance: Maintain fee levels as provided under current law. Transfer $15,000,000

forestry SEG each year on a one-time basis from the balance of the forestry account of the conservation fund to the balance of the fish and wildlife account of the conservation fund. The transfer would be intended to stabilize the fish and wildlife account balance through the 2025-27 biennium.

2. WOLF MONITORING AND ABATEMENT PROJECTS [LFB Paper 531]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,700,000	- $3,700,000	$0

Governor: Provide $3,525,000 in 2025-26 and $175,000 in 2026-27 for DNR wolf monitoring efforts and aids to livestock producers for nonlethal abatement projects in locations with persistent wolf activity. The bill would provide $3,500,000 in 2025-26 and $150,000 in 2026-27 for aids to livestock producers for predator-proof fencing projects. The bill would further provide $25,000 annually for wolf monitoring efforts at the Department.

DNR has monitored the state's wolf population since 1979. DNR monitors the wolf population through methods such as snow track surveys, public observations and reports, wolf radio-collaring, and field observations of wolf mortality. DNR annually calculates an estimated wolf population utilizing data collected through these monitoring methods. Currently, DNR may reimburse wolf depredation federal livestock using GPR, endangered resources SEG from the conservation fund, or certain federal grants. The U.S. Department of Agriculture Wildlife Service program assists in implementing nonlethal abatement in Wisconsin. The 2023 Wisconsin Wolf Management Plan notes there is currently no dedicated state source to fund wolf conflict abatement measures.

Joint Finance: Provision not included.

3. HABITAT STRATEGY AND PLANNING SYSTEM [LFB Paper 532]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$700,000	- $700,000	$0
SEG	800,000	- 800,000	0
Total	$1,500,000	- $1,500,000	$0

Governor: Provide $1,000,000 one-time funding ($700,000 GPR and $300,000 forestry SEG) in 2025-26 and $500,000 fish and wildlife SEG beginning in 2026-27 for the purchase of mobile devices with GIS capability for field data collection, development of training modules, development of a habitat strategy and planning system, and ongoing maintenance and licensing costs associated with the system. The $1,000,000 in one-time funding is associated with the purchase of mobile devices, the development of training modules, and the development of the

habitat strategy and planning system and the $500,000 in continuing funding is associated with maintenance and licensing costs related to the system.

2023 Wisconsin Act 66 requires that DNR prepare a biennial habitat work plan that coincides with the biennial budget process. The plan is to establish and measure progress for priorities and goals for habitat management efforts on lands managed by DNR. 2023 Act 66 also requires that DNR annually report to the Natural Resources Board, the Joint Committee on Finance, and relevant standing committees of the Legislature on its progress towards the habitat work plan goals. As of March, 2025, DNR has not released a habitat work plan. The Administration reports that the habitat strategy and planning system would be used to more comprehensively comply with the reporting requirements of 2023 Act 66, such as by establishing habitat goals, ranking efforts based on habitat management priorities, conducting field assessments, mapping and tracking, conducting project planning, and tracking project expenditures.

Joint Finance: Provision not included.

4. DEER CARCASS DISPOSAL GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,000,000	- $1,000,000	$0

5. TRIBAL FISH HATCHERY MAINTENANCE GRANTS [LFB Paper 533]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$2,000,000	- $2,000,000	$0

Governor: Provide $1,000,000 annually in one-time funding from tribal gaming receipts for grants to federally-recognized tribes or bands for the maintenance and repair of fish hatcheries operated by the tribe or band. The Administration indicates that the structure of the grant program will be determined in the future by DNR in consultation with the tribes.

Joint Finance: Provision not included.

6. HATCHERY AND CREEL SURVEY FUNDING [LFB Paper 534]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$182,000	- $182,000	$0
PR	185,000	- 185,000	0
SEG	21,600	- 21,600	0
Total	$388,600	- $388,600	$0

Governor: Provide $194,300 ($91,000 GPR, $92,500 PR from tribal gaming revenues, and $10,800 fish and wildlife SEG) annually for increased costs at state-owned fish hatcheries and to fund creel surveys of anglers and fish characteristics throughout the ceded territory in northern Wisconsin. $92,500 PR and $10,800 fish and wildlife SEG annually would be utilized for forage and freight costs at state-owned hatcheries. $91,000 GPR annually would be utilized for additional creel surveys.

DNR monitors, maintains, and enhances aquatic ecosystems and sport and commercial fisheries. Fisheries population and habitat surveys are conducted to monitor the status and health of the state's fisheries and aquatic habitat, and to evaluate regulation effectiveness and needs. DNR also operates 14 facilities for fish propagation and stocking activities across the state.

Joint Finance: Provision not included.

7. LAC DU FLAMBEAU APPROVAL FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. KENOSHA DUNES RESTORATION PROJECTS [LFB Paper 535]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,000,000	- $6,000,000	$0

Governor: Create a continuing appropriation to fund erosion control projects in the Kenosha Dunes Unit of the Chiwaukee Prairie State Natural Area in Kenosha County. Provide $6,000,000 one-time funding in 2025-26 for an erosion control project in the Kenosha Dunes Unit. The Administration reports that this project was selected during a planning and feasibility process that occurred between 2015 and 2021. Funding would be utilized for a project design that would include the construction of a shoreline protection structure along approximately 1,400 feet of shoreline, breakwaters, offshore fish habitat enhancements, and a shoreline trail. The Administration and DNR intend for the project to mitigate erosion, increase climate resilience, enhance habitat, protect archaeological deposits, and provide controlled access within the site and between neighboring sites.

Joint Finance: Modify provision to redirect $6,000,000 in unobligated stewardship

program bonding authority from 2023 Wisconsin Act 19 for the Kenosha Dunes restoration project.

9. ENDANGERED RESOURCES MATCH *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$900,000	- $900,000	$0

10. WILD RICE RESTORATION AND PUBLIC EDUCATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,000	- $400,000	$0

11. WILD RICE MANAGEMENT COORDINATOR *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$145,400	1.00	- $145,400	- 1.00	$0	0.00

Forestry

1. FORESTRY MILL RATE REESTIMATE AND REDUCTION [LFB Papers 106, 540, and 541]

Governor: Reduce the forestry mill tax transfer rate to 0.1406 mills for each dollar of the assessed valuation of taxable property in the state (14.06¢ per $1,000) beginning in 2025-26. 2017 Wisconsin Act 59 replaced the state forestry mill tax with a sum-sufficient appropriation from the general fund equal to the value of the tax, or 0.1697 mills for each dollar of the assessed valuation of taxable property in the state (16.97¢ per $1,000). Funds are transferred to the forestry account for the purposes of acquiring, preserving, and developing the forests of the state. The bill would reestimate the current law transfer by $29,057,600 in 2025-26 and by $36,169,400 in 2026-27, and decrease reestimate amounts by -$28,464,200 in 2025-26 and -$29,683,700 in 2026-27 to account

for the reduction in the mill tax rate. The bill budgets the transfers at $137,528,200 in 2025-26 and at $143,420,500 in 2026-27. [See "Shared Revenue and Tax Relief -- Forestry Mill Rate."]

Joint Finance: Include provision to reestimate the current law transfer by $29,057,600 in 2025-26 and by $36,169,400 in 2026-27. Maintain the forestry mill tax rate transfer at 0.1697 mills for each dollar of the assessed valuation of taxable property in the state.

2. FORESTRY ACCOUNT TRANSFER TO THE TRANSPORTATION FUND

(Removed from budget consideration pursuant to Joint Finance Motion #4)

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-Transfer	- $25,000,000	$25,000,000	$0

3. HAZARDOUS TREE REMOVAL [LFB Paper 542]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$4,234,000	6.00	$0	- 6.00	$4,234,000	0.00

Governor: Provide $2,066,500 forestry SEG in 2025-26 and $2,167,500 forestry SEG in 2026-27 and 6.0 four-year project positions for hazardous tree removal on DNR-owned properties. The Administration reports that outbreaks of invasive spongy moth and emerald ash borers in Wisconsin have increased the volume of hazardous trees on DNR-owned properties, and that current staffing and funding levels are insufficient to manage the current volume of hazardous trees. The funding provided would include $203,900 for project position salaries in 2025-26, $271,800 for project position salaries in 2026-27, $177,800 for fringe benefits in 2025-26, $210,900 for fringe benefits in 2026-27, $302,800 annually for LTE salaries, and $1,382,000 annually for supplies and services. Amounts for LTEs and supplies and services would continue as base funding following the expiration of the project positions.

Joint Finance: Modify provision to authorize $2,066,500 forestry SEG in 2025-26 and $2,167,500 forestry SEG in 2026-27 on a one-time basis for contracting costs for hazardous tree removal on DNR-owned recreational properties. Funding would be provided in the DNR general forestry operations appropriation. Delete the 6.0 project positions.

4. FIRE SUPPRESSION SERVICES FUNDING [LFB Paper 543]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$3,119,200	- $836,800	$2,282,400

Governor: Provide $1,638,800 forestry SEG in 2025-26 and $1,480,400 forestry SEG in

2026-27 for costs related to DNR fire suppression and prescribed burn efforts. The funding would provide for the following costs: (a) $700,000 annually for contracts with third-party firefighting aircraft services; (b) $495,400 in 2025-26 and $465,400 in 2026-27 for procurement, replacement, and maintenance of DNR ground vehicles for firefighting; (c) $200,000 in 2025-26 and $190,000 in 2026-27 for the maintenance and modernization of DNR firefighting aircraft; (d) $125,000 annually for the maintenance of radios, a service the Administration reports is no longer provided by the Department of Transportation; (e) $108,000 in 2025-26 for forward-looking infrared cameras to outfit existing state aircraft for aerial surveillance; and (f) $10,400 in 2025-26 for pilot training for aircraft services.

DNR has broad authority to prevent, detect, and suppress forest fires. DNR utilizes funding to establish and maintain ranger stations and fire suppression and communications equipment and for fire education and law enforcement activities. DNR's forest fire control program takes primary responsibility for forest fires on public and private lands in most northern and many southern counties. The forest fire control program also provides cooperative services to towns in those southern counties where wooded lands are more scattered. In addition, DNR also relies on local fire departments as needed for additional wildland fire suppression support.

Joint Finance: Modify provision to include $1,220,400 forestry SEG in 2025-26 and $1,062,000 forestry SEG in 2026-27 on a one-time basis for costs related to DNR wildfire suppression and prescribed burn efforts. The funding would provide for: (a) $281,600 each year for contracts for single-engine air tanker firefighting services; (b) $495,400 in 2025-26 and $465,400 in 2026-27 for replacement and maintenance of DNR ground vehicles for firefighting; (c) $190,000 each year for the modernization of DNR aircraft; (d) $125,000 each year for the maintenance of DNR mobile and portable radios, a service that had been provided by the Department of Transportation (DOT) but is no longer available; (e) $108,000 in 2025-26 for forward-looking infrared (FLIr) cameras to outfit existing DNR aircraft for aerial surveillance; (f) $10,400 in 2025-26 for open water survival courses and updates to flight simulator software for DNR's 10 pilots; and (g) $10,000 in 2025-26 for flight safety equipment for DNR aircraft, such as life rafts, life jackets, and signal guns.

5. FIRE SUPPRESSION SERVICES OVERTIME [LFB Paper 543]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$987,000	- $987,000	$0

Governor: Provide $493,500 forestry SEG annually in additional funding for overtime costs associated with DNR fire suppression services. The Administration reports that there has been an increase in the frequency of significant wildfires in recent years, which are also occurring earlier and later in the year compared to historical rates. The Administration also reports that overtime costs related to DNR fire suppression services averaged $491,600 annually more than the amount allocated in funding from 2019-20 through 2022-23. The provision would provide $426,200 annually for salaries and $67,300 annually for fringe benefits.

Joint Finance: Provision not included.

6. EMERGENCY FIRE WARDEN REIMBURSEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$492,400	- $492,400	$0

7. STATE NURSERY OPERATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$1,239,300	2.00	- $1,239,300	- 2.00	$0	0.00

8. STREAM CROSSING INVENTORY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$1,144,100	1.00	- $1,144,100	- 1.00	$0	0.00

9. FORESTRY WORKFORCE AND EDUCATION PROGRAMS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,300,000	- $1,300,000	$0

Governor: Provide $650,000 forestry SEG annually for the Wisconsin Forestry Careers Coalition (WFCC) program and the Learning, Experiences, and Activities in Forestry (LEAF) program at the University of Wisconsin - Stevens Point. The bill would provide $150,000 annually to the WFCC program and $500,000 annually to the LEAF program. Under current law, the LEAF program has a base funding of $350,000 annually. The bill would initiate ongoing funding for the WFCC program.

The WFCC was created in 2022 with an $8 million federally-funded grant from the Wisconsin Economic Development Corporation. WFCC is a forestry education and career

pathway program. The program has three focus areas: (a) educating high school students through applied forestry curriculum; (b) training entry-level employees through immersion programs in forestry operations and mill technology; and (c) raising public awareness of the forestry industry and its careers.

LEAF is a K-12 forestry education program that was created in 2001. LEAF provides professional development opportunities, curriculum, and forestry kits to teachers to promote forestry education in schools. LEAF has also registered over 27,000 acres of land in the school forest program.

Joint Finance: Provision not included.

10. COUNTY SUSTAINABLE FORESTRY AND COUNTY FOREST ADMINISTRATOR GRANTS [LFB Paper 544]

SEG	$1,000,000

Governor/Joint Finance: Provide $500,000 forestry SEG annually in additional funding for county sustainable forestry and county forest administrator grants. DNR provides grants to counties with forests enrolled in the county forest program to encourage the implementation of sustainable forestry practices. Additionally, DNR provides grants to counties with county forest land for up to 50% of the salary and fringe benefit costs of a county forest administrator or assistant forest administrator, with a maximum eligible fringe rate of 40% of salary. Both grants are paid from a single biennial appropriation with base funding of $1,863,900 each year.

Under current law, within the appropriation, DNR sets funding allocations of $1,485,900 annually for county forest administrator grants and $378,000 annually for county sustainable forestry grants. However, county forest administrator grants are awarded first, meaning the amounts allocated by category vary by year. The Administration indicates that the bill would increase base funding for each grant by $250,000 annually. Total grant expenditures were $1,845,900 in 2023-24.

11. WISCONSIN PRIVATE FOREST LANDOWNER GRANTS [LFB Paper 545]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$500,000	- $409,800	$90,200

Governor: Provide $250,000 forestry SEG annually in additional funding for the private forest landowner grant program. The program provides grants to private landowners for the costs of developing and implementing forest stewardship management plans by owners of 500 acres or less of nonindustrial private forest land in the state. Management plans are required to contain practices that protect and enhance: (a) soil and water quality; (b) endangered, threatened, or rare forest communities; (c) sustainable forestry; (d) habitat for fish and wildlife; and (e) the recreational, aesthetic, and environmental benefits that the forest land provides. DNR administers the program with grants up to 50% of project costs; by administrative rule, the state share of costs

may be up to 75% and not to exceed $10,000. DNR is also required to allocate at least $60,000 each year for invasive plant control grants. Under current law, the program has base funding of $1,147,900.

Joint Finance: Modify provision to provide $45,100 forestry SEG each year in additional funding for the private forest landowner and weed management area grant programs. Annual funding for grants is $1,193,000.

12. COUNTY FOREST WILDLIFE HABITAT GRANT [LFB Paper 544]

SEG	$260,000

Governor/Joint Finance: Provide $130,000 forestry SEG annually in additional funding for the county forest wildlife habitat grant program. Under the program, counties may apply for grants for the development and planning of wildlife habitat and for outdoor recreational facilities on county forest lands. Funding for habitat projects is limited to 10¢ for each acre registered as county forest land per county; however, funds that remain unallocated as of March 31 of each year may be allotted to any county, as long as the total received does not exceed 20¢ per acre registered as county forest. In 2023-24 and 2024-25, the county forest wildlife habitat program was appropriated $112,200 annually, and $112,200 was expended in 2023-24.

13. FORESTRY INDUSTRYWIDE STRATEGIC PLAN

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$775,000	$225,000	$1,000,000

Governor: Create a continuing appropriation and provide $775,000 forestry SEG one-time funding in 2025-26 to conduct a forestry industrywide strategic plan, including a "road map" to accomplish strategic objectives established by the plan. Funding would support the development of a report, conducted by outside consultants under the guidance of the Wisconsin Council on Forestry, that would identify methods of improving coordination, partnerships, and collaboration in the state's forest products industry. The report would also identify new markets for the state's forest products. The report would be due to the Council on Forestry by September 16, 2026.

Joint Finance: Modify provision to create a continuing appropriation and provide $1,000,000 forestry SEG on a one-time basis in 2025-26 to award a grant to the Great Lakes Timber Professionals Association and the Wisconsin Paper Council to conduct a forestry industrywide strategic plan. Require the grant recipients to present the research and recommendations to the Council on Forestry, and require the Council on Forestry to report, by December 31, 2027, to the Governor and Legislature on research outcomes and recommendations.

14. WisFIRS UPDATE

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$787,600	- $787,600	$0

Governor: Provide $393,800 forestry SEG annually in one-time funding for ongoing maintenance and updates to the Wisconsin Forest Inventory and Reporting System (WisFIRS). The bill would provide funding for an estimated 4,160 hours of third-party development to support an ongoing project to update both the public lands and private lands components of WisFIRS.

The WisFIRS contains two component applications: the public lands and private lands applications. The public lands application enables DNR foresters and habitat managers and county foresters to manage functions and tasks related to forest management such as by storing field data, managing projects such as timber sales and prescribed burns, and tracking financials. The private lands application enables DNR foresters and certified plan writers to manage functions and tasks related to the managed forest law and forest crop law programs such as by storing field data, managing timber sales, and tracking financials.

Joint Finance: Provision not included.

15. FORESTRY SOFTWARE LICENSES

SEG	$153,400

Governor: Provide $76,700 forestry SEG annually for the purchase of software licenses for the DNR Division of Forestry. The Administration reports that the funding would purchase licenses for the following software: (a) $36,800 annually for Forest Metrix, a mobile forestry application and a related development project to migrate databases within the software; (b) $26,100 annually for Avenza, a mobile geospatial application; (c) $9,000 annually for iMazing, a file transfer application; (d) $2,400 annually for Help+Manual, a help documentation creation application; (e) $1,500 annually for Camtasia a screen recording and video editing software; and (f) $900 annually for Snagit, a screen capture and recording application.

Joint Finance: Include provision, but specify funding is on a one-time basis in the 2025-27 biennium.

16. SPONGY MOTH TREATMENT

SEG	$460,000

Governor/Joint Finance: Provide $230,000 forestry SEG annually for the treatment of spongy moths on DNR-owned properties. The spongy moth is a species that is native to Europe that is considered an invasive species in North America. The caterpillars of spongy moths feed on the leaves of trees and shrubs, which can result in their severe defoliation and potential death.

Joint Finance: Include provision, but specify funding is on a one-time basis in the 2025-27 biennium.

17. TICK-RESISTANT PERSONAL PROTECTIVE EQUIPMENT

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$140,000	- $140,000	$0

Governor: Provide $120,000 forestry SEG in 2025-26 and $20,000 forestry SEG in 2026-27 for the purchase of tick-resistant personal protective equipment for DNR firefighters.

Joint Finance: Provision not included.

18. FORESTRY LIAISON *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$155,400	1.00	- $155,400	- 1.00	$0	0.00

19. MANAGED FOREST LAW FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$226,200	- $226,200	$0

20. FORESTS INTERPRETIVE PROGRAM FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

21. IOWA COUNTY TRUNK HIGHWAY C

SEG	$500,000

Joint Finance: Provide $500,000 forestry SEG in 2025-26 for the state park, forest, and riverway roads appropriation. Require that DNR provide a $500,000 grant in 2025-26 from the state park, forest, and riverway roads appropriation for the construction and maintenance of County Highway C between State Highway 23 and U.S. Highway 14.

22. ROTHSCHILD DAM

Joint Finance: Create a forestry SEG annual appropriation to provide financial assistance for the modernization of a dam on the Wisconsin River in the village of Rothschild. Provide $42,000,000 forestry SEG in 2025-26 in program supplements for the Rothschild Dam. [See "Program Supplements."]

Parks

1. PARKS DEVELOPMENT AND MAINTENANCE [LFB Papers 550 and 551]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,751,200	- $2,751,200	$0
FED	0	- 9,800,000	- 9,800,000
SEG	12,887,400	- 7,803,000	5,084,400
Total	$15,638,600	- $20,354,200	- $4,715,600

Governor: Provide $7,819,300 each year ($1,375,600 GPR, $5,770,100 forestry SEG, $434,600 split-funded conservation SEG, and $239,000 parks SEG) for the development and maintenance of DNR-owned property and land. The funding would be provided to various appropriations with multiple purposes as shown in the following table.

DNR Parks and Recreational Property Development -- Governor

Appropriation/Purpose	Source	2025-26	2026-27
State Forest, Park, and Riverway Roads	Forestry SEG	$4,109,500	$4,109,500
DNR-Owned Property Development	Forestry SEG	1,660,600	1,660,600
State Forest, Park, and Riverway Development	GPR	1,147,400	1,147,400
State Parks and Trails Development and Maintenance	Parks SEG	239,000	239,000
Facilities Development and Maintenance	GPR	228,200	228,200
	Conservation SEG (Split)	213,800	213,800
DNR Property Acquisition and Development	Conservation SEG (Split)	220,800	220,800
Grand Total		$7,819,300	$7,819,300

Joint Finance: Modify provision to instead authorize additional base funding of $1,264,900 parks SEG in 2025-26 and $3,819,500 parks SEG in 2026-27 to the appropriation for state parks and trails development. Funding would be supported by additional fees to nonresident admissions and camping, as discussed in a separate entry.

Additionally, modify provision to reestimate s. 20.370(7)(fy) for federal resource acquisition and development monies by -$4,900,000 FED each year.

2. PARKS OPERATIONS FUNDING [LFB Paper 552]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$3,965,000	- $1,039,900	$2,925,100

Governor: Provide $1,785,000 ($1,142,400 parks SEG, $461,900 forestry SEG, $151,800

split-funded conservation SEG, and $28,900 ATV SEG) in 2025-26 and $2,180,000 ($1,417,400 parks SEG, $581,900 forestry SEG, $151,800 split-funded conservation SEG, and $28,900 ATV SEG) in 2026-27 for operational costs in state parks, southern forests, and recreation areas.

The provision would provide $42,700 annually for LTE salaries and fringe benefits and $1,742,300 in 2025-26 and $2,137,300 in 2026-27 for supplies and services. The Administration indicates that $45,500 would be budgeted for the Sauk Prairie State Recreation Area, $18,500 would be budgeted for Lapham Lodge at the Kettle Moraine State Forest - Lapham Peak Unit, and $16,000 would be budgeted for the Menominee River State Recreation Area. The Administration further indicates that the remainder of the funding would be provided as general support for the state parks, forests, and recreational properties. The Administration reports that state parks system operational costs have risen in recent years due to inflation and increased visitation. Funding would be utilized to support operations such as preventive maintenance, campsites, boat landings, day-use areas, cross-county ski trail grooming, and housekeeping and janitorial services.

Joint Finance: Modify provision to include $1,394,400 ($950,300 parks SEG, $384,200 forestry SEG, and $59,900 split-funded conservation SEG) in 2025-26 and $1,435,700 ($978,400 parks SEG, $395,600 forestry SEG, $61,700 split-funded conservation SEG) in 2026-27 to increase the Department's supplies and services allotment for operational costs in the state parks system. Amounts are intended to reflect average shortfalls in supplies and services in recent years.

Include funding of $28,900 ATV SEG each year for ATV and UTV trail projects on DNR-owned lands. Modify provision to include $18,600 forestry SEG each year for property-specific operations funding for the Lapham Peak Lodge in the Kettle Moraine State Forest.

3. PARKS TECHNOLOGY UPGRADES [LFB Paper 553]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,368,800	- $451,000	$917,800

Governor: Provide $506,900 annually for technology upgrades for the state parks system. Annual ongoing funding of $102,000 ($71,400 parks SEG and $30,600 forestry SEG) would be utilized for the operation of electronic sales kiosks, which allow individuals to purchase vehicle admission passes or state trail passes and are present at certain properties, and mobile phones. One-time funding of $404,900 ($283,400 parks SEG and $121,500 forestry SEG) would be utilized for the following items: (a) $170,000 for electronic sales kiosks; (b) $100,100 for computers; (c) $62,500 for WiFi internet installation; (d) $50,300 for cell phone signal boosters; and (e) $22,000 for routers.

Additionally, provide $355,000 parks SEG one-time funding in 2025-26 for broadband upgrades at state parks, forests, and DNR-owned shooting ranges. The Administration reports that the following 12 DNR-owned properties would receive funding for broadband upgrades: (a) Brunet Island State Park; (b) C.W. Caywood Shooting Range; (c) Cornell Public Gun Range; (d) Crystal Lake Entrance Station in Northern Highland-American Legion State Forest; (e) Hay Creek

Shooting Range; (f) McMiller Public Shooting Range; (g) Peshtigo Shooting Range; (h) Reuss Ice Age Visitor Center in Kettle Moraine State Forest - Northern Unit; (i) Waushara County Public Shooting Range; (j) Whitewater Lake in Kettle Moraine - Southern Unit; (k) Yellowstone Lake Shooting Range; and (l)Yellowstone Lake State Park.

Joint Finance: Modify provision to include $458,900 ($321,200 parks SEG and $137,700 forestry SEG) each year, including $404,900 each year in one-time funding, for technology upgrades for the state parks system. Ongoing funding of $54,000 each year would be utilized for cellular data and credit card support for 60 electronic pay kiosks. One-time funding of $404,900 each year would be utilized for the following costs: (a) $170,000 each year for the purchase of 20 additional electronic pay kiosks; (b) $100,100 each year for the replacement of 150 to 160 laptop computers for state parks system staff; (c) $62,500 each year for WiFi internet installation; (d) $50,300 each year for cellular signal boosters; and (e) $22,000 each year for cellular signal routers.

4. PARKS EQUIPMENT FUNDING [LFB Paper 554]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,161,300	- $432,400	$728,900

Governor: Provide $729,100 ($510,300 parks SEG and $218,800 forestry SEG) in 2025-26 and $432,200 ($302,500 parks SEG and $129,700 forestry SEG) in 2026-27 for the purchase of equipment for the state parks system. Funding would be utilized to replace non- and poorly-functioning mowers, UTVs, heavy equipment, trailers, and skid steer and tractor attachments. The Administration reports that, across all state parks system properties, there are 25 pieces of nonfunctioning equipment and 88 pieces of poorly-functioning equipment that would cost $2,025,000 in total to replace.

Joint Finance: Provide $512,900 ($358,500 parks SEG and $154,400 forestry SEG) in 2025-26 and $216,000 ($151,000 parks SEG and $65,000 forestry SEG) in 2026-27 on a one-time basis for the purchase of maintenance equipment for the state parks system to replace all 25 pieces of "nonfunctional" parks maintenance equipment and a quarter of the 88 pieces of "lowest functioning" equipment in the 2025-27 biennium.

5. OPEN THE OUTDOORS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$946,200	- $946,200	$0

6. FREE FOURTH-GRADE ADMISSION TO STATE PARKS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-REV	- $422,600	$422,600	$0

7. OutWiGo EXPLORER PROGRAM FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$545,600	- $545,600	$0

8. FREE ADMISSION TO STATE PARKS AND CAMPGROUNDS FOR TRIBAL MEMBERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-REV	- $49,200	$49,200	$0

9. VEHICLE ADMISSION STICKER CONVERSION COSTS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$446,000	- $446,000	$0

Governor: Provide $223,000 ($156,100 parks SEG and $66,900 forestry SEG) annually for staffing and printing costs related to converting state parks and forests annual vehicle admission sticker validity from a calendar-year basis to a 12-month rolling time period, as enacted under 2023 Wisconsin Act 113. The bill would provide $168,000 annually for LTE salaries and fringe benefits and $55,000 for supplies and services for additional printing costs. The Administration indicates that additional staff time is necessary to mark each sticker sold, inspect the validity dates at DNR-owned properties, and to fulfill online sales.

Joint Finance: Provision not included.

10. PARKS CREDIT CARD FEE RECOVERY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,340,000	- $1,340,000	$0
SEG-REV	$1,340,000	- $1,340,000	$0

11. MEDICAL TRAINING AND SUPPLIES [LFB Paper 554]

SEG	$302,000

Governor: Provide $267,000 ($186,900 parks SEG and $80,100 forestry SEG) in 2025-26 and $35,000 ($24,500 parks SEG and $10,500 forestry SEG) in 2026-27 for medical training and supplies for staff of the state parks system. The Administration reports that the medical training provided to staff would include wilderness first aid and emergency medical responder training. Medical supplies purchased would include first aid kits, automated external defibrillators, and naloxone kits.

Joint Finance: Modify provision to specify that the funding is provided on a one-time basis.

12. NONRESIDENT CAMPING, NONRESIDENT ADMISSION, AND ELECTRIC CAMPSITE FEES

SEG-REV	$6,162,200

Joint Finance: Increase fees for nonresident daily and annual park and forest admissions, nonresident camping fees, and campsites with electricity access. Fee changes are summarized in the following table. Amounts shown include issuing fees of $0.15 for daily admissions and $0.50 for annual admissions.

Parks and Forests Fee Changes -- Joint Finance

Fee Type	Current Law	Joint Finance	Change
Nonresident Vehicle Admission			
Annual	$38	$50	$12
Additional Annual	$20.50	$32.50	12
Daily	$11 to $16	$20 to $25	9
Daily Bus	$15 to $20	$25 to $30	10
Daily Nursing Home Bus	$6 to $11	$10 to $15	4
Camping Nonresident Reservations (maximum per night)	$45	$50	$5
Electric Campsites Add-On			
High-Visitation Parks *	$15	$25	$10
All Other Parks	$10	$15	5

* Includes Devil's Lake, High Cliff, Kohler-Andrae, Peninsula, and Willow River State Parks.

Reestimate segregated revenues to the parks and forestry accounts of the conservation fund as follows: (a) for nonresident vehicle admissions, forestry SEG-REV by $240,200 each year and parks SEG-REV by $1,264,900 each year; (b) for nonresident camping, forestry SEG-REV by $412,300 in 2026-27 and parks SEG-REV by $1,204,400 in 2026-27; and (c) for campsites with electricity access, forestry SEG-REV by $185,100 in 2026-27 and parks SEG-REV by $1,350,200 in 2026-27. The parks account revenue increases correspond to the amounts provided for parks and trails development and maintenance in a separate entry.

Law Enforcement

1. CONSERVATION WARDEN PATROL EQUIPMENT [LFB Paper 560]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$520,500	- $520,500	$0
SEG	6,961,300	- 6,961,300	0
Total	$7,481,800	- $7,481,800	$0

Governor: Provide $4,306,100 ($390,400 GPR, $3,800,500 conservation SEG, and $115,200 environmental SEG) in 2025-26 and $3,175,700 ($130,100 GPR, $2,957,800 conservation SEG, and $87,800 environmental SEG) in 2026-27 for purchase or upgrade of multiple pieces of patrol equipment for DNR conservation wardens. The following table shows amounts by source for each category of equipment to be purchased. Of the funding that would be provided from the conservation fund, amounts shown as split-funded would be primarily supported by the fish and wildlife account.

Conservation Warden Patrol Equipment Funding -- Governor

	Law Enforcement Radios (Annual)	Body Cameras 2025-26	Body Cameras 2026-27	Taser Units 2025-26	Taser Units 2026-27
GPR	$92,100	$232,000	$12,200	$30,800	$1,100
Conservation SEG					
Boat	$284,100	$37,300	$37,300	$68,200	$2,300
ATV-UTV	88,800	11,600	11,600	29,200	1,000
Water Resources	21,100	2,800	2,800	7,100	300
Split-Funded	1,606,700	316,600	348,500	560,000	19,700
Conservation SEG Subtotal	$2,000,700	$368,300	$400,200	$664,500	$23,300
Environmental SEG	$62,100	$8,200	$8,200	$20,800	$700
Total SEG	$2,062,800	$376,500	$408,400	$685,300	$24,000
Annual Total	$2,154,900	$608,500	$420,600	$716,100	$25,100

	Toughbook Computers (Annual)	Vehicle Routers 2025-26	Vehicle Routers 2026-27	Total 2025-26	Total 2026-27
GPR	$13,100	$22,400	$11,600	$390,400	$130,100
Conservation SEG					
Boat	$40,200	$49,700	$25,700	$479,500	$389,600
ATV-UTV	12,500	21,300	11,000	163,400	124,900
Water Resources	0	5,200	2,700	36,200	26,900
Split-Funded	230,400	407,700	211,100	3,121,400	2,416,400
Conservation SEG Subtotal	$283,100	$483,900	$250,500	$3,800,500	$2,957,800
Environmental SEG	$8,900	$15,200	$7,900	$115,200	$87,800
Total SEG	$292,000	$499,100	$258,400	$3,915,700	$3,045,600
Annual Total	$305,100	$521,500	$270,000	$4,306,100	$3,175,700

Radios. Provide $2,154,900 annually ($92,100 GPR, $2,000,700 conservation SEG, and $62,100 environmental SEG) for the purchase of radios for conservation wardens. The Administration indicates that the funding would provide for the purchase of 240 portable radios for conservation wardens and 375 mobile radios for squad vehicles, patrol boats, and UTVs.

Body-Worn Cameras. Provide $608,500 ($232,000 GPR, $368,300 conservation SEG, and $8,200 environmental SEG) in 2025-26 and $420,600 ($12,200 GPR, $400,200 conservation SEG, and $8,200 environmental SEG) in 2026-27 for the purchase of body-worn cameras for conservation wardens and the storage of related data. The Administration indicates that the funding would support the purchase of 150 additional body-worn cameras. Costs to store body-worn camera associated data are estimated at $105,600 annually.

Taser Units. Provide $716,100 ($30,800 GPR, $664,500 conservation SEG, and $20,800 environmental SEG) in 2025-26 and $25,100 ($1,100 GPR, $23,300 conservation SEG, and $700

environmental SEG) in 2026-27 to purchase Taser units for conservation wardens. Funding would be utilized to purchase 146 Taser 10 units to fully equip all conservation wardens. The Administration further indicates that the Taser 10 is an upgraded model, compared to the current models being utilized by conservation wardens, which allows for the deployment of up to 10 probes before a reload is necessary.

Toughbook Computers. Provide $305,100 ($13,100 GPR, $283,100 conservation SEG, and $8,900 environmental SEG) annually to purchase 240 Toughbook computers, related hardware, and cellular plans for conservation wardens.

Vehicle Routers. Provide $521,500 ($22,400 GPR, $483,900 conservation SEG, and $15,200 environmental SEG) in 2025-26 and $270,000 ($11,600 GPR, $250,500 conservation SEG, and $7,900 environmental SEG) in 2026-27 for the purchase and installation of vehicle internet routers for conservation wardens. The Administration indicates that the funding would support the purchase and installation of routers for 235 vehicles and 15 large patrol boats.

The Public Safety and Resource Protection (PSRP) Division of DNR is responsible for the investigation and enforcement of state laws regarding fish and wildlife, motorized recreation, and environmental quality in water regulation and shoreland zoning, as well as for ensuring public safety at DNR recreational properties. The fish and wildlife, forestry, parks, water resources, boat registration, snowmobile, and ATV/UTV accounts each contribute funding to PSRP. DNR law enforcement personnel may respond to incidents in coordination with other law enforcement agencies. These activities are performed primarily by conservation wardens whose enforcement authority varies depending on the type, location and severity of the violation.

Joint Finance: Provision not included.

2. CONSERVATION WARDEN OVERTIME

SEG	$1,133,900

Governor/Joint Finance: Provide $537,200 ($520,900 conservation SEG and $16,300 environmental SEG) in 2025-26 and $596,700 ($578,600 conservation SEG and $18,100 environmental SEG) in funding for overtime costs for conservation wardens. Under standard budget adjustments each budget cycle, funding associated with overtime and night and weekend differential is removed in the calculations of full funding of salaries and fringe benefits. The budget instructions related to overtime specify that the same dollar amounts only be restored through the standard budget adjustment for overtime. The bill is intended to provide sufficient funding for 40,100 hours of warden overtime, paid at wage rates that will be earned by conservation wardens in the 2025-27 biennium. The Administration reports that due to the warden pay plan progression that was approved in the 2023-25 state compensation plan, DNR would be unable to support the same amount of overtime hours without additional funding.

The following table shows amounts by source for conservation warden overtime funding. The split-funded enforcement amount is primarily supported by the fish and wildlife account.

Conservation Warden Overtime Funding -- Governor

	2025-26	2026-27	Fund
Environmental Enforcement	$16,300	$18,100	Environmental SEG
Split-Funded Enforcement	$418,500	$464,800	Conservation SEG
Boat Enforcement	73,900	82,000	
ATV Enforcement	22,900	25,500	
Water Resources Enforcement	5,600	6,300	
Conservation Fund Subtotal	$520,900	$578,600	
Annual Total	$537,200	$596,700	

3. BOATING SAFETY AND ENFORCEMENT AIDS [LFB Paper 561]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,100,000	- $459,200	$640,800

Governor: Provide $550,000 annually from the boat registration account of the conservation fund in additional funding for boat enforcement patrol grants. DNR distributes aids to municipalities for the costs of local boating law enforcement, search and rescue, and safety activities. Municipalities are eligible to be reimbursed for up to 75% of their approved costs, but aid payments are prorated if claims exceed the appropriation level. No municipality may receive aid amounting to more than 20% of the funds available. 2021 Wisconsin Act 58 increased the amount available for these aids from $1,386,000 to $1,766,600. For enforcement activities that occurred in 2023-2024, 92 local agencies received reimbursements totaling $1,766,600, which represented 58% of the approximately $3.1 million in eligible local water patrol activities.

Joint Finance: Modify provision to include $320,400 boat SEG each year in additional funding for boating safety and enforcement aids.

4. PATROL BOATS [LFB Paper 562]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$672,000	- $672,000	$0

Governor: Provide $336,000 boat SEG annually to purchase one large patrol boat per year. Conservation wardens are assigned by DNR to enforce the state's boating and related safety laws. The Administration reports that DNR operates 16 large patrol boats and that the funding would replace one of the existing boats each year.

Joint Finance: Provision not included.

5. TRANSFER SNOWMOBILE ENFORCEMENT FROM TRIBAL GAMING REVENUES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	- $2,842,500	- 9.00	$2,842,500	9.00	$0	0.00
SEG	2,842,500	9.00	- 2,842,500	- 9.00	0	0.00
Total	$0	0.00	$0	0.00	$0	0.00

PFAS and Emerging Contaminants

1. PFAS COMMUNITY GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$125,000,000	- $125,000,000	$0

2. INNOCENT LANDOWNER REMEDIATION OF PFAS CONTAMINATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$5,000,000	- $5,000,000	$0

3. COUNTY WELL TESTING GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$4,000,000	- $4,000,000	$0

4. PFAS MANAGEMENT STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,596,400	10.00	- $1,596,400	10.00	$0	0.00

5. PFAS SAMPLING, TESTING, AND RESEARCH *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,000,000	- $4,000,000	$0
SEG	2,210,000	- 2,210,000	0
Total	$6,210,000	- $6,210,000	$0

6. PFAS EMERGENCY MEASURES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,800,000	- $1,800,000	$0

7. PFAS RULEMAKING PROCEDURES AND EXCEPTIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. HAZARDOUS SUBSTANCE SPILLS LAW MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. PFAS PROJECT PRIORITY IN THE SAFE DRINKING WATER LOAN PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. COMMUNITY IMPACTS OF PFAS TRANSPORTATION AND DISPOSAL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. MEDIATORS FOR MUNICIPALITIES SEEKING ALTERNATE WATER SOURCES DUE TO PFAS CONTAMINATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. GENERATION, TRANSPORTATION, OR DISPOSAL OF SOLID OR HAZARDOUS WASTE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. BIOSOLIDS TESTING AND REPORTING REQUIREMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. PFAS TESTING AND RESEARCH BY OTHER AGENCIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. FINANCIAL RESPONSIBILITY FOR PFAS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. EMERGING CONTAMINANTS INITIATIVE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$425,000	- $425,000	$0

Waste, Remediation, and Air

1. CREATE REVITALIZE WISCONSIN PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Positions
SEG	$7,628,200	1.00	- $7,628,200	- 1.00	$0	0.00

2. AIR PERMIT FEES -- FEDERALLY-REGULATED SOURCES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$2,600,000	- $2,600,000	$0

3. AIR PERMIT SYSTEM UPDATES [LFB Paper 571]

SEG	$532,400

Governor/Joint Finance: Provide $532,400 in one-time funding from the environmental management account of the environmental fund to be used for updates to the air permit application interface. Funding would be used for two contractors, an IT developer and a project manager, to create online interactive forms allowing for electronic signatures and payment options and an automated method of populating permit review documents using standard language and permit conditions. The Administration indicates that the proposed updates would improve system efficiency and ensure clear, consistent permitting statewide.

4. KEWAUNEE MARSH REMEDIATION [LFB Paper 572]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$18,000,000	- $18,000,000	$0
SEG	0	2,000,000	2,000,000
Total	$18,000,000	- $16,000,000	$2,000,000

Governor: Create a continuing appropriation to provide for the remediation of arsenic contamination in the Kewaunee Marsh, located in Kewaunee County. Provide $18,000,000 in 2025-26 in one-time financing for the Kewaunee Marsh remediation project. DNR intends to use $2 million to hire a consultant to create a remedial action plan. The remaining $16 million would be used to remove arsenic-contaminated sediments and stabilize the marsh. The proposed project would remove and dispose of approximately 30 tons of arsenic in 93,000 to 100,000 cubic yards of contaminated soil and sediment. Completion of the project would reduce arsenic exposure to members of the public using the adjacent Ahnapee State Trail and Ice Age National Scenic Trail, as well as reduce or eliminate arsenic discharge to the Kewaunee River and Lake Michigan.

Joint Finance: Modify provision to delete the GPR funding and provide $2,000,000 environmental management SEG in 2025-26 to the state-funded spills response appropriation under s. 20.370(4)(dv) of the statutes for development of a remedial action plan for the Kewaunee Marsh contaminated sediments remediation.

5. BONDING FOR GREAT LAKES CONTAMINATED SEDIMENT REMOVAL [LFB Paper 573]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$9,000,000	- $9,000,000	$0
GPR	0	$7,500,000	$7,500,000

Governor: Increase bonding authority by $9,000,000 for removing contaminated sediments in Lake Michigan, Lake Superior, and their tributaries. Since 2007, DNR has been authorized $40 million in contaminated sediment bonding authority, as well as $7.5 million GPR authorized by 2023 Act 19. Of these amounts, DNR has committed $35.8 million as of February, 2025.

Funding under the provision would provide a required state match for federal funding to be used for remediation in the St. Louis River Area of Concern (Douglas County). Additional bonding authority is intended to be used for four projects that would be funded with previously unused bonding authority ($4.2 million), GPR ($7.5 million), leveraged federal funds (at least $30 million), and the proposed bonding authority in the bill ($9 million).

Debt service for contaminated sediment bonding is supported by environmental management SEG. The bill estimates this debt service at $2.5 million in 2025-26 and $2.3 million in 2026-27.

Joint Finance: Delete $9,000,000 in bonding and instead provide $7,500,000 GPR in 2025-26 for removing contaminated sediments in Lake Michigan, Lake Superior, and their tributaries. Funding would be provided in a continuing appropriation created under 2023 Act 19.

6. AMCAST SUPERFUND SITE [LFB Paper 574]

SEG	$4,000,000

Governor: Create a continuing appropriation from the environmental management account of the environmental fund to be used for remedial action at the Amcast Superfund site, located in Ozaukee County. Provide $2,000,000 each year in one-time financing for a required state match to federal funding for remediation activities.

The Amcast Superfund site was named by the EPA to the National Priorities List in 2009. The Administration indicates that funding would go towards several projects at the Amcast site to: (a) remove contaminated material from soil, ponds, and storm sewers; (b) dispose of contaminated material off-site; (c) and backfill sites with clean material. Additionally, the funding would contribute to providing interim groundwater monitoring and institutional controls.

Joint Finance: Specify that funding is to be provided from the state-funded spills response appropriation, under s. 20.370(4)(dv) of the statutes.

7. LAPSE FUNDING FOR CLEANUP OF ELECTRONIC WASTE [LFB Paper 570]

Governor/Joint Finance: Lapse the unexpended, unencumbered balance ($1,450,000) of s. 20.370 (4)(hs), the continuing appropriation for electronic waste cleanup related to 5R Processors, to the environmental management account of the environmental fund.

5R Processors, now defunct, operated as an electronics and appliance recycling firm with several sites in Wisconsin, including Ladysmith (Rusk County), Glen Flora (Rusk County), Catawaba (Price County), and West Bend (Washington County). 2021 Wisconsin Act 234 authorized $2.5 million in environmental management SEG for site cleanup. 2023 Wisconsin Act 19 reauthorized the unexpended, unencumbered balance of the appropriation, raised a statutory expenditure cap of $2,500,000 to $4,500,000, and provided $2,000,000 in additional funding for activities related to 5R Processors to account for increased cleanup costs in the 2023-25 biennium. Due to the timing of encumbrances, the appropriation balance exceeds the total statutory expenditure cap of $4.5 million. The balance of $1.45 million cannot be spent, nor will it automatically lapse from a continuing appropriation without legislative action.

8. LANDFILL FOOD WASTE STUDY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$250,000	- $250,000	$0

9. ENVIRONMENTAL IMPACTS ON COMMUNITIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. WISCONSIN RAPIDS RIVERBANK

SEG	$500,000

Joint Finance: Provide $500,000 in 2025-26 in a new annual appropriation from the environmental management account to the City of Wisconsin Rapids for reconstruction of a retaining wall as part of the Wisconsin Rapids Riverbank Project.

11. LAKE VISTA SHORELINE STABILIZATION

SEG	$2,200,000

Joint Finance: Provide $2,200,000 in 2025-26 in a new continuing appropriation from local government SEG to the City of Oak Creek for environmental remediation and redevelopment of Lake Vista Park.

Water Quality

1. WELL COMPENSATION GRANT PROGRAM [LFB Paper 581]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$5,000,000	1.00	- $5,000,000	- 1.00	$0	0.00

Governor: Provide $2,500,000 environmental management SEG each year in the 2025-27 biennium for well compensation and well abandonment grants with 1.0 position for program administration. Amounts would include grant funding of $2,432,800 in 2025-26 and $2,412,000 in 2026-27, and staffing costs of $67,200 in 2025-26 and $88,000 in 2026-27.

DNR's well compensation grant program provides funding to eligible landowners or renters to replace, reconstruct, or treat contaminated private water supplies that serve a residence or provide water to livestock. The bill would also make changes to program eligibility and awards provisions as described in the following paragraphs.

Eligibility. Change eligibility criteria for the well compensation grant program as follows: (a) increase the annual family income limit to $100,000 from $65,000; (b) allow an owner or renter of a transient non-community water supply to apply for a grant; (c) specify that a well producing water containing levels of a per- or polyfluoroalkyl substance in excess of the maximum level set by federal or state law is eligible for compensation; (d) specify that a well subject to a DHS advisory opinion that it not be used due to human health risks is eligible; and (e) specify a well or private water supply that produces water with a concentration of at least 10 parts per billion of arsenic or 10 parts per million of nitrate-nitrogen is an eligible contaminated well or contaminated private water supply. A transient non-community water supply is defined as a water system that serves at least 25 persons at least 60 days of the year but that does not regularly serve at least 25 of the same persons over six months per year.

Additionally, repeal the requirement that if a claim is based on contamination by nitrates and not by any other substance, DNR may make a well compensation award only if the well: (a) is used as a source of drinking water for livestock or for both livestock and a residence; (b) is used at least three months of each year and while in use provides an estimated average of more than 100 gallons per day for consumption by livestock; and (c) produces water containing nitrates exceeding 40 parts per million (ppm) nitrate-nitrogen. This would make residential wells with nitrate contamination eligible for the program.

Grant Awards. Further, make the following program changes regarding well compensation grant awards: (a) allow a claimant whose family income is below the state's median income (estimated currently at $75,700 for a family of four) to receive a grant of up to 100% of eligible project costs, rather than 75% under current law, but not to exceed $16,000 as under current law;

and (b) eliminate the requirement to reduce an award by 30% of the amount by which the claimant's income exceeds $45,000 if the claimant's family income exceeds $45,000.

Further, create an exception to the current requirement that DNR must allocate money for the payment of claims according to the order in which completed claims are received. The exception would specify that if the well compensation grant program has insufficient funds to pay claims, DNR would have discretion to prioritize claims based on nitrate contamination in the following order of priority: (1) claims based on water containing more than 40 ppm nitrate-nitrogen; (2) claims based on water containing more than 30 but not more than 40 ppm nitrate-nitrogen; (3) claims based on water containing more than 25 but not more than 30 ppm nitrate-nitrogen; (4) claims based on water containing more than 20 but not more than 25 ppm nitrate-nitrogen; and (5) claims based on water containing more than 10 but not more than 20 ppm nitrate-nitrogen.

Under current law, DNR is appropriated $200,000 environmental management SEG each year in a continuing appropriation for well compensation grants. The appropriation had $3,532,200 available during the 2023-25 biennium, including an unencumbered carry-in balance of $3,132,200. Well compensation grants would be appropriated a total of $2,632,800 in 2025-26 and $2,612,000 in 2026-27 under this provision.

ARPA-Funded Well Compensation Program

Since 2022, the Governor has allocated federal funding from the American Rescue Plan Act totaling $15 million to a well compensation program with expanded eligibility, which has formed the basis of the eligibility changes to the state-funded program in the bill. While the ARPA-funded program ran, the Department has mostly paused the state-funded program to new applicants. Since 2022, DNR has awarded 506 well compensation grants and 183 well abandonment grants, totaling $9,307,883. The table shows awards made each year of the ARPA-funded program. The ARPA-funded program opened for a second round of applications in early 2025, and the Department indicated that it will make awards to applicants until August, 2025, or until funds are exhausted. Grant awardees can submit claims for reimbursement until August, 2026, and all federal funding will be spent by December 31, 2026.

ARPA-Funded Well Compensation Grant Awards

	Total Applicants		Total ARPA-Funded Grants Awarded		
Award Year	Private Well	Transient Non-community Water Supply	Awards Issued	Eligible Awards	Actual Funds Paid
2023	262	55	222	$2,503,299	$456,682
2024	438	42	404	5,575,010	4,558,672
2025*	28	6	63	1,229,574	2,575,739
Total	728	103	689	$9,307,883	$7,591,093

*Awards made through March 3, 2025.

Joint Finance: Provision not included.

2. HIGH-CAPACITY WELL APPROVAL FEE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$200,000	- $200,000	$0

3. BALLAST WATER AND COMMERICAL VESSEL FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$189,700	- $189,700	$0

4. WINTER ROAD SAFETY IMPROVEMENT GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

5. TOWN OF BLOOM WELL REPLACEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. WATER E-PERMITTING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Positions
SEG	$864,600	1.00	- $864,600	- 1.00	$0	0.00

7. WASTEWATER PERMIT DATABASE UPDATE [LFB Paper 572]

GPR	$1,135,600

Governor/Joint Finance: Provide $442,000 in 2025-26 and $693,600 in 2026-27 in one-time financing to replace the System for Wastewater Applications, Monitoring, and Permits (SWAMP) database. The Administration indicates that SWAMP was built over 30 years ago and requires extensive updates to align the system with federal and state policy changes, improve

functionality for DNR staff and users, and streamline permitting and reporting activities.

Funding will be used to hire five contractors, a business analyst, project manager, and three developers, to evaluate current functionality of SWAMP and then select, design, and implement a system update to be used for wastewater, stormwater, and animal feeding operations permitting.

8. WASTEWATER GENERAL PERMIT FEE AND STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$310,800	2.00	- $310,800	- 2.00	$0	0.00
GPR-REV	$888,200		- $888,200		$0	

9. WATER QUALITY TRADING AND CLEARINGHOUSE SUPPORT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$155,400	1.00	- $155,400	- 1.00	$0	0.00

10. CONCENTRATED ANIMAL FEEDING OPERATIONS POSITIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$0	0.50	$0	- 0.50	$0	0.00
SEG	426,600	3.50	- 426,600	- 3.50	0	0.00
Total	$426,000	4.00	- $426,000	- 4.00	$0	0.00

11. CONCENTRATED ANIMAL FEEDING OPERATION FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$138,800	- $138,800	$0

12. GREAT LAKES AND MISSISSIPPI RIVER EROSION CONTROL LOANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$7,000,000	- $7,000,000	$0

13. MUNICIPAL DAM REPAIR BONDING [LFB Paper 583]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$15,000,000	- $15,000,000	$0
GPR	$0	$4,000,000	$4,000,000

Governor: Provide $15,000,000 in GPR-supported general obligation bonding authority for dam safety grants. DNR administers the municipal dam safety grant program under s. 31.385 of the statutes. The program provides matching grants to counties, cities, villages, towns, public inland lake protection and rehabilitation districts, and other dam owners for the repair, reconstruction, or removal of dams. To qualify for a grant, a dam must be inspected and be under a DNR directive to repair or remove the dam. A total of $46.1 million in bonding revenues for dam safety grants has been authorized by the Legislature for this program, including $4 million in each biennium since 2009-11 and $10 million in 2021-23. In the 2023-25 biennium, rather than authorizing additional bond funds, 2023 Act 19 appropriated $4.0 million GPR for dam safety grants.

No specific estimate of debt service payments is made for the program during the biennium. However, principal and interest on $15 million in general obligation bonds could be expected to total approximately $1,100,000 annually, assuming all bonds were issued for 20 years.

Joint Finance: Modify provision to delete bonding authority and provide $4,000,000 GPR in 2025-26 for dam safety grants. Funding would be provided in a biennial appropriation created under 2023 Act 19.

14. URBAN NONPOINT SOURCE BONDING [LFB Paper 584]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$11,000,000	- $11,000,000	$0
GPR	$0	$4,000,000	$4,000,000

Governor: Provide $11,000,000 in SEG-supported general obligation bonding for the urban

nonpoint source and storm water management (UNPS) and municipal flood control and riparian restoration (MFC) programs. Of this amount, DNR intends for $8 million to be allocated for MFC grants and $3 million for UNPS grants.

The UNPS program supports projects that manage storm water runoff in urban settings. The MFC program supports flood-control and flood-proofing projects in urban settings, including property acquisition and structure removal. Grants generally support cost-sharing of up to 50%. Principal and interest payments on these bonds are supported by the nonpoint account of the environmental fund and are budgeted at $3.0 million SEG in 2025-26 and $3.6 million SEG in 2026-27. In the 2023-25 biennium, rather than authorizing additional bond funds, 2023 Act 19 appropriated $4.0 million GPR for UNPS and MFC grants.

Joint Finance: Modify provision to delete bonding authority and provide $4,000,000 GPR for urban nonpoint source and municipal flood control grants in 2025-26. Funding would be provided in a biennial appropriation created under 2023 Act 19.

15. RURAL NONPOINT SOURCE BONDING [LFB Paper 585]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR	$10,000,000	- $10,000,000	$0
GPR	$0	$6,500,000	$6,500,000

Governor: Provide $10,000,000 in SEG-supported general obligation bonding for rural nonpoint source water pollution abatement grants. Bond proceeds support the targeted runoff management (TRM) program and provide the required 70% state cost-share for the installation of structures in rural settings to improve water quality by preventing soil erosion and animal waste runoff. Bonding authority also may be disbursed as grants under a separate program to address runoff only from animal feeding operations that have been issued a notice of discharge or notice of intent to issue a notice of discharge for impermissible runoff to state waters. Principal and interest payments on these bonds are supported by nonpoint SEG and budgeted at $2.9 million SEG in 2025-26 and $3.6 million SEG in 2026-27. In the 2023-25 biennium, rather than

Joint Finance: Modify provision to delete bonding authority and provide $6,500,000 GPR in 2025-26 in a biennial appropriation created under 2023 Act 19.

16. TARGETED RUNOFF MANAGEMENT [LFB Paper 585]

SEG	$400,000

Governor: Provide $200,000 nonpoint SEG each year for additional funding for primarily nonstructural practices or staff costs under targeted runoff management (TRM) grants. TRM grants provide financial assistance to projects addressing water quality concerns or impairments, primarily in rural and agricultural settings, and support the implementation of total maximum daily load (TMDLs) in Wisconsin. Funds come from general obligation bonding, nonpoint SEG, and federal funding under Section 319 of the Clean Water Act. Since the 2017-19 biennium, the TRM

program has been provided $100,000 nonpoint SEG each year on an ongoing basis. 2023 Act 19 provided an additional $200,000 nonpoint SEG annually on a one-time basis for nonstructural TRM grants.

Joint Finance: Specify that funding is provided on a one-time basis in the 2025-27 biennium.

17. NONPOINT CONTRACTS [LFB Papers 580 and 586]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,724,000	- $1,724,000	$0

Governor: Provide an additional $862,000 nonpoint SEG each year on an ongoing basis for nonpoint source contracts. Contracts support informational, educational, training, or research projects that assist implementation of state nonpoint source water pollution abatement programs. Most contracts have historically funded projects of UW-Extension and other UW System institutions. Recent contracts have supported: (a) the UW-Madison Soils Department development and maintenance of nutrient management planning software; (b) development and maintenance of a best management practices tracking system; and (c) nonpoint source best practice coordination activities performed by the Standards Oversight Council.

DNR receives $267,600 in ongoing funding for nonpoint contracts, and from 2016 through 2023, DNR had also received additional one-time funding in the biennial budget to support contracts. Combined with base funding of $267,600, total budgeted funding for nonpoint contracts would total $1,129,600 each year of the biennium.

Joint Finance: Provision not included.

18. TOTAL MAXIMUM DAILY LOAD STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$440,200	- $440,200	$0

19. WATER RESOURCES ACCOUNT LAPSE [LFB Paper 587]

Governor: Lapse $1,000,000 from various appropriations to the balance of the water resources account of the conservation fund in 2025-26. The lapse would include: (a) $436,600 from the DNR appropriation for boat access to lakes throughout the state; (b) $386,500 from the Southeast Wisconsin recreational boating facilities projects appropriation; and (c) $176,900 from the appropriation that supports management activities for habitat and recreational projects and

environmental and resource management studies on the Mississippi and Lower St. Croix Rivers. The provision is intended to increase the available balance of the water resources account, which was approximately $1.8 million on June 30, 2024. The $1 million lapse is allocated proportionally, with the amounts for each appropriation reflecting approximately 58% of the unencumbered balance as of June 30, 2024.

Joint Finance: Provision not included.

20. WINNEBAGO LAKE SYSTEM STAFFING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$310,800	2.00	- $310,800	- 2.00	$0	0.00

21. WATERWAYS SYSTEM MAINTENANCE

SEG	$218,800

Governor/Joint Finance: Provide $109,400 environmental management SEG annually in one-time funding to improve DNR's waterways and wetlands information tracking system and waterways complaint system. The Administration intends to allocate $89,400 annually for waterway and wetlands information tracking system maintenance, and $20,000 annually for waterways complaint system maintenance.

22. WAKE BOATING PROJECT POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$145,300	1.00	- $145,300	- 1.00	$0	0.00

23. STORM WATER MANAGEMENT APPROPRIATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

24. STORM WATER POND SAFETY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

25. ECHO LAKE DAM

GPR	$10,000,000

Joint Finance: Provide $10,000,000 in 2025-26 in a new continuing appropriation to the City of Burlington (Racine and Walworth Counties) for the restoration of a dam on Echo Lake.

26. BROWNS LAKE DREDGING PROJECT

GPR	$5,000,000

Joint Finance: Provide $5,000,000 in 2025-26 in a new continuing appropriation to the Browns Lake Sanitary District (Racine County) for a dredging project on Browns Lake.

27. MANITOWOC RIVER DREDGING

GPR	$70,000

Joint Finance: Provide $70,000 in 2025-26 to DNR to perform a dredging project on the Manitowoc River in the Town of Brillion in Calumet County.

28. HIGHWAY FLOODING MITIGATION

SEG	$100,000

Joint Finance: Provide $100,000 nonpoint SEG in a new, annual appropriation to the Town of Norway in Racine County to assist with the mitigation of water runoff from Highway 36.

29. DEERSKIN RIVER DREDGING

SEG	$1,750,000

Joint Finance: Provide $1,750,000 SEG in 2025-26 in a new biennial appropriation from the environmental management account for a grant to the Town of Washington (Vilas County) to dredge the Deerskin River.

30. GREEN LAKE ASSOCIATION

SEG	$250,000

Joint Finance: Provide $250,000 SEG in 2025-26 in a new continuing appropriation from the environmental management account to the Green Lake Association for the mitigation of phosphorus pollution in Green Lake, in the City of Green Lake.

PROGRAM SUPPLEMENTS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$664,200	$5,029,200	$42,873,400	$37,844,200	752.5%	$42,209,200	N.A.
FED	0	731,400	0	- 731,400	- 100.0	0	N.A.
PR	0	2,872,400	4,000,000	1,127,600	39.3	4,000,000	N.A.
SEG	0	2,547,600	45,100,000	42,552,400	1,670.3	45,100,000	N.A.
TOTAL	$664,200	$11,180,600	$91,973,400	$80,792,800	722.6%	$91,309,200	N.A.

Note: Base level funding is provided in four GPR appropriations, including $5,800 for physically handicapped supplements, $10,200 for executive residence furnishings replacement, $182,500 for groundwater survey and analysis, and $133,600 for unreserved moneys available for release by the Joint Committee on Finance.

FTE Position Summary

There are no authorized positions for program supplements.

Budget Change Items

1. SUPPLEMENTATION FOR ENTERPRISE ASSESSMENTS RELATED TO INCREASED PERSONNEL COSTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,365,000	- $4,365,000	$0
FED	731,400	- 731,400	0
PR	2,872,400	- 2,872,400	0
SEG	2,547,600	- 2,547,600	0
Total	$10,516,400	- $10,516,400	$0

2. JOINT COMMITTEE ON FINANCE APPROPRIATIONS FOR AGENCY SUPPLEMENTS

GPR	$42,209,200
PR	4,000,000
SEG	45,100,000
Total	$91,309,200

Joint Finance: Provide the amounts shown in the table below to the Committee's supplemental appropriations.

Joint Committee on Finance Supplemental Appropriations

Agency	Purpose	Funding Amount 2025-26	Funding Amount 2026-27	Fund Source
Health Services	Crisis urgent care facilities	$10,000,000	$0	GPR
	Rogers Behavioral Health - -Chippewa Falls	10,000,000	0	GPR
	Psychiatric residential treatment facilities	1,790,000	0	GPR
	Minor safety plans	477,000	342,200	GPR
Higher Educational Aids Board	EMS training	0	3,500,000	GPR
Justice	Law enforcement data sharing	2,000,000	2,000,000	GPR
Public Instruction	Professional development for science teachers	250,000	250,000	GPR
	General program operations	1,000,000	1,000,000	GPR
Public Service Commission	Nuclear power plant feasibility study	2,000,000	0	GPR
Transportation	Protective services hearing protection	2,600,000	0	GPR
Veterans Affairs	War memorials in populous counties grant	5,000,000	0	GPR
Totals		$35,117,000	$7,092,200	GPR
Administration	County Aid Grants (Tribal gaming revenue)	$2,000,000	$2,000,000	PR
Military Affairs	Live 911 pilot (911 fund)	$100,000	$0	SEG
Natural Resources	Roth Child Dam (Forestry account)	42,000,000	0	SEG
Shared Revenue	Local grant writing and compliance assistance (local government fund)	3,000,000	0	SEG
Totals		$45,100,000	$0	SEG
Grand Total		$82,217,000	$9,092,200	All Funds

PUBLIC DEFENDER

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$265,555,600	$280,779,700	$277,772,600	- $3,007,100	- 1.1%	$12,217,000	4.6%
FED	3,200	0	0	0	N.A.	- 3,200	- 100.0
PR	2,997,400	3,021,500	3,021,500	0	0.0	24,100	0.8
TOTAL	$268,556,200	$283,801,200	$280,794,100	- $3,007,100	- 1.1%	$12,237,900	4.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	614.85	667.35	627.35	- 40.00	12.50
PR	5.00	5.00	5.00	0.00	0.00
TOTAL	619.85	672.35	632.35	- 40.00	12.50

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	$7,854,600
FED	- 3,200
PR	24,100
Total	$7,875,500

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	Total
2025-26				
Full Funding of Cont. Pos. Salary/Fringe	$3,710,500	$0	$23,900	$3,734,400
Overtime	220,300	0	2,900	223,200
Full Funding of Lease/Directed Moves	-20,100	-1,600	-15,100	-36,800
Total	$3,910,700	-$1,600	$11,700	$3,920,800
2026-27				
Full Funding of Cont. Pos. Salary/Fringe	$3,710,500	$0	$23,900	$3,734,400
Overtime	220,300	0	2,900	223,200
Full Funding of Lease/Directed Moves	13,100	-1,600	-14,400	-2,900
Total	$3,943,900	-$1,600	$12,400	$3,954,700
Biennial Totals	$7,854,600	-$3,200	$24,100	$7,875,500

Note that the bill includes turnover reduction (-$1,603,500 GPR annually) and restoration of funding ($1,603,500 GPR annually) for a net change of $0 GPR annually. Under the Constitution and U.S. Supreme Court case law, the SPD is required to provide representation for all financially eligible individuals accused of a crime. The agency provides that representation through both staff and private bar attorneys. Restoration of the turnover reduction is included because, if staff attorneys are unavailable due to position vacancies, representation must nevertheless be provided and such cases would be handled by private bar attorneys. Since staff handle a higher caseload than private attorneys and generally cost less than private bar attorneys, not filling staff attorney positions could result in higher costs to provide representation.

2. CHARGING AND SENTENCING ALTERNATIVES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $8,597,900	$8,597,900	$0

3. WORKLOAD STAFFING [LFB Paper 605]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$7,586,500	52.50	- $5,805,700	- 40.00	$1,780,800	12.50

Governor: Provide $3,656,800 in 2025-26 and $3,929,700 in 2026-27 and 52.5 positions annually to address workload issues that contribute to delays in the provision of representation. Positions would include 6.5 appellate attorneys and 46.0 support staff, as follows, to reduce the amount of time staff attorneys spend on non-attorney matters: 24.0 paralegals; 9.0 investigators, 4.0 client services specialists, 7.0 legal secretaries, 1.0 human resources specialist, and 1.0 information technology specialist position. These positions would replace 65.0 FED project positions expiring July 31, 2026 that were funded with American Rescue Plan Act funding.

Specify that assistant Public Defenders in project positions on the day before the effective date of this subsection that were funded by the American Rescue Plan Act may be appointed to the permanent equivalent of those positions. Specify that the transferred employees would maintain the same state employment rights and status that they currently enjoy. In addition, specify that none of the transferred employees who have attained permanent status in class are required to serve a probationary period.

Joint Finance: Modify funding by -$2,798,400 in 2025-26 and -$3,007,300 in 2026-27 and -40.0 positions annually to provide $858,400 in 2025-26 and $922,400 in 2026-27 and 12.5 positions annually to address workload issues. Positions include: (a) 1.5 appellate attorneys; (b) 6.0 paralegals; (c) 2.0 investigators; (d) 1.0 client services specialist; and (e) 2.0 legal secretaries.

4. PAY PROGRESSION [LFB Paper 276]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,518,800	- $829,900	$5,688,900

Governor: Provide $2,179,700 in 2025-26 and $4,339,100 in 2026-27 to support pay progression. The pay progression plan is merit-based and consists of 17 hourly salary steps, with each step equal to one-seventeenth of the difference between the lowest annual salary ($76,378 as of June 30, 2024) and the highest annual salary ($158,122 as of June 30, 2024). The value of one hourly salary step equals $4,805 annually. Funding provided is approximately equal to one step at the beginning of each year of the biennium.

Joint Finance: Modify funding by -$311,600 in 2025-26 and -$518,300 in 2026-27 to provide $1,868,100 in 2025-26 and $3,820,800 in 2026-27 for pay progression. Funding is intended to fund one step on July 1, 2025, and on July 1, 2026. Funding for pay progression is provided on a one-time basis. Ongoing funding would be provided in the 2027-29 biennium as a standard budget adjustment.

5. PRIVATE BAR COST-TO-CONTINUE [LFB Paper 606]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $2,353,700	$725,600	- $1,628,100

Governor: Provide a reduction to funding for private bar appointments of -$2,353,700 in 2025-26 to reflect actual costs to provide reimbursement to private bar attorneys. The reduction in 2025-26 is based on the expectation that expenditures for this purpose will be less than budgeted funding due to the number of bills still being paid out at the $70 per hour rate for cases appointed before July 1, 2023, rather than the current rate of $100. Base funding for private bar reimbursements is $49,822,800.

Joint Finance: Modify the reduction by $725,600 in 2025-26 for a net adjustment of -$1,628,100 in 2025-26 to reflect actual costs to provide reimbursement to private bar attorneys.

6. EXPERT WITNESS SERVICES COST-TO-CONTINUE [LFB Paper 607]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,088,000	- $2,088,000	$0

Governor: Provide $1,044,000 annually to support payments for expert witnesses. The base allocation for expert witnesses within funding budgeted for trial representation is $337,600. In

recent years, the SPD has reallocated funding from trial representation and appellate representation to support the costs of expert witnesses. In 2023-24, the SPD incurred $1,381,600 in expert witness costs.

Joint Finance: Provision not included.

7. PRIVATE BAR REIMBURSEMENT RATES [LFB Paper 606]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,432,600	- $1,432,600	$0

Governor: Provide $1,432,600 in 2026-27 to increase the private bar rate paid for violent felony cases from $100 to $125 per hour effective July 1, 2025. Under current law, private bar attorneys are compensated at a rate of $100 per hour for time spent related to a case, regardless of the case type. The increase in hourly compensation would apply to cases assigned on or after July 1, 2025. The SPD estimates that approximately 3,396 cases annually would qualify as violent felony cases.

Joint Finance: Provision not included.

8. TRANSCRIPTS, INTERPRETERS AND DISCOVERY COST-TO-CONTINUE [LFB Paper 607]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$695,200	- $695,200	$0

Governor: Provide $347,600 annually to support payments for: (a) transcripts of court proceedings; (b) discovery materials; and (c) interpreters for attorney-client communications and other case preparation. Base funding for transcripts, discovery, and interpreters is $2,129,700. In recent years, the SPD has reallocated funding from trial representation and appellate representation to support the costs of transcripts, discovery, and interpreters. In 2023-24, the SPD incurred $2,477,300 in transcript, discovery, and interpreter costs.

Joint Finance: Provision not included.

9. PILOT CHIPS EXTENSION

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$0	- $1,479,200	- $1,479,200

Governor: Provide an extension of the sunset date on the pilot program to provide counsel

for parents of a child subject to a Child in Need of Protection or Services (CHIPS) proceeding in five counties from June, 2025, to January 1, 2027. The pilot program began July 1, 2018, and funding for the five-county program is included in the agency's base budget. The SPD indicates that although the program has been successful, it is not seeking an expansion beyond the current five counties due to the "ongoing status of workload issues and attorney availability." Specify that, by January 1, 2027, the SPD must submit a report regarding costs and data from implementing the pilot program.

Joint Finance: Provision not included. Reduce funding by $739,600 annually to remove base funding associated with the pilot program.

PUBLIC INSTRUCTION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$15,737,816,000	$19,140,553,900	$16,621,610,200	- $2,518,943,700	- 13.2%	$883,794,200	5.6%
FED	1,772,293,600	1,776,858,400	1,776,044,800	- 813,600	0.0	3,751,200	0.2
PR	110,792,000	115,213,600	112,892,400	- 2,321,200	- 2.0	2,100,400	1.9
SEG	164,393,800	207,987,200	204,776,200	- 3,211,000	- 1.5	40,382,400	24.6
TOTAL	$17,785,295,400	$21,240,613,100	$18,715,323,600	- $2,525,289,500	- 11.9%	$930,028,200	5.2%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	247.29	250.29	247.29	- 3.00	0.00
FED	332.99	316.99	315.39	- 1.60	- 17.60
PR	75.99	77.99	75.99	- 2.00	0.00
TOTAL	656.27	645.27	638.67	- 6.60	- 17.60

Budget Change Items

General School Aids and Revenue Limits

1. STATE SUPPORT FOR K-12 EDUCATION [LFB Paper 610]

Governor: Provide $8,457,858,700 in 2025-26 and $8,882,215,400 in 2026-27 for general and categorical school aids. Compared to the 2024-25 base level funding of $7,101,005,600, school aids would increase by $1,356,853,100 (19.1%) in 2025-26 and $1,781,209,800 (25.1%) in 2026-27. These proposed funding levels would represent annual changes to the prior year of 19.1% in 2025-26 and 5.0% in 2026-27.

Under the historic definition of state funding for support of K-12 education (the sum of state general and categorical school aids, the school levy and first dollar credits, and the general program operations appropriation for the program for the deaf and hard of hearing and the center for the

blind and visually impaired), the bill would increase state support from the base amount of $8,539,338,000 in 2024-25 to $10,023,046,200 in 2025-26 and $10,571,802,900 in 2026-27. These proposed funding levels would represent annual changes to the prior year of 17.4% in 2025-26 and 5.5% in 2026-27.

Using the historic definition of partial school revenues (the sum of state school aids and property taxes levied for school districts, less community service levies and a portion of the referenda-approved debt levy), the Administration estimates that state support of partial school revenues would increase from 68.0% in 2024-25 to 71.4% in 2025-26 and 72.7% in 2026-27. These estimates incorporate the state support funding in the bill, which is presented in Table 1.

Joint Finance: Provide $7,386,510,900 in 2025-26 and $7,429,856,800 in 2026-27 for general and categorical school aids. Compared to the 2024-25 base year, school aids would increase by $285,505,300 (4.0%) in 2025-26 and $328,851,200 (4.6%) in 2026-27. These proposed funding levels would represent annual changes to the prior year of 4.0% in 2025-26 and 0.6% in 2026-27. Compared to the Governor's recommendations, school aids would be reduced by $1,071,347,800 in 2025-26 and $1,452,358,600 in 2026-27.

Using the traditional definition of state support of K-12 education, total funding would increase from $8,539,338,000 in 2024-25 to $8,826,040,300 in 2025-26 and $8,869,386,200 in 2026-27. These funding levels would represent annual changes to the prior year of 3.4% in 2025-26 and 0.5% in 2026-27. With the changes to K-12 school finance adopted by Joint Finance, it is estimated that state support of partial school revenues would be 66.3% in 2025-26 and 64.5% in 2026-27. A summary of the funding amounts for state support under the recommendations of the Governor and Joint Finance is presented in Table 1.

TABLE 1

State Support for K-12 Education

	2024-25	Governor		Joint Finance	
State Funding	Base Year	2025-26	2026-27	2025-26	2026-27
General School Aids	$5,581,190,000	$6,074,990,000	$6,281,090,000	$5,581,190,000	$5,581,190,000
Categorical Aids	1,519,815,600	2,382,868,700	2,601,125,400	1,805,320,900	1,848,666,800
School Levy Tax Credit	1,275,000,000	1,400,300,000	1,524,700,000	1,275,000,000	1,275,000,000
First Dollar Credit	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
State Residential Schools	13,332,400	14,887,500	14,887,500	14,529,400	14,529,400
Total	$8,539,338,000	$10,023,046,200	$10,571,802,900	$8,826,040,300	$8,869,386,200
Change to Prior Year:					
Amount		1,483,708,200	548,756,700	286,702,300	43,345,900
Percent		17.4%	5.5%	3.4%	0.5%
Change to Base:					
Amount		1,483,708,200	2,032,464,900	286,702,300	330,048,200
Percent		17.4%	23.8%	3.4%	3.9%

Table 2 provides an outline of state support for K-12 education by individual fund source. Table 3 presents the funding recommendations of the Governor and Joint Finance for each general and categorical school aid program as compared to the 2024-25 base funding level. The recommendations of the Governor and Joint Finance relating to individual school aid programs are summarized in the items that follow.

TABLE 2

State Support for K-12 Education by Fund Source

	2024-25	Governor		Joint Finance	
	Base Year	2025-26	2026-27	2025-26	2026-27
GPR					
General School Aids	$5,581,190,000	$6,074,990,000	$6,281,090,000	$5,581,190,000	$5,581,190,000
Categorical Aids	1,454,024,800	2,301,378,100	2,521,778,800	1,721,530,100	1,764,876,000
School Levy Tax Credit	1,275,000,000	1,400,300,000	1,524,700,000	1,275,000,000	1,275,000,000
First Dollar Credit	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
State Residential Schools	13,332,400	14,887,500	14,887,500	14,529,400	14,529,400
GPR Subtotal	$8,473,547,200	$9,941,555,600	$10,492,456,300	$8,742,249,500	$8,785,595,400
PR					
Categorical Aids	$1,507,500	$1,984,700	$1,984,700	$1,507,500	$1,507,500
SEG					
Categorical Aids	$64,283,300	$79,505,900	$77,361,900	$82,283,300	$82,283,300
Total State Support - All Funds	$8,539,338,000	$10,023,046,200	$10,571,802,900	$8,826,040,300	$8,869,386,200

TABLE 3

General and Categorical School Aid by Funding Source
2024-25 Base Year Compared to the Governor's and Joint Finance's Budget

Agency	Type and Purpose of Aid	2024-25 Base Year	Governor 2025-26	Governor 2026-27	Joint Finance 2025-26	Joint Finance 2026-27
	General Aid--GPR Funded					
DPI	General School Aids	$5,581,190,000	$6,074,990,000	$6,281,090,000	$5,581,190,000	$5,581,190,000
	Categorical Aid--GPR Funded					
DPI	Per Pupil Aid	$587,812,400	$676,394,300	$711,244,300	$579,526,500	$574,720,600
	Special Education	574,777,700	1,117,726,800	1,162,435,900	782,408,800	871,826,900
	High-Cost Special Education Aid	14,480,000	23,269,000	24,200,000	29,086,700	54,450,300
	Spec. Ed. Transition Incentive Grants	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
	Transition Readiness Investment Grant	1,500,000	2,000,000	2,000,000	1,500,000	1,500,000
	Achievement Gap Reduction	109,184,500	109,184,500	109,184,500	109,184,500	109,184,500
	SAGE--Debt Service	133,700	133,700	133,700	133,700	133,700
	Sparsity Aid	28,614,000	38,630,800	38,850,800	29,510,000	29,730,000
	Pupil Transportation	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
	High-Cost Transportation Aid	22,800,000	22,800,000	22,800,000	22,800,000	22,800,000
	Aid for Comprehensive Sch. Mental Health Services	0	93,888,000	93,888,000	0	0
	Aid for School Based Mental Health Professionals	0	74,752,000	79,237,000	0	0
	School-Based Mental Health Services Grants	25,000,000*	0	0	40,000,000	10,000,000
	Aid for School Mental Health Programs	12,000,000	0	0	12,000,000	12,000,000
	Peer-to-Peer Suicide Prevention Grants	250,000	500,000	500,000	250,000	250,000
	Aid for English Language Acquisition	0	26,750,000	26,750,000	0	0
	Bilingual-Bicultural Aid	10,089,800	10,089,800	10,089,800	10,089,800	10,089,800
	Tuition Payments	8,242,900	8,242,900	8,242,900	8,242,900	8,242,900
	Head Start Supplement	6,264,100	6,264,100	6,264,100	6,264,100	6,264,100
	Educator Effectiveness Grants	5,746,000	5,746,000	5,746,000	5,746,000	5,746,000
	School Lunch	4,218,100	4,218,100	4,218,100	4,218,100	4,218,100
	County Children with Disabilities Educ. Boards	4,067,300	4,067,300	4,067,300	4,067,300	4,067,300
	School Breakfast	2,510,500	5,537,900	5,592,600	2,510,500	2,510,500
	Peer Review and Mentoring	1,606,700	2,410,000	2,410,000	1,606,700	1,606,700
	Rural School Teacher Talent Pilot Program	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	MPS Summer School Grant Program	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
	Four-Year-Old Kindergarten Grants	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
	School Day Milk	1,000,000	1,211,100	1,247,800	1,000,000	1,000,000
	Robotics League Participation Grants	750,000	1,000,000	1,000,000	1,000,000	1,000,000
	Gifted and Talented	474,400	474,400	474,400	474,400	474,400
	Aid for Transportation--Open Enr./Early College	454,200	454,200	454,200	454,200	454,200
	Supplemental Aid	100,000	100,000	100,000	100,000	100,000
	Early Literacy Initiatives	0	0	0	37,100,000	0
	Lakeland STAR Academy	0	0	0	250,000	500,000
	Supplemental Nutrition Aid	0	0	147,720,000	0	0
	Aid For Career and Technical Education	0	10,000,000	0	0	0
	Computer Science Education Grants	0	5,000,000	5,000,000	0	0
	Health Emergencies in Learning Places Grants	0	10,000,000	0	0	0
	Teacher Pipeline Capacity Building	0	0	5,000,000	0	0
	Personal Financial Literacy Grants	0	2,500,000	2,500,000	0	0
	Aid for Period Products	0	500,000	500,000	0	0
	Water Bottle Filling Station Grants	0	0	250,000	0	0
DOA	Telecommunications Access for Educ. Agencies	0	5,527,400	7,671,400	0	0
	Debt Service--Tech. Infrastructure Bonding	98,500	155,800	156,000	155,900	156,000
	Total Categorical Aid--GPR Funded	$1,454,024,800	$2,301,378,100	$2,521,778,800	$1,721,530,100	$1,764,876,000
	Categorical Aid--PR Funded					
DPI	AODA	$1,284,700	$1,284,700	$1,284,700	$1,284,700	$1,284,700
	Tribal Language Revitalization Grants	222,800	500,000	500,000	222,800	222,800
	Grants to Replace Race-Based Nicknames	0	200,000	200,000	0	0
	Total Categorical Aid--PR Funded	$1,507,500	$1,984,700	$1,984,700	$1,507,500	$1,507,500

Agency	Type and Purpose of Aid	2024-25 Base Year	Governor 2025-26	Governor 2026-27	Joint Finance 2025-26	Joint Finance 2026-27
	Categorical Aid--SEG Funded					
DPI	School Library Aids	$52,000,000	$70,000,000	$70,000,000	$70,000,000	$70,000,000
DOA	Telecommunications Access for Educ. Agencies	$12,283,300	$9,505,900	$7,361,900	$12,283,300	$12,283,300
	Total Categorical Aid--SEG Funded	$64,283,300	$79,505,900	$77,361,900	$82,283,300	$82,283,300
	Total Categorical Aid--All Funds	$1,519,815,600	$2,382,868,700	$2,601,125,400	$1,805,320,900	$1,848,666,800
	Total School Aid--All Funds	$7,101,005,600	$8,457,858,700	$8,882,215,400	$7,386,510,900	$7,429,856,800

* Includes $15 million in one-time funding.

2. GENERAL SCHOOL AIDS [LFB Paper 610]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,193,700,000	- $1,193,700,000	$0

Governor: Provide $493,800,000 in 2025-26 and $699,900,000 in 2026-27 above base level funding of $5,581,190,000 for general school aids. The general school aids appropriation funds equalization, integration, and special adjustment aid. The bill funding would represent increases of 8.8% in 2025-26 and 3.4% in 2026-27 compared to the prior year.

Joint Finance: Provision not included.

3. SPECIAL ADJUSTMENT AID *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. REVENUE LIMIT PER PUPIL ADJUSTMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. LOW REVENUE ADJUSTMENT [LFB Paper 610]

Governor: Set the low revenue adjustment amount under revenue limits at $12,000 per pupil in 2025-26 and $12,400 per pupil in 2026-27 and in any subsequent school year. Also, beginning in 2025-26, delete the statutory provisions restricting otherwise-eligible districts from any low revenue adjustment increases for three years after a failed operating referendum.

Under the low revenue adjustment, if the sum of the base revenue per pupil and the revenue limit per pupil adjustment for a district is below the statutorily-specified amount, a district may increase its revenue to that amount. Under current law, the low revenue adjustment amount in 2024-25 and each year thereafter is $11,000 per pupil.

Under current law, if the voters in a district reject an operating referendum, the low revenue adjustment amount for that district remains at the amount for the school year during which the

referendum was held for the following three school years. If the voters in such a district subsequently approve an operating referendum during the three-year period, however, the district's low revenue adjustment in the school year after the referendum equals the amount for that year.

The following table shows the low revenue adjustment amount under the bill compared to current law.

Low Revenue Adjustment - Per Pupil Amount

	2024-25	2025-26	2026-27
Current Law	$11,000	$11,000	$11,000
Bill	11,000	12,000	12,400

Joint Finance: Provision not included.

6. TREATMENT OF PERSONAL PROPERTY TAX REPEAL AID UNDER REVENUE LIMITS [LFB Paper 705]

Governor/ Joint Finance: Modify the definition of revenue under revenue limits to include the personal property tax repeal aid provided under current law and the locally-assessed pipeline aid created under the bill. Specify that this provision would first apply to the calculation of school district revenue limits for the 2025-26 school year.

7. FOUR-YEAR-OLD KINDERGARTEN MEMBERSHIP *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Categorical Aids

1. PER PUPIL AID [LFB Papers 106 and 610]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$212,013,800	- $233,391,500	- $21,377,700

Governor: Provide $88,581,900 in 2025-26 and $123,431,900 in 2026-27 above base level funding of $587,812,400 for per pupil aid.

Each school district receives a statutorily-specified, flat per pupil aid payment, outside of revenue limits, from the sum sufficient appropriation for per pupil aid. Under current law, this payment is $742 per pupil in 2024-25 and each year thereafter. A district's current three-year

rolling average pupil count under revenue limits, less the independent charter pupils included in those counts, is used to calculate the aid payment.

There are three components in the bill relating to per pupil aid. The funding levels for each, and in total, are based on the administration's enrollment estimates of 779,975 pupils in 2025-26 and 771,917 pupils in 2026-27.

a. Current payment reestimate. Delete $9,070,900 in 2025-26 and $15,050,000 in 2026-27 as a reestimate of payments using the current payment amount.

b. Per pupil payment increase. Provide $45,238,600 in 2025-26 and $83,367,000 in 2026-27 to increase the per pupil payment from $742 in 2024-25 to $800 in 2025-26 and $850 in 2026-27 and each year thereafter.

c. Additional payment for economically disadvantaged pupils. Provide $52,414,200 in 2025-26 and $55,114,900 in 2026-27 for an additional payment for each economically disadvantaged pupil equal to 20% of the standard per pupil aid amount, beginning in the 2025-26 school year. These funding levels would provide an additional $160 per pupil for an estimated 327,590 economically disadvantaged pupils in 2025-26 and an additional $170 per pupil for an estimated 324,205 economically disadvantaged pupils in 2026-27.

Define "economically disadvantaged pupil" as a pupil who satisfies either the income eligibility criteria for a free or reduced-price lunch under federal law or other measures of poverty, as determined by the Department. (In 2024-25, a family of four qualifies for a free or reduced-price lunch with an income of less than $57,720.) Specify that, in the 2025-26 school year and each year thereafter, the additional payment would equal to the district's enrollment multiplied by the district's rate of economically disadvantaged pupils in the previous school year multiplied by 20% of the regular payment amount. Define "rate of economically disadvantaged pupils" as the number of economically disadvantaged pupils enrolled in a district divided by the number of pupils enrolled in the district.

Joint Finance: Reduce funding by $8,285,900 in 2025-26 and $13,091,800 in 2026-27 as the result of a sum sufficient reestimate of estimated per pupil aid payments using the current law $742 per pupil aid payment amount, which would represent reductions of $96,867,800 in 2025-26 and $136,523,700 in 2026-27 compared to the bill.

2. PER PUPIL AID -- CLARIFY CURRENT LAW *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. SPECIAL EDUCATION [LFB Paper 615]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,130,607,300	- $625,927,000	$504,680,300

Governor: Provide $542,949,100 in 2025-26 and $587,658,200 in 2026-27 for special

education categorical aid and modify the appropriation from sum certain to be a sum sufficient appropriation paying 60% of eligible costs beginning in 2025-26 and annually thereafter. Base level funding is $574,777,700, which DPI estimates will reimburse approximately 32.1% of eligible costs in 2024-25.

Joint Finance: Provide $207,631,100 in 2025-26 and $297,049,200 in 2026-27, a change of -$335,318,000 in 2025-26 and -$290,609,000 in 2026-27 relative to the amounts in the bill. It is estimated that this funding would increase the proration rate to 42% in 2025-26 and 45% in 2026-27.

4. HIGH COST SPECIAL EDUCATION AID [LFB Paper 615]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$18,509,000	$36,068,000	$54,577,000

Governor: Provide $8,789,000 in 2025-26 and $9,720,000 in 2026-27 for high cost special education categorical aid and modify the appropriation from sum certain to be a sum sufficient appropriation paying 40% of eligible costs beginning in 2025-26 and annually thereafter. Base level funding is $14,480,000, which DPI estimates will reimburse approximately 25.9% of eligible costs in 2024-25.

Under the program, school districts, independent charter schools, cooperative educational service agencies, and county children with disabilities education boards are eligible for high cost aid for 90% of non-administrative costs above $30,000 for an individual pupil in the previous school year, if the costs were not reimbursed by the state special education categorical aid, the federal Individuals with Disabilities Education Act (IDEA), or the federal Medicaid program. If funding is insufficient, payments are prorated.

Joint Finance: Provide $14,606,700 GPR in 2025-26 and $39,970,300 GPR in 2026-27, a change of $5,817,700 in 2025-26 and $30,250,300 in 2026-27 relative to the amounts in the bill. It is estimated that this funding would increase the proration rate to 50% in 2025-26 and 90% in 2026-27.

5. SPECIAL EDUCATION TRANSITION READINESS GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

6. AID FOR COMPREHENSIVE SCHOOL MENTAL HEALTH SYSTEMS [LFB Paper 616]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$167,776,000	- $137,776,000	$30,000,000

Governor: Provide $83,888,000 annually above base level funding of $10,000,000 for school-based mental health services to expand the capacity of school districts and independent charter schools to offer mental health services and support to pupils, and rename the appropriation to "aid for comprehensive school mental health services."

Specify that under this aid program, school districts and independent charter schools would each be eligible to receive reimbursements for eligible expenditures, not to exceed $100,000 plus $100 per pupil enrolled in the school district or charter school in the prior year. Specify that funds could be used to provide allowable services during the school day and during after-school or other out-of-school time programs. Define the following as expenses eligible for reimbursement under the program: (a) mental health evidence-based improvement strategies; (b) mental health literacy and stigma reduction programs for pupils and adults; (c) collaborating or contracting with community mental health providers, consultants, organizations, cooperative educational service agencies, and other experts to provide consultation, training, mentoring, and coaching; (d) parent training and informational events; (e) assistance programs for pupils and families; (f) mental health navigators; (g) mental health system planning; (h) translator and interpreter services; (i) offsetting the costs associated with school-employed mental health professionals accessible to all pupils; (j) the costs of setting up spaces and purchasing equipment suitable for mental health telehealth service delivery; (k) the costs of projects designed to assist minors experiencing problems resulting from the use of alcohol or other drugs or to prevent alcohol or other drug use by minors; and (l) telehealth services. Specify that the following costs would be ineligible for reimbursement: (a) payments for direct treatment services or insurance deductibles; (b) non-mental health–related training; (c) staff salaries for non-mental health–related positions; and (d) indirect costs of regular school operations such as existing overhead expenses. Specify that if funding in the appropriation is insufficient to pay the full amount of aid, payments would be prorated among the school districts and independent charter schools that are eligible for aid.

Under current law, aid is distributed on a per pupil basis using the current year revenue limit membership for school districts and the third Friday in September enrollment count for independent charter schools. In 2024-25, it is estimated that payments will equal approximately $31 per pupil. Funds may be used for the purpose of collaborating with mental health providers to provide mental health services to pupils.

Under 2023 Act 19, one-time funding of $15 million annually increased total funding for the program to $25 million annually. Under current law, base level funding is $10 million annually, and it is estimated that the per pupil payment in 2025-26 and 2026-27 will equal approximately $12.50.

Joint Finance: Provide a one-time increase of $30,000,000 GPR in 2025-26 above base

level funding of $10,000,000 for grants for school-based mental health services, a change of -$53,888,000 in 2025-26 and -$83,888,000 in 2026-27 relative to the amounts in the bill.

7. AID FOR SCHOOL BASED MENTAL HEALTH PROFESSIONAL STAFF [LFB Paper 616]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$129,989,000	- $129,989,000	$0

Governor: Provide $62,752,000 in 2025-26 and $67,237,000 in 2026-27 above base level funding of $12,000,000 to expand aid for school mental health programs, and rename the appropriation to "aid for school mental health programs; pupil services professionals."

Modify current law to include expenditures for any pupil services professional, rather than only social workers as under current law. Define pupil services professional as a school counselor, school social worker, school psychologist, or school nurse. Modify the program to specify that beginning in the 2025-26 school year, school districts, independent charter schools, and private schools participating in one of the private school choice programs would be eligible for reimbursement of any expenditures made in the preceding school year to employ, hire, or retain pupil services professionals, rather than only 50% of the increase in expenditures to employ, hire, or retain school social workers. Specify that if funding in the appropriation is insufficient to pay the full amount of aid, payments would be prorated among the school districts, independent charter schools, and private schools that are eligible for aid.

Under current law, the program reimburses eligible districts and schools for expenditures on school social workers as follows: (a) 50% reimbursement of the increase in expenditures for school social worker services from one year to the next; and (b) a proportion of unreimbursed expenditures for social workers, based on the amount remaining in the appropriation after payments are made under (a). Eligible districts and schools are defined as school districts, independent charter schools, and private choice schools that increased their expenditures on social workers from one year to the next.

Joint Finance: Provision not included.

8. PEER TO PEER SUICIDE PREVENTION GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

9. SUPPLEMENTAL NUTRITION AID *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$147,720,000	- $147,720,000	$0

10. SCHOOL BREAKFAST REIMBURSEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,109,500	- $6,109,500	$0

11. SCHOOL DAY MILK PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$458,900	- $458,900	$0

12. AID FOR ENGLISH LANGUAGE ACQUISITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$53,500,000	- $53,500,000	$0

13. SPARSITY AID [LFB Paper 617]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$20,253,600	- $18,241,600	$2,012,000

Governor: Provide $10,016,800 in 2025-26 and $10,236,800 in 2026-27 above base level funding of $28,614,000 for sparsity aid. Modify the program beginning in the 2025-26 school year to increase per pupil payment amounts from $400 to $500 if the school district's membership in the previous school year did not exceed 745 pupils, and from $100 to $200 if the school district's

membership in the previous school year was between 745 and 1,000 pupils.

Under current law, districts qualify for $400 per pupil if, in the prior school year, they had an enrollment of less than 745 pupils and had a population density of fewer than 10 pupils per square mile of district attendance area. Districts qualify for $100 per pupil if, in the prior school year, they had an enrollment between 745 and 1,000 pupils and a population density of fewer than 10 pupils per square mile of district attendance area. If funding is insufficient, payments are prorated. In 2024-25, 156 districts qualified for $400 per pupil aid and 27 districts qualified for $100 per pupil aid. Payments were prorated at 96.9%.

Additionally, modify the provision that exists under current law under which any district that qualified for sparsity aid in one year but did not qualify the following year due to an increase in its enrollment is eligible to receive 50% of its prior year award. Instead, allow a district that loses its eligibility as a result of an increase in its enrollment or its pupil population density to receive up to 50% of its prior year award. One district (Durand-Arkansaw) qualified for aid under this provision in 2024-25. This modification would first apply to sparsity aid in the 2025-26 school year.

Joint Finance: Provide $896,000 GPR in 2025-26 and $1,116,000 GPR in 2026-27, a change of -$9,120,800 annually relative to the amounts in the bill. It is estimated that this funding would fully fund eligibility under current law.

14. COMPUTER SCIENCE EDUCATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$10,189,100	1.00	- $10,189,100	- 1.00	$0	0.00

15. CAREER AND TECHNICAL EDUCATION AID *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $10,000,000	$0

16. HEALTH EMERGENCIES IN LEARNING PLACES GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $10,000,000	$0

17. PERSONAL FINANCIAL LITERACY GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

18. GROW YOUR OWN EDUCATOR PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

19. PEER REVIEW AND MENTORING GRANT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,606,600	- $1,606,600	$0

20. ACCESS TO PERIOD PRODUCTS IN SCHOOLS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

21. ROBOTICS LEAGUE PARTICIPTION GRANTS

GPR	$500,000

Governor/Joint Finance: Provide $250,000 annually above base level funding of $750,000 for the robotics league participation grants.

Under the robotics league participation program, grants of up to $6,000 are available to eligible teams from public schools, private schools, independent charter schools, or home-based educational programs. Eligible teams must include pupils in grades 9-12 and at least one mentor, and may include one or more pupils in grades 6-8. Funds must be used to participate in a competition sponsored by a non-profit organization that requires teams to design and operate robots. Eligible expenses include fees, kits, supplies, travel expenses, and a stipend for the team's

mentor. Teams must provide matching funds equal to the amount of the grant. In 2023-24, 248 grants were awarded, and payments were prorated at 75.7%.

22. WATER FILTRATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$250,000	- $250,000	$0

23. TRANSFER HEAD START STATE SUPPLEMENT PROGRAM TO DEPARTMENT OF CHILDREN AND FAMILIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $12,528,200	$12,528,200	$0

24. GRANTS FOR INFORMATION TECHNOLOGY EDUCATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

25. PUPIL TRANSPORTATION AID

Governor/Joint Finance: Modify statutory language to increase the reimbursement rate for pupils transported over 12 miles to and from school in the regular school year from $400 to $450 beginning in the 2025-26 school year. It is estimated that the current funding level ($24.0 million GPR annually) would fully fund payments at the increased rate.

	Current Law		Bill	
Mileage	School Year	Summer School	School Year	Summer School
0-2 miles (hazardous area)	$15	--	$15	--
2-5 miles	35	$10	35	$10
5-8 miles	55	20	55	20
8-12 miles	110	20	110	20
Over 12 miles	400	20	450	20

26. HIGH COST TRANSPORTATION AID

Governor/Joint Finance: Modify the eligibility threshold for the high cost transportation aid program from 140% of the statewide average transportation costs to 135% of the statewide average beginning in the 2025-26 school year.

Under current law, districts qualify for aid if they meet the following eligibility requirements: (a) a transportation cost per member greater than 140% of the state average in the prior year; and (b) a pupil population density of 50 pupils per square mile or less, calculated by dividing the school district's membership in the previous school year by the district's area in square miles. Any district that qualified for aid in the preceding school year but is ineligible for aid in the current school year is eligible to receive an amount equal to 50% of its prior year award. In 2023-24, 136 districts were eligible for aid under the program. Twenty-nine districts had been eligible in the previous year but did not meet the eligibility requirements in the current year, and received payments equal to 50% of their prior year payment. In 2023-24, funding was sufficient to pay 100% of eligible costs.

27. TRIBAL LANGUAGE REVITALIZATION GRANT

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$554,400	- $554,400	$0

Governor: Provide $277,200 annually above base level funding of $222,800 for the tribal language revitalization grant program and modify the program to include independent charter schools as eligible grant applicants.

Under current law, a school district, cooperative educational service agency (CESA), or federal head start agency, in conjunction with a tribal authority, may apply for a grant for the purpose of supporting innovative, effective instruction in one or more American Indian languages. Funding is provided from tribal gaming program revenue transferred from the Department of Administration.

Joint Finance: Provision not included.

28. GRANTS TO REPLACE CERTAIN RACE-BASED NICKNAMES, LOGOS, MASCOTS, AND TEAM NAMES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$400,000	- $400,000	$0

29. SCHOOL LIBRARY AIDS REESTIMATE

SEG	$36,000,000

Governor/ Joint Finance: Reestimate school library aids by $18,000,000 annually. Base level funding is $52,000,000 annually. Revenues are from interest earned on the segregated common school fund, administered by the Board of Commissioners of Public Lands.

30. LAKELAND STAR ACADEMY

GPR	$750,000

Joint Finance: Provide $250,000 GPR in 2025-26 and $500,000 GPR in 2026-27 in one-time funding in a new appropriation for grants to the Lakeland STAR Academy. Require DPI to distribute the amount in the appropriation in each fiscal year of the biennium to Lakeland Union High School District for distribution to Lakeland STAR Academy. Specify that the appropriation would be repealed on July 1, 2027.

31. LITERACY GRANTS

GPR	$37,100,000

Joint Finance: Provide $37,100,000 GPR in 2025-26 in the biennial appropriation for early literacy initiatives for grants to reimburse school districts, independent charter schools, and private choice schools that adopt a literacy curriculum from the recommendations made by the Early Literacy Curriculum Council, and to reimburse school boards and independent charter schools for the cost of professional development training in literacy. Exclude the appropriation for early literacy initiatives from the indexing formula for payments made to private schools participating in the choice and special needs scholarship programs, to independent charter schools, or the open enrollment transfer amount.

Choice, Charter, and Open Enrollment

1. MILWAUKEE PRIVATE SCHOOL CHOICE PROGRAM FUNDING [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$54,971,400	$29,706,800	$84,678,200

Governor: Provide $20,723,100 in 2025-26 and $34,248,300 in 2026-27 over base year funding of $313,658,100 for the Milwaukee private school choice program to reflect changes in pupil participation and per pupil payments under the bill. This would reflect an increase in pupil participation from 28,900 pupils in 2024-25 to an estimated 29,440 pupils in 2025-26 and 2026-27. The table below shows the per pupil payments under the bill based on the increases in the per pupil aid and adjustment under revenue limits provided under the bill.

Per Pupil Payments Under the Bill, 2025-26 and 2026-27

	2024-25	2025-26	2026-27
K-8	$10,237	$10,629	$11,024
9-12	12,731	13,123	13,518
Change to prior year		392	395

The total change in funding provided for the Milwaukee choice program under this item includes the following changes attributable to other modifications made to the program under the bill, and summarized under other summary items: (a) capping program participation; (b) counting certain pupils enrolled in four-year-old kindergarten as 1.0 pupil for membership purposes; and (c) modifying the payment indexing mechanism.

Joint Finance: Provide $28,024,300 in 2025-26 and $56,653,900 in 2026-27 relative to base level funding for the Milwaukee private school choice program. This would represent an increase of $7,301,200 in 2025-26 and $22,405,600 in 2026-27 compared to the bill.

As a result of these changes, the total cost of the program would equal an estimated $341,682,400 in 2025-26 and $370,312,000 in 2026-27.

Under the Joint Finance provisions, the per pupil payment for K-8 pupils is estimated to increase from $10,237 in 2024-25 to $10,877 in 2025-26 and $11,305 in 2026-27, and the per pupil payment for 9-12 pupils is estimated to increase from $12,731 in 2024-25 to $13,371 in 2025-26 and $13,799 in 2026-27.

2. RACINE AND STATEWIDE PRIVATE SCHOOL CHOICE PROGRAM FUNDING

[LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$81,020,900	$53,890,500	$134,911,400
GPR Effect of Aid Reductions	- 92,337,400	- 53,760,300	- 146,097,700
Net GPR	- $11,316,500	$130,200	- $11,186,300

Governor: Provide $33,915,500 in 2025-26 and $47,105,400 in 2026-27 over base year funding of $275,299,900 for the Racine and statewide private school choice programs to reflect changes in pupil participation and per pupil payments under the bill.

The table below shows the per pupil payments under the bill based on the increases in the per pupil aid and adjustment under revenue limits provided in the bill.

Per Pupil Payments Under the Bill, 2025-26 and 2026-27

	2024-25	2025-26	2026-27
K-8	$10,237	$10,629	$11,024
9-12	12,731	13,123	13,518
Change to prior year		392	395

Estimated per pupil participation in each year of the biennium is shown in the table below.

Estimated Racine and Statewide Private School Choice Program Participation

	2024-25	2025-26	2026-27
Racine	4,100	4,200	4,200
Statewide	21,100	23,400	23,400
Total	25,200	27,600	27,600

Under current law, the cost of payments for legacy pupils (pupils who first participated in the programs in the 2014-15 school year or earlier) is fully funded through GPR. Payments for all other pupils are fully funded through an aid reduction in the general school aids that would otherwise be paid to those pupils school districts of residence. School districts receive a revenue limit adjustment equal to the amount of the aid reduction in the current year.

Under the bill, the aid reduction for the programs would total $305,147,200 in 2025-26 and $319,836,800 in 2026-27 from the base choice aid reduction of $266,323,300. The net general fund fiscal effect for the Racine and statewide programs would be decreased expenditures of $4,908,400 in 2025-26 and decreased expenditures of $6,408,100 in 2026-27 compared to the base.

The total change in funding provided for the Racine and statewide choice programs under this item includes the following changes attributable to other modifications made to the program under the bill, and summarized under other summary items: (a) capping program participation; (b) counting certain pupils enrolled in four-year-old kindergarten as 1.0 pupil for membership purposes; and (c) modifying the payment indexing mechanism.

Joint Finance: Provide $40,762,700 in 2025-26 and $94,148,700 in 2026-27 relative to base level funding for the statewide and Racine private school choice programs. This would represent an increase of $6,847,200 in 2025-26 and $47,043,300 in 2026-27 compared to the bill.

As a result of these changes, the total cost of the program would equal an estimated $316,062,600 in 2025-26 and $369,448,600 in 2026-27. The aid reduction would be equal to $311,917,600 in 2025-26 and $366,826,700 in 2026-27, for a net GPR cost of $4,145,000 in 2025-26 and $2,621,900 in 2026-27.

Under the Joint Finance provisions, the per pupil payment for K-8 pupils is estimated to increase from $10,237 in 2024-25 to $10,877 in 2025-26 and $11,305 in 2026-27, and the per pupil payment for 9-12 pupils is estimated to increase from $12,731 in 2024-25 to $13,371 in 2025-26 and $13,799 in 2026-27.

3. PRIVATE SCHOOL CHOICE AND SPECIAL NEEDS SCHOLARSHIP PROGRAMS -- CAP PARTICIPATION AT 2025-26 LEVELS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. PRIVATE SCHOOL CHOICE AND SPECIAL NEEDS SCHOLARSHIP PROGRAMS -- TEACHER LICENSURE REQUIREMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. PRIVATE SCHOOL CHOICE AND SPECIAL NEEDS SCHOLARSHIP PROGRAMS -- INFORMATION REQUIRED ON PROPERTY TAX BILL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. SPECIAL NEEDS SCHOLARSHIP PROGRAM FUNDING [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,940,000	$8,905,100	$24,845,100
GPR Effect of Aid Reduction	- 15,561,000	- 8,905,000	- 24,466,000
Net GPR	$379,000	$100	$379,100

Governor: Provide $7,446,700 in 2025-26 and $8,493,300 in 2026-27 above base level funding of $45,143,200 for the special needs scholarship program to reflect changes in pupil participation and per pupil payments under the bill. This would reflect changes in pupil participation from 3,000 pupils in 2024-25 to 3,440 pupils in 2025-26 and 2026-27. Based on the increases in the per pupil aid and revenue limit adjustment provided in the bill, the per pupil payment under the program would increase from $15,409 in 2024-25 to $15,801 in 2025-26 and $16,196 in 2026-27.

Under current law, the cost of payments for pupils attending a private school under the special needs scholarship program are fully offset through an aid reduction in the general school aids that would otherwise be paid to those pupils' school districts of residence and a corresponding revenue limit increase.

The total change in funding provided for the program under this item includes the following changes attributable to other modifications made to the program under the bill, and summarized under other summary items: (a) capping program participation; (b) counting certain pupils enrolled in four-year-old kindergarten as 1.0 pupil for membership purposes; (c) modifying the payment indexing mechanism; and (d) deleting the actual cost reimbursement provision.

Joint Finance: Provide $8,299,900 in 2025-26 and $16,545,200 in 2026-27 relative to base level funding for the special needs scholarship program. This would represent an increase of $853,200 in 2025-26 and $8,051,900 in 2026-27 compared to the bill.

As a result of these changes, the total cost of the program would equal an estimated $53,443,100 in 2025-26 and $61,688,400 in 2026-27. The aid reduction would be equal to $53,270,400 in 2025-26 and $61,482,000 in 2026-27, for a net GPR cost of $172,700 in 2025-26 and $206,400 in 2026-27.

Under the Joint Finance provisions, the per pupil payment is estimated to increase from

$15,409 in 2024-25 to $16,049 in 2025-26 and $16,477 in 2026-27.

7. SPECIAL NEEDS SCHOLARSHIP PROGRAM -- DELETE ACTUAL COST REIMBURSEMENT PROVISION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. SPECIAL NEEDS SCHOLARSHIP PROGRAM -- PRIVATE SCHOOL ACCREDITATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. SPECIAL NEEDS SCHOLARSHIP PROGRAM -- RELIGIOUS ACTIVITY OPT-OUT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. INDEPENDENT CHARTER SCHOOL PROGRAM FUNDING [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$23,011,900	$6,763,000	$29,774,900
GPR Effect of Aid Reductions	3,479,000	- 1,547,400	1,931,600
Net GPR	$26,490,900	$5,215,600	$31,706,500

Governor: Provide $10,245,700 in 2025-26 and $18,477,300 in 2026-27 as a reestimate of sum sufficient funding in the main appropriation for the independent charter school program. Base level funding is $115,485,600.

The main appropriation for the program currently funds payments to charter schools that the City of Milwaukee, UW-Milwaukee, UW-Parkside, and the Waukesha County Executive contract to operate. The Administration estimates that 10,288 pupils in 2025-26 and 10,621 pupils in 2026-27 will attend schools funded from this appropriation and that, based on the relevant provisions in the bill, the per pupil payment under the program would increase from $11,729 in 2024-25 to $12,121 in 2025-26 and $12,516 in 2026-27.

Delete $4,107,600 in 2025-26 and $1,603,500 in 2026-27 as a reestimate of sum sufficient funding in the appropriation for independent charter schools authorized by the Office of Educational Opportunity (OEO) in the UW System. Base level funding is $31,504,100.

The Administration estimates that 2,252 pupils in 2025-26 and 2,379 pupils in 2026-27 will attend schools funded from this appropriation. DPI pays the operators of these charter schools the same per pupil payment as other independent charter schools.

Pupils that attend charter schools authorized by the OEO or the Waukesha County Executive are counted by their district of residence for revenue limit and general aid purposes. DPI is required to reduce the district's general aid payment in an amount equal to the total of the per pupil payments

made for pupils residing in the district. Districts are not allowed to levy to backfill, or replace, that aid reduction. By law, there is no general aid reduction related to payments to schools authorized by the City of Milwaukee, UW-Milwaukee, and UW-Parkside.

Under the bill, the aid reduction for these pupils would decrease by $3,314,200 in 2025-26 and $164,800 in 2026-27 from the base reduction of $37,837,800. The net general fund fiscal effect for the charter program would be increased expenditures of $9,452,300 in 2025-26 and $17,038,600 in 2026-27.

The total change in funding provided for the charter program under this item includes the changes attributable to other provisions in the bill, and summarized under other summary items, related to modifying the payment indexing mechanism for the program and counting full-day four-year-old kindergarten pupils as 1.0 pupil for payment purposes.

Joint Finance: Provide $12,797,200 in 2025-26 and $21,461,800 in 2026-27 as a reestimate of sum sufficient funding in the main appropriation for the independent charter school program. This would represent an increase of $2,551,500 in 2025-26 and $2,984,500 in 2026-27 compared to the bill.

Delete $3,549,100 in 2025-26 and $935,000 in 2026-27 as a reestimate of sum sufficient funding in the appropriation for independent charter schools authorized by the OEO. This would represent an increase of $558,500 in 2025-26 and $668,500 in 2026-27 compared to the bill.

The aid reductions for these pupils would decrease by $2,609,800 in 2025-26 and increase by $678,200 in 2026-27 from base. The net general fund fiscal effect for the independent charter program would be increased expenditures of $11,857,900 in 2025-26 and $19,848,600 in 2026-27.

Under the Joint Finance provisions, the per pupil payment for the independent charter school program is estimated to increase from $11,729 in 2024-25 to $12,369 in 2025-26 and $12,797 in 2026-27.

11. CHOICE, CHARTER, AND OPEN ENROLLMENT PAYMENT INDEXING MECHANISM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. OPEN ENROLLMENT AID TRANSFER AMOUNT -- SPECIAL EDUCATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. OPEN ENROLLMENT AID TRANSFER AMOUNT -- REGULAR EDUCATION

Joint Finance: Increase the full-time open enrollment transfer amount for regular education pupils by $1,578 per pupil in the 2025-26 school year, in addition to the increase under the indexing calculation.

School District Operations and Curriculum

1. COMPUTER SCIENCE COURSE REQUIRED IN CURRICULUM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. PARTICIPATION IN HIGH SCHOOL GRADUATION CEREMONIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. FOUR-YEAR-OLD KINDERGARTEN MODEL CONTRACT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. MPS SCHOOL RESOURCE OFFICER COST APPORTIONMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Administrative and Other Funding

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$279,000	0.00	- $716,200	0.00	- $437,200	0.00
FED	4,564,800	- 16.00	- 813,600	0.00	3,751,200	- 16.00
PR	1,206,000	0.00	0	0.00	1,206,000	0.00
Total	$6,049,800	- 16.00	$1,529,800	0.00	4,520,000	- 16.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	Total
2025-26				
Turnover Reduction	-$537,100	-$610,200	$0	-$1,147,300
Removal of Noncontinuing Elements	0	-657,300	0	-657,300
Full Funding of Cont. Pos. Salary/Fringe	1,273,600	3,829,300	584,600	5,687,500
Overtime	274,600	41,900	13,900	330,400
Night and Weekend Differential	55,500	400	200	56,100
Full Funding of Lease/Directed Moves	-927,900	-5,600	4,300	-929,200
Total	$138,700	$2,598,500	$603,000	$3,340,200

2026-27				
Turnover Reduction	-$537,100	-$610,200	$0	-$1,147,300
Removal of Noncontinuing Elements	0	-1,289,500	0	-1,289,500
Full Funding of Cont. Pos. Salary/Fringe	1,273,600	3,829,300	584,600	5,687,500
Overtime	274,600	41,900	13,900	330,400
Night and Weekend Differential	55,500	400	200	56,100
Full Funding of Lease/Directed Moves	-926,300	-5,600	4,300	-927,600
Total	$140,300	$1,966,300	$603,000	$2,709,600
Biennial Totals	$279,000	$4,564,800	$1,206,000	$6,049,800

In addition, reduce authorized positions by 9.00 in 2025-26 and 16.00 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by $358,100 GPR and $406,800 FED annually

2. STATE OPERATIONS ADJUSTMENT

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,954,000	- $2,854,000	$100,000
PR	1,366,800	- 1,366,800	0
SEG	211,000	- 211,000	0
Total	$4,531,800	- $4,431,800	$100,000

Governor: Provide $1,477,000 GPR, $683,400 PR, and $105,500 SEG annually beginning in 2025-26 to support increased supplies and services costs for the general program operations, operations of the Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired, pupil assessment, personnel licensure, alcohol and other drug abuse program, services for drivers, and digital learning collaborative appropriations.

Joint Finance: Reduce funding by $1,427,000 GPR, $683,400 PR, and $105,500 SEG annually relative to the amount in the bill for a net funding increase of $50,000 GPR annually in the appropriation for the operations of the Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired to support increased supplies and services costs.

3. FUEL AND UTILITIES REESTIMATE

GPR	$145,800

Governor/Joint Finance: Provide $58,800 in 2025-26 and $87,000 in 2026-27 to reflect estimated costs for fuel and utilities for the state residential schools. Base level funding is equal to $507,600 annually.

4. DEBT SERVICE REESTIMATES [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $629,700	$90,700	- $539,000

Governor: Modify funding by -$177,400 in 2025-26 and -$452,300 in 2026-27 as a reestimate of debt service payments for the state residential schools. Annual base level funding is $1,360,800.

Joint Finance: Reestimate debt service by $52,400 GPR in 2025-26 and $38,300 GPR in 2026-27.

5. EARLY LITERACY INVESTMENTS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$50,000,000	- $50,000,000	$0

Governor: Provide $50,000,000 in 2025-26 to replace unreleased funding appropriated for use in the 2023-25 biennium on a literacy program created under 2023 Wisconsin Act 20.

Act 20 established the Office of Literacy in DPI. The Office is required to establish and supervise a literacy coaching program and provide ongoing training on science-based early literacy instruction and instructional practices. Under 2023 Wisconsin Act 19, $50,000,000 was placed in the Joint Finance Committee supplemental appropriation for the literacy program. Of the $50 million, $327,400 was released by the Committee in December, 2023, for administration of the program. As of March, 2025, the remaining $49,672,600 has not been released, and the coaching program has not been implemented. The funding will lapse if it is not released by the end of fiscal year 2024-25.

Joint Finance: Provision not included.

6. EARLY LITERACY COACHES

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$18,063,200	- $18,063,200	$0

Governor: Provide $7,045,200 in 2025-26 and $11,018,000 in 2026-27 to contract for literacy coaches and provide professional development to implement the requirements of the early literacy and reading improvement program created under 2023 Wisconsin Act 20.

Modify the program beginning in the 2026-27 school year to increase the maximum number of literacy coaches statewide from 64 to 100, the maximum number located within the boundaries

of a first-class city school district from 10 to 16, and the maximum number in other school districts from 4 to 6. Additionally, modify the program to repeal the program the sunset date.

Act 20 requires DPI to contract with up to 64 literacy coaches to work with school districts, independent charter schools, and private schools participating in a choice program. Under Act 20, the literacy coaching program will sunset on July 1, 2028.

Joint Finance: Provision not included.

7. EARLY LITERACY TUTORING GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,000,000	- $6,000,000	$0

8. EARLY LITERACY DIAGNOSTIC ASSESSMENT AID

GPR	$2,900,000

Governor/Joint Finance: Provide $1,450,000 annually above base level funding of $2,151,000 in the appropriation for assessments of reading readiness to provide aid to local educational agencies to offset the costs of administering diagnostic assessments of early literacy skills.

Under 2023 Wisconsin Act 20, school districts and independent charter schools are required to administer a universal screening assessment of early literacy skills to pupils in kindergarten through third grade at least three times each year, and a diagnostic assessment to pupils scoring below a certain level on the universal screening assessment. DPI is required to make a universal screening assessment available at no cost, and to reimburse school districts and independent charter schools for the cost of diagnostic assessments. Payments are prorated if funding is insufficient.

9. EARLY LITERACY SUMMER READING PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,625,500	- $2,625,500	$0

10. SUPPORTING FUTURE EDUCATORS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$12,862,500	- $12,862,500	$0

11. TEACHER APPRENTICESHIP PATHWAY TO LICENSURE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. DELETE LAPSE OF TEACHER LICENSING FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR-REV	- $900,000	0.00	$900,000	0.00	$0	0.00
PR-REV	900,000	2.00	- 900,000	- 2.00	0	0.00
Total	$0	2.00	$0	- 2.00	$0	0.00

13. INFORMATION TECHNOLOGY SYSTEMS MODERNIZATION

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,500,000	- $1,500,000	$0

Governor: Provide $1,000,000 in 2025-26 and $500,000 in 2026-27 in a new continuing appropriation to support upgrades to DPI information technology systems, including the school finance dashboards, background check refractor hub, and competitive grant application system.

Joint Finance: Provision not included.

14. EARLY CHILDHOOD SPECIAL EDUCATION COACHES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,200,000	- $1,200,000	$0

15. MENTAL HEALTH TRAINING PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$760,000	- $760,000	$0

16. STAFF SUPPORT FOR STATE PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$392,800	2.00	- $392,800	- 2.00	$0	0.00

17. ACADEMIC AND CAREER PLANNING

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$231,600	- $231,600	$0

Governor: Provide $18,300 in 2025-26 and $213,300 in 2026-27 over annual base level funding of $1,100,000 to fully fund the estimated costs of the academic and career planning program that was created in the 2013-15 budget.

Under current law, the State Superintendent is required to do the following: (a) ensure that every school board is providing academic and career planning services to pupils in grades 6-12; and (b) procure, install, and maintain information technology, including computer software, to be used statewide by school districts to provide academic and career planning services. DPI provides districts with computer software for college and career planning, and maintains contracts with each of the twelve cooperative educational service agencies (CESAs) to support academic and career planning, including subsidizing the cost of academic and career planning coordinators in each CESA. In its agency budget request, DPI indicated that carryover funding used in previous years will be exhausted in 2025-26 and annual costs associated with program software and contracts with CESAs will exceed annual base level funding.

Joint Finance: Provision not included.

18. GRADUATION ALLIANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,000,000	- $6,000,000	$0

19. CAREER AND TECHNICAL STUDENT ORGANIZATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,000,000	- $3,000,000	$0

20. THE LITERACY LAB [LFB Paper 631]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,217,800	- $2,217,800	$0

Governor: Provide $1,092,500 in 2025-26 and $1,125,300 in 2026-27 to The Literacy Lab, a Virginia nonstock corporation, to provide an evidence-based literacy intervention program in public schools located in the cities of Milwaukee and Racine.

Joint Finance: Provision not included.

21. ADULT LITERACY GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,433,600	- $1,433,600	$0

22. EDUCATORS RISING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

23. GENERAL EDUCATIONAL DEVELOPMENT TEST SUBSIDY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$603,000	- $603,000	$0

24. SPECIAL OLYMPICS WISCONSIN [LFB Paper 631]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$600,000	- $400,000	$200,000

Governor: Provide $300,000 annually above base level funding of $200,000 for Special Olympics Wisconsin.

Joint Finance: Reduce funding by $200,000 GPR annually relative to the amount in the bill. The net increase to base level funding would be $100,000 GPR annually.

25. FARM TO SCHOOL PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

26. MENTOR GREATER MILWAUKEE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$300,000	- $300,000	$0

27. ARTS FOR ALL *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$200,000	- $200,000	$0

28. PROGRAM REVENUE REESTIMATES

PR	$894,400

Governor/Joint Finance: Reestimate program revenue by $447,200 annually. The reestimate includes $514,300 annually in the appropriation for data processing; -$6,300 annually in the appropriation for professional services center charges; -$8,100 annually in the appropriation for the state agency library processing center; and -$52,700 annually in the appropriation for publications.

29. PUBLIC LIBRARY SYSTEM AID

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$6,000,000	- $3,000,000	$3,000,000

Governor: Provide $2,000,000 in 2025-26 and $4,000,000 in 2026-27 above base level funding of $24,013,100 for public library system aid. The segregated revenue is provided from the state universal service fund, which receives its funding through assessments on annual gross operating revenues from intrastate telecommunications providers.

Joint Finance: Reduce funding by $1,000,000 SEG in 2025-26 and $2,000,000 SEG in 2026-27 relative to the amounts in the bill for a net increase to base level funding of $1,000,000 SEG in 2025-26 and $2,000,000 SEG in 2026-27.

30. LIBRARY SERVICE CONTRACTS

SEG	$1,285,800

Governor/Joint Finance: Provide $619,200 in 2025-26 and $666,600 in 2026-27 above base level funding of $1,397,500 to fully fund the cost of statutorily-required library service contracts for resources of specialized library materials and other information.

DPI contracts with five service providers: (a) the Milwaukee Public Library; (b) the University of Wisconsin-Madison; (c) the Wisconsin Talking Book and Braille Library; (d) the Cooperative Children's Book Center; and (e) AutoGraphics. DPI indicates that projected costs for each of the contracts will increase over the biennium due to general operating cost increases, and insufficient funding would result in a cap on the amount of material that can be requested from the Milwaukee Public Library and the UW Madison library. The segregated revenue is provided from the state universal service fund, which receives its funding through assessments on annual gross operating revenues from intrastate telecommunications providers.

31. BADGERLINK AND NEWSLINE FOR THE BLIND

SEG	$96,600

Governor/Joint Finance: Provide $96,600 in 2026-27 above base level funding of $3,486,300 to increase funding for the contracts with current BadgerLink vendors and to maintain the current level of services through Newsline for the Blind.

BadgerLink is an online library that contracts with vendors to provide access to licensed content such as magazines, newspapers, scholarly articles, videos, images, and music. Newsline for the Blind provides access to newspapers on a daily basis for people who cannot read print newspapers via an automated electronic voice that can be accessed using a telephone. The segregated revenue is provided from the state universal service fund, which receives its funding through assessments on annual gross operating revenues from intrastate telecommunications providers.

32. RECOVERY HIGH SCHOOLS

GPR	$500,000

Joint Finance: Provide a one-time increase of $250,000 GPR in each year of the biennium above base level funding of $500,000 for recovery high schools. The recovery high schools grant program was created under 2023 Act 72. Under the program, funds are awarded for planning grants to support the development of new recovery high schools or operational grants for existing recovery high schools. Recovery high schools are defined as "a public, private, or tribal school that operates only high school grades and meets all of the following criteria: (a) the school is specifically designed for pupils in recovery from a substance use disorder or a mental health disorder that coexists with a substance use disorder; and (b) the school awards high school credits that either count towards a high school diploma awarded by the school or will transfer and count towards a high school diploma awarded by a school district."

Under current law, in each fiscal year until DPI determines that there are at least three recovery high schools in this state, the Department is required to allocate $300,000 for up to four planning grants. In any school year in which there are at least three recovery high schools in operation in this state, it may not award planning grants. Following a determination that at least three recovery schools are in operation, if DPI determines in a future year that there are fewer than three recovery high schools in operation in this state for that school year, the Department is required to allocate $100,000 for planning grants. Any remaining funds are to be awarded as operational grants. Base level funding is equal to $500,000 GPR annually.

33. WISCONSIN READING CORPS

GPR	$500,000

Joint Finance: Provide $250,000 GPR annually above base level funding of $2,000,000 to support literacy tutoring services provided through the Wisconsin Reading Corps. State funding was first appropriated for the program in 2017-18.

34. REDUCE FUNDING FOR GENERAL OPERATIONS

GPR	-$2,626,600

Joint Finance: Reduce funding in DPI's general program operations appropriation by $1,313,300 GPR annually beginning in 2025-26.

Provide $1,000,000 GPR annually in the Joint Finance Committee supplemental appropriation for general program operations for release to DPI upon request. The fiscal effect of this item is shown under "Program Supplements."

35. DELETE VACANT POSITIONS

	Positions
FED	- 1.60

Joint Finance: Delete 1.6 FED positions that have been vacant for more than 12 months.

36. TRANSFER DIRECTOR OF OFFICE OF LITERACY POSITION

Joint Finance: Transfer 1.0 GPR position and the associated $220,900 GPR in annual funding for the director of the Office of Literacy from DPI's general program operations appropriation to the continuing appropriation for the Office of Literacy.

37. PROFESSIONAL DEVELOPMENT FOR SCIENCE TEACHERS

Joint Finance: Provide $250,000 GPR annually in the Joint Finance Committee supplemental appropriation for professional development for science teachers. The fiscal effect of this item is shown under "Program Supplements."

38. HOLOCAUST EDUCATION RESOURCE CENTER

GPR	$600,000

Joint Finance: Provide an increase of $300,000 GPR annually above base level funding of $200,000 GPR.

PUBLIC SERVICE COMMISSION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$0	$422,000,000	$0	- $422,000,000	- 100.0%	$0	N.A.
FED	7,257,400	12,541,000	12,541,000	0	0.0	5,283,600	72.8%
PR	46,046,200	47,869,300	47,132,700	- 736,600	- 1.5	1,086,500	2.4
SEG	17,206,200	17,294,400	17,282,000	- 12,400	-0.1	75,800	0.4
TOTAL	$70,509,800	$499,704,700	$76,955,700	- $422,749,000	- 84.6%	$6,445,900	9.1%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
FED	48.75	39.75	39.75	0.00	- 9.00
PR	140.00	138.00	140.00	2.00	0.00
SEG	4.00	4.00	4.00	0.00	0.00
TOTAL	192.75	181.75	183.75	2.00	- 9.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
FED	$5,283,600	- 9.00	$0	0.00	$5,283,600	- 9.00
PR	774,900	0.00	- 438,400	0.00	336,500	0.00
SEG	75,800	0.00	0	0.00	75,800	0.00
Total	$6,134,300	- 9.00	- $438,400	0.00	$5,695,900	- 9.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	FED	PR	SEG	Total
2025-26				
Turnover Reduction	$0	-$328,800	$0	-$328,800
Removal of Noncontinuing Elements	-144,100	0	0	-144,100
Full Funding of Cont. Pos. Salary/Fringe	3,009,800	727,500	39,800	3,777,100
Reclassification/Pay Progression	0	0	0	0
Full Funding of Lease/Directed Moves	19,000	-18,100	-1,900	-1,000
Total	$2,884,700	$380,600	$37,900	$3,303,200
2026-27				
Turnover Reduction	$0	-$328,800	$0	-$328,800
Removal of Noncontinuing Elements	-629,900	0	0	-629,900
Full Funding of Cont. Pos. Salary/Fringe	3,009,800	727,500	39,800	3,777,100
Reclassification/Pay Progression	0	13,700	0	13,700
Full Funding of Lease/Directed Moves	19,000	-18,100	-1,900	-1,000
Total	$2,398,900	$394,300	$37,900	$2,831,100
Biennial Totals	$5,283,600	$774,900	$75,800	$6,134,300

In addition, reduce authorized FED positions by 2.00 in 2025-26 and 9.00 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Additionally, the Public Service Commission base budget will be adjusted within 30 days of enactment of the budget bill to reflect 23.0 permanent positions approved in August of 2024 by the Joint Committee on Finance under a passive review. The Committee approved permanent positions for engineering and environmental analysis and other PSC staff responsibilities related to anticipated future projects for power generation and electric transmission. Although these positions are not included in the agency base established for the bill, s. 16.517 of the statutes specifies a process by which such positions will be incorporated into the agency base immediately after enactment of the biennial budget.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$219,200 annually.

2. BROADBAND EXPANSION GRANT PROGRAM [LFB Paper 640]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,000,000	- $400,000,000	$0

Governor: Provide one-time funding of $400,000,000 in 2025-26 for the broadband expansion grant program in a continuing appropriation. The program has base funding through the state segregated universal service fund (USF) budgeted at $2,000,000 each year. Combined, the total amount of state funding budgeted for broadband expansion grants would be $404,000,000 during the 2025-27 biennium. USF amounts for broadband expansion may vary annually, dependent on underspending in other appropriations that the statutes reallocate to broadband expansion grants. Amounts transferred for broadband expansion grants totaled $5,123,700 in

2022-23 and $11,695,600 in 2023-24. A transfer of $3,042,300 is anticipated in 2024-25.

In June, 2023, Wisconsin received an allocation of $1,055,823,600 to support the deployment of broadband infrastructure through the federal Broadband Equity, Access, and Deployment (BEAD) program. Wisconsin's final BEAD proposal is due on July 28, 2025. The final proposal will contain the state's preliminary awards for eligible locations. Following federal review and approval, PSC will be able to begin executing grant agreements and construction can begin. BEAD funds must be expended by March 1, 2032.

The BEAD program has several eligibility and compliance requirements that many Wisconsin providers may not meet or may be discouraged by. State funding would be intended to supplement federal funding by providing grant awards to otherwise ineligible locations and providers, and by funding some of the most hard-to-reach locations in the state.

Joint Finance: Provision not included.

3. ENERGY INNOVATION GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$20,000,000	- $20,000,000	$0

4. BROWNFIELD RENEWABLE ENERGY GENERATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

5. WATER UTILITY REGULATION STAFFING [LFB Paper 641]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$576,500	3.00	- $576,500	- 3.00	$0	0.00

Governor: Provide $247,100 in 2025-26 and $329,400 in 2026-27 with 3.0 positions from PSC's general utility regulation appropriation to support PSC oversight of water utilities. Positions would include 1.0 public service engineer, 1.0 advanced program and policy analyst, and 1.0 program and policy supervisor. The Administration cites an increase in the quantity and complexity of water utility construction authorizations in recent years, which could lead to an

increase in rate cases in upcoming years. Additional staff would help to manage the workload associated with water utility dockets.

Joint Finance: Provision not included.

6. NUCLEAR POWER PLANT FEASIBILITY STUDY

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

Governor: Create a biennial appropriation and provide $1,000,000 in 2025-26 to fund a nuclear power plant feasibility study. Direct PSC to conduct the study. Provide that PSC may contract with a third-party to conduct all or part of the study.

Joint Finance: Create a GPR continuing appropriation to provide funding for a nuclear power plant feasibility study. Provide $2,000,000 GPR in 2025-26 in program supplements for the study. [See "Program Supplements."]

7. ASSESSMENT SYSTEM REPLACEMENT [LFB Paper 642]

PR	$750,000

Governor: Provide $321,400 in 2025-26 and $428,600 in 2026-27 from PSC's utility regulation PR appropriation to support the development of an assessment system at PSC. PSC's operations are funded almost entirely by assessments on utilities it regulates, calculated to reflect the cost of their regulation. These amounts are collected as general monthly and annual assessments, as well as additional special assessments on individual utilities for costs related to proceedings of the Commission or regulatory functions specific to that utility.

PSC collects assessments from providers by sending assessment invoices through its current assessment system. The system has been operational for approximately 25 years and requires upgrades to automate other parts of the process, outside of creating invoices. Funding would be used to create a system that can improve management of invoice collection, past-due follow-up procedures, and reporting duties. The Administration intends for funding to be provided on a one-time basis. An amendment would be necessary to accomplish this intent.

Joint Finance: Include provision in the amounts recommended, with a modification to specify funding on a one-time basis in the 2025-27 biennium.

8. INFORMATION TECHNOLOGY RESOURCES [LFB Paper 642]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$587,600	- $587,600	$0
SEG	12,400	- 12,400	0
Total	$600,000	- $600,000	$0

Governor: Provide $293,800 PR and $6,200 SEG in ongoing funding annually for information technology (IT) resources at PSC. PSC intends to allocate $250,000 for IT hardware costs associated with server replacements and $50,000 for annual software licensing subscription costs. PSC reports server replacement and additional funding for software subscriptions would be expected to improve agency efficiency and cybersecurity measures.

Joint Finance: Provision not included.

9. INTERVENOR COMPENSATION FUNDING [LFB Paper 643]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$415,000	- $415,000	$0

Governor: Provide $207,500 each year in ongoing budget authority to support the intervenor compensation program. PSC's utility rate-setting process attempts to establish prices at levels that would occur naturally under competitive market forces and that are reasonable both to ratepayers and to utility owners. Through the intervenor compensation program, PSC reports typically providing financial support to parties that represent the interests of: (a) business or residential ratepayers; (b) renewable energy advocates; or (c) entities representing the interests of low-income populations impacted by utility rate case decisions. Parties granted intervenor status are thought to improve PSC's ability to develop a broad perspective and set of evidence when making decisions.

PSC expects an influx of utility filings for construction cases in the 2025-27 biennium, including for transmission projects, which typically generate increased engagement with the intervenor compensation program. Intervenor compensation is funded by PSC assessments on regulated utilities, up to the amounts authorized each biennium, and additional expenditure and assessment authority under the bill is intended to ensure that stakeholders receive financial support to participate in future proceedings. Base funding in the 2025-27 biennium for the intervenor compensation program is $542,500 annually. Total funding for the program would be $750,000 annually under the bill.

Joint Finance: Provision not included.

10. TRANSFER ADMINISTRATIVE ATTACHMENT OF THE OFFICE OF THE COMMISSIONER OF RAILROADS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	- $1,432,800	- 6.00	$1,432,800	6.00	$0	0.00

11. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$151,900	1.00	- $151,900	- 1.00	$0	0.00

12. FOCUS ON ENERGY -- CONTRIBUTION RATE AND ENERGY STORAGE SYSTEMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. LEAD SERVICE LINE GRANT ASSISTANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. UTILITY FINANCING OF ENERGY IMPROVEMENTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY DEADLINES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. FINANCING FOR RETIREMENT OF NONRENEWABLE GENERATING FACILITIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

17. ELECTRIC UTILITY INTEGRATED RESOURCE PLANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. BROADBAND PROVIDER REGISTRATION AND CONSUMER PROTECTIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

REGIONAL TRANSIT AUTHORITIES

Budget Change Items

1. REGIONAL TRANSIT AUTHORITIES *(Removed From Budget Consideration Pursuant To Joint Finance Motion #4)*

REVENUE

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$424,669,200	$430,680,900	$418,154,900	- $12,526,000	- 2.9%	- $6,514,300	- 1.5%
PR	46,831,600	56,030,900	52,974,600	- 3,056,300	- 5.5	6,143,000	13.1
SEG	51,312,600	52,515,300	56,362,900	3,847,600	7.3	5,050,300	9.8
TOTAL	$522,813,400	$539,227,100	$527,492,400	- $11,734,700	- 2.2%	$4,679,000	0.9%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	950.15	962.90	931.85	- 31.05	- 18.30
PR	132.00	164.75	145.30	- 19.45	13.30
SEG	102.65	103.65	102.65	- 1.00	0.00
TOTAL	1,184.80	1,231.30	1,179.80	- 51.50	- 5.00

Budget Change Items

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105 and 655]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
GPR	- $1,001,900	- 38.00	- $2,668,600	0.00	- $3,670,500	- 38.00
PR	477,800	0.00	0	0.00	477,800	0.00
SEG	1,048,700	0.00	- 211,800	0.00	836,900	0.00
Total	$524,600	- 38.00	- $2,880,400	0.00	- $2,355,800	- 38.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

In addition, make adjustments for minor transfers within the same alpha appropriation.

	GPR	PR	SEG	Total
2025-26				
Turnover Reduction	-$2,001,400	$0	-$158,900	-$2,160,300
Removal of Noncontinuing Elements	-2,362,300	0	0	-2,362,300
Full Funding of Cont. Pos. Salary/Fringe	4,325,800	135,300	596,800	5,057,900
Reclassification/Pay Progression	0	100,400	13,900	114,300
Full Funding of Lease/Directed Moves	-72,300	1,600	69,900	-800
Total	-$110,200	$237,300	$521,700	$648,800
2026-27				
Turnover Reduction	-$2,001,400	$0	-$158,900	-$2,160,300
Removal of Noncontinuing Elements	-3,149,700	0	0	-3,149,700
Full Funding of Cont. Pos. Salary/Fringe	4,325,800	135,300	596,800	5,057,900
Reclassification/Pay Progression	0	103,300	19,100	122,400
Full Funding of Lease/Directed Moves	-66,400	1,900	70,000	5,500
Total	-$891,700	$240,500	$527,000	-$124,200
Biennial Totals	-$1,001,900	$477,800	$1,048,700	$524,600

Reduce authorized positions by 38.0 GPR annually under the removal of noncontinuing elements standard budget adjustment. These 38 project positions are scheduled to expire on September 30, 2025. It is estimated that allowing these positions to expire would result in an increase of unpaid delinquent taxes and reduce general fund tax collections by an estimated $32,475,000 in 2025-26 and $43,300,000 in 2026-27, offsetting the reduction of $2,362,300 GPR in 2025-26 and $3,149,700 GPR in 2026-27 associated with the expiration of these project positions. The reduced general fund revenues associated with these expiring positions were incorporated into the January 29, 2025, revenue estimates prepared by the Legislative Fiscal Bureau.

The bill would convert the 38.0 project positions to permanent positions and, as a result, estimate increased general fund tax collections at $75.8 million in the 2025-27 biennium. [See "Revenue -- Tax Administration."]

Joint Finance: Reduce funding recommended by the Governor by $1,334,300 GPR and $105,900 SEG annually to reflect an increase, from 3% to 5%, to the rate used to calculate the standard budget adjustment for turnover reduction.

Revert the Department of Revenue's (DOR) minor transfers within the same alpha appropriation to base, including 10 positions in DOR's collection of taxes - general program operations appropriation that would have transferred from the Audit Bureau to other divisions within DOR (seven to the Application Services Bureau within the Division of Technology Services and three to the Division of Enterprise Services) would remain in the Audit Bureau. One position within the administrative services and space rental -- general program operations appropriation that would have transferred from the Division of Research and Policy to the Financial Management Services Bureau would remain in the Division of Research and Policy, and one position that would have transferred from the Division of Income, Sales, and Excise Tax's (IS&E) Customer Service Bureau to retailer relations and sales within the lottery -- general program operations appropriation would remain in the Customer Service Bureau.

2. UNCLAIMED PROPERTY POSITIONS [LFB Paper 650]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$0	0.00	- $9,600	- 0.05	- $9,600	- 0.05
PR	454,400	2.50	- 454,400	- 2.45	0	0.05
Total	$454,400	0.00	- $464,400	- 2.50	- $9,600	0.00

Governor: Provide $204,000 PR in 2025-26 and $250,400 PR in 2026-27 and 2.5 PR positions annually to support increased workload within the unclaimed property program. DOR indicates that total unclaimed properties and claims it has received have increased 43% and 29%, respectively, from 2019-20 to 2023-24, and that the complexity of work has increased due to higher levels of fraud attempts and more complex securities being remitted. The positions would consist of: (a) one unclaimed property specialist; (b) one revenue auditor 3; and (c) one information system (IS) business automation specialist. For the IS business automation specialist, new position authority and funding for 0.5 positions would be provided, and a vacant revenue auditor position would be reallocated to provide the other 0.5 positions and funding. Funding for the positions would be from unclaimed property remitted to the state.

Joint Finance: Provision not included. Instead, delete $4,800 GPR and 0.05 GPR position annually from DOR's collection of taxes -- general program operations appropriation. Provide 0.05 PR position annually to DOR's unclaimed property -- administrative expenses appropriation.

3. SUPPLIES AND SERVICES INCREASE [LFB Paper 651]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,644,200	- $3,644,200	$0
PR	365,000	- 365,000	0
Total	$4,009,200	- $4,009,200	$0

Governor: Provide $1,839,600 GPR and $200,000 PR in 2025-26 and $1,804,600 GPR and $165,000 PR in 2026-27 for supplies and services to support various operational improvements. These improvements include: (a) contract information technology (IT) work; (b) a new mail truck; (c) IT infrastructure improvements; (d) improvements to DOR's enterprise tax processing system (WINPAS); (e) legal services; (f) training and travel costs; and (g) an upgrade in payment processing from DOR's third-party vendor. The table below shows the annual costs associated with each item.

Supplies and Services Increase

Purpose	2025-26	2026-27	2025-27 Biennium	Fund Source
Contract IT Work	$125,000	$125,000	$250,000	GPR
Contract IT Work	165,000	165,000	330,000	PR
Mail Truck	35,000	-	35,000	GPR
Mail Truck	35,000	-	35,000	PR
IT Infrastructure Improvements	826,700	826,700	1,653,400	GPR
WINPAS Improvements	692,900	692,900	1,385,800	GPR
Legal Services	15,000	15,000	30,000	GPR
Training and Travel Costs	120,000	120,000	240,000	GPR
Payment Processing Upgrade	25,000	25,000	50,000	GPR
GPR Subtotal	$1,839,600	$1,804,600	$3,644,200	
PR Subtotal	200,000	165,000	365,000	
TOTAL	$2,039,600	$1,969,600	$4,009,200	

Joint Finance: Provision not included.

4. POSTAGE INCREASES [LFB Paper 651]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$317,200	- $317,200	$0
PR	557,800	0	557,800
Total	$875,000	- $317,200	$557,800
GPR-REV	$0	- $562,800	- $562,800

Governor: Provide $158,600 GPR and $278,900 PR annually to address the increasing cost of postage. DOR indicates that it requires electronic submission of tax forms and permit applications when allowed under state law, but otherwise must continue to support physically delivered letters, notices, and other items.

Joint Finance: Provide $278,900 PR annually to address the increasing cost of postage. Estimate a decrease in amounts transferred to the general fund of $283,900 in 2025-26 and $278,900 in 2026-27. Relative to the Governor's provision, total funding for postage is lower by $158,600 GPR annually.

5. DEBT COLLECTION APPROPRIATION [LFB Paper 652]

PR	$1,130,000

Joint Finance: Increase funding in DOR's debt collection appropriation by $565,000 PR annually. This provision reflects the Committee's approval of DOR's s. 16.515/16.505(2) request on April 21, 2025, to increase expenditure authority for supplies and services in the Department's debt collection appropriation by $565,000 in 2024-25 and annually thereafter.

Tax Administration

1. CONVERT REVENUE AGENTS TO PERMANENT POSITIONS [LFB Paper 655]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$5,512,000	38.00	- $1,450,400	- 10.00	$4,061,600	28.00
GPR-Tax	$75,775,000		$0		$75,775,000	

Governor: Provide $2,362,300 in 2025-26 and $3,149,700 in 2026-27 and 38.0 positions annually to convert 38.0 existing project positions to permanent positions. The 38 project positions are located within IS&E, and consist of: (a) 17 audit revenue agent positions and one supervisor position in the Division's Audit Bureau; and (b) 19 tax collection revenue agent positions and one supervisor position in the Division's Compliance Bureau.

Of these positions, 33 were first created by 2013 Act 20 as four-year project positions, and five more (38 total) were authorized under 2017 Act 59. These 38 project positions were further extended under 2019 Act 9 and 2023 Act 19, and are scheduled to expire on September 30, 2025. The Administration indicates that converting these project positions to permanent positions, rather than allowing them to expire, would increase general fund tax collections by $32,475,000 in 2025-26 and $43,300,000 in 2026-27.

Joint Finance: Provide $1,740,700 in 2025-26 and $2,320,900 in 2026-27 and 28.0 project positions annually. Relative to the Governor's recommendation, these amounts are lower by $621,600 in 2025-26 and $828,800 in 2026-27 and 10.0 FTE positions annually. The positions would be provided as project positions, rather than permanent positions as recommended by the Governor.

Revert DOR's minor transfers within the same alpha appropriation to base, including 10 positions that would have been transferred out of the Audit Bureau. [See Revenue -- Departmentwide.] Direct DOR to reallocate 10 positions within its collection of taxes -- general program operations appropriation to enhance staffing levels in the Audit and Compliance Bureaus. This provision would maintain 38.0 positions (10.0 permanent and 28.0 project) in the Audit and Compliance Bureaus and is estimated to increase general fund tax collections by $32,475,000 in 2025-26 and $43,300,000 in 2026-27.

2. STATEWIDE DEBT COLLECTION POSITIONS [LFB Paper 656]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$1,464,600	8.00	- $1,464,600	- 8.00	$0	0.00
GPR-REV	$2,045,400		- $2,045,400		$0	
PR-REV	3,510,000		- 3,510,000		0	

Governor: Provide $668,700 in 2025-26 and $795,900 in 2026-27 and 8.0 positions annually to increase efforts to collect debts (including tax debts) owed to state agencies and local governments under the Statewide Debt Collection (SDC) program. DOR estimates that the provision of six debt collection agents, one lead worker, and one supervisor would increase overall SDC collections by $7.8 million in 2025-26 and $15.6 million in 2026-27. Debts collected by DOR are remitted to the respective state agency or governmental entity. Additionally, fees are imposed on debtors and deposited in the Department's debt collection appropriation to offset its administrative expenses for this program.

At the end of each fiscal year, any fee revenue in the debt collection appropriation exceeding DOR's administrative costs transfers to the general fund. The Administration indicates that providing these eight positions would: (a) increase debts remitted to agency partners by $6.6 million in 2025-26 and $13.3 million in 2026-27; (b) increase fees collected by DOR by $1,170,000 PR-REV in 2025-26 and $2,340,000 PR-REV in 2026-27; and (c) increase the year-end transfer to the general fund by an estimated $501,300 GPR-REV in 2025-26 and $1,544,100 GPR-REV in 2026-27.

Joint Finance: Provision not included.

3. TAX APPEALS COMMISSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$12,000	- $12,000	$0

Excise Tax Regulation and Enforcement

1. DIVISION OF ALCOHOL BEVERAGES [LFB Paper 660]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	- $1,985,400	- 9.25	- $321,400	- 1.00	- $2,306,800	- 10.25
PR	4,101,400	14.25	- 124,000	- 1.00	3,977,400	13.25
Total	$2,116,000	5.00	- $445,400	- 2.00	$1,670,600	3.00
GPR-REV	- $270,600		- $2,461,000		- $2,731,600	
PR-REV	4,046,000		- 3,746,000		$300,000	
GPR-Tax	$0		- $300,000		- $300,000	

Governor: Provide $3,475,800 PR in 2025-26 and $3,636,800 PR in 2026-27 and 25.0 PR positions annually to the newly-created Division of Alcohol Beverages (DAB) -- general program operations appropriation (general program operations appropriation) for alcohol beverages regulation and enforcement and general program operations. Delete $1,340,300 PR and 9.75 PR positions annually from DOR's administration of liquor tax and alcohol beverages enforcement appropriation (alcohol enforcement appropriation). Delete $165,300 PR and 1.0 PR position annually from DOR's administration of liquor tax and alcohol beverages enforcement; wholesaler fees funding special agent position appropriation (special agent appropriation). Delete $992,700 GPR and 9.25 GPR positions annually from DOR's collection of taxes -- general program operations appropriation. Repeal the alcohol enforcement and special agent appropriations on the effective date of the bill.

Under current law, DOR is provided two PR appropriations directly related to alcohol beverage enforcement, the alcohol enforcement appropriation and the special agent appropriation. The alcohol enforcement appropriation can be used to fund computer, audit, and enforcement costs incurred in administering alcohol beverage excise taxes and for costs incurred in enforcing the 3-tier system for alcohol beverages production, distribution, and sale. This appropriation is funded by an administrative fee of 11¢ per gallon on taxable intoxicating liquor and permit fees collected from direct wine shippers. At the end of each fiscal year, the unencumbered balance of this appropriation, less 10% of the amounts expended or encumbered during the year, are transferred to the general fund. The special agent appropriation is funded by permit fees collected from beer wholesalers, for the purpose of funding one special agent position dedicated to alcohol and tobacco enforcement.

Funding and position authority for the new DAB general program operations appropriation would consist of: (a) $2,498,300 and 20.0 positions transferred annually from existing DOR appropriations; (b) $456,100 in additional annual funding for salaries, fringe, and supplies and services to support the transferred positions; and (c) $521,400 in 2025-26 and $682,400 in 2026-

27 to fund 5.0 new positions created under the bill. The Administration indicates that the five new positions would consist of one excise tax agent supervisor, one excise tax agent - senior, one executive staff assistant, one revenue agent, and one attorney.

Specify that all fees collected by DAB in connection with permits issued under Chapter 125 of state statutes (related to alcohol beverages), including permit fees and other associated administrative fees, would be deposited into the newly-created general program operations appropriation. This would include any fees that are currently deposited into the existing alcohol enforcement and special agent appropriations under current law. Total fee collections that would be credited to DAB's general program operations appropriation are estimated at $4,557,300 annually, consisting of $2,534,300 PR-REV currently deposited into the existing alcohol enforcement and special agent appropriations under current law and $2,023,000 PR-REV from fees that are currently deposited into the general fund.

Specify that the unencumbered balances of the alcohol enforcement and special agent appropriations would be transferred to the new DAB appropriation under the bill. Specify that at the end of each fiscal year, the unencumbered balance of DAB's general program operations appropriation would lapse (revert) to the general fund. The Administration estimates that $1,081,500 GPR-REV in 2025-26 and $920,500 GPR-REV in 2026-27 would lapse to the general fund from the new DAB general program operations appropriation. The Administration estimates that this lapse would be offset by a reduction in the estimated lapse from the alcohol enforcement appropriation of $1,136,300 GPR-REV annually under current law, resulting in a net decrease in GPR-REV of $54,800 in 2025-26 and $215,800 in 2026-27.

Joint Finance: Modify the Governor's provision to, instead, provide funding and position authority to DAB as follows.

Provide $1,677,600 PR in 2025-26 and $1,698,700 PR in 2026-27 and 11.25 PR positions annually to the newly-created DAB -- general program operations appropriation for alcohol beverages regulation and enforcement and general program operations. The new PR positions would consist of: (a) 9.25 positions transferred from DOR's GPR -- general program operations appropriation; (b) 1.0 new revenue agent position provided to DAB's Bureau of Legal Services, Permitting, and Reporting; and (c) 1.0 existing attorney position transferred to DAB from DOR's administrative services and space rental -- general program operations appropriation. An incumbent employee who holds the attorney position that would be transferred to DAB on the effective date of the bill would have all the rights and the same status under Chapter 230 of state statutes in DAB as they enjoyed in DOR immediately before the transfer. An employee transferred under this provision who has attained permanent status in class would not be required to serve a probationary period.

To reflect the position transfers described above, delete $992,700 GPR and 9.25 GPR positions annually from DOR's GPR -- general program operations appropriation. Delete $160,700 GPR and 1.0 GPR position annually from the administrative services and space rental -- general program operations appropriation.

Retain DOR's existing alcohol enforcement and special agent appropriations, but transfer the appropriations to the newly-created program for DAB (rather than the collection of taxes

program). Specify that the special agent appropriation is for alcohol enforcement, rather than alcohol and tobacco enforcement. Provide $261,700 PR in 2025-26 and $339,400 PR in 2026-27 and 2.0 PR positions annually to DOR's alcohol enforcement appropriation for one excise tax agent - senior and one excise tax agent supervisor within DAB's Enforcement Bureau.

All fees collected by DAB in connection with permits issued under Chapter 125 of state statutes (related to alcohol beverages), excluding permit fees and other associated administrative fees that are currently deposited into DOR's alcohol enforcement and special agent appropriations, would be deposited into the newly-created general program operations appropriation. At the end of each fiscal year, the unencumbered balance of DAB's general program operations appropriation would lapse (revert) to the general fund. Estimate a reduction in general fund tax revenue of $150,000 annually and a corresponding increase in program revenue of $150,000 annually to reflect the deposit of operator's permit fee revenue into the new DAB general program operations appropriation. As a result of the changes described above, estimate a reduction in DOR's year-end lapse to the general fund of $1,316,400 in 2025-26 and $1,415,200 in 2026-27.

The table below summarizes total funding and position authority for alcohol-related appropriations in DAB under the Governor's provisions and under the Joint Finance provisions. The amounts appropriated to DAB are lower than the amounts recommended by the Governor by $30,900 PR in 2025-26 and $93,100 PR in 2026-27 and 1.0 PR position annually.

	Governor			Joint Finance		
Appropriation	2025-26	2026-27	Positions	2025-26	2026-27	Positions
DAB - General Program Operations	$3,475,800	$3,636,800	25.00	$1,677,600	$1,698,700	11.25
Alcohol Enforcement	-	-	-	1,602,000	1,679,700	11.75
Special Agent	-	-	-	165,300	165,300	1.00
Total	$3,475,800	$3,636,800	25.00	$3,444,900	$3,543,700	24.00

2. MARIJUANA TAX ADMINISTRATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$5,529,000	18.00	- $5,529,000	- 18.00	$0	0.00

3. MARIJUANA PERMIT FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	$1,290,000	- $1,290,000	$0

4. GAMING REGULATION AND ENFORCEMENT [LFB Paper 661]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$1,124,500	4.00	- $1,124,500	- 4.00	$0	0.00

Governor: Provide $493,400 in 2025-26 and $631,100 in 2026-27 and 4.0 excise tax agent positions annually to support DOR gaming regulation and enforcement activities. The bill would create a new program revenue appropriation for this purpose. Specify that amounts appropriated for this purpose would be transferred from the Department of Administration's appropriation for Indian gaming receipts, and any unencumbered balance on June 30 of each year would revert back to the Indian gaming receipts appropriation. The Administration indicates that these positions would be utilized by DOR to enforce current law regulation of video gambling machines in taverns with five or fewer machines.

Joint Finance: Provision not included.

5. ELECTRONIC VAPING DEVICE DIRECTORY

Joint Finance: Require that manufacturers of electronic vaping devices that contain hemp but do not contain nicotine (hemp devices) submit to DOR information about the manufacturer's hemp devices that are available for sale in this state, including: (a) information that is required under current law for the purpose of the electronic vaping device directory; and (b) a certificate of analysis from an independent laboratory showing that the electronic vaping device meets the description of a hemp device. Manufacturers of hemp devices would not be required to certify to DOR that the manufacturer has received a marketing authorization from the federal Food and Drug Administration. This requirement would first apply to a manufacturer of a hemp device on July 1, 2026, and, on and after this date, hemp devices could not be sold or offered for sale if the device is not listed in the directory. Forfeitures that apply to electronic vaping devices sold in this state that are not registered with DOR after September 1, 2025, would not apply to the sale of hemp devices in violation of these provisions before September 1, 2026.

State and Local Finance

1. MANUFACTURING PROPERTY ASSESSMENT SPECIALISTS [LFB Paper 665]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$341,800	2.00	- $341,800	- 2.00	$0	0.00
PR	341,800	2.00	- 341,800	- 2.00	0	0.00
Total	$683,600	4.00	- $683,600	- 4.00	$0	0.00

Governor: Provide $156,600 GPR and $156,600 PR in 2025-26 and $185,200 GPR and $185,200 PR in 2026-27 and 2.0 GPR and 2.0 PR property assessment specialist positions annually to ensure more timely and accurate manufacturing property assessments under current law. Funding for the PR positions would be from assessment fees charged to municipalities with manufacturing property. The Administration indicates that workload demands exceed currently available resources and prevent DOR from meeting its statutory five-year review period for state-assessed manufacturing properties. DOR states that the four property assessment specialists provided under the Governor's budget would allow it to conduct more field audits each year to meet (or exceed) the required five-year review schedule.

Joint Finance: Provision not included.

2. CONVERT PROJECT POSITIONS TO PERMANENT

	Funding	Positions
GPR	$393,600	2.00

Governor: Provide $196,800 and 2.0 IS business analyst positions annually. The 2023-25 biennial budget act authorized 2.0 project positions from July 1, 2023, to June 30, 2025, to support the implementation of 2023 Act 12, including the creation of an innovation grant program, changes to shared revenue, and the repeal of the personal property tax. DOR indicates that the required technology enhancements associated with these changes will be implemented through the end of 2028, after which the positions could be utilized to address ongoing technical and business process needs within the Division of State and Local Finance. This provision would effectively convert these two project positions to permanent positions.

Joint Finance: Modify the Governor's provision to extend the positions as project positions, rather than to provide them as permanent positions. Specify that the positions expire on June 30, 2027.

3. MUNICIPAL SALES TAX ADMINISTRATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$312,000	2.00	- $312,000	- 2.00	$0	0.00

Lottery Administration

1. LOTTERY SALES PROJECTIONS [LFB Paper 670]

Governor: Project lottery sales of $878.0 million in 2024-25, and each year of the 2025-27 biennium. Projected lottery sales provide the basis for estimating the lottery and gaming property tax credit in the next biennium. In addition, the projected sales directly affect appropriations for retailer compensation and lottery vendor fees. Typically, projected sales are based on sales models utilized by DOR to estimate both lotto (on-line) and instant ticket sales.

The lottery sales projections included in the Governor's budget recommendations include an increase of $18.1 million in 2024-25 estimated sales above the $859.9 million sales level certified by the Joint Committee on Finance in October, 2024. The same $878.0 million in lottery sales are projected for each year of the 2025-27 biennium. The following table shows these projections, as well as 2023-24 actual lottery sales.

Lottery Sales Projections
($ in Millions)

Game Type	Actual 2023-24	2024-25	2025-26	% Change from 2024-25	2026-27	% Change from 2025-26
Scratch	$611.7	$609.1	$609.1	0.0%	$609.1	0.0%
Pull-tab	1.3	1.2	1.2	0.0	1.2	0.0
Lotto	341.9	267.7	267.7	0.0	267.7	0.0
Total	$954.8	$878.0	$878.0	0.0%	$878.0	0.0%

Joint Finance: Reestimate 2024-25 lottery sales at $859.9 million, compared to $878.0 million under previous projections, to reflect recent sales experiences, and include estimated sales in the biennium at $878.0 million annually. The following table shows these projections, as well as 2023-24 actual lottery sales and estimated sales in 2024-25.

Lottery Sales Projections
($ in Millions)

Game Type	Actual 2023-24	2024-25	2025-26	% Change from 2024-25	2026-27	% Change from 2025-26
Scratch	$611.7	$591.0	$609.1	3.1%	$609.1	0.0%
Pull-tab	1.3	1.2	1.2	0.0	1.2	0.0
Lotto	341.9	267.7	267.7	0.0	267.7	0.0
Total	$954.8	$859.9	$878.0	2.1%	$878.0	0.0%

2. LOTTERY RETAILER COMPENSATION AND VENDOR FEES [LFB Paper 670]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $6,738,800	$1,756,200	- $4,982,600
SEG	0	4,213,400	4,213,400
Total	- $6,738,800	$5,969,600	- $769,200

Governor: Reduce funding by $2,491,300 GPR annually for retailer compensation and $878,100 GPR annually for vendor fees associated with reductions in estimated lottery sales. This would result in GPR funding for vendor fees of $61,875,100 annually and GPR funding for retailer compensation to $23,480,300 annually. In addition to these sum certain GPR appropriations for retailer compensation and vendor fees, two sum sufficient SEG appropriations exist to fund any increases in these costs in the biennium.

Basic retailer compensation is established by statute at 5.5% of the retail price of lotto lottery tickets and 6.25% of the retail price of instant tickets sold by the retailer. In addition, the retailer performance program provides an amount of up to 1% of gross lottery sales as incentive payments to retailers. Vendor fees are paid under a major procurement contract for the provision of data processing services to both the lotto and instant lottery games.

Joint Finance: Modify the proposed funding to provide $2,106,700 SEG annually for vendor fees from DOR's sum sufficient SEG appropriation to reflect updated estimates of vendor fees. This would modify the reduction in GPR funding for vendor fees by $878,100 annually, which would maintain base level funding of $24,358,400 GPR for lottery vendor fees in the biennium.

3. LOTTERY CUSTOMER SERVICE STAFF [LFB Paper 670]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$154,000	1.00	-$154,000	-1.00	$0	0.00

Governor: Provide $66,000 in 2025-26 and $88,000 in 2026-27 and 1.0 position to the

Lottery Division's SEG general operations appropriation to support processing lottery claims and assisting with player support.

Joint Finance: Provision not included.

4. LOTTERY FUND CONDITION STATEMENT [LFB Paper 670]

Governor: The total revenue available for tax relief, less the statutory reserve (2% of gross annual revenue) and the amount appropriated for the lottery and gaming credit late applications payments, determines the amount available for the lottery and gaming tax credit. The following fund condition statement provides information on the expected opening balance, operating revenues, appropriated amounts for expenditures, estimates of interest earnings and gaming-related revenue, and the amounts available for tax relief credits under the bill. The bill would appropriate $311,312,300 in 2025-26 and $299,688,000 in 2026-27 for both the lottery and gaming credit and the late applications lottery and gaming credit.

However, the Administration's projected lottery fund condition below does not include the correct adjusted base or the standard budgets adjustments for the lottery administration SEG appropriation, which increase expenditures from the appropriation by $1,162,600 in 2025-26 and $1,162,700 in 2024-25. Factoring in these expenditures would result in a corresponding reduction in the amounts available for the lottery and gaming credit in each year of the biennium compared to the annual amounts shown in the fund condition.

	Projected 2025-26	Projected 2026-27
Fiscal Year Opening Balance	$28,152,300	$17,566,000
Operating Revenues		
Total Ticket Sales	$877,951,200	$877,951,200
Retailer Fees and Miscellaneous	348,600	348,600
Gross Revenues	$878,299,800	$878,299,800
Expenditures (SEG)		
Prizes	$559,284,600	$559,284,600
General Program Operations	20,834,800	20,856,800
Gaming Law Enforcement	512,000	512,000
Lottery Credit Administration	339,200	339,200
Program Reserves	200	200
Total SEG Expenditures	$580,970,800	$580,992,800
Expenditures (GPR)		
Retailer Compensation	$61,875,100	$61,875,100
Vendor Fees	23,480,300	23,480,300
Total GPR Expenditures	$85,355,400	$85,355,400
Net SEG Proceeds	$297,329,000	$297,307,000
Interest Earnings	$3,397,000	$2,381,000
Total Available for Tax Relief *	$328,878,300	$317,254,000
Appropriations For Tax Relief		
Lottery and Gaming Credit	$310,229,200	$298,604,900
Late Lottery and Gaming Credit Applications	1,083,100	1,083,100
Total Appropriations for Tax Relief	$311,312,300	$299,688,000
Gross Closing Balance	$17,566,000	$17,566,000
Reserve (2% of Gross Revenues)	$17,566,000	$17,566,000
Net Closing Balance	$0	$0

*Opening balance, net SEG proceeds, interest earnings, and gaming-related revenue.

Joint Finance: Modify the lottery fund condition statement to reflect an estimated 2025-26 opening balance of $18,916,900 and estimated sales in the 2025-27 biennium, as well as the following adjustments to the lottery general operations appropriation: (a) an increase of $586,300 SEG annually to reflect the correct adjusted base (no Committee action required); (b) an increase of $470,400 SEG in 2025-26 and $470,500 SEG in 2026-27 to account for lottery administration standard budget adjustments (adopted under Paper #105 and Motion #6); and (c) the deletion of $66,000 SEG in 2025-26 and $88,000 SEG in 2026-27 associated with a customer service position (see previous item). In addition, provide an increase of $2,106,700 SEG annually associated with increased vendor fees. Under this reestimate of the fund condition, funding available for the lottery and gaming credit would be reduced by $12,103,500 in 2025-26 and $2,846,200 in 2026-27 [see "Shared Revenue and Tax Relief -- Property Tax Credits"].

	Projected 2025-26	Projected 2026-27
Fiscal Year Opening Balance	$18,916,900	$17,566,000
Operating Revenues		
Total Ticket Sales	$877,951,200	$877,951,200
Retailer Fees and Miscellaneous	348,600	348,600
Gross Revenues	$878,299,800	$878,299,800
Expenditures (SEG)		
Prizes	$559,055,200	$559,055,200
Retailer Compensation	0	0
Vendor Fees	2,106,700	2,106,700
General Program Operations	21,825,500	21,825,600
Gaming Law Enforcement	512,000	512,000
Lottery Credit Administration	339,200	339,200
Program Reserves	200	200
Total SEG Expenditures	$583,838,800	$583,838,900
Expenditures (GPR)		
Retailer Compensation	$61,875,100	$61,875,100
Vendor Fees	24,358,400	24,358,400
Total GPR Expenditures	$86,233,400	$86,233,400
Net SEG Proceeds	$294,460,900	$294,460,800
Interest Earnings	$3,397,000	$2,381,000
Total Available for Tax Relief *	$316,774,800	$314,407,800
Appropriations For Tax Relief		
Lottery and Gaming Credit	$298,125,700	$295,758,700
Late Lottery and Gaming Credit Applications	1,083,100	1,083,100
Total Appropriations for Tax Relief	$299,208,800	$296,841,800
Gross Closing Balance	$17,566,000	$17,566,000
Reserve (2% of Gross Revenues)	$17,566,000	$17,566,000
Net Closing Balance	$0	$0

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

SAFETY AND PROFESSIONAL SERVICES

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$0	$1,963,800	$0	- $1,963,800	- 100.0%	$0	N.A.
FED	1,149,600	1,161,400	961,600	- 199,800	- 17.2	- 188,000	- 16.4%
PR	149,937,200	161,161,400	151,644,300	- 9,517,100	- 5.9	1,707,100	1.1
TOTAL	$151,086,800	$164,286,600	$152,605,900	- $11,680,700	- 7.1%	$1,519,100	1.0%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
FED	1.70	1.70	0.70	- 1.00	- 1.00
PR	256.19	286.19	255.19	- 31.00	- 1.00
TOTAL	257.89	287.89	255.89	- 32.00	- 2.00

Budget Change Items

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
FED	$11,800	0.00	- $64,000	0.00	- $52,200	0.00
PR	823,800	- 6.00	- 536,600	0.00	287,200	- 6.00
Total	$835,600	- 6.00	- $600,600	0.00	$235,000	- 6.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	FED	PR	Total
2025-26			
Turnover Reduction	$0	-$402,500	-$402,500
Removal of Noncontinuing Elements	0	-303,600	-303,600
Full Funding of Cont. Pos. Salary/Fringe	5,900	1,405,600	1,411,500
Full Funding of Lease/Directed Moves	0	-237,800	-237,800
Total	$5,900	$461,700	$467,600
2026-27			
Turnover Reduction	$0	-$402,500	-$402,500
Removal of Noncontinuing Elements	0	-404,700	-404,700
Full Funding of Cont. Pos. Salary/Fringe	5,900	1,405,600	1,411,500
Full Funding of Lease/Directed Moves	0	-236,300	-236,300
Total	$5,900	$362,100	$368,000
Biennial Totals	$11,800	$823,800	$835,600

In addition, reduce authorized PR positions by 6.00 in 2025-26 and 6.00 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Increase the turnover reduction rate from 3% to 5% for all appropriations subject to a 3% turnover rate and decrease standard budget adjustments by -$268,300 PR in each year for this purpose. Adjust the amounts for full funding of continuing position salaries and fringe benefits by -$16,200 FED in 2025-26 and -$47,800 FED in 2026-27 to account for the expiration of project positions in September, 2025.

2. INFORMATION TECHNOLOGY CONSULTING SERVICES, SUBSCRIPTIONS, AND EQUIPMENT [LFB Paper 676]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,928,400	- $295,900	$1,632,500

Governor: Provide $546,000 annually to support costs charged by the Division of Enterprise Technology (DET) in the Department of Administration (DOA), which provides information technology (IT) functions to DSPS. The provision includes ongoing funding to support services provided by three DET contracted staff that were approved for one-time funding under 2023 Act 19. Services include IT programming enhancements, process improvements, and service delivery.

In addition, provide ongoing funding of $265,800 in 2025-26 and $274,700 in 2026-27 for software subscriptions and maintenance, and one-time funding of $149,400 in 2025-26 and $146,500 in 2026-27 to maintain IT equipment for staff, including laptops, monitors, and docking stations. All funding under the provision would be from the DSPS general operations appropriation for professional occupation regulation.

Joint Finance: Modify provision to authorize one-time funding of $546,000 annually to support the costs charged by DOA to maintain the services of three staff contracted to DSPS. Further, authorize one-time funding of $265,800 in 2025-26 and $274,700 in 2026-27 for software

subscriptions and maintenance. Remove provision for one-time funding of $149,400 in 2025-26 and $146,500 in 2026-27 to maintain IT equipment for staff, including laptops, monitors, and docking stations.

3. APPROPRIATION CONSOLIDATION [LFB Paper 677]

Governor: Consolidate several appropriations within DSPS by repealing five PR appropriations and transferring their associated positions and funding to two operations appropriations.

Professional Regulation and Administrative Services. Repeal the appropriations for the following purposes, and transfer funding and positions to the DSPS general operations appropriation for the professional regulation program: (a) the Medical Examining Board, interstate medical licensure compact, and the prescription drug monitoring program general program operations ($3,933,400 in 2025-26 and $3,892,900 in 2026-27 and 21.71 positions); (b) proprietary school programs ($837,900 annually and 6.6 positions); (c) student protection ($56,600 annually); and (d) closed schools and preservation of student records ($12,100 annually). Under the bill, the general operations appropriation would be budgeted $20,786,700 in 2025-26 and $21,120,700 in 2026-27 with 136.45 positions, including $4,840,000 in 2025-26 and $4,799,500 in 2026-27 with 28.31 positions from the appropriation transfers.

Modify DSPS's professional regulation general programs operation to allow expenditures for licensing, rulemaking, and regulatory functions related to all functions previously fulfilled by the repealed appropriations. Transfer the unencumbered balances of the repealed appropriations to the general professional regulation appropriation on the bill's effective date.

Modify s. 440.25 of the statutes to allow the professional regulation general operations appropriation to pay counsel retained by DSPS for judicial review of final disciplinary decisions made by the Medical Examining Board or affiliated credentialing boards, if the Department must retain private counsel. In addition, modify s. 448.981 of the statutes to allow payments of assessments for the interstate medical licensure compact to be funded by the professional regulation general operations appropriation, using the license fees collected from physicians licensed under the compact.

Regulation of Industry, Safety, and Buildings. Repeal the appropriation for administrative services relating to the regulation of industry, safety, and buildings ($3,194,500 each year and 13.25 positions) and transfer the funding and positions to the appropriation for the regulation of industry, safety, and buildings. Under the bill, the safety and building operations appropriation would be budgeted $26,527,800 in 2025-26 and $26,498,600 in 2026-27 with 136.79 positions. Modify the safety and building operations appropriation to allow expenditures for administrative and support services relating to the regulation of industry, safety, and buildings, as well as to accept moneys received by the Department as payment for administrative support services, previously fulfilled by the repealed appropriation.

Modify the appropriation for interagency agreements to accept all moneys received by the Department through contracts or financial agreements for provision of services to other state

agencies relating to the regulation of industry, safety, and buildings, except for money appropriated under safety and buildings operations. Finally, transfer the unencumbered balance of the administrative services appropriation to the safety and building operations appropriation on the bill's effective date.

Joint Finance: Provision not included.

4. DATA-DRIVEN DECISION-MAKING POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
PR	$137,900	1.00	- $137,900	- 1.00	$0	0.00

5. SUPPLIES AND SERVICES FUNDING [LFB Paper 678]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$418,000	- $418,000	$0

Governor: Provide $209,000 annually for ongoing supplies and services to reflect cost increases associated with: (a) maintaining service levels for credential holders and credentialing boards; and (b) one-time expenses associated with credentialing operations. The amount represents a 5% increase to supplies and services funding for general operations in DSPS's health and business professional regulation appropriation.

Joint Finance: Provision not included.

6. LEGAL AUTHORITY FOR LICENSURE REVIEW *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. LICENSURE FOR UNDOCUMENTED PERSONS *((Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. DELETE VACANT POSITIONS

	Funding	Positions
FED	- $135,800	- 1.00
PR	- 113,600	- 1.00
Total	- $249,400	- 2.00

Joint Finance: Delete 2.0 positions vacant for more than 18 months and associated funding for salaries and fringe benefits. Positions include: (a) 1.0 FED mining safety inspector position and $67,900 annually from the Department's safety and buildings federal funds appropriation; and (b)

1.0 PR occupational safety inspector position and $56,800 annually from the Department's safety and buildings program revenue interagency services account.

Regulation of Professions

1. CALL CENTER STAFF [LFB Paper 680]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$2,039,600	14.00	- $1,449,200	- 9.00	$590,400	5.00

Governor: Provide ongoing funding of $956,400 in 2025-26 and $1,083,200 in 2026-27 with 14.0 office operations associate permanent positions to provide additional customer service call center staff in the Customer Service Center (CSC) within the Division of Professional Credential Processing (DPCP). Currently, DSPS indicates CSC is assigned 6.0 full-time permanent positions and 6.0 two-year project positions authorized under 2023 Act 19, with two limited-term employees (LTEs) for answering and processing call center requests. In addition, DSPS had 15.0 employees contracted through a third-party company using federal funds under the American Rescue Plan Act (ARPA). The Department reports state-funded staff would be required to handle ongoing call volumes, as federal ARPA funds were to be obligated by December 31, 2024, and will expire in the 2025-27 biennium. Funding under the bill would be used to add an additional 8.0 permanent positions and to convert 6.0 two-year project positions to permanent positions.

Joint Finance: Modify provision to extend 5.0 office operations associate project positions expiring on September 30, 2025, for three additional years. The expiration date of the project positions will be September 30, 2028. Provide $253,100 in 2025-26 and $337,300 in 2026-27 for the DSPS Customer Service Center to support the positions.

2. LICENSE PROCESSING STAFF [LFB Paper 681]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$1,751,000	10.00	- $1,751,000	- 10.00	$0	0.00

Governor: Provide ongoing funding of $875,500 annually and 10.0 permanent positions to process license applications in the Division of Professional Credential Processing. DPCP administers the biennial renewal process for active credential holders in health and business

professions and in building trades professions. Permanent positions would include 9.0 license permit program associate positions and 1.0 paralegal position, and would replace 10.0 project positions funded by ARPA.

As of January, 2025, DSPS has assigned 72.0 positions to the Division of Professional Credential Processing. This includes 1.0 division administrator, 2.0 program and policy analysts, 45.0 license permit program associates of various classes, 4.0 records management supervisors, 12.0 office operations associates, 1.0 attorney supervisor, 3.0 attorneys, and 4.0 paralegals of multiple classes.

Joint Finance: Provision not included.

3. LEGAL SUPPORT STAFF [LFB Paper 682]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$630,100	4.00	- $630,100	- 4.00	$0	0.00

Governor: Provide 4.0 permanent positions and ongoing funding of $271,800 in 2025-26 and $358,300 in 2026-27 for the Division of Legal Services and Compliance (DLSC) Business Team. The 4.0 positions would include 3.0 paralegals and 1.0 attorney. Staff would conduct casework for the investigation and discipline of DSPS-licensed credential holders for violating professional regulations. Attorneys are responsible for creating plans for investigations, which are then carried out by paralegals and consumer protection investigators. DSPS reports that additional staff would improve the speed and quality of investigations and enforcement activities.

Joint Finance: Provision not included.

4. CLINICIAN WELLNESS PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,600,000	- $1,600,000	$0

5. NURSING REFRESHER COURSE TUITION REIMBURSEMENT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$300,000	- $300,000	$0

6. LICENSE PORTABILITY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$422,300	3.00	- $422,300	- 3.00	$0	0.00

7. PRESCRIPTION DRUG MONITORING PROGRAM STAFF [LFB Paper 682]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$441,300	2.00	- $441,300	- 2.00	$0	0.00

Governor: Provide $190,900 in 2025-26 and $250,400 in 2026-27 in ongoing funding to support 2.0 attorney positions for the state's Prescription Drug Monitoring Program (PDMP). PDMP was created under 2009 Wisconsin Act 362 and assists health care professionals in their prescribing and dispensing decisions by providing them with information about controlled substance prescriptions dispensed in the state. PDMP attorneys work on investigating and prosecuting cases of dangerous conduct by a prescriber or pharmacy. DSPS reports that current staffing levels are insufficient to manage an increasing number of referred opioid cases in recent years.

Joint Finance: Provision not included.

8. PHARMACY INSPECTOR POSITION [LFB Paper 682]

	Funding	Position
PR	$290,600	1.00

Governor/Joint Finance: Provide $126,200 in 2025-26 and $164,400 in 2026-27 to support 1.0 pharmacy inspector permanent position. Position duties would include performing more complex facility inspections, such as inspections of specialized pharmacies, drug device manufacturers, home medical oxygen providers, and wholesale prescription drug distributers. Inspections are performed for initial licensure, for significant changes to a facility with an existing license, or for misconduct complaints from consumers.

DSPS reports that pharmacy inspection has become more complex in recent years as the number of specialized pharmacies has increased. DSPS performs approximately 80 pharmacy inspections and investigates 100 theft or loss reports annually. Additional funding would be used to improve expertise and timeliness of inspections and investigations. The provision would also reverse part of 2017 Wisconsin Act 59 that eliminated a 0.5 position for pharmacy inspections, with the intention of the agency being able to contract for such inspections. Contract inspections have not been instituted due to cost and other concerns.

9. ADMINISTRATIVE RULES OFFICER *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$171,200	1.00	- $171,200	- 1.00	$0	0.00

10. RENEWAL DATES AND NURSING WORKFORCE SURVEY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. ADVANCED PRACTICE REGISTERED NURSING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. USE OF TERMS REPRESENTING PHYSICIANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. HEALTH AND BUSINESS PROFESSIONAL REGULATION ACCOUNT TRANSFER [LFB Paper 675]

GPR-REV	$5,000,000

Joint Finance: Transfer $5 million from the available balance of the program revenue health and business account under s. 20.165(1)(g) of the statutes to the general fund in 2025-26. The health and business account collects fees on licenses and testing for health and business professions, and uses collected revenue to support regulatory functions relating to those professions. An existing statutory requirement transfers 10% of the credential fee revenue DSPS collects for the health and business professions and proprietary schools regulation to the general fund ("GPR-Earned"). The transfer of $5,000,000 would be in addition to the GPR Earned transfer. The account had an available balance of $30,560,000 on June 30, 2024.

Safety and Buildings Programs

1. PRIVATE ON-SITE WASTEWATER TREATMENT SYSTEM (POWTS) GRANT PROGRAM UPDATE AND CONTINUATION [LFB Paper 691]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,680,000	- $1,680,000	$0

Governor: Reinstate the grant program for the replacement or rehabilitation of failing private on-site wastewater treatment systems (POWTS), also called septic systems. Under current law, the program is repealed on June 30, 2025. Provide $840,000 each year in a continuing appropriation for grant awards.

In addition, change the installation deadline for POWTS grant eligibility to include systems installed at least 33 years before a person submitted a grant application. Current program eligibility extends only to systems installed before July 1, 1978, or approximately 47 years ago.

Further, retain the current program limit of $45,000 in annual family income for persons applying for a grant for a POWTS serving a principal residence. However, require DSPS on July 1, 2026, and each July 1 thereafter, to adjust the income limit by the percentage change in the U.S. Consumer Price Index for urban wage earners and clerical workers (CPI-W), U.S. city average, for the prior year, rounded to the nearest dollar. Require DSPS to publish the change in income limit on the Department website. Exempt the annual income limit change from being promulgated through the administrative rule process.

The POWTS grant program provides financial assistance to certain owners of a principal residence or small commercial establishment to cover a portion of the cost of repairing or replacing failing private on-site wastewater treatment (septic) systems. Under 2023 Act 19, the grant program is repealed on June 30, 2025. The last year of funding for the program is 2024-25, and final awards were made in the fall of 2024. The provision would extend the program indefinitely. The program is funded from a transfer from the DSPS safety and buildings operations appropriation, which receives program revenue from sanitary permits and private onsite wastewater treatment system plan review fees, as well as fees from other building permit, plan review, inspection, and credentialing activities. The bill would recreate statutes governing the POWTS grant program nearly identically to current program provisions, except as described above, due to the general effective date of the bill (July 1, 2025) occurring after the program's repeal under current law.

Joint Finance: Provision not included.

2. FUNDING FOR LICENSURE EXAMINATIONS BY A THIRD-PARTY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$363,800	- $363,800	$0

3. YOUTH VOLUNTEER FIREFIGHTER TRAINING PROGRAM [LFB Papers 692 and 693]

PR	$150,000

Governor: Provide $75,000 each year in ongoing funding to continue the Youth Volunteer

Firefighter Training Program. The program provides grants to fire departments to create and operate youth firefighter training programs with the goal of increasing recruitment and retention of volunteer firefighters in the state. The grant program was created under 2021 Wisconsin Act 58, and 2023 Act 19 provided $75,000 PR each year in one-time funding. Funding in 2023-24 has been awarded to four grantees, with individual grants awarding between $15,405 and $25,000.

Joint Finance: Specify that funding is provided each year on a one-time basis from the DSPS fire safety administration appropriation under s. 20.165(2)(La) of the statutes to continue the Youth Volunteer Firefighter Training Program.

4. MANUFACTURED HOUSING REHABILITATION AND RECYCLING PROGRAM

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$40,000	- $40,000	$0

Joint Finance: Provision not included.

5. BUILDING AND TRADES PROGRAM REVENUE ACCOUNT CONDITION [LFB Paper 690]

PR	- $1,130,000

Joint Finance: Delete $565,000 each year in base funding from the safety and buildings operations appropriation under s. 20.165(2)(j) of the statutes. Deleted funding is associated with amounts DSPS had been authorized under 2021 Act 58 to account for third-party contract inspection services for such building components as boilers, elevators, and electrical systems. The Department must record annually these activities' revenue and expenditures. Reductions under the provision reflect recent budgeted amounts for these purposes that has gone unused.

SECRETARY OF STATE

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
FED	$0	$40,000	$0	- $40,000	- 100.0%	$0	N.A.
PR	583,600	1,462,800	640,400	- 822,400	- 56.2	56,800	9.7%
TOTAL	$583,600	$1,502,800	$640,400	- $862,400	- 57.4%	$56,800	9.7%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
PR	2.00	6.00	2.00	- 4.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

PR	$48,000

Governor/Joint Finance: Provide an adjustment of $24,000 annually to the Secretary of State's (SOS) program fees appropriation for full funding of continuing position salaries and fringe benefits.

2. SUPPLIES AND SERVICES FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$35,800	- $35,800	$0

3. RECORDS/FROM MANAGEMENT SPCIALIST POSITIONS (*Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$345,400	2.00	- $345,400	- 2.00	$0	0.00

4. DEPUTY SECRETARY OF STATE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$228,500	1.00	- $228,500	- 1.00	$0	0.00

5. RECORDS PROGRAM ASSOCIATE PROJECT POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$172,700	1.00	- $172,700	- 1.00	$0	0.00

6. APPROPRIATION MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. TRANSFER FROM DFI *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR-REV	$758,300	- $758,300	$0

8. CREATE TWO APPROPRIATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$40,000	- $40,000	$0
PR	40,000	- 40,000	0
Total	$80,000	- $80,000	$0

9. FUNDING FOR NETWORK SERVICES

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$8,800	$0	$8,800
GPR-REV	$0	- $9,200	- $9,200

Governor: Provide $4,400 annually to cover the cost of network services (managed transport services) billed to the Office by the Department of Administration (DOA). In 2023-24, DOA's Division of Enterprise Technology identified certain agencies located in the Capitol that were not charged for these services and began billing those agencies. [See also "Legislature," "Lieutenant Governor," and "State Treasurer."]

Joint Finance: Adopt the Governor's recommendation. Estimate a reduction in the SOS's year-end transfer to the general fund of $4,800 in 2025-26 and $4,400 in 2026-27.

Under current law, revenues deposited into the SOS's program fees appropriation are from a transfer of revenues from the Department of Financial Institutions and from fees charged by the SOS for services performed by the Office. Any unencumbered balance at the close of a fiscal year exceeding 10% of that fiscal year's expenditures in this appropriation are transferred to the general fund.

10. STATUTORY LANGUAGE MODIFICATIONS (*Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. TRANSFER MUNICIPAL FILING RECORDS AND DUTIES TO DOA *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

SHARED REVENUE AND TAX RELIEF

Budget Summary by Funding Source

	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
Direct Aid Payments							
Public Utility Distribution	$192,395,400	$216,191,200	$208,699,100	-$7,492,100	-3.5%	$16,303,700	8.5%
Interest Payments on Overassessments of Manufacturing Property	20,000	20,000	20,000	0	0.0	0	0.0
Property Tax Freeze Incentive Program	0	338,754,000	0	-338,754,000	-100.0	0	0.0
Property Tax Refunds; Lac Courte Oreilles Decision	0	1,000,000	0	-1,000,000	-100.0	0	0.0
Aid Payment to Counties and Municipalities; Lac Courte Oreilles Decision	0	1,133,400	0	-1,133,400	-100.0	0	0.0
Pipeline Aid	0	1,000,000	0	-1,000,000	-100.0	0	0.0
Property Tax Credits							
Homestead Tax Credit	75,400,000	212,830,000	61,600,000	-151,230,000	-71.1	-13,800,000	-18.3
Pre-2010 Farmland Preservation Credit	280,000	0	220,000	220,000	100.0	-60,000	-21.4
Farmland Preservation Credit	43,000,000	42,500,000	43,200,000	700,000	1.6	200,000	0.5
School Levy Tax Credit	2,550,000,000	2,925,000,000	2,550,000,000	-375,000,000	-12.8	0	0.0
First Dollar Credit	296,456,000	294,029,100	297,573,100	3,544,000	1.2	1,117,100	0.4
Other Credits							
Claim of Right Credit	270,000	294,000	294,000	0	0.0	24,000	8.9
Jobs Tax Credit	1,000,000	0	0	0	0.0	-1,000,000	-100.0
Business Development Credit	44,000,000	31,900,000	44,000,000	12,100,000	37.9	0	0.0
Enterprise Zone Jobs Credit	84,469,200	77,200,000	53,700,000	-23,500,000	-30.4	-30,769,200	-36.4
EITM Zone Credit	12,664,000	26,433,000	27,540,000	1,107,000	4.2	14,876,000	117.5
Research Credit	51,000,000	57,500,000	57,500,000	0	0.0	6,500,000	12.7
Veterans and Surviving Spouses Property Tax Credit	119,400,000	248,900,000	175,700,000	-73,200,000	-29.4	56,300,000	47.2
Cigarette and Tobacco Products Tax Refunds	49,000,000	49,100,000	41,500,000	-7,600,000	-15.5	-7,500,000	-15.3
Earned Income Tax Credit	60,000,000	99,352,700	60,300,000	-39,052,700	-39.3	300,000	0.5
Marijuana Tax Refunds	0	2,900,000	0	-2,900,000	-100.0	0	0.0
Forestry Mill Rate							
Forestry Mill Rate -- GPR Transfer to the Conservation Fund	273,869,600	280,948,700	339,096,600	58,147,900	20.7	65,227,000	23.8
GPR Total	$3,853,224,200	$4,906,986,100	$3,960,942,800	-$946,043,300	-19.3%	$107,718,600	2.8%
Other Credits							
Earned Income Tax Credit; Temporary Assistance for Needy Families	$130,004,000	$202,466,300	$125,100,000	-$77,366,300	-38.2%	- $4,904,000	-3.8%
PR Total	$130,004,000	$202,466,300	$125,100,000	-$77,366,300	-38.2%	- $4,904,000	-3.8%
Direct Aid Payments							
Expenditure Restraint Incentive Program	$116,291,400	$116,291,400	$116,291,400	$0	0.0%	$0	0.0%
County and Municipal Aid	1,506,150,600	1,572,364,300	1,566,985,500	-5,378,800	-0.3	60,834,900	4.0
Supplemental County and Municipal Aid	549,734,400	573,535,700	571,938,800	-1,596,900	-0.3	22,204,400	4.0
State Aid; Tax Exempt Property	196,094,200	294,141,300	196,094,200	-98,047,100	-33.3	0	0.0
State Aid; Personal Property Tax Exemption	151,241,800	151,244,200	151,239,400	-4,800	0.0	-2,400	0.0
State Aid; Repeal of Personal Property Taxes	347,600,000	347,600,000	347,600,000	0	0.0	0	0.0
State Aid; Video Service Provider Fee	20,016,400	20,016,400	20,016,400	0	0.0	0	0.0
Payments for Municipal Services	37,168,400	72,580,500	51,168,400	-21,412,100	-29.5	14,000,000	37.7
Property Tax Credits							
Lottery and Gaming Credit	623,580,000	608,834,100	593,884,400	-14,949,700	-2.5	-29,695,600	-4.8
Lottery and Gaming Credit; Late Applications	1,700,000	2,166,200	2,166,200	0	0.0	466,200	27.4
SEG Total	$3,549,577,200	$3,758,774,100	$3,617,384,700	-$141,389,400	-3.8%	$67,807,500	1.9%
Total Funding	$7,532,805,400	$8,868,226,500	$7,703,427,500	-$1,164,799,000	-13.1%	$170,622,100	2.3%

Budget Change Items

Direct Aid Payments

1. LOCAL GOVERNMENT FUND CONDITION STATEMENT

Governor: The following table shows the estimated 2025-27 local government fund condition statement under the Governor's budget recommendations.

	2025-26	2026-27
Opening Balance	$42,036,200	$35,970,000
Revenues		
Base Transfer Amount	$1,563,380,000	$1,563,380,000
AB 50/SB 45 Amounts		
Current Law Annual Increase, County and Municipal Aid	$17,320,700	$40,048,100
Current Law Annual Increase, Supplemental County and Municipal Aid	6,322,000	14,617,200
Eliminate Delay in Computer Aid Payment	98,047,100	0
Sales Tax Exemptions Hold Harmless	0	10,708,400
Increase Payments for Municipal Services, Held Harmless	0	1,412,100
Total Annual Transfer	$1,685,069,800	$1,630,165,800
Estimated Interest Earnings	$16,700,000	$10,000,000
Total	$1,743,806,000	$1,676,135,800
Expenditures		
County and Municipal Aid*	$770,396,000	$800,968,300
City of Green Bay Public Safety/NFL Draft Grant*	1,000,000	0
Supplemental County and Municipal Aid*	281,189,200	292,346,500
Full Personal Property Exemption Aid	173,800,000	173,800,000
Existing Personal Property Aid*	75,622,100	75,622,100
Computer Aid*	196,094,200	98,047,100
Expenditure Restraint Incentive Program	58,145,700	58,145,700
Youth and Family Aids	46,652,900	46,652,900
Funding Assistance Program	25,000,000	25,000,000
Payments for Municipal Services*	35,584,200	36,996,300
Video Service Provider Fee Aid	10,008,900	10,008,900
Law Enforcement Funding	8,800,000	8,800,000
Transfer to Transportation Fund	8,000,000	8,000,000
Local Construction Grants*	23,400,000	16,700,000
County and Municipal Aid Lapses	-5,857,200	-5,857,200
Total Expenditures	$1,707,836,000	$1,645,230,600
Closing Balance	$35,970,000	$30,905,200

*Indicates new or increased funding under AB 50/SB 45.

Revenues to the local government fund are associated with transfers from the general fund. 2023 Act 19 set the transferred amounts equal to the sum of the following: (a) the amount that was transferred in the previous fiscal year ($1,563,380,000 in 2024-25); and (b) the amounts available for distribution in the previous fiscal year for county and municipal aid and supplemental county and municipal aid, multiplied by the percentage change in the estimated amount of state sales and use tax revenues, as outlined in the Legislative Fiscal Bureau (LFB) summary of general fund taxes under each biennial budget act, for the previous fiscal year compared to the preceding fiscal year.

The "Current Law Annual Increase" amounts shown in the condition statement are the annual increase in the transfer associated with the county and municipal aid account and the supplemental county and municipal aid account, respectively. The 2025-26 transfer amounts are known amounts based on 2024-25 state sales tax growth over 2023-24. The 2026-27 transfer amounts are calculated on the basis of preliminary state sales and use tax estimates for the two years of the biennium and reflect any sales tax provisions under the Governor's budget recommendations. The other transfers to the local government fund shown in the table reflect individual provisions, described in this section, that affect the amounts transferred to the local government fund in the biennium. For further information on the newly-created "Local Construction Grants" program to be funded from the local government fund, see "Administration -- General Agency Provisions."

Joint Finance: The following table shows the estimated 2025-27 local government fund condition statement under the Joint Committee on Finance's budget actions. This updated condition statement reflects the following: (a) updated estimates of interest earnings in 2024-25, resulting in a 2025-26 opening balance of $37,936,200; (b) a reestimate of the annual increase in the general fund transfer to the local government fund, to reflect May, 2025, sales and use tax revenue estimates; (c) funding changes for existing programs and the creation of new programs, funded from the local government fund (indicated with an asterisk in the table below); and (d) an increased transfer from the local government fund to the transportation fund.

	2025-26	2026-27
Opening Balance	$37,936,200	$50,796,200
Revenues		
Base Transfer Amount	$1,563,380,000	$1,563,380,000
Current Law Annual Increase, County and Municipal Aid	17,320,700	43,514,200
Current Law Annual Increase, Supplemental County and Municipal Aid	6,322,000	15,882,400
Total Annual Transfer	$1,587,022,700	$1,622,776,600
Interest Earnings	$16,700,000	$10,000,000
Total	$1,641,658,900	$1,683,572,800
Expenditures		
County and Municipal Aid*	$770,396,000	$796,589,500
Supplemental County and Municipal Aid*	281,189,200	290,749,700
Full Personal Property Exemption Aid	173,800,000	173,800,000
Computer Aid	98,047,100	98,047,100
Existing Personal Property Aid*	75,619,700	75,619,700
Expenditure Restraint Incentive Program	58,145,700	58,145,700
Youth and Family Aids	46,652,900	46,652,900
Payments for Municipal Services*	25,584,200	25,584,200
Funding Assistance Program	25,000,000	25,000,000
Transfer to Transportation Fund*	10,451,200	10,451,200
Video Service Provider Fee Aid	10,008,900	10,008,900
Law Enforcement Funding	8,800,000	8,800,000
Urban Search and Rescue Task Force*	3,000,000	1,500,000
State Disaster Assistance*	3,000,000	3,000,000
Local Grant Writing and Compliance Grants*	3,000,000	0
Lake Vista Shoreline Stabilization*	2,200,000	0
Hazardous Materials Response Teams*	1,500,000	1,500,000
Neenah-Menasha Fire Rescue*	200,000	0
Columbia County Bridges Grant*	100,000	0
Village of Warrens Street Grant*	25,000	0
County and Municipal Aid Lapses	-5,857,200	-5,857,200
Total Expenditures	$1,590,862,700	$1,619,591,700
Closing Balance	$50,796,200	$63,981,100

*New funding level or newly-created program

2. COUNTY AND MUNICIPAL AID [LFB Papers 106 and 700]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$57,368,800	$3,466,100	$60,834,900
SEG-REV	$57,368,800	$3,466,100	$60,834,900
SEG	$57,368,800	$3,466,100	$60,834,900

Governor: Increase the annual GPR-Transfer amounts to the county and municipal aid

account of the local government fund to provide $17,320,700 in 2025-26 and $40,048,100 in 2026-27 in additional county and municipal aid in order to fully-fund the 2025 and 2026 county and municipal aid statutory distribution amounts. Make a corresponding increase in revenues (SEG-REV) to the local government each year. Under current law, the amount credited to the county and municipal aid account is equal to the amount that was credited to the account in the previous fiscal year, multiplied by the percentage change in the estimated amount of state sales and use tax revenues, as outlined in the LFB summary of general fund taxes under each biennial budget act, for the previous fiscal year compared to the preceding fiscal year.

For 2025-26, the required increase in the transfer to the account is a known amount calculated using the estimated percentage change in state sales and use taxes between 2023-24 and 2024-25, as outlined in the LFB summary of general fund taxes in the 2023-25 biennial budget act. The required 2026-27 transfer is calculated using the percentage change in state sales and use taxes between 2024-25 and 2025-26, with the 2025-26 transfer amount being based on the preliminary estimate of state sales and use taxes for that year included in the bill. These transfer amounts reflect an increase of 2.3% in 2025 payments (paid in 2025-26) and an estimated increase of 2.95% in 2026 payments (paid in 2026-27). With these adjustments, base level funding of $753,075,300 would increase to $770,396,000 in 2025-26 and $793,123,400 in 2026-27.

Based on the preliminary sales and use tax estimates for each year under the bill, the annual transfer to the county and municipal aid account in 2027-28 would increase by an estimated 2.2% (2026-27 sales taxes/2025-26 sales taxes), or approximately $17.3 million. These estimated additional amounts would be included in the 2027 county and municipal aid payments and appropriated in 2027-28.

Joint Finance: Modify funding to provide $3,466,100 SEG for county and municipal aid in 2026-27. Increase GPR-Transfer by the same amount in 2026-27 to reflect updated sales and use tax estimates for 2025-26. Make a corresponding increase in SEG-REV to the local government fund in 2026-27. With these adjustments, total funding for the program would increase to $796,589,500 in 2026-27.

3. SUPPLEMENTAL COUNTY AND MUNICIPAL AID [LFB Papers 106 and 700]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$20,939,200	$1,265,200	$22,204,400
SEG-REV	$20,939,200	$1,265,200	$22,204,400
SEG	$20,939,200	$1,265,200	$22,204,400

Governor: Increase the annual GPR-Transfer to the supplemental county and municipal aid account of the local government fund to provide $6,322,000 in 2025-26 and $14,617,200 in 2026-27 in additional supplemental county and municipal aid in order to fully-fund the 2025 and 2026 supplemental county and municipal aid statutory distribution amounts. Make a corresponding increase in SEG-REV to the local government fund each year. Under current law, the amount

credited to this account is equal to the amount that was credited to the account in the previous fiscal year, multiplied by the percentage change in the estimated amount of state sales and use tax revenues, as outlined in the LFB summary of general fund taxes under each biennial budget act, for the previous fiscal year compared to the preceding fiscal year.

For 2025-26, the required increase in the transfer to the account is a known amount calculated using the estimated percentage change in state sales and use taxes between 2023-24 and 2024-25, as outlined in the LFB summary of general fund taxes in the 2023-25 biennial budget act. The required 2026-27 transfer is calculated using the percentage change in state sales and use taxes between 2024-25 and 2025-26, with the 2025-26 transfer amount being based on the preliminary estimate of state sales and use taxes for that year included in the bill. These transfer amounts reflect an increase of 2.3% in 2025 payments (paid in 2025-26) and an estimated increase of 2.95% in 2026 payments (paid in 2026-27). With these adjustments, base level funding of $274,867,200 would increase to $281,189,200 in 2025-26 and $289,484,400 in 2026-27.

Based on the preliminary sales and use tax estimates for each year under the bill, the annual transfer to the supplemental county and municipal aid account in 2027-28 would increase by an estimated 2.2% (2026-27 sales taxes/2025-26 sales taxes), or approximately $6.3 million. These estimated additional amounts would be included in the 2027 county and municipal aid payments and appropriated in 2027-28.

Joint Finance: Modify funding to provide $1,265,200 SEG for supplemental county and municipal aid in 2026-27. Increase GPR-Transfer in 2026-27 to reflect updated sales and use tax estimates for 2025-26. Make a corresponding increase in SEG-REV to the local government fund in 2026-27. With these adjustments, total funding for the program would increase to $290,749,600 in 2026-27.

4. COUNTY AND MUNICIPAL AID AND SUPPLEMENTAL COUNTY AND MUNICIPAL AID -- SALES TAX EXEMPTIONS HOLD HARMLESS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$10,708,400	- $10,708,400	$0
SEG-REV	$10,708,400	- $10,708,400	$0
SEG	10,707,000	- 10,707,000	0

5. ELIMINATE COMPUTER AID PAYMENT DELAY [LFB Paper 701]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$98,047,100	- $98,047,100	$0
SEG-REV	$98,047,100	- $98,047,100	$0
SEG	98,047,100	- 98,047,100	0

Governor: Provide a one-time $98,047,100 GPR-Transfer in 2025-26 from the general fund to the local government fund associated with eliminating the delay in computer aid payments, beginning with the 2025 aid payment. In addition, increase funding for computer aid payments made to local governments by $98,047,100 SEG in 2025-26 to reflect the additional aid payment in that year. Increase revenues to the local government fund by $98,047,100 SEG-REV in 2025-26 to reflect the one-time transfer to the fund.

Specify that the date for the distribution of the current calendar year computer aid payment to taxing jurisdictions be the first Monday in May of that year, rather than the fourth Monday in July (the subsequent fiscal year), as required under current law. For example, under current law, the 2026 aid payments are distributed on the fourth Monday in July, 2026, which means these aid payments are made in 2026-27. Under the recommended payment date change, the 2026 aid payment would instead be made in 2025-26. To reflect the change in payment dates, eliminate the requirement that school districts treat computer aid payments received in July as if they had been received in the previous school year. Specify that this change would first take effect on January 1, 2026. The provision would result in both the calendar year 2025 and 2026 computer aid payments being made in 2025-26. Computer aid payments are made to hold local taxing jurisdictions harmless for exempt computer property that was made tax exempt in 1999.

Joint Finance: Provision not included.

6. PAYMENTS FOR MUNICIPAL SERVICES PROGRAM FUNDING INCREASE [LFB Paper 702]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$1,412,100	-$1,412,100	$0
GPR-REV	17,706,100	-11,024,900	6,681,200
SEG-REV	$1,412,100	-$1,412,100	$0
SEG	35,412,100	-21,412,100	14,000,000

Governor: Create a $1,412,100 GPR-Transfer in 2026-27 to the municipal services account of the local government funds and provide additional funding of $17,000,000 SEG in 2025-26 and $18,412,100 SEG in 2026-27 from the local government fund for the payments for municipal services program. Increase GPR-REV by $8,500,000 in 2025-26 and $9,206,100 in 2026-27 to reflect additional chargebacks to state agency facilities funded from non-GPR sources. This would increase base funding for the program from $18,584,200 to $35,584,200 in 2025-26 and to $36,996,300 in 2026-27.

Of the additional SEG funding, $17,000,000 annually would be provided from ongoing funds available in local government fund. The remaining $1,412,100 would be funded from the increased transfer from the general fund in 2026-27. Specify that for the purpose of calculating this 2026-27 transfer, DOR would be required to adjust the 2025-26 state sales and use tax estimates to exclude a decrease in sales and use tax revenues associated with certain sales tax exemptions included in the bill (see separate item entitled "Local Government Fund Transfer --

Hold Harmless for Sales Tax Exemptions"). Increase the amounts deposited into the municipal services account of the local government fund by $1,412,000 SEG REV in 2026-27 to reflect the increased transfer.

Beginning in 2027-28, and each year thereafter, specify that the amount available for distribution under the municipal services program would equal the amount that was available in the previous fiscal year, which includes the 2026-27 hold harmless amount, increased by the percentage change in the estimated amount of state sales and use tax revenues, as outlined in the LFB summary of general fund taxes under the biennial budget act, for the previous fiscal year compared to the preceding fiscal year. Under this provision, funding for the payments for municipal services program would increase each year in the same fashion as funding is increased for the county and municipal aid and supplemental county and municipal aid programs under current law.

The payments for municipal services program provides annual payments to reimburse municipalities for all or a portion of property tax supported expenses incurred in providing services to state facilities, which are exempt from property taxation. When calculated entitlements under the program exceed the appropriation, payments are prorated. In 2024-25, payments under this program were prorated at 37.6% of total calculated entitlements.

Joint Finance: Delete provision. Instead, provide an increase of $7,000,000 SEG annually from the local government fund, beginning in 2025-26. Increase GPR-REV by $3,340,600 annually to reflect additional chargebacks to state agency facilities funded from non-GPR sources. With these changes, total funding for the program would be $25,584,200 SEG annually, and total GPR-REV associated with agency chargebacks would be $12,209,400 annually.

7. CITY OF GREEN BAY PUBLIC SAFETY COSTS [LFB Paper 703]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,000,000	- $1,000,000	$0

Governor: Provide $1,000,000 SEG in 2025-26 from the local government fund as a one-time county and municipal aid payment to the City of Green Bay. Specify that the aid payment to the City would be for reimbursement for public safety costs associated with the National Football League draft in April, 2025. Specify that this amount would not be included in the calculation of county and municipal aid payments in subsequent years. This funding would be provided from the balance of the local government fund.

Joint Finance: Provision not included.

8. EXEMPT PERSONAL PROPERTY AID REESTIMATE [LFB Paper 704]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$2,400	-$4,800	-$2,400

Governor: Increase funding by $1,200 annually from the local government fund to reflect a reestimate of exempt personal property aid payments to local governments for exempt personal property classified as non-manufacturing machinery, tools, and patterns.

Joint Finance: Decrease funding by $2,400 annually to reflect a reestimate of exempt personal property aid payments to local governments. With these adjustments, funding for the program would be reduced from an adjusted base level of $75,620,900 annually to $75,619,700 annually.

9. LOCAL GOVERNMENT FUND - TIMING OF GPR TRANSFERS [LFB Paper 701]

Governor: Modify the timing of the annual transfer to the local government fund, beginning with the transfer in 2025-26 to assist with the annual cash flows of the fund. Specify that the sum of the following would be transferred to the local government fund on the second Monday in July of each year: (a) an amount equal to the sum of total payments to be distributed as expenditure restraint incentive program, computer aid, and video service provider fee aid payments in that fiscal year; and (b) the total amount to be transferred to the local government fund in that fiscal year, less the amounts for the programs listed under "(a)," multiplied by 15%. Specify that the amount transferred to the local government fund on the second Monday in November of each year would equal the total calculated amount of the annual transfer, less the amounts transferred in July.

The annual transfer to the local government fund is calculated as the sum of the following: (a) the amount transferred to the local government fund in the previous fiscal year, excluding amounts associated with innovation grants or innovation planning grants; and (b) the percentage change in the estimated amount of state sales and use tax revenues, as outlined in the summary of general fund taxes under the biennial budget act, for the previous fiscal year compared to the preceding fiscal year, multiplied by the amounts available for distribution in the previous fiscal year as county and municipal aid and supplemental county and municipal aid. Under current law, 15% of the total annual transfer amount is transferred to the local government fund in July of each year, and the remaining 85% is transferred in November. However, the fund currently makes more statutorily-required program payments each July than is transferred to the fund in July of each year, which puts the fund in a deficit position from July until November of each year. These provisions modify the annual timing of the fund transfers in order to eliminate this temporary deficit, but do not modify the total amount of the annual transfer to the local government fund.

Due to a change in the calculation in the annual GPR transfer amount in 2026-27 under a separate provision (see separate item entitled "County and Municipal Aid and Supplemental County And Municipal Aid -- Sales Tax Exemptions Hold Harmless"), these proposed changes in the timing of the annual GPR transfers would not be in effect for that year.

Joint Finance: Provision not included.

10. CREATE COUNTY AND MUNICIPAL PROPERTY TAX FREEZE INCENTIVE PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$338,754,000	- $338,754,000	$0

11. PUBLIC UTILITY AID -- SUM SUFFICIENT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$18,854,000	- $2,550,300	$16,303,700

Governor: Increase funding by $7,601,700 in 2025-26 and $11,252,300 in 2026-27 to the sum sufficient utility aid distribution account to reflect estimated payment amounts in the biennium. With these adjustments, base level funding of $96,197,700 in the appropriation would increase to $103,799,400 in 2025-26 and $107,450,000 in 2026-27. The public utility distribution account appropriation is used to make aid payments to counties and municipalities containing certain types of public utility property that are exempt from local property taxation.

Joint Finance: Decrease funding by $1,319,700 in 2025-26 and $1,230,600 in 2026-27 to the sum sufficient utility aid distribution account. With these adjustments, total funding for the utility aid program would be $102,479,700 in 2025-26 and $106,219,400 in 2026-27.

12. CREATE A UTILITY AID PAYMENT FOR ENERGY STORAGE FACILITIES AND LIQUEFIED NATURAL GAS STORAGE FACILITIES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$4,941,800	- $4,941,800	$0

13. EXEMPT PROPERTY AID PAYMENT CREATION -- FORMER LOCALLY-ASSESSED PIPELINE PROPERTY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

14. PAYMENTS TO COUNTIES AND MUNICIPALITIES -- LAC COURTE OREILLES FEDERAL COURT DECISION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,133,400	- $1,133,400	$0

15. PROPERTY TAX REFUNDS -- LAC COURTE OREILLES FEDERAL COURT DECISION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

16. EXPENDITURE RESTRAINT INCENTIVE PROGRAM -- DEFINITION OF MUNICIPAL BUDGET *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

17. LOCAL GRANT WRITING AND COMPLIANCE ASSISTANCE GRANT APPROPRIATION

Joint Finance: Create a continuing appropriation to provide grants to cities, villages, towns, and counties for grant writing and compliance assistance grants. Provide $3,000,000 SEG in 2025-26 from the local government fund to the Joint Finance Committee SEG supplemental appropriation for the purpose of these grants. See "Program Supplements" for the fiscal effect of this provision.

18. MODIFY INNOVATION GRANT PROGRAM REQUIREMENTS

Joint Finance: Specify that the required period that an agreement or contract to transfer services or duties must be in effect is three years, rather than twice the period during which innovation grants will be awarded as under current law. Extend by two years the provision that prohibits DOR from approving and providing innovation grants after the end of the fourth fiscal year after providing the notice to the Legislative Reference Bureau that rules have been promulgated. This notice was provided on November 13, 2024. This would extend the innovation grant program by two years.

Delete the requirement that DOR may only approve an innovation grant for a planned transfer of services or duties that realizes a projected savings of at least 10% of the total cost of providing the services or duties. Delete associated statutory requirements regarding the following: (a) methods of calculating the savings associated with transfers of services or duties; (b) penalties

for not realizing the required projected savings; and (c) certification of the amounts of actual savings. Further, specify that the amount of an innovation grant that may be awarded is equal to 25% of the total costs to the transferring county or municipality of the transferred services or duties in the year immediately preceding the transfer, regardless of whether the services or duties are transferred to another unit of local government or a private or non-profit entity. Specify that DOR may not provide a grant payment for a year in which the combined cost of providing the consolidated service or performing the consolidated duty exceeds 115% of the cost of the service or duty in the year prior to the agreement or contract.

Property Tax Credits

1. SCHOOL LEVY TAX CREDIT FUNDING INCREASE [LFB Paper 710]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$375,000,000	- $375,000,000	$0

Governor: Provide an additional $125,300,000 GPR in 2025-26 and $249,700,000 GPR in 2026-27, and each year thereafter, for the school levy tax credit. Specify that these amounts would increase the existing distribution on the first Monday in May. As a result of these changes, the payment distributed each May would increase to $460,300,000 in 2025-26 and to $584,700,000 in 2026-27, and each year thereafter. As under current law, a payment of $940,000,000 would continue to be provided on the fourth Monday in July of each year. Increase the statutory amount to be paid from the school levy credit appropriation from $1,275,000,000 in 2024-25 to $1,400,300,000 in 2025-26 and $1,524,700,000 in 2026-27.

School levy tax credits associated with the property tax levies of one calendar year are distributed in two separate payments over two different state fiscal years. A portion of the credit payment is made on the first Monday in May, related to the property tax levies of the calendar year immediately preceding the distribution. The remaining school levy credits payments related to the property tax levies for that same calendar year are made on the fourth Monday in July. For example, a portion of the school levy credits related to 2025(26) property tax levies will be made in May, 2025 (2025-26), and the remaining payment related to those levies will be made in July, 2026 (2026-27).

Joint Finance: Provision not included.

2. FIRST DOLLAR CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $2,426,900	$3,544,000	$1,117,100

Governor: Decrease funding by $1,566,000 in 2025-26 and $860,900 in 2026-27 to the sum sufficient appropriation. The 2024(25) credits will be paid in July, 2025, (2025-26) based on the $9,100 credit base established by DOR in November, 2024. With these adjustments, estimated total funding available for the credit would decrease from an adjusted base level of $148,228,000 to $146,662,000 in 2025-26 and $147,367,100 in 2026-27. The Administration indicates that its intention was to provide a total of $148,434,000 in 2025-26 and $149,139,100 in 2026-27, to reflect the estimated costs of the credit. This would require an increase in funding over the adjusted base of $206,000 in 2025-26 and $911,100 in 2026-27, rather than the annual decreases being recommended. Each year, DOR establishes a credit base for the first dollar credit that is meant to distribute the $150,000,000 GPR available for the credit. The credit base is the amount of improved value on which the credit is to be paid.

Joint Finance: Increase funding by $1,772,000 annually to reflect the estimated costs of the credit. With these adjustments, funding for the credit would total $148,434,000 in 2025-26 and $149,139,100 in 2026-27.

3. FARMLAND PRESERVATION CREDIT REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $780,000	$920,000	$140,000

Governor: Reestimate the sum-sufficient appropriations for the farmland preservation tax credit by -$390,000 annually. The credit applies to certain lands in farmland preservation zoning districts and under farmland preservation agreements. Under the bill, budgeted credits would decrease from an adjusted base level of $21,640,000 to $21,250,000 annually.

Joint Finance: Reestimate an additional $370,000 in 2025-26 and $550,000 in 2026-27 for the farmland preservation tax credit. Under the bill, budgeted credits would be $21,620,000 in 2025-26 and $21,800,000 in 2026-27.

4. LOTTERY AND GAMING CREDIT REESTIMATE [LFB Paper 670]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	- $14,745,900	- $14,949,700	- $29,695,600

Governor: Decrease funding by $1,560,800 in 2025-26 and $13,185,100 in 2026-27 to the sum sufficient appropriation to reflect estimates of lottery proceeds available for lottery and gaming property tax credit distribution. These proceeds reflect reestimated lottery sales in 2024-25 under AB 50/SB 45, rather than the amounts certified in October, 2024 by the Joint Committee on Finance. The lottery proceeds also reflect reestimated sales in 2025-26 and 2026-27 (see "Department of Revenue -- Lottery Administration"). With these adjustments, funding for the credit would decrease from an adjusted base level of $311,790,000 to $310,229,200 in 2025-26 and $298,604,900 in 2026-27. However, the Administration's projected lottery fund expenditures do not include the correct adjusted base or the standard budgets adjustments for the lottery administration SEG appropriation, which increase expenditures from the appropriation by $1,162,600 in 2025-26 and $1,162,700 in 2024-25. Factoring in these expenditures would result in a corresponding reduction in the amount available for the lottery and gaming credit in each year of the biennium compared to the annual amounts in the bill.

Joint Finance: Decrease funding for the lottery and gaming credit by an additional $12,103,500 in 2025-26 and $2,846,200 in 2026-27, associated with the funding available for the credit from the lottery fund [see "Department of Revenue -- Lottery Administration"]. With these reductions, funding for the credit would equal an estimated $298,125,700 in 2025-26 and $295,758,700 in 2026-27.

5. LOTTERY AND GAMING CREDIT; LATE APPLICATIONS [LFB Paper 106]

SEG	$466,200

Governor/Joint Finance: Increase funding by $233,100 annually to the sum sufficient appropriation to reflect estimated lottery and gaming credits to be paid to persons who apply for the credit after tax bills have been issued. With these adjustments, estimated total funding would increase from an adjusted base level of $850,000 to $1,083,100 annually.

Property Taxation

1. LEVY LIMITS -- REPEAL OF NEGATIVE ADJUSTMENT FOR TRANSFERRED SERVICES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. LEVY LIMITS -- MODIFICATION TO CURRENT EXCLUSION FOR JOINT FIRE DEPARTMENTS AND JOINT EMERGENCY MEDICAL SERVICES DISTRICTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. LEVY LIMITS -- EXCLUSION FOR REGIONAL PLANNING COMMISSION CONTRIBUTIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. LEVY LIMITS -- EXCLUSION FOR CROSS-BORDER TRANSIT ROUTES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. WORKFORCE HOUSING LAWS RELATED TO TIF DISTRICTS, LOCAL HOUSING INITIATIVES AND RELATED STATE GRANTS, AND IMPACT FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. TIF DISTRICT MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. TIF DISTRICT EQUALIZED VALUE LIMIT EXCEPTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. ALLOW CONVERSION OF EXISTING TIF DISTRICTS TO MIXED-USE TIF DISTRICTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. COLLECTION OF MANUFACTURING PROPERTY ASSESSMENT FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Forestry Mill Rate

1. FORESTRY MILL RATE -- GPR TRANSFER TO THE CONSERVATION FUND CURRENT LAW REESTIMATE [LFB Paper 106]

GPR	$65,227,000

Governor/Joint Finance: Increase funding by $29,057,600 in 2025-26 and $36,169,400 in 2026-27 for the annual transfer to the conservation fund from the sum sufficient appropriation to reflect projected changes in statewide equalized values. Funds equal to the amount calculated by multiplying the value of all taxable property in the state, as determined by DOR, by a rate of 0.1697 mills (0.01697%) are transferred from the general fund to the conservation fund annually. This transfer occurs due to the repeal of the state forestry mill tax as of property taxes levied in 2017, payable in 2018. With these adjustments, base level funding of $136,934,800 would increase to $165,992,400 in 2025-26 and $173,104,200 in 2026-27. [See "Natural Resources -- Forestry and Parks."]

2. GPR TRANSFER TO THE CONSERVATION FUND -- MILL RATE MODIFICATION

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $58,147,900	$58,147,900	$0

Governor: Decrease funding by $28,464,200 in 2025-26 and by $29,683,700 in 2026-27 for the annual transfer to the conservation fund from the sum sufficient appropriation. Specify that beginning in 2025-26, and in each year thereafter, the amount of the transfer is to be calculated by multiplying the value of all taxable property in the state, as determined by DOR, by a rate of 0.1406 mills (0.01406%). The current law rate is set at 0.1697 mills (0.01697%), which reflects the rate of the state forestry mill tax prior to its repeal in 2017-18. The Administration indicates that the reduction in the mill rate is intended to reflect reductions in property tax rates statewide since 2020(21). Under this recommendation, the total transfer to the conservation fund, as reestimated, would equal $137,528,200 in 2025-26 and $143,420,500 in 2026-27.

Joint Finance: Provision not included.

Local Revenue Options

1. PREMIER RESORT AREA TAX

Joint Finance: Specify that a political subdivision with a population of not less than 4,000 and not more than 11,000 may enact an ordinance or adopt a resolution declaring itself to be a premier resort area, even if less than 40 percent of the equalized assessed value of the taxable property within the political subdivision is used by tourism-related retailers, if the action is approved by a majority of the electors in the political subdivision voting on the resolution at a referendum held prior to June 1, 2025. Require a political subdivision that imposes a premier resort area tax under this provision, to reduce its levy limit in the current year by an amount equal to 50 percent of the proceeds of that tax in the previous year, less any prior year reductions associated with this provision. Specify that these provisions take effect on the first day of the first calendar quarter beginning at least 120 days after publication.

2. MUNICIPAL AND ADDITIONAL COUNTY SALES TAX AUTHORITY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. CURRENT LAW COUNTY SALES TAX RATES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Other Credits

Descriptions of budget provisions related to the property tax and rent rebate (homestead tax credit), earned income tax credit, enterprise zone tax credits, veterans property tax credit, other tax credits, and cigarette and tobacco products tax refunds are provided under "General Fund Taxes -- Refundable Tax Credits and Other Payments."

STATE FAIR PARK

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$4,880,600	$3,054,200	$3,913,200	$859,000	28.1%	- $967,400	- 19.8%
PR	41,793,000	81,452,700	43,318,900	- 38,133,800	- 46.8	1,525,900	3.7
TOTAL	$46,673,600	$84,506,900	$47,232,100	- $37,274,800	- 44.1%	$558,500	1.2%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
PR	54.00	54.00	54.00	0.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$1,194,000	- $117,000	$1,077,000

Governor: Adjust funding annually for standard budget adjustments as shown in the following table.

Turnover Reduction	-$124,400
Full Funding of Cont. Pos. Salary/Fringe	524,800
Overtime	196,600
Total	$597,000
Biennial Total	$1,194,000

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$82,900 annually. Additionally, add $24,400 annually to reconcile the calculation for full funding of continuing position salaries and fringe benefits to include the fringe add-on for three officers with protective status.

2. PARK OPERATIONS REESTIMATE [LFB Paper 720]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$38,013,000	- $38,013,000	$0

Governor: Reestimate State Fair Park general operations by $17,506,500 in 2025-26 and $20,506,500 in 2026-27 to reflect current and anticipated annual operations costs.

State Fair Park operations are funded by revenues generated from admissions, parking, and a percentage of sales made by vendors and concessionaires at Park events, primarily the annual Wisconsin State Fair. The Park may expend all monies it receives, subject to approval by the Department of Administration, and amounts budgeted for Park operations reflect the most reliable estimates for a fiscal year. The provision is intended to align budgeted Park operations with anticipated expenditures. State Fair Park base operations funding is budgeted at $19.5 million; total operations expenditures in 2023-24 were $32.7 million. The provision would reestimate general operations funding at $37.6 million in 2025-26 and $40.6 million in 2026-27, including standard budget adjustments. Park staff expect additional expenditures in the 2025-27 biennium would be primarily related to: (a) safety measures including metal detectors, cameras, and fencing; (b) rides and games on the Wisconsin State Fair midway, known as Spin City; and (c) costs of booking and programming various entertainment options.

Joint Finance: Provision not included.

3. DEBT SERVICE REESTIMATES [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $1,826,400	$859,000	- $967,400
PR	452,700	- 3,800	448,900
Total	- $1,373,700	$855,200	- $518,500

Governor: Reestimate principal and interest payments on general obligation bonds issued for State Fair Park facilities by -$842,700 GPR in 2025-26 and by -$983,700 GPR in 2026-27. Further, reestimate PR-supported principal and interest payments by $237,200 in 2025-26 and by $215,500 in 2026-27.

GPR debt service is associated with bonds issued to fund primarily agricultural and other

exhibition facilities at State Fair Park, as well as various land acquisitions, certain infrastructure projects, and the Tommy G. Thompson Youth Center. Total GPR debt service payments for State Fair Park would be budgeted at $1.6 million in 2025-26 and $1.5 million in 2026-27. State Fair Park's PR-supported debt service is primarily associated with the Milwaukee Mile racetrack and grandstand, the Wisconsin Exposition Center, and other general facilities improvements. PR-supported debt service is budgeted at $1.5 million each year in 2025-26 and 2026-27.

Joint Finance: Reestimate principal and interest payments on general obligation bonds issued for State Fair Park facilities by an additional $445,700 GPR in 2025-26 and $413,300 GPR in 2026-27. GPR-funded debt service is budgeted at $2.0 million in 2025-26 and $1.9 million in 2026-27.

Further, reestimate PR-supported principal and interest payments by $300 in 2025-26 and -$4,100 in 2026-27. PR-supported debt service remains budgeted at $1.5 million each year.

STATE TREASURER

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
PR	$266,000	$470,600	$282,600	- $188,000	- 39.9%	$16,600	6.2%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
PR	1.00	2.00	1.00	- 1.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENT [LFB Paper 105]

PR	$7,800

Governor/Joint Finance: Provide an adjustment to the base of $3,900 annually for full funding of continuing position salaries and fringe benefits.

2. INCREASED RESOURCES FOR OFFICE [LFB Paper 725]

	Governor (Chg. to Base) Funding	Positions	Jt. Finance (Chg. to Gov) Funding	Positions	Net Change Funding	Positions
PR	$188,000	1.00	- $188,000	- 1.00	$0	0.00

Governor: Provide $84,000 in 2025-26, $104,000 in 2026-27, and 1.0 program and policy analyst project position annually to the Treasurer's administrative expenses PR appropriation. Under current law, the Treasurer's Office must provide services related to the promotion of the unclaimed property program in consultation with the Department of Revenue (DOR). Funding would support salary and fringe benefits and supplies and services costs for the new two-year project position, including $3,000 of one-time costs in 2025-26. The position would work in

coordination with DOR to connect Wisconsin residents with unclaimed property and to promote the unclaimed property program.

The source of funding would be revenue transferred from DOR's appropriation for unclaimed property claims. Under Chapter 177 of the statutes, property is generally considered to be abandoned or unclaimed if the owner has not been in contact with the holder of the property for one to five years, depending on the type of property, and if the holder of the property has been unable to contact the owner of the property. If a property owner cannot be located by DOR, the value of the property is applied to the owner's account for future claims by the owner or the owner's heirs, and the proceeds of the property are deposited to the Common School Fund. As of June 30, 2024, the balance in the unclaimed property appropriation totaled $44,700,000.

Joint Finance: Provision not included.

3. NETWORK SERVICES FUNDING

PR	$8,800

Governor/Joint Finance: Provide $4,400 annually the Treasurer Office's administrative expenses PR appropriation to cover costs for network services (managed transport services). In 2023-24, the Department of Administration's Division of Enterprise Technology identified certain agencies located in the Capitol that were not charged for these services and rectified the error. The recommendation would increase the agency's administrative expenses appropriation to cover the provided services on an ongoing basis. [See also "Legislature," "Lieutenant Governor," and "Secretary of State."]

SUPREME COURT

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$41,321,800	$43,787,500	$41,510,600	- $2,276,900	- 5.2%	$188,800	0.5%
FED	2,109,400	1,058,500	1,058,500	0	0.0	- 1,050,900	- 49.8
PR	32,189,400	37,577,000	37,117,500	- 459,500	- 1.2	4,928,100	15.3
SEG	679,400	677,900	677,900	0	0.0	- 1,500	- 0.2
TOTAL	$76,300,000	$83,100,900	$80,364,500	- $2,736,400	- 3.3%	$4,064,500	5.3%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	115.50	123.90	115.50	- 8.40	0.00
FED	5.00	5.00	5.00	0.00	0.00
PR	111.00	115.75	111.00	- 4.75	0.00
SEG	1.60	1.60	1.60	0.00	0.00
TOTAL	233.10	246.25	233.10	- 13.15	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

Governor/Joint Finance: Adjust funding for standard budget adjustments as shown in the following table.

GPR	$188,800
FED	- 26,300
PR	728,100
SEG	- 1,500
Total	$889,100

	GPR	FED	PR	SEG	Total
2025-26					
Full Funding of Cont. Pos. Salary/Fringe	$112,600	-$14,500	$367,800	-$500	$465,400
Full Funding of Lease/Directed Moves	-24,300	-1,100	-12,200	-400	-35,800
Total	$88,300	-$13,400	$355,600	-$900	$429,600
2026-27					
Full Funding of Cont. Pos. Salary/Fringe	$112,600	-$14,500	$367,800	-$500	$465,400
Full Funding of Lease/Directed Moves	-12,100	1,600	4,700	-100	-5,900
Total	$100,500	-$12,900	$372,500	-$600	$459,500
Biennial Totals	$188,800	-$26,300	$728,100	-$1,500	$889,100

2. OFFICE OF THE MARSHALS OF THE SUPREME COURT [LFB Paper 730]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$2,276,900	8.40	- $2,276,900	- 8.40	$0	0.00

Governor: Provide $1,184,300 in 2025-26, $1,092,600 in 2026-27, and 8.4 positions annually for the creation of an Office of the Marshals of the Supreme Court to serve as a law enforcement agency, as defined under current law, for the Wisconsin court system. Staff for the office would total 10.0 FTE, including 1.6 GPR positions currently authorized under the appropriation for Supreme Court proceedings general program operations [s. 20.680(1)(a)]. The Office would be under the direction and supervision of the chief marshal of the Supreme Court, and would include the following personnel: (a) 8.0 law enforcement officers (1.0 chief marshal, 1.0 chief deputy marshal, and 6.0 deputy marshals); and (b) 2.0 civilian staff positions (0.4 new and 1.6 existing). Funding would include: (a) $695,900 in 2025-26 and $928,100 in 2026-27 for salaries and fringe benefits; and (b) $488,400 in 2025-26 and $164,500 in 2026-27 for supplies and services. The law enforcement officers would serve as peace officers with statewide jurisdiction, arresting authority, and permission to carry firearms. The civilian staff would be responsible for administrative functions.

Duties of the Office would include providing police services to the state court system, detecting and preventing crime, and enforcing laws and ordinances. The marshals would have statewide jurisdiction, would be authorized to make arrests, and must agree to accept the duties and requirements of a law enforcement officer and the Law Enforcement Standards Board for officer certification, police pursuit, recruitment, and firearms training as specified under current law. Specify that marshals of the Supreme Court have concurrent police power with other authorized peace officers over any jurisdiction in which the marshals are performing official duties. However, the bill specifies this concurrent power is not to be construed to reduce or lesson the authority of the police power in the communities in which the marshals may be performing their duties. Further, marshals must cooperate with and be responsive to the local police authorities. In addition to providing police services to the state court system, the Office would provide protective services for the Supreme Court justices and their offices, provide security assessments for the justices, judges, and facilities of the state court system, and provide safety and security

support services and advance security planning for circuit court proceedings. According to the Director of State Courts, specific duties may also include providing support in high-risk or high-visibility circuit court proceedings, when requested.

In addition, create an annual GPR appropriation under a newly-created Program 4 under the Supreme Court for the Office [s. 20.680(4)(a)]. Define "marshal of the Supreme Court" to mean an individual employed by the Office of the Marshals of the Supreme Court whose principal duties are detecting and preventing crime and enforcing laws or ordinances of the state. Provide that a marshal of the Supreme Court is a law enforcement officer, a peace officer, and a protective occupation participant in the Wisconsin Retirement System under current law. Specify that each marshal of the Supreme Court who is categorized as a protective service occupation participant must be granted creditable service as a protective occupation participant for all covered service while a marshal of the Supreme Court that was earned on or after the effective date of this provision. Such employees would not be entitled to duty disability benefits under these provisions for an injury or disease occurring before the effective date of these provisions.

As noted above, the Office would also include 1.6 existing positions as additional civilian staff. The existing 1.6 positions have been utilized as a civilian marshal position (1.0) and civilian deputy marshal position (0.6). Neither position has law enforcement powers. According to the Director of State Courts, the marshal has attended the public sittings of the court and has performed the duties assigned by the Chief Justice, the Supreme Court, and the Director of State Courts, while the deputy marshal has assisted in the marshal duties. The 1.6 positions and associated funding ($148,400 GPR annually) would be transferred from the Supreme Court's program 1 general program operations appropriation to the newly-created program 4 general program operations appropriation. As a result, including the transferred funding amounts, the total cost of the Office would be $1,332,700 in 2025-26 and $1,241,000 in 2026-27.

Joint Finance: Provision not included.

3. PROGRAM REVENUE AND FEDERAL REESTIMATES

PR	$4,200,000
FED	- 1,024,600
Total	$3,175,400

Governor/Joint Finance: Reestimate Supreme Court appropriations by $2,100,000 PR and -$512,300 FED annually.

Specifically, provide $2,000,000 PR annually in the court information systems appropriation to reflect anticipated consolidated court automation program (CCAP) supplies and services spending levels in the 2025-27 biennium. Reestimated expenditures for CCAP supplies and services would be for the maintenance and support of the following technology costs for the circuit courts: security improvements, performance enhancements to county networks, maintenance and updates to the electronic filing system, and information technology equipment for counties. The base budget for the court information systems appropriation is $10,470,700 PR.

In addition, provide $100,000 PR annually to the gifts and grants appropriation to reflect the amount the Director of State Courts received from the Wisconsin Department of Justice as a subgrantee under the federal Services, Training, Officers, and Prosecutors (STOP) Violence Against Women Formula Grant program. The base budget for the gifts and grants appropriation is $628,500 PR.

Finally, adjust funding by -$512,300 FED annually in the federal aid appropriation to reflect the amount identified by the Director of State Courts for a grant from the U.S. Department of Health and Human Services Court Improvement Program (CIP). Expenditures for CIP include funding for staff, training events sponsored by CIP, existing contracts with Fox Valley Technical College and the UW-Madison Institute for Research on Poverty, meetings (including room rentals, audio/video equipment, hotel and travel expenses), office supplies, and technological licenses and subscriptions. The base budget for the federal aid appropriation is $1,054,700 FED.

4. CIRCUIT COURT PAYMENT SUPPORT AND COURT INTERPRETER PROGRAM SUPPORT POSITIONS [LFB Paper 731]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$239,200	1.75	- $239,200	- 1.75	$0	0.00

Governor: Provide $103,600 in 2025-26, $135,600 in 2026-27, and 1.75 positions annually to support the circuit court costs program. Specifically, funding and position authority would include: (a) a 0.75 program associate position ($35,000 in 2025-26 and $45,300 in 2026-27) to support the court interpreter program; and (b) 1.0 financial auditor position ($68,600 in 2025-26 and $90,300 in 2026-27). Funding would be budgeted to the central services appropriation, which has a base budget of $279,800 PR, and is intended for administrative and supportive services for programs administered by the Director of State Courts. The PR is provided from interagency charges to certain other court appropriations, including certain GPR appropriations.

The program associate position would be responsible for data entry and review, maintaining program databases, proctoring the oral and written exam for interpreter certification, and preparing training materials. According to the Director of State Courts, the additional 0.75 position would allow the court interpreter program manager to focus more attention on program related questions, challenges, and additional needs to assist with the interpreter shortage and language access challenges across the state. The financial auditor position would audit the annual cost reports (including interpreter costs) that counties are required to submit to the Director of State Courts Office for the circuit court support payment program. In addition, the financial auditor would identify cost control methods for county circuit court costs, prepare financial reports, and meet statutory timelines for payments to counties. These duties align with s. 758.19(5)(am), which permits the Director of State Courts to audit all financial transactions submitted by counties related to the operation of circuit courts.

Joint Finance: Provision not included.

5. TRANSFER OF POSITIONS FOR TREATMENT AND DIVERSION PROGRAMS (*Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$155,600	3.00	- $155,600	- 3.00	$0	0.00

6. SUPPORT FOR NEW CIRCUIT COURT BRANCHES

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$64,700	- $64,700	$0

Governor: Provide an increase in expenditure authority of $64,700 in 2026-27 in the continuing court information systems appropriation to support information technology (one-time financing of $52,500) and computer maintenance supplies and services ($12,200) for two additional circuit court branches in Brown County. Base funding for the appropriation is $10,470,700. The appropriation is funded from certain circuit court fees and a portion of the justice information system surcharge, and is intended to fund CCAP and related information technology functions. [See "Circuit Courts."]

Joint Finance: Provision not included.

7. CREATING POTENTIAL JUROR LISTS (*Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. JUDICIAL PRIVACY PROTECTIONS (*Removed from budget consideration pursuant to Joint Finance Motion #4)*

TOURISM

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$16,660,400	$76,980,300	$53,537,700	- $23,442,600	- 30.5%	$36,877,300	221.3%
FED	1,570,800	1,666,400	1,666,400	0	0.0	95,600	6.1
PR	18,542,200	608,000	18,542,200	17,934,200	2,949.7	0	0.0
SEG	3,207,000	3,207,000	3,207,000	0	0.0	0	0.0
TOTAL	$39,980,400	$82,461,700	$76,953,300	- $5,508,400	- 6.7%	$36,972,900	92.5%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	33.00	39.00	34.00	- 5.00	1.00
FED	1.00	1.00	1.00	0.00	0.00
TOTAL	34.00	40.00	35.00	- 5.00	1.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Funding	Positions
GPR	$456,000	- 3.00
FED	95,600	0.00
Total	$551,600	- 3.00

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

	GPR	FED	Total
Full Funding of Cont. Pos. Salary/Fringe	$220,500	$47,800	$268,300
Reclassification/Pay Progression	7,800	0	7,800
Full Funding of Lease/Directed Moves	-300	0	-300
Total	$228,000	$47,800	$275,800
Biennial Totals	$456,000	$95,600	$551,600

In addition, reduce authorized GPR positions by 3.00 annually under the removal of

noncontinuing elements standard budget adjustment. The positions are associated with the Office of Outdoor Recreation, and would be restored on a permanent basis under a separate provision.

2. MARKETING FUNDING INCREASES [LFB Paper 735]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
GPR	$33,793,700	2.00	- $2,646,300	- 1.00	$31,147,400	1.00

Governor: Provide increases of $28,600,000 in 2025-26 and $5,193,700 in 2026-27 with 2.0 classified positions in Tourism's biennial GPR marketing appropriation. Tourism has base expenditure authority totaling $14.3 million in its GPR, tribal gaming PR, and transportation SEG appropriations for marketing activities. This funding supports promotion of the state and its destinations through contract services with advertising agencies, public relations activities, and marketing grants to local entities. Most funding is provided in biennial appropriations, which allows Tourism to utilize funding throughout a fiscal biennium, including carrying unencumbered amounts from the first year of the biennium to the second year of the biennium.

The following table shows Tourism marketing appropriations under the agency base and the bill. Included in the amounts for the 2025-27 biennium are provisions described separately that would: (a) convert most tribal gaming PR to GPR; (b) provide one-time funding in 2025-26 for promoting the development of artistic and creative enterprises in rural areas; (c) provide a 5% increase to supplies and services funding for operations such as travel guide publication and distribution; and (d) transfer funding and administration of contracts for Native American tourism. All funding shown in 2026-27 would continue in the agency base. However, funding provided in the 2025-27 biennium and not expended or encumbered by June 30, 2027, would lapse to the balance of the general fund or transportation fund.

Tourism Marketing Appropriations -- Governor

Fund Source	Base	SB 45/AB 50 2025-26	SB 45/AB 50 2026-27
GPR	$3,571,000	$42,138,200	$17,731,900
Tribal PR	9,127,100	160,000	160,000
Transportation SEG	1,591,400	1,591,400	1,591,400
Total	$14,289,500	$43,889,600	$19,483,300

Additionally, 2023 Wisconsin Act 19 provided $20 million in 2023-24 in a continuing appropriation for marketing expenditures; as of the bill's introduction, $3.0 million remained available to allocate to marketing activities. This funding is available until exhausted.

The Administration indicates additional marketing funding would be intended to support:

(a) higher ongoing costs of advertising, including production costs and costs of administering Tourism's advertising contracts; (b) maintaining the state's travel marketing presence in current major and mid-sized media markets throughout the Midwest; and (c) providing additional support for the Office of Outdoor Recreation and Office of Group Travel within the Department. The Office of Group Travel works to position Wisconsin as a destination for conventions, major sports events, and motorcoach travel by attending trade shows and maintaining contacts with meeting planners, tour operators, and entities that hold rights to sporting events. The Administration intends for the 2.0 positions to be assigned to duties associated with that office. The Office of Outdoor Recreation would have staffing and certain related funding provided under a separate item.

Joint Finance: Modify funding to provide $30,000,000 in 2025-26 in Tourism's general marketing continuing appropriation on a one-time basis. Further, modify the provision to authorize $1,000,000 in additional base funding for Tourism's general marketing biennial appropriation in 2026-27. Additionally, authorize 1.0 position for the Office of Group Travel, and provide funding of $62,500 GPR in 2025-26 and $84,900 GPR in 2026-27 in Tourism's general operations appropriation. In total, the funding would be $1,462,500 higher than the bill in 2025-26 and $4,108,800 less than the bill in 2026-27 with 1.0 fewer position.

The following table shows Tourism's marketing funding in the 2025-27 biennium, including changes under other provisions. Of the $59.2 million in marketing funding, $30 million would be available until exhausted and $29.2 million would be available through June 30, 2027.

Tourism Marketing Appropriations -- Joint Finance

Fund Source	Base	2025-26	2026-27
GPR	$3,571,000	$33,387,000	$4,387,000
Tribal PR	9,127,100	9,127,100	9,127,100
Transportation SEG	1,591,400	1,591,400	1,591,400
Total	$14,289,500	$44,105,500	$15,105,500

3. CONVERT TRIBAL GAMING MARKETING FUNDS TO GENERAL PURPOSE REVENUE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$17,534,200	- $17,534,200	$0
PR	- 17,534,200	17,534,200	0
Total	$0	$0	$0

4. ARTS BOARD FUNDING INCREASES [LFB Paper 736]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$6,013,700	- $5,900,000	$113,700

Governor: Provide $2,950,000 each year in additional base funding for Arts Board general operations, and provide $34,300 in 2025-26 and $79,400 in 2026-27 in aids for state arts organizations to match potential annual federal grants from the National Endowment for the Arts (NEA). The Arts Board receives annual grants from NEA, which requires at least an equal (dollar-for-dollar) match of state funding. State GPR and tribal gaming PR both for agency operations and for grants to Wisconsin artists and arts organizations counts as eligible match funding. In 2024-25, the Arts Board has match-eligible state funding of $1,078,000; the awarded state partnership grant from the NEA is $1,083,000, or $5,000 more than the budgeted state amount.

The Administration indicates the $2.95 million additional Arts Board operations funding is intended to be appropriated as aids to arts organizations to increase their programming capacity. (A bill amendment would be necessary to clarify that intent.) The remaining amounts would provide state funding increases to the Arts Board base budget sufficient to match federal grants, in the event those sources increase by approximately 4% annually over the next biennium.

Joint Finance: Retain increases of $34,300 in 2025-26 and $79,400 in 2026-27, but delete $2,950,000 in additional funding for state aid for the arts. The Arts Board would have state funding of $1,126,300 in 2025-26 and $1,171,400 in 2026-27 that would be eligible to match federal funding from the NEA.

5. OFFICE OF OUTDOOR RECREATION [LFB Paper 737]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Position	Funding	Positions
GPR	$508,000	3.00	- $508,000	- 1.00	$0	2.00

Governor: Provide $254,000 annually, including $218,000 in salaries and fringe benefits and $36,000 in supplies and services, with 3.0 permanent classified positions each year for the Office of Outdoor Recreation. The Office of Outdoor Recreation (OOR) is responsible for promoting Wisconsin's outdoor recreational opportunities and connecting businesses in the outdoor recreation industry. 2019 Act 9, 2021 Act 58, and 2023 Act 19 each provided 3.0 two-year project positions and one-time funding in each biennium for OOR operations. Current funding and positions expire on June 30, 2025, and authorized positions are removed under standard budget adjustments. As of February 1, 2025, all 3.0 project positions are filled, and the Administration indicates that incumbents would be anticipated to continue in their positions under the provision.

Joint Finance: Modify provision to authorize 2.0 positions for the Office of Outdoor Recreation on a permanent basis. Provide $184,000 in additional base funding each year for the positions under Tourism's general operations appropriation, and delete $184,000 each year in marketing funding from Tourism's biennial marketing appropriation.

6. OFFICE OF FILM AND CREATIVE INDUSTRIES

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$453,300	3.00	- $293,100	- 2.00	$160,200	1.00

Governor: Provide $199,300 in 2025-26 and $254,000 in 2026-27 with 3.0 classified positions to create the Office of Film and Creative Industries (OFCI). The Administration indicates OFCI would be primarily responsible for accreditation of film productions and expenditures under the film production services tax credit and the film production company investment tax credit, both of which the bill would establish. The fiscal effect of establishing OFCI is shown in this entry, and the effects of the tax credit are discussed under "General Fund Taxes -- Income and Franchise Taxes."

Film Production Services Credit. The film production services credit would provide: (a) a nonrefundable 25% credit of salary or wages paid to employees of an accredited production for services rendered in the state and paid to state residents; (b) a refundable 25% credit of the production expenditures paid in the state and directly related to the production; and (c) a nonrefundable credit for sales and use taxes paid on tangible personal property and taxable services directly related to the production. Credit-eligible salary or wages would be those directly incurred for the production and occurring for services rendered after December 31, 2025. Credits would be limited to an amount equal to the first $250,000 in salary and wages paid to each of the claimant's employees, excluding the salary and wages for the two highest-paid employees, if the production had budgeted expenditures of at least $1,000,000.

To receive accreditation, a production must be a film, video, broadcast advertisement, or television production with salary and wages of at least $100,000 for a 30-minute production or longer and $50,000 for shorter productions. A claimant must own the copyright to a production, or be under contract with the copyright owner, and have a viable plan for the production's distribution. Salaries and wages meeting the threshold would be those paid in the 12 months following the start of principal filming or taping. Any production awarded credits would be required to display an acknowledgement of the credit using a logotype designed by OFCI. Ineligible productions would include news programs, talk shows, sporting events, galas, awards shows, a production with respect to a questionnaire or contest, fund-soliciting productions, sexually explicit depictions, or productions made for institutional, corporate or industrial purposes.

Film Production Company Investment Credit. The film production company investment credit would provide a 25% nonrefundable tax credit for the purchase price of depreciable, tangible personal property, or for the amount expended on acquisition, construction, rehabilitation,

remodeling, or repair of real property. Credits would be up to the amount of taxes paid in the first three years the company operates in the state as a film production company. Expenses would be those incurred after December 31, 2025, or real property or projects placed in service after that date. Personal property must have at least 95% of its use attributable to the activities of the production company.

Tourism Responsibilities. To issue an accreditation, an applicant would apply to OFCI for each taxable year that accreditation is desired for a credit claim. OFCI would be responsible for determining the amount of production expenditures, as defined under the bill, and incurred in Wisconsin. [See "General Fund Taxes -- Income and Franchise Taxes" for additional detail.] OFCI would be authorized to allocate up to $10 million in credits each fiscal year, but no more than $1 million to any single claimant. OFCI would also be required to inform the Department of Revenue of any accredited productions, the amount of production expenditures determined, and the amount of credits allocated for the taxable year to which a claim relates.

OFCI would be required to have received from the claimant a written confirmation that the production has retained a certified public accountant located in Wisconsin to conduct periodic audits to ensure compliance with the credit. Beginning April 30, 2027, and annually thereafter, OFCI would be required to report to the Legislature the number of credit applications submitted in the preceding year and credits allocated. The report would also be required to include recommendations and suggestions on improving the efficiency of the program. Additionally, the bill would require the Legislative Audit Bureau to prepare a performance evaluation of the OFCI program to accredit productions.

The bill would require Tourism to promulgate rules to implement the tax credit allocation program. Additionally, OFCI would be authorized to examine claims and forms submitted to Revenue by claimants, to the extent it is necessary to administer the tax credits.

Joint Finance: Include provision with the following modifications:

State Film Office. Specify in Chapter 15 of the statutes the creation of a state film office in the Department of Tourism, with a director appointed by the Tourism Secretary. Modify office staffing to include $68,700 in 2025-26 and $91,500 in 2026-27 for 1.0 director of the office, rather than 3.0 positions.

Amend credit provisions to specify that various determinations to be made by Tourism are to be made by the state film office. Specify that the state film office's responsibilities include certification of expenses, in addition to other accreditations. Require the state film office to notify DOR of any credit allocations within 30 days of such a decision, and remove the state film's office authority to examine claims and forms submitted to DOR by claimants.

Film Tax Credits. Provide for the following changes in the film production services and film production company investment credits [For additional information, see General Fund Taxes -- Refundable Tax Credits and Other Payments.]:

(a) Reduce the annual maximum allocation of credits from $10,000,000 to $5,000,000;

(b) For each credit, increase the credit percentage for employee salaries, other production expenditures, and production investment expenses from 25% to 30%;

(c) Prohibit the payment of interest on overpayment for credits certified as refunds;

(d) Limit the film production services nonrefundable credits so that no claims could be made to the extent salary, wages, or taxes paid are claimed under the refundable credit. Limit the film production company investment credit so that no credit would be allowed for any expenditures used to claim a film production services tax credit.

(e) Specify that an accredited production includes: (1) scripted, unscripted, reality, or competition productions; and (2) productions with respect to questionnaires or contests.

7. RURAL CREATIVE ECONOMY INITIATIVE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $1,000,000	$0

8. NATIVE AMERICAN TOURISM OF WISCONSIN CONTRACT TRANSFER *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	- $400,000	$400,000	$0

9. AGENCY SUPPLIES AND SERVICES FUNDING INCREASE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,200	- $400,200	$0

10. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$160,800	1.00	- $160,800	- 1.00	$0	0.00

11. TALIESIN PRESERVATION GRANT

GPR	$5,000,000

Joint Finance: Provide a grant of $5,000,000 to Taliesin Preservation, Inc. for restoration projects at Taliesin, the home of Frank Lloyd Wright in Spring Green, in a new continuing appropriation. Funding would support private fundraising for an education center, the restoration of visitor amenities, and the stabilization of certain buildings at the site.

TRANSPORTATION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$384,998,400	$570,353,800	$372,095,900	- $198,257,900	- 34.8%	- $12,902,500	- 3.4%
FED	2,253,076,400	2,540,600,900	2,316,232,900	- 224,368,000	- 8.8	63,156,500	2.8
PR	23,066,800	58,513,500	44,365,600	- 14,147,900	- 24.2	21,298,800	92.3
SEG	4,145,363,800	4,689,089,000	5,051,923,600	362,834,600	7.7	906,559,800	21.9
SEG-L	247,413,200	299,482,200	247,508,800	- 51,973,400	- 17.4	95,600	0.0
SEG-S	84,163,800	384,795,700	279,795,700	- 105,000,000	- 27.3	195,631,900	232.4
TOTAL	$7,138,082,400	$8,542,835,100	$8,311,922,500	- $230,912,600	-2.7%	$1,173,840,100	16.4%
BR		$631,706,500	$491,706,500	- $139,999,700			

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
FED	886.32	842.32	842.32	0.00	- 44.00
PR	18.00	27.00	18.00	- 9.00	0.00
SEG	2,393.61	2,399.61	2,393.61	- 6.00	0.00
SEG-S	5.00	5.00	5.00	0.00	0.00
TOTAL	3,302.93	3,273.93	3,258.93	- 15.00	- 44.00

Budget Change Items

Transportation Finance

1. FUND CONDITION STATEMENT [LFB Paper 745]

The following table shows the estimated 2025-27 transportation fund condition statement under the Joint Finance version of the bill.

	2025-26	2026-27
Unappropriated Balance, July 1	$161,381,600	$317,364,500
Revenues		
Motor Fuel Tax	$1,061,244,200	$1,055,749,400
Registration and Title Fee Revenues		
Registration Revenues	743,690,300	753,319,900
Title Revenues	267,150,400	286,232,300
Miscellaneous Motor Vehicle Fees	32,684,100	32,792,800
Less Revenue Bond Debt Service	-174,576,400	-194,280,600
Petroleum Inspection Fee One-Cent Deposit	38,160,500	37,962,900
Driver's License Fees	40,935,500	41,746,400
Aeronautical Fees and Taxes	7,132,400	7,391,500
Railroad Property Taxes	14,395,200	14,588,200
Miscellaneous Departmental Revenues	9,364,100	9,298,300
Investment Earnings	57,454,800	38,409,500
Electric Vehicle Charging Tax	344,200	464,100
Transfers to the Fund		
Transfer of 0.25% of General Fund Taxes	54,901,100	56,517,700
One-Time General Fund Transfer	565,000,000	0
Electric Vehicle Sales Tax Transfer	28,038,500	28,470,600
Railroad Personal Property Tax Transfer	10,451,200	10,451,200
OCI Transfer	6,000,000	6,000,000
Petroleum Inspection Fund Unencumbered Balance	15,134,400	15,032,900
Petroleum Inspection Fund Ongoing Transfer	6,258,500	6,258,500
Total Revenues	$2,783,763,000	$2,206,405,600
Total Available	$2,945,144,600	$2,523,770,100
Appropriations and Reserves		
DOT Appropriations	$2,591,678,300	$2,458,494,300
Less Estimated Lapses	-3,000,000	-3,000,000
Compensation and Other Reserves	11,591,700	19,640,500
Other Agency Appropriations	27,510,100	28,097,000
Net Appropriations and Reserves	$2,627,780,100	$2,503,231,800
Unappropriated Balance, June 30	$317,364,500	$20,538,300

2. USE OF REVENUES FROM OTHER FUNDS TO SUPPORT TRANSPORTATION PROGRAMS [LFB Paper 746]

Joint Finance: The following table compares the estimated amounts transferred and appropriated from other funds to the transportation fund in the 2023-25 biennium, and in 2025-27 under the Joint Finance version of the bill. The estimated use of other funds under Joint Finance in the 2025-27 biennium would be $963.7 million, compared to an amount of $1,022.2 million in 2023-25.

Under current law, the transportation fund receives annual transfers from the general fund and the petroleum inspection fund (PIF). The 2023-25 budget also made appropriations from the general fund to: (a) provide ongoing funding for DOT's mass transit operating assistance program; and (b) provide one-time funding to purchase equipment for the state patrol. Further, the 2023-25 budget provided a one-time transfer from the general fund to the transportation fund of $555.5 million.

The Joint Finance version of the bill includes the following provisions to use other funds for transportation purposes, as summarized in separate items: (a) providing a one-time transfer of $535.0 million from the general fund in 2025-26; and (b) providing $6.3 million GPR to purchase in-vehicle cameras and body cameras for State Patrol.

Use of Other Funds for Transportation Purposes -- Biennial Comparison
($ in Millions)

	2023-25	Joint Finance 2025-27	Biennial Change	% Change
General Fund				
Transfers				
Transfer of 0.25% of General Fund Taxes	$99.8	$111.4	$11.6	11.6%
One-Time General Fund Transfer	555.5	565.0	9.5	1.7
Electric Vehicle Sales Tax Transfer	94.4	56.5	-37.9	-40.1
Subtotal	$749.7	$732.9	-$16.8	-2.2%
Appropriations				
Mass Transit Operating Assistance	$228.7	$242.7	$14.0	6.1%
State Patrol Equipment	2.3	6.3	4.0	173.9
Subtotal	$231.0	$249.0	$18.0	7.8%
Total General Fund	$980.7	$981.9	$1.2	-0.1%
Petroleum Inspection Fund				
Annual Transfer Unencumbered Balance	$29.0*	$27.3	-$1.8	-6.7%
Ongoing Appropriation Transfer	12.5	12.5	0.0	0.0
Subtotal	$41.5	$39.8	-$1.8	-4.3%
Total	$1,022.2	$1,021.7	-$0.5	-0.1%

*Includes an estimate for the 2024-25 annual unencumbered PIF balance transfer from DOT's May, 2025 revenue forecast.

Note: Excludes the following: (a) debt service amounts on general fund-supported bonds issued for transportation purposes; (b) the direct deposit of one cent of the two-cent petroleum inspection fee to the transportation fund; (c) the annual transfer the local government fund to replace transportation fund revenues for railroad property exempted from tax under 2023 Act 12; and (d) the creation of an ongoing transfer to the transportation fund of $6.0 million annually, funded from moneys lapsed from the Office of the Commissioner of Insurance general operations appropriation, to fund the driver education grants program, as summarized in a separate item.

3. CREATE AN ONGOING GENERAL FUND TRANSFER -- ESTIMATED SALES TAX ON AUTOMOTOVE PARTS, ACCESSORIES, REPAIR AND MAINTENANCE SERVICES, AND TIRES [LFB Paper 746]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$129,197,300	- $129,197,300	$0
SEG-REV	129,197,300	- 129,197,300	0

Governor: Transfer $62,031,700 in 2025-26 and $67,165,600 in 2026-27 from the general fund to the transportation fund associated with estimated annual sales tax revenue from the sale of automotive parts, accessories, repair and maintenance services, and tires in the state. Beginning on June 30, 2025, in each fiscal year require the Secretary of the Department of Administration (DOA) to transfer from the general fund to the transportation fund an amount calculated by DOA approximating the marginal difference between the sales tax generated from the sale of automotive parts, accessories, repair and maintenance services, and tires in fiscal year 2019-20 and the fiscal year of the transfer. The Administration indicated that it intended for this annual transfer to begin on June 30, 2026. A technical amendment would be needed to reflect this intent.

Joint Finance: Provision not included.

4. ONE-TIME TRANSFER FROM GENERAL FUND TO TRANSPORTATION FUND

GPR Transfer	$565,000,000
SEG-REV	565,000,000

Joint Finance: Provide a one-time transfer of $565,000,000 in 2025-26 from the general fund to the transportation fund.

5. CREATE A ONE-TIME TRANSFER FROM THE CONSERVATION FUND FORESTRY ACCOUNT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-Transfer	$25,000,000	- $25,000,000	$0
SEG-REV	25,000,000	- 25,000,000	0

6. INCREASE VEHICLE TITLE FEE [LFB Paper 746]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-REV	$269,724,000	- $153,408,400	$116,315,600

Governor: Increase estimated revenues to the transportation fund by $116,816,500 in 2025-26 and $152,907,500 in 2026-27 associated with an increase in motor vehicle title and title transfer fees of $120, from $157 to $277. Under current law, motor vehicles registered in the state must be titled. DOT issues certificates of title and charges a related fee when: (a) a vehicle owner assumes ownership of a new vehicle, or when a new resident to the state applies to register their vehicle with the state (the title fee); and (b) after ownership of a currently titled vehicle is transferred from one person to another (the title transfer fee).

The title and title transfer fees were last increased in October, 2019, when the fees were increased by $95 to the current rate of $157. Under current law, a supplemental fee of $7.50 is also charged for both title and title transfer transactions, for a total amount due of $164.50. Under the proposed $120 increase, the total amount due for each transaction type would be $284.50. The recommended increase to these fees would become effective on the general effective date of the bill, with the estimated increase in revenue reflecting nine months of collections in 2025-26.

Joint Finance: Effective October 1, 2025, increase the motor vehicle title and title transfer fees by $50, from $157 to $207. Estimate additional revenues to the transportation fund of $49,594,800 in 2025-26 and $66,720,800 in 2026-27.

7. INCREASE REGISTRATION FEES FOR VEHICLES WITH GROSS VEHICLE WEIGHT OVER 6,000 POUNDS [LFB Paper 746]

SEG-REV	$26,317,500

Joint Finance: Effective October 1, 2025, increase annual vehicle registration fees for trucks, busses, trailers, and other heavy vehicles with a gross weight over 6,000 pounds by 10%. Estimate additional revenues to the transportation fund of $11,051,600 in 2025-26 and $15,265,900 in 2026-27. The table below shows registration fees for these vehicles under current law and the Joint Finance version of the bill.

Vehicle Class	Max. Gross Vehicle Weight (lbs.)	Annual Registration Fee	
		Current Law	Joint Finance
C	8,000	$106	$117
X	10,000	155	171
D	12,000	209	230
E	16,000	283	312
F	20,000	356	392
G	26,000	475	523
H	32,000	609	670
J	38,000	772	850
K	44,000	921	1,014
L	50,000	1,063	1,170
M	54,000	1,135	1,249
N	56,000	1,209	1,330
P	62,000	1,367	1,504
Q	68,000	1,543	1,698
R	73,000	1,755	1,931
S	76,000	2,081	2,290
T	80,000	2,560	2,816

8. INCREASE FEE FOR ISSUANCE OR RENEWAL OF AUTOMOBILE DRIVER'S LICENSE [LFB Paper 746]

SEG-REV	$7,481,200

Governor/Joint Finance: Increase estimated additional revenues to the transportation fund by $3,206,200 in 2025-26 and $4,275,000 in 2026-27 associated with an increase in the fee for issuance or renewal of an automobile driver's license of $8.50, from $24 to $32.50, effective October 1, 2025. Under current law, Wisconsin residents must pay a fee of $24 when applying for a new automobile driver's license or renewing an existing automobile driver's license. The automobile driver's license fee was last increased by $6 under the 2015-17 budget, from $18 to $24. Other fee amounts are charged for issuance or renewal of other types of driver's licenses, such as motorcycle licenses and commercial driver's licenses. The recommended fee increase would become effective on the general effective date of the bill, with the estimated increase in revenues reflecting nine months of collections in 2025-26.

9. RAILROAD PERSONAL PROPERTY TAX TRANSFER [LFB Paper 747]

SEG Transfer	$4,902,400
SEG-REV	4,902,400

Joint Finance: Increase the railroad personal property tax transfer from the local government fund to the transportation fund by $2,451,200 annually. 2023 Act 19 (the 2023-25 budget act) created an annual transfer of $8,000,000 from the local government fund to the transportation fund to compensate the transportation fund for the estimated reduction in railroad property tax revenues that would occur from the repeal of the state personal property tax on railroad property, as enacted under 2023 Act 12. This would increase the transfer to $10,451,200 annually in order to more accurately reflect the estimated reduction in railroad property tax revenues that has been observed since Act 12 was passed.

10. ALLOCATION OF FEDERAL HIGHWAY AID SUMMARY [LFB Papers 766, 770, 771, 772, and 773]

Governor: Estimate federal highway formula aid at $1,105,918,400 in 2025-26 and $1,118,168,800 in 2026-27, which represents increases of $144,545,900 in 2025-26 and $156,796,300 in 2026-27 relative to the 2024-25 appropriation adjusted base. The increased federal highway formula aid in the 2025-27 biennium is due to passage of the Infrastructure Investment and Jobs Act (IIJA) in November, 2021, which authorized higher baseline funding levels for federal highway formula aid than the prior federal transportation reauthorization act. The actual amount of the state's federal highway aid in 2025-27 will be determined on an annual basis under federal transportation appropriation acts of Congress. The estimate reflects uncertainty regarding the amount of federal transportation aid that will be appropriated by the federal government and available to the state in the biennium.

The following table shows the change to the appropriation base recommended by the Governor and the resulting distribution of federal highway formula aid. The change to base amounts shown for DOT's various programs are reflected in separate items related to those programs.

Appropriation	Base	Change to Base* 2025-26	Change to Base* 2026-27	Governor 2025-26	Governor 2026-27
State Highway Rehabilitation	$542,122,500	$0	$0	$542,122,500	$542,122,500
Major Highway Development	192,149,400	38,845,100	47,477,400	230,994,500	239,626,800
Local Transportation Facility Improvement Assistance	72,651,200	82,025,100	85,116,600	154,676,300	157,767,800
Local Bridge Improvement	59,685,600	0	0	59,685,600	59,685,600
Southeast Freeway Megaprojects	49,460,700	0	0	49,460,700	49,460,700
Congestion Mitigation/Air Quality Improvement	10,719,000	4,962,300	5,061,500	15,681,300	15,780,500
Departmental Mgmt. and Ops.	10,272,900	2,322,500	2,261,900	12,595,400	12,534,800
Highway System Mgmt. and Ops.	8,907,300	474,400	466,400	9,381,700	9,373,700
Transportation Alternatives	7,049,300	12,047,500	12,429,400	19,096,800	19,478,700
Administration and Planning	5,062,800	807,400	794,400	5,870,200	5,857,200
Railroad Crossing Improvements	3,291,800	3,061,600	3,188,700	6,353,400	6,480,500
Total	$961,372,500	$144,545,900	$156,796,300	$1,105,918,400	$1,118,168,800

*Amounts shown include base funding, adjustments to the base, and standard budget adjustments.

Joint Finance: Modify the Governor's recommendations for the allocation of federal highway formula aid as follows: (a) delete the recommended federal funding adjustments for the local transportation facility improvement assistance, congestion mitigation and air quality improvement, transportation alternatives, departmental management and operations, and railroad crossing improvement appropriations; (b) decrease the Department's highway system management and operations FED appropriation by $6.2 million annually associated with funding for pavement marking activities; and (c) increase the turnover reduction standard budget adjustment from 3% to 5% for all appropriations subject to a 3% turnover rate. These changes are discussed in separate items.

As a result of these changes, estimate the amounts of federal highway formula aid received by the state in the 2025-27 biennium to be $997.4 million in 2025-26, and $1,005.9 million in 2026-27. These amounts are greater than the 2024-25 appropriation adjusted base by $36.0 million in 2025-26 and $44.5 million in 2026-27. The following table shows the change to the Governor's recommendations under the Joint Finance version of the bill and the resulting distribution of federal highway formula aid.

Appropriation	Base	Change to Base* 2025-26	Change to Base* 2026-27	Joint Finance 2025-26	Joint Finance 2026-27
State Highway Rehabilitation	$542,122,500	$0	$0	$542,122,500	$542,122,500
Major Highway Development	192,149,400	38,845,100	47,477,400	230,994,500	239,626,800
Local Transportation Facility Improvement Assistance	72,651,200	0	0	76,651,200	76,651,200
Local Bridge Improvement	59,685,600	0	0	59,685,600	59,685,600
Southeast Freeway Megaprojects	49,460,700	0	0	49,460,700	49,460,700
Congestion Mitigation/Air Quality Improvement	10,719,000	0	0	10,719,000	10,719,000
Departmental Mgmt. and Ops.	10,272,900	2,251,800	2,191,200	12,524,700	12,464,100
Highway System Mgmt. and Ops.	8,907,300	-5,786,900	-5,794,900	3,120,400	3,112,400
Transportation Alternatives	7,049,300	0	0	7,049,300	7,049,300
Administration and Planning	5,062,800	668,700	655,700	5,731,500	5,718,500
Railroad Crossing Improvements	3,291,800	0	0	3,291,800	3,291,800
Total	$961,372,500	$35,978,700	$44,529,400	$997,351,200	$1,005,901,900

*Amounts shown include base funding, adjustments to the base, and standard budget adjustments.

11. TRANSPORTATION-RELATED BOND SUMMARY

The following table compares the biennial usage of bonds for transportation projects in the 2023-25 biennium with the bonding that would be provided in the 2025-27 biennium under both the Governor's recommendations and the Joint Finance version of the bill, by type of bond and program. These projects may be initially financed through a temporary use of cash balances from the respective funds. Eventually, bonds are sold to replenish those balances and this becomes the ultimate financing source for these projects. The amounts shown in the table for transportation revenue bonds (TRBs) reflect both the amount of new bonding authorized and the SEG-S appropriations for expenditure of those bond proceeds for each of the programs shown.

	2023-25	Governor 2025-27	Joint Finance 2025-27
Transportation Fund-Supported			
Transportation Fund-Supported, General Obligation Bonds			
Southeast Wisconsin Freeway Megaprojects	$0	$185,171,300	$0
State Highway Design-Build Projects	0	92,500,000	92,500,000
Harbor Assistance Program	0	30,000,000	0
Freight Rail Preservation Program	0	5,000,000	0
Major Interstate Bridge Program	352,800,000	0	0
Subtotal	$352,800,000	$312,671,300	$92,500,000
Transportation Revenue Bonds			
Major Highway Development	$0	$244,535,200	$204,535,200
State Highway Rehabilitation	0	65,000,000	0
Administrative Facilities	0*	9,500,000	9,500,000
Subtotal	$0	$319,035,200	$214,035,200
Total Transportation Fund-Supported Bonds	$352,800,000	$631,706,500	$306,535,200
General Fund-Supported			
General Fund-Supported, General Obligation Bonds			
Southeast Wisconsin Freeway Megaprojects	$0	$0	$185,171,300
Total	$352,800,000	$631,706,500	$491,706,500

*The 2023-25 budget allocated $18.5 million in existing transportation revenue bond proceeds and SEG-S funding for DOT administrative facilities, but did not authorize any new bonds for this purpose.

12. TRANSPORTATION REVENUE BOND AUTHORIZATION [LFB Papers 771 and 790]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR-TRB	$319,034,900	- $104,999,700	$214,035,200

Governor: Provide transportation revenue bond authority of $319,034,900, reflecting the planned use of revenue bonds in the 2025-27 biennium. In addition, expand the use of TRBs to allow DOT to issue these bonds for the state highway rehabilitation program. Create a continuing, sum sufficient appropriation to provide DOT the authority to receive and expend TRB proceeds for state highway rehabilitation projects, and permit DOT to provide SEG funds as initial, temporary funding for state highway rehabilitation projects to be financed with TRB proceeds.

The Governor's recommendation would appropriate $319,035,200 in SEG-S authority, reflecting the following usage of the recommended TRBs, as shown in separate items: (a) $244,535,200 for the major highway development program; (b) $65,000,000 for the state highway rehabilitation program; and (c) $9,500,000 for capital building projects on DOT administrative facilities. [A technical amendment would be needed to provide an additional $300 in TRB authority to match the amount of bond proceeds to be expended from the SEG-S appropriation

increases recommended under the Governor's bill].

Joint Finance: Modify the Governor's recommendation as follows: (a) reduce recommended bonding by $20,000,000 annually for the major highway development program; (b) delete the $65,000,000 the recommended bonding and associated provisions for the state highway rehabilitation program; and (c) adopt the $9,500,000 in recommended bonding for capital building projects on DOT administrative facilities. As a result of these changes, the Joint Finance version of the bill would authorize $204,535,200 in additional revenue bonds for the major highway development program, and $9,500,000 in additional revenue bonds for DOT administrative facilities.

13. TRANSPORTATION REVENUE BOND DEBT SERVICE REESTIMATE [LFB Papers 771 and 790]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG-REV	$11,083,400	- $6,074,000	$5,009,400

Governor: Increase estimated transportation fund revenue by $11,833,500 in 2025-26, and decrease estimated transportation fund revenue by $750,100 in 2026-27 to reflect changes in the amount of vehicle registration and other pledged revenue needed to pay debt service costs on transportation revenue bonds. Because TRB debt service is first drawn from registration and title fee revenues each year, a decrease in TRB debt service results in additional revenue to the transportation fund. Total transportation revenue bond debt service in 2024-25 is estimated to be $186,933,200, an amount that would decrease to an estimated $175,099,700 in 2025-26, and increase to an estimated $187,683,300 in 2026-27.

The estimated decreases in debt service primarily reflect those amounts needed to pay principal and interest on outstanding TRB debt, although the estimate for 2026-27 also includes $59,400 in additional debt service associated with the projected issuance of the revenue bonds recommended in the biennium for DOT administrative facilities. The estimates do not include any debt service costs associated with the revenue bonds that would be authorized under the bill for the major highway development and state highway rehabilitation programs. Once fully-issued, estimated debt service costs associated with these bonds would be $19,622,200 annually for the major highway development program, and $5,215,800 annually for the state highway rehabilitation program.

Joint Finance: Increase estimated transportation fund revenue by $523,300 in 2025-26 and decrease estimated transportation fund revenue by $6,597,300 in 2026-27 compared to the Governor's bill to reflect a reestimate of the amount of vehicle registration and other pledged revenue needed to pay debt service costs on transportation revenue bonds. These amounts include a revenue reduction of $7,175,400 in 2026-27 associated with partial issuance of the $204.5 million in revenue bonds that would be authorized under the bill for the major highway development program. Total transportation revenue bond debt service in 2024-25 is now estimated to be $185,623,200, and would decrease to $174,576,400 in 2025-26 and increase to $194,280,600 in

2026-27 under this reestimate.

14. TRANSPORTATION FUND-SUPPORTED, GENERAL OBLIGATION BOND DEBT SERVICE REESTIMATE -- SOUTHEAST WISCONSIN FREEWAY MEGAPROJECTS AND HIGH-COST BRIDGE PROJECTS [LFB Papers 106, 770, and 771]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$3,493,300	$1,551,900	$5,045,200

Governor: Increase funding by $11,906,300 in 2025-26 and decrease funding by $8,413,000 in 2026-27 to fund the estimated debt service associated with transportation fund-supported, general obligation bonds authorized for southeast Wisconsin freeway reconstruction, high-cost bridge, and design-build projects. Base funding for this appropriation of $90,177,500 would increase to $102,083,800 in 2025-26 and decrease to $81,764,500 in 2026-27 under this reestimate.

This debt service reestimate would be associated with the following: (a) an increase of $11,906,300 in 2025-26 and a decrease of $8,760,200 in debt service due on existing bonds; (b) an increase in debt service of $231,500 in 2026-27 for bonds recommended in the bill for the southeast Wisconsin freeway megaprojects program; and (c) an increase in debt service of $115,700 in 2026-27 for bonds recommended in the bill for design-build projects.

Joint Finance: Increase funding by an additional $623,000 in 2025-26 and $928,900 in 2026-27 to fund reestimated debt service associated with transportation fund-supported, general obligation bonds for southeast Wisconsin freeway reconstruction, high-cost bridge, and design-build projects. This increase includes the following: (a) increases of $623,000 in 2025-26 and $1,276,100 in 2026-27 associated with reestimated debt service for existing bonds; (b) deletion of the $231,500 in estimated debt service in 2026-27 under the Governor's bill associated with bonds for the southeast Wisconsin freeway megaprojects program; and (c) deletion of the $155,700 in estimated debt service in 2026-27 under the Governor's bill associated with bonds for design-build projects. Base funding for this appropriation is $90,177,500, and would increase to $102,706,800 in 2025-26 and decrease to $82,693,400 in 2026-27 under this reestimate.

15. EXISTING TRANSPORTATION FUND-SUPPORTED, GENERAL OBLIGATION BOND DEBT SERVICE REESTIMATE -- CONTINGENT HIGHWAY BONDS [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	- $628,100	$41,800	- $586,300

Governor: Decrease funding by $1,496,900 in 2025-26 and increase funding by $868,800

in 2026-27 to fund the estimated debt service associated with transportation fund-supported, general obligation bonds issued to date for state highway rehabilitation and major highway development projects. The Governor's recommendation would not authorize additional general obligation bonds for these programs. Base funding for this appropriation of $12,283,400 and would decrease to $10,786,500 in 2025-26 and increase to $13,152,200 in 2026-27 under this reestimate.

Joint Finance: Increase funding by an additional $25,700 in 2025-26 and $16,100 in 2026-27 to fund reestimated debt service associated with transportation fund-supported, general obligation bonds issued to date for state highway rehabilitation and major highway development projects. No new general obligation bonds would be authorized under the bill for these programs. Base funding for this appropriation is $12,283,400, and would decrease to $10,812,200 in 2025-26 and increase to $13,168,300 in 2026-27 under this reestimate.

16. TRANSPORTATION FUND-SUPPORTED, GENERAL OBLIGATION BOND DEBT SERVICE REESTIMATE -- OTHER PROJECTS [LFB Papers 106, 764, and 765]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$611,200	- $715,700	- $104,500

Governor: Decrease funding by $6,045,600 in 2025-26 and increase funding by $6,656,800 in 2026-27 to fund the estimated debt service associated with transportation fund-supported, general obligation bonds authorized for state highway rehabilitation, major highway development, freight rail preservation, and harbor improvement projects, and Department facilities. Combined base funding for these appropriations of $60,679,500 would decrease to $54,633,900 in 2025-26 and increase to $67,336,300 in 2026-27 under this reestimate.

This debt service reestimate would be associated with the following: (a) a decrease of $6,045,600 in 2025-26 and an increase of $6,293,000 in 2026-27 in debt service due on existing bonds; (b) an increase in debt service of $311,800 in 2026-27 for bonds recommended in the bill for the harbor assistance program; and (c) an increase in debt service of $52,000 in 2026-27 for bonds recommended in the bill for the freight rail preservation program.

Joint Finance: Decrease funding by $146,800 in 2025-26 and $568,900 in 2026-27 to fund reestimated debt service associated with transportation fund-supported, general obligation bonds for state highway rehabilitation, major highway development, freight rail preservation, and harbor improvement projects, and Department facilities. This decrease includes the following: (a) decreases of $146,800 in 2025-26 and $205,100 in 2026-27 associated with reestimated debt service for existing bonds; (b) deletion of the $311,800 in estimated debt service in 2026-27 under the Governor's bill associated with bonds for the harbor assistance program; and (c) deletion of the $52,000 in estimated debt service in 2026-27 under the Governor's bill associated with bonds for the freight rail preservation program. Combined base funding for these appropriations is $60,679,500, and would decrease to $54,487,100 in 2025-26 and increase to $66,767,400 in 2026-27 under this reestimate.

17. EXISTING GENERAL FUND-SUPORTED, GENERAL OBLIGATION BOND DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $38,295,400	$19,111,100	- $19,184,300

Governor: Decrease funding by $11,024,900 in 2025-26 and $27,270,500 in 2026-27 to fund the estimated debt service associated with general fund-supported, general obligation bonds authorized for state highway projects. No new general fund-supported, general obligation bonds would be authorized for transportation purposes under the Governor's recommendation. Base funding for these appropriations of $77,287,800 would decrease to $66,262,900 in 2025-26 and increase to $50,017,300 in 2026-27 under this reestimate.

Joint Finance: Increase funding by $4,494,300 in 2025-26 and $14,616,800 in 2026-27 to fund reestimated debt service associated with general fund-supported, general obligation bonds authorized for state highway projects. This increase includes the following: (a) increases of $4,432,100 in 2025-26 and $14,640,700 in 2026-27 to fund estimated debt service on bonds that would be authorized by Joint Finance for the southeast Wisconsin freeway megaprojects program; and (b) an increase of $62,200 in 2025-26 and a decrease of $23,900 in 2026-27 associated with reestimated debt service for existing bonds. Base funding for these appropriations is $77,287,800, and would decrease to $70,757,200 in 2025-26 and $64,634,100 in 2026-27 under this reestimate.

Local Transportation Aid

1. GENERAL TRANSPORTATION AIDS [LFB Paper 750]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$43,106,200	$9,993,000	$53,099,200

Governor: Provide the following related to the general transportation aids program:

a. *County Aid.* Increase funding by $2,937,400 in 2025-26 and $6,935,500 in 2026-27 to fund a 3.0% increase each year to the calendar year general transportation aid distribution for counties, and to fully fund the 2.0% calendar year 2025 increase provided in 2023 Act 19. The calendar year distribution for counties is currently equal to $132,276,700. Increase the calendar year distribution for counties to $136,245,000 for 2026, and to $140,332,400 for 2027 and thereafter.

b. *Municipal Aid.* Increase funding by $10,296,500 in 2025-26 and $22,936,800 in 2026-27 to fund a 3.0% increase each year to the calendar year general transportation aid distribution for municipalities, and to fully fund the 2.0% calendar year 2025 increase provided in 2023 Act 19. The calendar year distribution for municipalities is currently equal to $415,116,200. Increase the calendar year distribution amount for municipalities to $427,569,700 in 2026, and to $440,396,800 in 2027 and thereafter. Increase the mileage aid rate by 3.0% each year (from its current level of $2,734 per mile) to $2,816 for calendar year 2026 and $2,901 per mile for calendar year 2027 and thereafter.

Delete the statutory references to prior calendar year funding amounts for counties and municipalities, as well as the prior year mileage aid rate amounts for municipalities.

Joint Finance: Include the 3% annual increase for county and municipal general transportation aids. In addition, provide $3,298,000 SEG in 2025-26 and $6,695,000 SEG in 2026-27 the GTA program's municipal appropriation, and increase the mileage aid rate (from its current level of $2,734 per mile) to $2,930 for 2026 and $3,018 for calendar year 2027 and thereafter. Set calendar year distributions for municipalities to $434,165,700 in 2026, and to $447,190,700 in 2027 and thereafter.

2. EXPRESSWAY POLICING AIDS

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$16,274,400	$21,725,600	$38,000,000

Governor: Provide $7,688,000 in 2025-26 and $8,586,400 in 2026-27 for expressway policing aids payments to Milwaukee County. This would increase funding from $1,023,900 in base funding to $8,711,900 in 2025-26 and $9,610,300 in 2026-27. Under current law, Milwaukee County is the only Wisconsin county in which the county sheriff's office, rather than the State Patrol, is responsible for patrolling the expressways. Typically, State Patrol, as law enforcement officers, have specific statutory authority to enforce specific state statutes that apply to state highways and to, wherever possible assist local law enforcement in the regulation of traffic and the prevention of accidents on public highways. However, the statutes specify that the Milwaukee County Sheriff is required to police the County's expressways. The state provides "expressway policing aids" to reimburse Milwaukee County for costs related to this mandate. Since 2009-10, the expressway policing aids appropriation has received $1,023,900 in base funding.

Joint Finance: Provide $18,000,000 in 2025-26 and $20,000,000 in 2026-27 to the Department's expressway policing aids appropriation which provides aid payments to Milwaukee County for the policing of expressways by the County Sheriff's office. This would increase existing base funding of $1,023,900 in this appropriation, to $19,023,900 in 2025-26 and $21,023,900 in 2026-27.

3. TRANSIT OPERATING ASSISTANCE [LFB Paper 751]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,201,900	- $7,201,900	$0

Governor: Provide $1,192,400 in 2025-26 and $6,009,500 in 2026-27 to increase mass transit operating assistance to each tier of mass transit systems for both calendar year 2026 and calendar year 2027. Specify that the increase in funding would be distributed as follows: (a) $667,900 in 2025-26 and $3,366,100 in 2026-27 for Tier A-1 (Milwaukee County); (b) $175,500 in 2025-26 and $884,500 in 2026-27 for Tier A-2 (Madison); (c) $254,800 in 2025-26 and $1,284,000 in 2026-27 for Tier B transit systems (systems serving a population of 50,000 or more that are not in Tiers A-1 or A-2); and (d) $94,200 in 2025-26 and $474,900 in 2026-27 for Tier C transit systems (systems serving areas with population between 2,500 and 50,000). The additional funding provided under the bill would increase mass transit operating aids by 4.0% annually for Tier A-1, Tier A-2, and Tier B transit systems, and by approximately 7.0% annually for Tier C systems. The Administration indicates that the intent is to increase transit operating aids by 4% annually, which would occur for Tier C if the increase in funding provided in the following item (See "Tier C Transit Operating Assistance") is included in the 4% annual increase calculation.

The statutory calendar year distribution amounts would be changed to reflect the annual increase in mass transit operating assistance to each tier of mass transit systems for both calendar year 2026 and calendar year 2027. Delete the statutory references to prior calendar year funding amounts for each tier of transit systems.

Joint Finance: Provision not included.

4. TIER C TRANSIT OPERATING ASSISTANCE [LFB Paper 751]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,031,400	- $5,031,400	$0

Governor: Provide $1,006,300 in 2025-26 and $4,025,100 in 2026-27 to increase mass transit operating assistance to Tier C transit systems for calendar year 2026, and thereafter. The additional funding would provide Tier C transit systems with $9,423,700 for calendar year 2026, and thereafter. Under current law, the calendar year distribution amount for Tier C is set at $5,398,600. Tier C provides funding for smaller bus and shared-ride taxi systems that serve urbanized areas having a population of at least 2,500 and less than 50,000. Delete the statutory references to prior calendar year funding amounts.

The Department states that the additional funding for Tier C systems reflects changes in the definition of urbanized area boundaries resulting from the 2020 decennial census. DOT states that three cities and two counties previously within Tier B (systems that service populations between

50,000 and 200,000), have been reclassified as Tier C systems as a result of the most recent census. In addition, DOT notes that three new transit agencies have been added to the funding distribution for Tier C within the last five years.

Under this provision, Tier B funding levels and Tier B calendar year distribution amounts would remain unchanged, despite five systems migrating from Tier B to Tier C associated with the 2020 census. As a result, the remaining systems in Tier B would have the same funding level available for fewer systems in the tier.

Joint Finance: Provision not included.

5. TRANSIT OPERATING ASSISTANCE — TIER DEFINITION CHANGES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. TRANSIT CAPITAL ASSISTANCE GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$20,000,000	- $20,000,000	$0

7. PARATRANSIT AIDS [LFB Paper 752]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,512,500	- $824,900	$687,600

Governor: Provide $687,500 in 2025-26 and $825,000 in 2026-27 for paratransit aid. This would increase funding from $3,437,600 in base funding to $4,125,100 in 2025-26 and $4,262,600 in 2026-27. This funding would provide a 20% increase in paratransit aids in 2025-26, with an additional 3.3% increase in 2026-27. The Administration indicates that its intent is to provide a 20% increase in funding in each year for paratransit aids. This would require providing an additional $687,500 in 2026-27, in addition to the amounts provided under the bill, and would result in total funding of $4,950,100 in 2026-27.

Under current law, DOT is required to provide paratransit aid to assist eligible urban mass transit operating assistance recipients with the provision of paratransit service required under the Americans with Disabilities Act. In awarding the paratransit grants to eligible urban mass transit systems, the Department must: (a) maximize the level of paratransit service provided by those systems; and (b) give priority to eligible applicants for the maintenance of paratransit service provided on July 1, 2011.

Joint Finance: Provide $343,800 annually for a 10% increase to funding for paratransit aids in the first year of the 2025-27 biennium. This would increase funding from $3,437,600 in base funding to $3,781,400 in 2025-26 and thereafter.

8. SENIORS AND INDIVIDUALS WITH DISABILITIES -- COUNTY ASSISTANCE [LFB Paper 753]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$4,947,200	-$4,947,200	$0

Governor: Provide $1,591,800 in 2025-26 and $3,355,400 in 2026-27 for county assistance in the provision of seniors and individuals with disabilities specialized transportation services. This would increase funding from $15,977,800 in base funding to $17,569,600 in 2025-26 and $19,333,200 in 2026-27. This would provide a 10% annual increase in the county assistance appropriation.

Joint Finance: Provision not included.

9. SENIORS AND INDIVIDUALS WITH DISABILITIES -- SPECIALIZED ASSISTANCE PROGRAM [LFB Paper 753]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$201,400	- $201,400	$0

Governor: Provide $95,900 in 2025-26 and $105,500 in 2026-27 for the seniors and individuals with disabilities specialized assistance program. This would increase funding from $1,070,500 in base funding to $1,166,400 in 2025-26 and $1,176,000 in 2026-27. State specialized assistance funding supplements federal section 5310 funding (enhanced mobility of seniors and individuals with disabilities program) to aid eligible applicants in Wisconsin's rural and small urban areas with transit capital and operating projects that serve seniors and individuals with disabilities.

Joint Finance: Provision not included.

10. TRIBAL ELDERLY TRANSPORTATION GRANT PROGRAM [LFB Paper 753]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$135,100	- $135,100	$0

Governor: Increase funding by $43,600 in 2025-26 and $91,500 in 2026-27 to the 11 federally-recognized Wisconsin tribes for the provision of transportation service to tribal elders on and off tribal reservations. This would increase funding from $435,600 in base funding to $479,200 in 2025-26 and $527,100 in 2026-27. Funding for the program is transferred from DOA's Indian gaming appropriation, to which gaming revenues are deposited, to DOT's grant appropriation. Any increase in Indian gaming receipts not otherwise credited to agency appropriation accounts are deposited in the general fund. Therefore, an increase in funding for DOT's tribal elderly transportation grant program will result in a decrease in monies deposited in the state's general fund (see "Department of Administration -- Tribal Affairs and Division of Gaming" for the general fund fiscal effect).

Joint Finance: Provision not included.

11. EMPLOYMENT TRANSPORTATION ASSISTANCE [LFB Paper 754]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$532,800	- $532,800	$0

Governor: Provide $166,500 in 2025-26 and $366,300 in 2026-27 to the Department's transportation employment and mobility continuing appropriation to provide a 20% annual increase in funding. This would increase base level funding for the appropriation from $832,600 to $999,100 in 2025-26 and $1,198,900 in 2026-27. Under current law, DOT may award grants from this appropriation to public and private organizations for the development and implementation of demand management, ridesharing, and job access and employment transportation assistance programs. Currently, the Wisconsin employment transportation assistance program (WETAP) is funded from this appropriation. WETAP is an annual competitive grant program that combines both state and federal funding for transit systems and organizations that assist low-income individuals in getting to work.

Under current law, the Department of Workforce Development (DWD) is appropriated $464,800 GPR annually for employment transit assistance grants. Although not statutorily required, DWD typically transfers all funding appropriated for the employment transit grants program to DOT to jointly fund WETAP. The additional funding provided to DOT under the bill would increase funding to the WETAP program to $1,463,900 in 2025-26 and $1,663,700, if combined with the funding provided to DWD.

Joint Finance: Provision not included.

12. COUNTY FOREST ROAD AID [LFB Paper 755]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$30,700	- $15,300	$15,400

Governor: Provide $10,100 in 2025-26 and $20,600 in 2026-27 to the appropriation for county forest road aids, which makes payments to counties for the improvement of public roads located in county forests. This would increase program funding by approximately 3.2% annually, from $320,600 in base funding to $330,700 in 2025-26 and $341,200 in 2026-27. Under current law, the rate per mile provided to counties eligible for these aid payments is $351 per mile. Increase the mileage aid rate by approximately 3% each year (from its current level of $351 per mile) to $361 in calendar year 2026, and $373 in calendar year 2027, and each year thereafter.

Joint Finance: Reduce funding by $2,400 in 2025-26 and $12,900 in 2026-27 compared to the bill to provide $328,300 annually. Convert the funding source for county forest road aids annual SEG appropriation from the transportation fund to the forestry account of the conservation fund. This would provide an increase of $7,700 annually in addition to base program funding of $320,600 annually, in order to fully-fund the existing county forest road aid rate of $351 per mile. Decrease SEG expenditures from the transportation fund by $320,600 SEG annually.

13. LIFT BRIDGE AIDS -- RACINE STREET BRIDGE IN MENASHA

SEG	$531,800

Joint Finance: Provide $265,900 SEG annually to the existing appropriation for lift bridge aids, which provides aid payments to municipalities to assist with their costs of maintaining and operating lift bridges located on connecting highways. Allow lift bridge aids funding to be provided to the City of Menasha to assist with the costs of maintaining and operating the City's Racine street lift bridge.

Local Transportation Assistance

1. LOCAL ROADS IMPROVEMENT PROGRAM [LFB Paper 760]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$2,175,900	- $2,175,900	$0

Governor: Provide the following increases to the local roads improvement program (LRIP): (a) $579,700 in 2025-26 and $597,100 in 2026-27 for the formula allocation component of the program; and (b) $492,200 in 2025-26 and $506,900 in 2026-27 for the discretionary grants component of the program. LRIP provides grants to reimburse counties, towns, and municipalities (cities and villages) for projects to complete capital improvements on existing local roads. Grants may cover up to 50% of the total cost of a project. The program's adjusted base funding level is $19,323,400 for the formula allocation component and $16,405,100 for the discretionary grants component.

The Administration indicates that it intended to provide a 3% increase in the base level of funding for the program in each year of the biennium. To reflect this intent, an amendment would be needed to provide an additional increase of $579,700 in 2026-27 ($1,176,800 in total) for the formula allocation component of the program, and an additional increase of $492,200 in 2026-27 ($999,100 in total) for the discretionary grants component of the program.

Specify the annual statutory amounts to be allocated to each category of local units of government under the discretionary grants component in the 2025-27 biennium as follows: (a) $6,015,400 in 2025-26 and $6,195,900 in 2026-27 for counties; (b) $6,590,000 in 2025-26 and $6,787,600 for towns; and (c) $4,291,900 in 2025-26 and $4,420,700 in 2026-27 for municipalities.

Joint Finance: Provision not included.

2. LOCAL ROADS IMPROVEMENT PROGRAM -- DISCRETIONARY SUPPLEMENTAL GRANTS [LFB Paper 760]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$100,000,000	- $100,000,000	$0
SEG	0	100,000,000	100,000,000
Total	$100,000,000	$0	$100,000,000

Governor: Provide one-time funding of $100,000,000 in 2025-26, and convert the existing SEG appropriation for LRIP supplemental grants (LRIP-S) to a GPR appropriation. LRIP-S is administered in similar fashion as the LRIP program, distributing grants to local units of government for capital improvements on existing roads. However, LRIP-S grants may cover up to 90% of the total cost of a project, compared to a match rate of 50% for the core LRIP program. Specify that LRIP-S funding in 2025-26 be distributed to local units of government in the same proportion as the LRIP discretionary grants component: 35.6% to counties, 39.0% to towns, and 25.4% to villages and cities. LRIP-S was provided with $100 million SEG in each of the past two biennia and $90 million GPR in the 2019-21 biennium.

Joint Finance: Provide $100,000,000 SEG to the existing LRIP-S SEG appropriation. Specify that LRIP-S funding in 2025-26 be distributed to local units of government in the same proportion as the LRIP discretionary grants component: 35.6% to counties, 39.0% to towns, and 25.4% to villages and cities.

3. LOCAL ROADS IMPROVEMENT PROGRAM - DEFOREST INTERCHANGE AND ONTARIO RESIDENTIAL ROAD [LFB Paper 761]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$0	$4,000,000	$4,000,000

Governor: Specify that, notwithstanding limitations on the amount and use of aids or

eligibility requirements under the LRIP-S program, the Department award the following grants from its LRIP-S appropriation in the 2025-27 biennium: (a) $6,000,000 to the Village of DeForest (Dane County) for improvements to the I-39/CTH V interchange; and (b) $500,000 to the Village of Ontario (Vernon County) for residential street development. These provisions would reduce the amount of funding available in the LRIP-S program for other local road projects in the 2025-27 biennium.

Joint Finance: Provide $4,000,000 SEG in 2025-26 to LRIP-S, and specify that, notwithstanding limitations on the amount and use of aids or eligibility requirements under the LRIP-S program, the Department of Transportation (DOT) award a grant of $4,000,000 from the LRIP-S program to the Village of DeForest for improvements to the I-39/CTH V interchange.

4. LOCAL ROADS IMPROVEMENT PROGRAM -- WASHBURN COUNTY UNDERPASS

SEG	$1,900,000

Joint Finance: Provide $1,900,000 SEG in 2025-26 to the LRIP-S program for the purpose of making a one-time grant to Washburn County for construction of an underpass beneath State Highway 53 to connect the Wild Rivers State Trail to services and facilities. Specify that the grant made be notwithstanding limitations on the amount and use of aids or eligibility requirements under the LRIP-S program.

5. LOCAL ROADS IMPROVEMENT PROGRAM -- RAILROAD BRIDGES IN COLUMBIA COUNTY

SEG	$100,000

Joint Finance: Provide $100,000 SEG in 2025-26 from the local government fund, and create an annual SEG appropriation from the local government fund for Columbia County railroad bridge repairs. Require DOT to make a one-time grant of $100,000 to Columbia County in 2025-26, and require the County to distribute this funding to the appropriate local governments for repairs to railroad bridges at the following locations: (a) County Highway A in the Town of Courtland; (b) Inglehart Road in the Town of Scott; and (c) Sterk Road in the Town of Scott.

6. AGRICULTURAL ROADS IMPROVEMENT PROGRAM [LFB Paper 762]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$25,000,000	- $25,000,000	$0
SEG	25,000,000	125,000,000	150,000,000
Total	$50,000,000	$100,000,000	$150,000,000

Governor: Provide $25,000,000 GPR in 2025-26 and $25,000,000 SEG in 2026-27 for the agricultural roads improvement program (ARIP). The GPR funding would be provided from a newly-created continuing GPR appropriation and the SEG funding would be provided from the program's existing SEG continuing appropriation. The Administration indicates that the $25 million SEG recommended for the program in 2026-27 would be funded with a $25 million

transfer to the transportation fund from the forestry account of the conservation fund (see "Transportation Finance"). While the bill specifies that the transfer from the forestry account would be a one-time transfer, the $25 million SEG provided to the program in 2026-27 would be included in base level program funding for the 2027-29 budget.

ARIP was created under 2023 Act 13 and provided with one-time funding of $150 million SEG in the 2023-25 biennium, with the limitation that DOT could not award a grant under the program after June, 23, 2026 or reimburse any costs under the program after June 23, 2028. The bill would specify that these limitations would only apply to the moneys appropriated to the program in the 2023-25 fiscal biennium. Further, it would specify that, from the moneys appropriated in the 2025-27 fiscal biennium, the Department may not award ARIP grants after three years after the effective date of the bill, or reimburse any ARIP project costs after five years after the effective date of the bill. Finally, specify that all laws pertaining to the ARIP program would not apply after five years after the effective date of the bill.

ARIP provides grants to reimburse units of local government for up to 90% of the total cost of eligible agricultural road projects. Agricultural roads are defined as highways that are functionally classified as local roads or minor collectors that provide access to agricultural lands or facilities used for the production of agricultural goods, and are used by at least one agricultural producer. To be eligible for program funding, the road must have been subject to a posted weight limitation either for at least one month during the previous year, or due to structural deficiencies.

Joint Finance: Modify the funding to provide $150,000,000 SEG in 2025-26 to ARIP. Retain the limitation dates for grant awards, funding reimbursements, and the applicability of all laws pertaining to the ARIP program from the Governor's recommendation.

7. LOCAL BRIDGE AND CULVERT IMPROVEMENT PROGRAM [LFB Paper 762]

Governor: Require the Department, during the 2025-27 fiscal biennium, to designate 10% of the $150 million in total funding appropriated to the LRIP-S and ARIP programs for grants for improvements to bridges and culverts identified as being in poor or worse condition under the local bridge and culvert assessment program. Require the Department to establish criteria for evaluating the suitability of grant applications. Specify that if the Department does not receive sufficient complete grant applications for local bridge and culvert improvements in the 2025-27 fiscal biennium, any moneys set aside from the LRIP-S and ARIP programs that are not used for this purpose would again be available to those programs.

The local bridge and culvert assessment program was created under the 2023-25 budget and funded with $12,500,000 SEG. The program will complete one-time assessments of all bridges and culverts in the state that are located on local roadways and are between six and 20 feet in length. Under the program, all eligible structures will be inspected and assigned a rating on a nine-point scale using the national bridge inspection standards rating system. DOT anticipates that the majority of eligible structures will be inspected in calendar year 2025. Under this recommendation, $15 million of the $150 million in total funding recommended for the LRIP-S and ARIP programs would be designated for local bridge and culvert improvement grants.

Joint Finance: Modify the Governor's recommendation to designate 20% of the funding appropriated to the ARIP program ($30 million of the $150 million in total funding that would be provided to the program) for grants for local bridges and culverts identified as being in poor or worse condition under the local bridge and culvert assessment program.

8. LOCAL TRAFFIC CALMING GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$60,000,000	- $60,000,000	$0

9. HARBOR ASSISTANCE PROGRAM [LFB Paper 763]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$0	$30,000,000	$30,000,000
BR-SEG	30,000,000	- 30,000,000	0
Total	$30,000,000	$0	$30,000,000

Governor: Authorize $30,000,000 in transportation fund-supported, general obligation bonds for the harbor assistance program, which provides grants for capital improvements to harbors on the Great Lakes or the Mississippi River system. Estimated transportation fund-supported debt service of $311,800 in 2026-27 associated with partial issuance of the recommended bonds is shown under a separate item (see "Transportation Finance"). Once fully-issued, estimated annual debt service costs associated with these bonds would be $2,407,300.

A separate provision would specify that DOT shall prioritize awarding harbor assistance grants to municipalities containing shipbuilders, with the intention of awarding a grant of $15,000,000 to the Menominee harbor, as summarized in a separate item. If that project is awarded funding, $15,000,000 would remain available in the harbor assistance program for competitive harbor grants, which would be $5,000,000 less than the $20,000,000 provided for competitive harbor grants in the 2023-25 budget. Base program funding of $651,000 SEG annually also exists to help fund project costs ($487,500 annually) and administrative costs ($163,500).

Joint Finance: Provide $30,000,000 SEG to the harbor assistance program. A separate provision would award $15,000,000 of these funds for the Menominee harbor project, as shown in a separate item. If that project is awarded funding, $15,000,000 in funding would remain available in the harbor assistance program for competitive harbor grants.

10. HARBOR ASSISTANCE PROGRAM -- PORT OF GREEN BAY

SEG	$20,000,000

Joint Finance: Provide $20,000,000 SEG to the harbor assistance program in 2025-26, and specify that DOT shall award a grant to Brown County for port development in the 2025-27 fiscal biennium. Specify that the amount of the grant shall be $20,000,000 or the total cost of the project, whichever is less, and require that the grant be made notwithstanding the rules and requirements of the harbor assistance program.

11. HARBOR ASSISTANCE PROGRAM -- MENOMINEE HARBOR [LFB Paper 763]

Governor: Specify that when making harbor assistance program grant awards in the 2025-27 biennium, DOT shall give priority to municipalities in which a shipbuilder in the state is conducting operations. The Administration indicates that this provision was included with the intent of awarding a grant of $15,000,000 for a project to dredge the Menominee harbor.

Joint Finance: Specify that, in the 2025-27 biennium, DOT shall expend not more than $15,000,000 from the harbor assistance program for the Menominee harbor dredging project. Further, specify that this provision does not apply unless contributions to the project are also provided by the U.S. Army Corps of Engineers and the State of Michigan.

12. HARBOR ASSISTANCE PROGRAM -- FUEL PIPELINE IN MILWAUKEE COUNTY [LFB Paper 764]

Joint Finance: Require DOT to award a grant of $10,000,000 to entities for the purpose of assisting in the construction of a fuel pipeline extension from the Mitchell International Airport to the Port of Milwaukee. Specify that this requirement does not apply unless DOT is awarded federal funds for the project, and require that the grant be made notwithstanding the eligibility criteria of the harbor assistance program.

2023 Act 19 (the 2023-25 biennial budget) provided $10,000,000 SEG to the harbor assistance program, and specified that these funds be used to award a grant in the 2023-25 biennium for a fuel pipeline extension project from the Michell Airport to the Port of Milwaukee. The Act also specified that this provision would not apply unless DOT received grant under the federal Port Infrastructure Development Program (PIDP) for the project. However, a PIDP grant has not been provided for the project. This provision would alter the Act 19 language to allow the $10 million in state funds to be released if any federal funding is provided for the project.

13. HARBOR ASSISTANCE PROGRAM -- USE OF NON-STATE FUNDS FOR PUBLIC FERRY SERVICES [LFB Paper 763]

Joint Finance: Allow DOT to receive and use nonstate funding for assistance to Wisconsin-based publicly owned ferry systems.

14. HARBOR ASSISTANCE PROGRAM -- HARBOR CENTRE MARINA IN THE CITY OF SHEBOYGAN [LFB Paper 763]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR-SEG	$3,000,000	- $3,000,000	$0

Governor: Provide $3,000,000 SEG in 2025-26 to the harbor assistance program continuing appropriation for a grant to the City of Sheboygan. Require DOT, notwithstanding eligibility requirements for the harbor assistance program, to award a harbor assistance grant to the City of Sheboygan for the construction of an educational facility at the Harbor Centre Marina. Specify that the amount of the grant shall be $3,000,000 or the total cost of the project, whichever is less.

Joint Finance: Provision not included.

15. FREIGHT RAIL PRESERVATION PROGRAM [LFB Paper 765]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR-SEG	$5,000,000	- $5,000,000	$0

Governor: Authorize $5,000,000 in transportation fund-supported, general obligation bonds for the freight rail preservation program, which provides grants for the purpose of preserving and improving freight rail service in the state. The amount authorized would be $8,000,000 less than the $13,000,000 provided to the program in the 2023-25 biennium. Estimated transportation fund-supported debt service of $52,000 in 2026-27 associated with partial issuance of the recommended bonds is shown under a separate item (see "Transportation Finance"). Once fully-issued, estimated annual debt service costs associated with these bonds would be $1,043,200.

Joint Finance: Provision not included.

16. FREIGHT RAIL PRESERVATION PROGRAM -- RAIL CROSSING FOR SOUTHERN BRIDGE IN BROWN COUNTY

SEG	$30,000,000

Joint Finance: Provide $30,000,000 SEG in 2025-26 the freight rail preservation program on a one-time basis for grade-separated rail crossing at the location where the south bridge connector project crosses the easternmost rail line west of the Fox River in the City of De Pere. Require DOT to commence a freight rail preservation project to construct the project in the 2025-27 biennium.

17. LOCAL TRANSPORTATION FACILITY IMPROVEMENT ASSITANCE PROGRAM FEDERAL FUNDING ALLOCATION [LFB Paper 766]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$167,141,700	- $167,141,700	$0
SEG-L	41,785,500	- 41,785,500	0
Total	$208,927,200	- $208,927,200	$0

Governor: Provide $82,025,100 FED and $20,506,300 SEG-L in 2025-26, and $85,116,600 FED and $21,279,200 SEG-L in 2026-27 for the Department's local transportation facility improvement assistance appropriations, which are used to award grants of federal funds to local units of government for transportation projects. The federal funding increases are associated with the additional amount of estimated annual federal funding expected from the federal highway formula amounts authorized under the IIJA, while the additional SEG-L reflects the federal requirement that grant recipients provide a 20% match on the total cost of an awarded project.

Of this funding, the Department indicates that $65,168,300 FED and $16,292,100 SEG-L in 2025-26, and $67,922,700 FED and $16,980,700 SEG-L in 2026-27 would be allocated to DOT's surface transportation program, which provides grants to local units of government primarily for projects to rehabilitate local roads. The remaining funding of $16,856,800 FED and $4,214,200 SEG-L in 2025-26, and $17,193,900 FED and $4,298,500 SEG-L in 2026-27 would be provided from the federal carbon reduction program, which was created under IIJA with the goal of reducing carbon dioxide emissions from on-road highway sources. The Department indicates that these funds could be awarded for several eligible activities, including projects to replace street lighting and traffic control devices with energy-efficient alternatives, projects to deploy advanced transportation and congestion management technologies, and public transportation projects.

The recommended funding would increase the adjusted base funding for DOT's local transportation facility improvement assistance appropriations from $72,651,200 FED to $154,676,300 FED in 2025-26 and $157,767,800 FED in 2026-27, and from $43,898,600 SEG-L to $64,404,900 SEG-L in 2025-26 and $65,177,800 SEG-L in 2026-27.

Joint Finance: Provision not included.

18. TRANSPORTATION ALTERNATIVES PROGRAM FEDERAL FUNDING ALLOCATION [LFB Paper 766]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$24,476,900	- $24,476,900	$0
SEG-L	6,119,300	- 6,119,300	0
Total	$30,596,200	- $30,596,200	$0

Governor: Provide $12,047,500 FED and $3,011,900 SEG-L in 2025-26, and $12,429,400

FED and $3,107,400 SEG-L in 2026-27 for the DOT transportation alternatives program (TAP). TAP provides grants to local governments for a variety of non-motorized vehicle transportation projects. Eligible activities include construction and planning of on-road and offroad bicycle, pedestrian, and other non-motorized vehicle facilities, viewing areas such as overlooks and turnouts, and safe routes to school projects. The federal funding increase is associated with the additional amount of estimated annual federal funding expected from the federal highway formula aid amounts authorized under the IIJA, while the SEG-L increase reflects the federally-required 20% local match from grant recipients. The recommended funding would increase the adjusted base funding for the program from $7,049,300 FED to $19,096,800 FED in 2025-26 and $19,478,700 FED in 2026-27, and from $2,012,300 SEG-L to $5,024,200 SEG-L in 2025-29 and $5,119,700 SEG-L in 2026-27.

Joint Finance: Provision not included.

19. CONGESTION MITIGATION AND AIR QUALITY IMPROVEMENT PROGRAM FEDERAL FUND ALLOCATION [LFB Paper 766]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$10,023,800	- $10,023,800	$0
SEG-L	2,506,000	- 2,506,000	0
Total	$12,529,800	- $12,529,800	$0

Governor: Provide $4,962,300 FED and $1,240,600 SEG-L in 2025-26, and $5,061,500 FED and $1,265,400 SEG-L in 2026-27 for the DOT congestion mitigation and air quality improvement (CMAQ) program. CMAQ provides grants using federal funds for projects designed to reduce transportation-related air pollution or reduce traffic congestion. Under federal law, CMAQ funds may only be used in counties that are classified as non-attainment or maintenance areas for ozone, carbon monoxide, or particulate matter pollution. In Wisconsin these counties are Door, Kenosha, Kewaunee, Manitowoc, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, and Waukesha. The federal funding increase is associated with the additional amount of estimated annual federal funding expected from the federal highway formula aid amounts authorized under the IIJA, while the additional SEG-L reflects the federally-required 20% local match from grant recipients. The recommended funding would increase the adjusted base funding for the program from $10,719,000 FED to $15,681,300 FED in 2025-26 and $15,780,500 FED in 2026-27, and from $3,124,700 SEG-L to $4,365,300 SEG-L in 2025-26 and $4,390,100 SEG-L in 2026-27.

Joint Finance: Provision not included.

20. RAILROAD CROSSING IMPROVEMENT PROGRAM FEDERAL FUNDING ALLOCATION [LFB Paper 766]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$$6,250,300	- $6,250,300	$0
SEG-L	1,562,600	- 1,562,600	0
Total	$7,812,900	- $7,812,900	$0

Governor: Provide $3,061,600 FED and $765,400 SEG-L in 2025-26, and $3,188,700 FED and $797,200 SEG-L in 2026-27 for the DOT railroad crossing improvement program, which improves the safety of railroad crossings with projects such as the installation of railroad gates and signal lights. The federal funding increase is associated with the additional amount of estimated annual federal funding expected from the federal highway formula aid amounts authorized under the IIJA, while the additional SEG-L reflects additional matching funds from local project sponsors. The recommended funding would increase the adjusted base funding for the program from $3,291,800 FED to $6,353,400 FED in 2025-26 and $6,480,500 FED in 2026- 27. No base level SEG-L funding is currently provided to the program.

Joint Finance: Provision not included.

21. PASSENGER RAIL OPERATIONS ASSISTANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$15,206,400	- $15,206,400	$0

22. AVIATION CAREER EDUCATION PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$124,000	- $124,000	$0

23. STATE INFRASTRUCTURE BANK PROGRAM

SEG-L	$95,600

Governor/Joint Finance: Provide one-time funding authority of $95,600 in 2025-26 to the state infrastructure bank (SIB) program, which makes loans to assist communities to complete highway and transit capital projects. The SIB program is administered from the transportation infrastructure loan fund, which is distinct from the transportation fund. SIB loans are made by the

Department and repaid with interest into the fund. The Department indicates that the additional expenditure authority would release $95,600 in surplus investment earnings that have accumulated in the transportation infrastructure fund that could be used for the SIB program.

24. LOCAL PROGRAM MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

25. REPEAL 2017 ACT 368 LOCAL TRANSPORTATION PROJECT PROVISIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

26. AIRPORT IMPROVEMENT PROGRAM -- LAKELAND AIRPORT

SEG	$195,500

Joint Finance: Provide $195,500 SEG in 2025-26 to the airport improvement program, and require DOT to award a grant of $195,500 to Lakeland Airport in the Town of Arbor Vitae in Vilas County for repair and improvement of taxiways and runways, and installation of an approach lighting system. Specify that the grant be made in the 2025-27 fiscal biennium, notwithstanding state requirements on matching funds for the airport improvement program.

27. VILLAGE OF WARRENS PROJECT

SEG	$25,000

Joint Finance: Provide $25,000 SEG in 2025-26 and create a continuing SEG appropriation from the local government fund for a street project in the Village of Warrens. Require DOT to award a one-time grant of $25,000 to the Village of Warrens not later than June 30, 2027, for costs incurred by the village for improvements to Zeda Street.

State Highway Program

1. STATE HIGHWAY REHABILITATION PROGRAM [LFB Paper 770]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	- $12,449,600	$1,959,000	- $10,490,600
SEG	266,474,500	66,509,200	332,983,700
SEG-S	65,000,000	- 65,000,000	0
Total	$319,024,900	$3,468,200	$322,493,100

Governor: Make the following changes to state highway rehabilitation program funding: (a) decreases of $6,272,900 FED in 2025-26 and $6,176,700 FED in 2026-27; (b) increases of

$39,073,800 SEG in 2025-26 and $227,400,700 SEG in 2026-27; and (c) an increase of $65,000,000 SEG-S in 2025-26. This would increase adjusted base level program funding by $319,024,900 to provide a total 2025-27 funding level of $2,609,883,700. The recommended SEG-S reflects the Governor's recommendation to allow transportation revenue bonds (TRBs) to be issued for the state rehabilitation program and authorize $65 million in TRBs for the program in the 2025-27 biennium, as summarized in a separate item (see "Transportation Finance"). The bill does not include any estimated debt service associated with the recommended bonding authority. Once fully-issued, estimated annual debt service costs associated with these bonds would be $5,215,800.

Along with these changes to base program funding, the Governor's recommendation also includes the following provisions that impact state highway rehabilitation program funding in the biennium, summarized in separate items: (a) standard budget adjustments of $6,272,900 FED in 2025-26, $6,176,700 FED in 2026-27, and $4,670,000 SEG annually; and (b) providing $19,500,000 in 2025-26 to construct sound barriers on I-894 in Milwaukee County. Further, the Governor also recommends authorizing $92.5 million in bonds for design-build projects, which DOT expects to use to complete three state highway rehabilitation projects using the design-build method (see separate item).

Joint Finance: Provide the following to the state highway rehabilitation program: (a) increases of $72,328,400 SEG in 2025-26 and $260,655,300 SEG in 2026-27; and (b) decreases of $5,293,400 FED in 2025-26 and $5,197,200 FED in 2026-27.

2. STATE HIGHWAY REHABILITATION PROGRAM -- SOUND BARRIERS ON INTERSTATE 894 IN MILWAUKEE COUNTY [LFB Paper 770]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$19,500,000	- $10,400,000	$9,100,000

Governor: Provide one-time funding of $19,500,000 in 2025-26 to the state highway rehabilitation program, and require that DOT allocate this funding in the 2025-27 fiscal biennium for the construction of sound barriers on interstate 894 between 27th Street and 76th Street in Milwaukee County, located in the City of Greenfield. The 2023-25 budget previously provided $7,000,000 to install sound barriers on interstate 894 between Loomis Road and 76th Street. This provision would provide additional funding for the project and extend the project corridor eastward to 27th Street.

Joint Finance: Provide one-time funding of $9,100,000 SEG in 2025-26 to the state highway rehabilitation program, and require that DOT allocate this funding in the 2025-27 fiscal biennium for the construction of sound barriers along the following interstate corridors in Milwaukee County: (a) interstate 894 between 76th Street and 92nd Street; and (b) interstate 41, from 500 feet north of Beloit Road to West Howard Avenue. The I-894 provision would fund sound barriers on a different portion of the interstate compared to SB 45/AB 50, which provides $19.5 million for sound barriers between 27th Street and 76th Street.

3. MAJOR HIGHWAY DEVELOPMENT PROGRAM [LFB Paper 771]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$86,322,500	$0	$86,322,500
SEG	0	40,000,000	40,000,000
SEG-S	244,535,200	- 40,000,000	204,535,200
Total	$330,857,700	$0	$330,857,700

Governor: Provide the following increases to the major highway development program: (a) $38,845,100 FED in 2025-26 and $47,477,400 FED in 2026-27; and (b) $123,422,800 SEG-S in 2025-26 and $121,112,400 SEG-S in 2026-27. This would increase base level program funding by $330,857,700 to provide a total 2025-27 funding level of $790,925,900. The recommended SEG-S reflects the Governor's recommendation to authorize $244,535,200 in transportation revenue bonds for the major highway development program, as shown in a separate item (see "Transportation Finance"). The bill does not include any estimated debt service associated with the recommended bonding. Once fully-issued, estimated annual debt service costs associated with these bonds would be $19,622,200.

The table below shows projected major highway development project costs in the 2025-27 biennium, as well the anticipated year that the mainline will open to traffic for each project, as indicated by DOT in its February, 2025, report to the Transportation Projects Commission (TPC). The table also includes the I-39/90/94 project that is being recommended for enumeration, and the USH 51 (STH 30-I-39/90/94) reconstruction project, both of which were not included in DOT's report to the TPC. The TPC approved these two projects at its December, 2024, meeting. The Department anticipates that $140.0 million in potential costs could be encumbered for these two projects in the 2025-27 biennium. Including these two projects, the total projected costs for the major highway development program in the biennium could be as high as $853.8 million, while the recommended funding level totals $790.9 million for the biennium. An estimated $726.3 million in funding would be needed in the biennium if the I-39/90/94 project were not enumerated in statute at this time (this enumeration is shown in a separate item).

Anticipated Major Highway Development Projects Under Governor/Joint Finance

Highway	Location	County	Mainline Open	2025-27 Cost ($ in Millions)*
Approved Projects				
I-41	STH 96 - Scheuring Rd	Brown & Outagamie	2029	$584.6
USH 51	I-39/90 - USH 12/18	Dane	2029	123.0
I-39/90	Bridges over Wisconsin River	Columbia	2027	3.4
I-43	Silver Spring Dr - STH 60	Milwaukee & Ozaukee	2025	1.6
STH 15	STH 76 - New London	Outagamie	Open	1.1
I-39/90	USH 12 - Illinois Border	Dane & Rock	Open	0.1
USH 51	STH 30 - I-39/90/94	Dane	**	12.5
Project Recommended for Enumeration				
I-39/90/94	USH 12 (Madison) - USH 12 (Wis. Dells)	Columbia, Dane, Juneau & Sauk	***	$127.5
Total				$853.8

*Estimated costs in the 2025-27 biennium, inflated to year of expenditure dollars, are taken from DOT's February, 2025, report to the TPC.
**The Governor is recommending enumeration of the I-39/90/94 project in the 2025-27 budget, as shown in a separate item. DOT anticipates $127.5 million in costs for the project in the 2025-27 biennium.
***The USH 51 project was approved by the TPC in its December, 2024, meeting, and does not require enumeration. DOT anticipates $12.5 million in costs for the project in the 2025-27 biennium.

Joint Finance: Provide the following to the major highway development program: (a) $38,845,100 FED in 2025-26 and $47,477,400 FED in 2026-27; (b) $20,000,000 SEG annually; and (c) $103,422,800 SEG-S in 2025-26 and $101,112,400 SEG-S in 2026-27. In addition, authorize $204,535,200 in transportation revenue bonds for the program. Estimate debt service associated with the partial issuance of these bonds in the biennium to be $7,175,400 in 2026-27, as shown in a separate item (see "Transportation Finance"). Once fully-issued, estimated annual reductions in transportation fund revenue associated with debt service costs from these bonds would be $16,412,500 annually.

4. MAJOR HIGHWAY DEVELOPMENT PROGRAM -- ENUMERATION OF THE I-39/90/94 RECONSTRUCTION PROJECT FROM MADISON TO WISCONSIN DELLS [LFB Paper 771]

Governor/Joint Finance: Enumerate the I-39/90/94 reconstruction project from Madison to Wisconsin Dells as a major highway development project. Define the project to extend approximately 67 miles in Dane, Columbia, Sauk, and Juneau Counties from USH 12/18 in Madison to USH 12/STH 16 in Wisconsin Dells, including I-39 from I-90-94 to Levee Road near the City of Portage, and including all interchanges and work on adjacent roadways necessary for completion of the project.

In addition, create an exemption for the I-39/90/94 reconstruction project from the statutory requirement that DOT may not purchase land, easements, or development rights located more than

one-quarter mile of a highway associated with a state highway project. DOT indicates that this recommendation is primarily related to the environmental mitigation work associated with the project.

The I-39/90/94 reconstruction project would add a general-purpose lane in each direction through a majority of the freeway corridor, reconstruct several interchanges, add collector-distributor and auxiliary lanes in several locations, widen the freeway shoulder to 12 feet, and complete environmental mitigation work. The project's December, 2024, federal record of decision estimated the project's total cost to be $3.7 billion in current-year 2024 dollars, or $6.0 billion in inflation-adjusted, year of expenditure dollars.

Major highway development projects must be enumerated in the statutes if they expand capacity in at least one of the following ways: (a) construct a new highway of 2.5 miles or more in length; (b) relocate 2.5 miles or more of existing roadway; (c) add one or more lanes at least five miles in length; or (d) improve 10 miles or more of an existing divided highway to freeway standards. Because the I-39/90/94 project would add lanes along a large portion of the 67-mile corridor, the project must be enumerated in statute before construction can begin. The project was recommended for enumeration by the Transportation Projects Commission at its December, 2024, meeting. If enumerated, DOT estimates that it could fund $127.5 million in project costs in the 2025-27 biennium (see Major Highway Development Program item).

5. SOUTHEAST WISCONSIN FREEWAY MEGAPROJECTS [LFB Paper 772]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
BR-GPR	$0	$185,171,300	$185,171,300
BR-SEG	185,171,300	- 185,171,300	0
Total	$185,171,300	$0	$185,171,300

Governor: Authorize $185,171,300 in transportation fund-supported, general obligation bonds for the southeast Wisconsin freeway megaprojects program. This would increase base level program funding by $185,171,300 to provide a total 2025-27 funding level of $300,665,900, which would be used to fund anticipated costs in the biennium for the I-94 East-West reconstruction project in Milwaukee. The I-94 East-West project was enumerated in statute in the 2021-23 budget, and has received $82.0 million in the 2021-23 biennium and $238.2 million in the 2023-25 biennium. The project has a total estimated cost of $1.74 billion in inflation-adjusted, year of expenditure dollars, and an estimated completion date of 2032.

Estimate debt service associated with the partial issuance of the bonds in the biennium to be $231,500 SEG in 2026-27, as shown in a separate item (see "Transportation Finance"). Once fully-issued, estimated annual transportation fund-supported debt service costs associated with the bonds would be $14,858,700 SEG.

Joint Finance: Authorize $185,171,300 in general fund-supported, general obligation bonds for the southeast Wisconsin freeway megaprojects program. Estimate debt service

associated with the partial issuance of these bonds in the biennium to be $4,432,100 GPR in 2025-26 and $14,640,700 GPR in 2026-27, as shown in a separate item (see "Transportation Finance"). Once fully-issued, estimated annual transportation fund-supported debt service costs associated with the bonds would be $14,858,700 GPR.

6. STATE HIGHWAY DESIGN-BUILD PROJECTS [LFB Paper 770]

BR-SEG	$92,500,000

Governor/Joint Finance: Authorize $92,500,000 in transportation fund-supported, general obligation bonds for projects utilizing the design-build method under the state highway rehabilitation, major highway development, and southeast Wisconsin freeway megaprojects programs. Estimated debt service associated with the partial issuance of the recommended bonds in the biennium of $115,700 SEG in 2026-27 is included under a separate item (see "Transportation Finance"). Once fully-issued, estimated annual debt service costs associated with these bonds would be $7,422,500 SEG.

The 2019-21 budget established a pilot program for design-build projects, defined as a project for which design, engineering, construction, and related services are procured through a single contract, and specified that the Department can provide up to $250 million to award a maximum of six contracts for design-build projects. Subsequently, the 2021-23 budget provided $20 million in transportation fund-supported, general obligation bonds for design-build projects. The Department completed its first design-build project in 2023 to reconstruct a culvert on STH 125 in Outagamie County, and is nearing completion of a second design-build project to replace the STH 130 bridge over the Wisconsin River in Richland County.

DOT intends to use the recommended funds to assist in the completion of three new design-build projects: (a) the replacement of two overpasses on southbound I-94 at the "cranberry interchange" where I-90 and I-94 meet in Monroe County; (b) a pavement and bridge rehabilitation project on USH 51 and STH 29 in Marathon County; and (c) the replacement of the two eastbound and two westbound bridges on I-94 over the Crawfish and Rock Rivers in Jefferson County. The Department indicates that all three of these design-build projects would be completed under the state highway rehabilitation program, and could thus be funded with the state and federal state highway rehabilitation funds in addition to the recommended design-build bonds.

7. STATE HIGHWAY MAINTENANCE -- HIGHWAY SYSTEM MANAGEMENT AND OPERATIONS [LFB Paper 773]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$0	- $12,350,000	- $12,350,000
SEG	35,000,000	- 32,594,200	2,405,800
Total	$35,000,000	- $44,944,200	- $9,944,200

Governor: Provide $15,000,000 in 2025-26 and $20,000,000 in 2026-27 to the DOT highway system management and operations appropriation. This component of the Department's state highway system maintenance program funds non-routine traffic operations and system

management activities on the state trunk highway system, including pavement parking activities, installation, replacement, or maintenance of highway signs, traffic control signals, and highway lighting. The program also funds the state traffic operations center support, bridge maintenance and operation, and purchasing deicing salt for winter maintenance. The recommended funds would be provided in addition to adjusted base level funding of $106.7 million SEG and $9.4 million FED annually. The Administration indicates that the additional funding would be used for pavement marking activities, purchasing deicing salt, and implementing a wrong-way driver mitigation program.

Joint Finance: Make the following changes to funding for DOT's highway system management and operations appropriations: (a) increases of $127,700 SEG in 2025-26 and $2,278,100 SEG in 2026-27; and (b) a decrease of $6,175,000 FED annually. Of this funding, increases of $813,800 SEG in 2025-26 and $2,964,200 SEG in 2026-27 are provided for purchasing deicing salt, while decreases of $686,100 SEG and $6,175,000 FED annually are made for pavement marking activities.

8. STATE HIGHWAY MAINTENANCE -- ROUTINE MAINTENANCE [LFB Paper 774]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$20,000,000	$10,000,000	$30,000,000

Governor: Provide $6,600,000 in 2025-26 and $13,400,000 in 2026-27 to the DOT routine maintenance activities appropriation. This component of the Department's state highway maintenance program provides funding for a wide variety of activities related to the upkeep of state highways and highway right-of-way through contracts with counties and private contractors, as well as DOT staff. Specific activities include preventative maintenance of highways and bridges, corrective maintenance to fix urgent problems such as road washouts, and routine maintenance activities such as plowing, salting, mowing, and minor pavement repairs. The recommended funds would be provided in addition to base level funding of $192.3 million annually. The Administration indicates that the additional funding would be provided to county highway departments for their work to perform maintenance activities on the state highway system.

Joint Finance: Provide an additional $5,000,000 annually to the DOT routine maintenance activities appropriation. This would result in total additional funding of $11,600,000 in 2025-26 and $18,400,000 in 2026-27 for routine maintenance activities.

9. STATE HIGHWAY MAINTENANCE -- I-94 FREEWAY SIGNS IN RACINE COUNTY

SEG	$70,000

Joint Finance: Provide $70,000 SEG in 2025-26 to the DOT highway system management and operations appropriation, and require the Department to erect and maintain two directional signs

along eastbound and westbound I-94 at the County Highway K interchange in Racine County displaying the words "The Prairie School" and "Wind Point Lighthouse."

10. CAR-KILLED DEER PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,538,500	- $1,538,500	$0

11. REPEAL 2017 ACT 368 FEDERAL FUNDING LIMITATIONS ON STATE HIGHWAY PROJECTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. COST THRESHOLD FOR TRANSPORTATION PROJECT CONTRACTS REQUIRING APPROVAL OF THE GOVERNOR *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. WORK ZONE SAFETY PILOT PROGRAM

SEG	$600,000

Joint Finance: Provide $600,000 SEG in 2025-26, and create a continuing SEG appropriation for a work zone safety pilot program. Require DOT to establish a pilot program to test the effectiveness of enhanced highway work zone safety measures. Specify that under the program the Department shall designate not more than 10 projects on two-lane highways to participate in enhanced highway work zone safety measures and any number of additional projects to serve as control projects, and that the Department shall collect data on the effectiveness of the enhanced projects in comparison with control projects. Require DOT to prepare a report evaluating the impact of the enhanced measures on worker safety in comparison to control projects by April 30, 2027.

14. WORK ZONE SAFETY EDUCATIONAL PROGRAM

SEG	$120,000

Joint Finance: Provide one-time funding of $60,000 SEG annually, and create a continuing SEG appropriation for a work zone safety educational program. Require DOT to award a grant to a private organization for the development of a work zone safety course that a student can complete over the internet.

15. EXEMPTION FROM LOCAL ZONING REQUIREMENTS FOR BORROW SITES AND MATERIAL DISPOSAL SITES

Joint Finance: Exempt borrow sites and material disposal sites from local zoning requirements for construction site erosion control and storm water management activities. Under current law, these sites are exempt from other general local zoning statutes.

Motor Vehicles

1. MODERNIZATION OF DMV SOFTWARE SYSTEM [LFB Paper 775]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$14,800,000	- $8,640,000	$6,160,000

Governor: Provide $7,800,000 in 2025-26 and $7,000,000 in 2026-27 to the Division of Motor Vehicles (DMV) general operations appropriation to fund the modernization of DMV software systems. The Division utilizes several software programs to perform essential functions including providing customers with driver's licenses and vehicle registrations, processing revenue, sharing information with external agencies, and storing data and files including customers' personally identifiable information. DOT indicates that DMV's current software systems are dated, inefficient, and subject to cybersecurity risks. The 2023-25 budget provided ongoing funding of $3 million in lease funding for a similar purpose. The Department states that the recommended funding would be used to replace DMV's software systems and establish a 15-year master lease to fund the system upgrade.

Joint Finance: Modify the funding to provide $3,080,000 SEG annually to fund the modernization of DMV software systems.

2. ISSUANCE OF LICENSE PLATES [LFB Paper 776]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$14,786,700	- $10,267,200	$4,519,500
SEG-REV	$0	$21,446,600	$21,446,600

Governor: Provide $7,005,000 in 2025-26 and $7,781,700 in 2026-27 to the DMV general operations appropriation to cover the ongoing costs of issuing license plates. 2021 Act 163 required DOT to replace all primary vehicle license plates that are 10 years or older by 2032 and required all plates issued be covered with a more expensive prismatic sheeting. DOT estimates that in order meet the 2032 deadline for replacing license plates, the Department must issue 435,000 "replacement" license plates each year. The Department also issues approximately 952,000 "standard" license plates for newly titled new and used automobiles, trucks, motorcycles, and other vehicle types that are required to meet the Act 163 sheeting requirements.

2023 Act 19 provided the Department with $3,168,000 annually, which was primarily provided to meet the Act 163 requirements for replacing older plates. Subsequently, the Department indicates postage and handling costs associated with issuance of the plates have

increased and production costs associated with the Act 163 requirements are higher than was expected. A portion of the recommended funding would be used to cover these higher costs and allow the Department to meet the 2032 deadline for replacing plates. In addition, the Department indicates that the funding would primarily assist with the higher costs of issuing, non-replacement, standard plates using the more expensive prismatic sheeting required under Act 163.

Joint Finance: Modify the provision to provide $1,935,000 and $2,584,500 to cover ongoing costs of issuance license plates. Introduce a fee of $6.00 per plate ($12.00 per set of two plates) that would be charged to customers who receive a newly-issued, non-replacement license plate, which would first apply to license plates issued beginning on October 1, 2026. This provision would result in additional estimated revenue to the transportation fund of $8,568,000 SEG-REV in 2025-26 and $11,424,000 SEG-REV in 2026-27. Further, increase the fee for replacing license plates that are lost, destroyed, illegible, or required to be replaced under the DOT license plate replacement program from $4.00 per plate to $6.00 per plate. This provision would result in additional estimated revenue to the transportation fund of $623,400 SEG-REV in 2025-26 and $831,200 SEG-REV in 2026-27.

3. INTRODUCTION OF SPECIAL LICENSE PLATES -- BLACKOUT AND RETRO PLATES [LFB Paper 777]

SEG	$5,528,300
SEG-REV	16,655,400

Governor/Joint Finance: Provide $1,860,900 SEG in 2025-26 and $3,667,400 SEG in 2026-27 to introduce two new special license plates in the state: (a) a "blackout" plate with white letters on a black background; and (b) a "retro" plate featuring black letters on a yellow background. Similar to many existing special license plates, the Department would collect a $15 issuance fee when the plates are initially issued, and a special license plate fee of $25 annually when registering vehicles with the plates. Estimate additional revenues to the transportation fund of $4,607,300 SEG-REV in 2025-26 and $12,048,100 SEG-REV in 2026-27 associated with the proposed issuance and special plate fees. Revenues would be lower in 2025-26 because DOT plans to begin issuing the new plates in January, 2026. The Department estimates that the revenues would cover the costs to issue the plates, with any surplus revenues being available to the transportation fund.

4. MOTOR VEHICLE EMISSION INSPECTION AND MAINTENANCE PROGRAM [LFB Paper 778]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$659,400	- $659,400	$0

Governor: Provide $329,700 annually to the DOT motor vehicle emission inspection and maintenance program, which conducts mandatory inspections of vehicles in seven southeastern Wisconsin counties (Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Washington and Waukesha) to ensure they comply with emission standards set by the Department of Natural Resources. DOT administers the program through a contract with a private firm, and testing may be performed at any of 165 approved motor vehicle service stations. Vehicle owners do not pay a

fee for an initial emissions test, while the contractor reimburses testing facilities $2 per test conducted. The Administration indicates that the additional recommended funding is needed to fully-fund DOT's contract for the program. This would increase base level funding for the program from $3,193,300 to $3,523,000 annually.

Joint Finance: Provision not included.

5. DRIVER EDUCATION GRANTS [LFB Paper 777]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$12,000,000	- $12,000,000	$0
SEG	0	12,000,000	12,000,000
Total	$12,000,000	$0	$12,000,000
GPR-REV	- $12,000,000	$12,000,000	$0
SEG-REV	0	12,000,000	12,000,000

Governor: Provide $6,000,000 PR annually in ongoing funding for DOT's driver education grants program. Convert the Department's existing SEG appropriation for the program to a PR appropriation and specify that the appropriation be credited with up to, but not exceeding, $6,000,000 in moneys lapsed from the Office of the Commissioner of Insurance (OCI) general operations appropriation in a fiscal year. OCI's general operations appropriation is funded from revenues collected from various insurance industry fees and assessments, and lapses any surplus revenues net of OCI's expenditures and a reserve equal to 10% of these expenditures to the general fund each year. Over the past five years, the appropriation has lapsed approximately $33 million annually to the general fund. The Governor's recommendation would use $6,000,000 of these surplus revenues to fund the driver education grants program each year. The estimate of 2025-27 general fund revenues under the bill includes a reduction of $6,000,000 GPR-REV annually associated with this provision.

2023 Act 19 created an appropriation and provided $6 million in 2024-25 for a new DOT driver education grants program. 2023 Act 86 created rules and requirements for the program, specifying that DOT may provide grants to cover the cost of a driver education course for individuals who satisfy income eligibility criteria for the federal free or reduced-price lunch program.

Joint Finance: Modify the provision to provide $6,000,000 SEG annually to the existing SEG driver education grants program appropriation. Create an ongoing transfer to the transportation fund of all moneys lapsed from the Office of the Commissioner of Insurance general operations appropriation, but not to exceed $6,000,000 in a fiscal year. This would result in an increase of $6,000,000 SEG-REV annually for the transportation fund, and a decrease of $6,000,000 GPR-REV annually for the general fund.

6. PROGRAM REVENUE REESTIMATES

PR	$20,734,000

Governor/Joint Finance: Provide increases of $10,367,000 PR annually for Division of Motor Vehicles (DMV) program revenue appropriations to more accurately reflect annual fee collections. Increase estimated annual revenues from credit card, debit card, and electronic payment convenience fees, and reestimate annual revenues for payments to 13 special group license plate entities, as shown in the table below.

Program Revenue Reestimates

	Annual Amounts		
Appropriation	Adjusted Base	Total Funding	Funding
Convenience fees	$118,400	$8,650,000	$8,531,600
Special Group License Plates			
Wisconsin Trout Unlimited	0	21,000	21,000
Baseball plate licensing fees	5,000	290,000	285,000
Issuance of certain special plates	5,000	1,060,000	1,055,000
Boy Scouts of America National Foundation	5,000	10,400	5,400
Whitetails Unlimited	5,000	43,000	38,000
Wisconsin Rocky Mountain Elk Foundation	5,000	18,000	13,000
Wisconsin Organization of Nurse Executives	5,000	36,500	31,500
Milwaukee Bucks Foundation	5,000	20,000	15,000
Midwest Athletes Against Childhood Cancer	5,000	18,000	13,000
Wisconsin Women's Health Foundation	0	13,500	8,500
Donate Life Wisconsin	0	300,000	300,000
Wisconsin Law Enforcement Memorial, Inc.	0	25,000	25,000
National Law Enforcement Officers Memorial Fund	0	25,000	25,000
Annual Total	$158,400	$10,525,400	$10,367,000
Biennial Total	$316,800	$21,055,800	$20,734,000

7. AUTOMATIC VOTER REGISTRATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$494,000	- $494,000	$0

8. REAL ID NON-COMPLIANT DRIVER LICENSES AND IDENTIFICATION CARDS FOR UNDOCUMENTED PERSONS [FOR PURPOSES OTHER THAN VOTING] *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. IDENTIFICATION CARD RECEIPTS FOR VOTING PURPOSES -- VALID PERIOD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. DATA TRANSMISSION TO FEDERAL COURTS FOR JURY SELECTION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. IGNITION INTERLOCK DEVICE REQUIREMENT FOR OPERATING WHILE INTOXICATED OFFENSES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

State Patrol

1. DATA STORAGE FOR IN-VEHICLE VIDEO CAMERAS [LFB Paper 785]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,980,300	- $1,326,700	$2,653,600

Governor: Provide $3,980,300 in 2025-26 to the Division of State Patrol general fund equipment appropriation to fund data storage costs for in-vehicle video cameras. State Patrol currently operates 320 in-vehicle dash video cameras, which were purchased in 2023-24 and have a useful life of five years. The recommendation would fund a three-year contract to provide cloud data storage for the cameras, replacing the transportable hard drives that are currently used for storage, and also provide maintenance for the cameras through their projected end of useful life in 2027-28.

Joint Finance: Modify the funding to provide $2,653,600 GPR in 2025-26 to the State Patrol GPR equipment appropriation for in-vehicle video cameras and related costs.

2. UPGRADED TASERS [LFB Paper 785]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,437,200	- $2,437,200	$0

Governor: Provide $2,437,200 in 2025-26 the Division of State Patrol general fund equipment appropriation to fund the one-time purchase of 500 tasers for State Troopers. The Department indicates that its current inventory of tasers was purchased in 2015 and 2016, and that the model is now obsolete. The recommended funding would be used to purchase 500 new tasers, and also fund a five-year support contract for the devices.

Joint Finance: Provision not included.

3. STATE TROOPER OVERTIME [LFB Paper 786]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$4,211,200	- $4,211,200	$0

Governor: Provide $2,105,600 annually to the Division of State Patrol general operations appropriation to fund overtime pay for Wisconsin State Troopers. Troopers earn overtime wages of 1.5 times their regular hourly pay when they work more than 40 hours a week, including for unscheduled activities such as crash responses, intoxicated driver arrests, severe weather events, and sick leave coverage for other officers. DOT indicates that State Patrol's current overtime budget has been funded at $1.0 million annually since 2015-16, while actual overtime expenditures over the past six years have exceeded this allocation by between $1.4 million and $2.0 million annually.

Joint Finance: Provision not included.

4. BODY-WORN CAMERAS AND STAFFING FOR OPEN RECORDS REQUESTS [LFB Paper 785]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$0	0.00	$3,628,200	0.00	$3,628,200	0.00
SEG	4,195,900	6.00	- 4,195,900	- 6.00	0	0.00
Total	$4,195,900	6.00	- $567,700	- 6.00	$3,628,200	0.00

Governor: Provide $3,628,200 in 2025-26 for the one-time purchase of 320 body-worn cameras for State Troopers. In addition, provide 6.00 FTE, $247,600 in 2025-26, and $320,100 in 2026-27 for additional staff to complete expected open records requests. DOT indicates that the recommended positions would be necessary to process data and respond to open records requests from the additional body-worn cameras. The recommended funding and positions would be provided to the Division of State Patrol general operations appropriation.

Joint Finance: Modify the funding to provide $3,628,200 GPR in 2025-26 rather than SEG funding to the State Patrol GPR equipment appropriation for the one-time purchase of body-worn cameras. Modify the State Patrol GPR equipment appropriation to provide the amounts in the schedule for state patrol equipment.

5. MICROWAVE RADIO NETWORK [LFB Paper 787]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$2,507,000	- $2,507,000	$0

Governor: Provide $1,253,500 annually to the Division of State Patrol general operations appropriation to upgrade 59 communications links on the statewide microwave radio network. DOT operates and maintains a system of 70 communications towers and 92 network locations throughout the state, which provides telephone and internet connectivity for DOT and other state agencies, and also serves as the backbone for the Wisconsin Interoperable System for Communications (WISCOM), a radio system that allows emergency responders to communicate across jurisdictions. DOT indicates that the recommendation would fund the first two years of a seven-year, $8.8 million master lease to upgrade communications links on the network that are at the end of their useful life.

Joint Finance: Provision not included.

6. PUBLIC PROTECTIVE SERVICES HEARING PROTECTION PROGRAM

Joint Finance: Provide $2,600,000 GPR to the Joint Committee on Finance supplemental appropriation in 2025-26 for the public protective services hearing protection program, and create a continuing GPR appropriation for the program. Require DOT to provide hearing protection devices to law enforcement and fire protective agencies in the state at no charge. Create a DOT continuing GPR appropriation for the purposes of providing grants under program. The fiscal effect of this item is shown under "Program Supplements".

7. MOVING VIOLATIONS FINES AND FORFEITURES -- MILWAUKEE COUNTY

SEG-REV	- $4,400,000

Joint Finance: Specify that Milwaukee County may retain 100% of fine and forfeiture revenues from violations of state traffic laws, and require that these revenues must be deposited into a segregated account from which moneys may be used only for purposes related to the operation of the district attorney's office. For counties other than Milwaukee County, retain current law provisions that require 50% of fine and forfeiture revenues from violations of state traffic laws to be deposited to the common school fund, while the remaining 50% of these revenues are retained by the county. Decrease estimated revenues to the Common School Fund by $2,200,000 SEG-REV annually.

Departmentwide

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$2,912,000	- 44.00	- $3,237,400	0.00	- 325,400	- 44.00
PR	564,800	0.00	0	0.00	564,800	0.00
SEG	36,941,800	0.00	- 8,278,200	0.00	28,663,600	0.00
SEG-S	96,700	0.00	0	0.00	96,700	0.00
Total	$40,515,300	- 44.00	- $11,515,600	0.00	$28,999,700	- 44.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	FED	PR	SEG	SEG-S	Total
2025-26					
Turnover Reduction	-$1,959,000	$0	-$5,233,500	$0	-$7,192,500
Full Funding of Cont. Pos. Salary/Fringe	2,557,000	12,100	19,718,800	8,800	22,296,700
Overtime	978,100	256,900	4,184,800	0	5,419,800
Night and Weekend Differential	20,800	0	399,300	0	420,100
Full Funding of Lease/Directed Moves	0	13,300	506,600	44,700	564,600
Total	$1,596,900	$282,300	$19,576,000	$53,500	$21,508,700
2026-27					
Turnover Reduction	-$1,959,000	$0	-$5,233,500	$0	-$7,192,500
Removal of Noncontinuing Elements	-281,800	0	0	0	-281,800
Full Funding of Cont. Pos. Salary/Fringe	2,557,000	12,100	19,718,800	8,800	22,296,700
Overtime	978,100	256,900	4,184,800	0	5,419,800
Night and Weekend Differential	20,800	0	399,300	0	420,100
Full Funding of Lease/Directed Moves	0	13,500	-1,703,600	34,400	-1,655,700
Total	$1,315,100	$282,500	$17,365,800	$43,200	$19,006,600
Biennial Totals	$2,912,000	$564,800	$36,941,800	$96,700	$40,515,300

In addition, reduce authorized FED positions by 44.00 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Joint Finance: Modify funding for standard budget adjustments as follows: (a) an annual reduction of $1,431,000 FED and $3,489,100 SEG to reflect an increase to the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate; (b) a reduction of $650,000 SEG annually under the removal of noncontinuing elements standard budget adjustment associated with one-time funding that was provided in the 2023-25 budget for DOT communications towers; and (c) a reduction of $187,700 FED annually associated with turnover reduction for the State Patrol general operations appropriation.

2. DOT ADMINISTRATIVE FACILITIES -- CAPITAL BUILDING PROJECTS [LFB Paper 790]

SEG-S	- $9,000,000

Governor/Joint Finance: Decrease expenditure authority for capital building projects on DOT administrative facilities by $4,500,000 annually. DOT's capital building SEG-S continuing appropriation expends the transportation revenue bond proceeds of bonds issued to finance capital improvements to the Department's various facilities. In the 2023-25 biennium, the Department was provided $9,250,000 annually, or $18,500,000 in the biennium, to expend revenue bond proceeds for these purposes. This recommendation would decrease annual expenditure authority from that base level of $9,250,000 to $4,750,000 annually, for a total spending level of $9,500,000 in the biennium. The table below lists the anticipated projects that would be included in DOT's capital building budget and completed using these funds.

The bill also contains a corresponding recommendation to authorize $9,500,000 in transportation revenue bonds to fund these projects. Estimated debt service of $59,400 in 2026-27 associated with partial issuance of these bonds in the biennium is shown under a separate item (see "Transportation Finance"). Once fully-issued, estimated annual debt service costs associated with these bonds would be $762,400.

Location	Project	Amount
State Patrol Academy, Tomah	HVAC Replacement	$2,000,000
State Patrol Academy, Tomah	Bathroom Remodeling and Window Replacement	800,000
State Patrol Headquarters, DeForest	HVAC Replacement	600,000
Multiple Statewide Locations	Small Projects: Roofing, Generators, HVAC & Electrical	6,100,000
Total		$9,500,000

3. DOT ADMINISTRATIVE FACILITIES -- MAINTENANCE [LFB Paper 790]

SEG	$1,500,000

Governor: Provide $500,000 in 2025-26 and $1,000,000 in 2026-27 to DOT's departmental management and operations appropriation for maintenance of DOT facilities. Funding for maintenance of DOT facilities, including DMV customer service centers and a variety of other buildings, is provided from DOT's departmental management and operations appropriation. The recommended funding would be used to replace flooring at DMV customer service centers, complete parking lot, sidewalk, and exterior grounds upgrades, install lighting improvements, perform HVAC maintenance and upgrades, and fulfill various other maintenance needs.

Joint Finance: Modify the funding to provide $1,500,000 SEG in 2025-26 only.

4. DEPARTMENTAL MANAGEMENT AND OPERATIONS FEDERAL FUNDING ALLOCATION [LFB Paper 766]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
FED	$2,846,900	- $2,846,900	$0

Governor: Provide $1,372,900 in 2025-26 and $1,474,000 in 2026-27 to DOT's departmental management and operations appropriation. This funding increase is associated with the additional amount of estimated annual federal funding expected from the federal highway formula amounts authorized under the IIJA. DOT indicates that it would allocate the additional funding to its highway research program, which conducts research to improve DOT operations, including discovering better ways to design, build, and reconstruct the state's highways. The recommended funding would increase the adjusted base funding level for the departmental management and operations, federal funds appropriation from $10,272,900 to $11,645,800 in 2025-26 and $11,746,900 in 2026-27, excluding funding for standard budget adjustments (shown in a separate item).

Joint Finance: Provision not included.

5. TRANSFER ADMINISTRATIVE ATTACHMENT OF THE OFFICE OF THE COMMISSIONER OF RAILROADS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$1,432,800	6.00	- $1,432,800	- 6.00	$0	0.00

6. FUNDING AND POSITIONS FOR THE OFFICE OF THE COMMISSIONER OF RAILROADS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	$580,000	3.00	- $580,000	- 3.00	$0	0.00

UNIVERSITY OF WISCONSIN SYSTEM

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$2,693,265,200	$3,384,817,500	$2,781,716,200	- $603,101,300	- 17.8%	$88,451,000	3.3%
FED	3,786,247,800	3,786,247,800	3,787,247,800	1,000,000	0.0	1,000,000	0.0
PR	9,326,690,000	9,332,449,700	9,332,302,100	- 147,600	0.0	5,612,100	0.1
SEG	83,500,400	83,631,400	83,500,400	- 131,000	- 0.2	0	0.0
TOTAL	$15,889,703,400	$16,587,146,400	$15,984,766,500	- $602,379,900	- 3.6%	$95,063,100	0.6%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	17,697.49	17,911.49	17,697.49	- 214.00	0.00
FED	5,791.48	5,791.48	5,791.48	0.00	0.00
PR	14,598.88	14,598.88	14,598.88	0.00	0.00
SEG	151.55	151.55	151.55	0.00	0.00
TOTAL	38,239.40	38,453.40	38,239.40	- 214.00	0.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	$63,658,000

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

Full Funding of Cont. Pos. Salary/Fringe	$31,361,000
Full Funding of Lease/Directed Moves	468,000
Total	$31,829,000
Biennial Total	$63,658,000

2. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $77,358,600	$4,151,600	- $73,207,000
PR	5,759,700	-147,600	5,612,100
Total	- 71,598,900	$4,004,000	- $67,594,900

Governor: Modify funding by -$41,511,200 GPR and $9,116,800 PR in 2025-26 and -$35,847,400 GPR and -$3,357,100 PR in 2026-27 to reestimate debt service costs.

Joint Finance: Reestimate debt service by $2,588,700 GPR in 2025-26 and $1,562,900 GPR in 2025-26 and -$103,700 PR in 2025-26 and -$43,900 PR in 2026-27.

3. SUPPLIES AND SERVICES 5% INCREASE

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$444,400	- $444,400	$0
PR	131,000	- 131,000	0
Total	$575,400	- $575,400	$0

Governor: Provide $222,200 GPR and $65,500 SEG annually to increase the following UW System sum certain appropriation's supplies and services funding by 5%: $112,400 GPR annually for the UW freshwater collaborative (base funding of $2,514,600); $47,700 GPR annually for the Tommy G. Thompson Center on Public Leadership (base funding of $1,550,500); $62,100 GPR annually for the State Laboratory of Hygiene general program operations (base funding of $12,975,400); $12,800 SEG annually from the critical hospital assessment fund for the rural physician residency assistance program (base funding of $874,800); and $52,700 SEG annually from the universal service fund for UW System campus telecommunications services (base funding of $1,054,800).

Joint Finance: Provision not included.

4. FUNDING INCREASE

Governor: Increase the University System's largest GPR (general program operations) appropriation over the 2024-25 adjusted base by $703.2 million ($354.9 million in 2025-26 and $348.3 million in 2026-27). The funding would support a variety of programs that generally mirror the System's 2025-27 budget submission. These items, and the recommended funding for each, is listed below in items #5 thru #10. Although specific funding is shown for each initiative, because the amounts are included in one appropriation, the UW System has the flexibility to modify the resources for each program. Of the total amount, $390,626,000 is placed on the unallotted reserve line in the budget system to allow UW System maximum flexibility to determine how the funds

would be allocated.

Joint Finance: See item below.

5. OPERATIONS AND OUTREACH [LFB Paper 795]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$308,343,900	34.00	- $308,343,900	- 34.00	$0	0.00

Governor: Provide $130,146,100 in 2025-26 and $178,197,800 in 2026-27 in the UW System's largest GPR appropriation to expand student access to UW System institutions. The Department of Administration indicates that the provided funding is intended for the following:

	Salaries	Fringe	Unallotted Reserve	Total	Positions
2025-26					
Operational Increase	$0	$0	$81,948,800	$81,948,800	0.0
Tuition Share of 5%/4% Wage Adjustment	19,953,300	3,144,000	0	23,097,300	0.0
Merit-Based Salary Adjustments	10,362,700	1,637,300	0	12,000,000	0.0
Dual Enrollment Programs	600,000	231,200	6,418,800	7,250,000	12.0
Student Outreach and Recruitment	375,000	144,500	2,480,500	3,000,000	5.0
Direct Admissions Program	100,000	38,500	1,361,500	1,500,000	2.0
Welcome Back Wisconsin	0	0	600,000	600,000	0.0
Improving Transfer Pathways	541,400	208,600	0	750,000	15.0
Total	$31,932,400	$5,404,100	$92,809,600	$130,146,100	34.0
2026-27					
Operational Increase	$0	$0	$109,948,800	$109,948,800	0.0
Tuition Share of 5%/4% Wage Adjustment	36,680,300	5,818,700	0	42,499,000	0.0
Merit-Based Salary Adjustments	10,362,700	1,637,300	0	12,000,000	0.0
Dual Enrollment Programs	600,000	231,200	6,418,800	7,250,000	12.0
Student Outreach and Recruitment	375,000	144,500	2,480,500	3,000,000	5.0
Direct Admissions Program	100,000	38,500	1,361,500	1,500,000	2.0
Welcome Back Wisconsin	0	0	1,250,000	1,250,000	0.0
Improving Transfer Pathways	541,400	208,600	0	750,000	15.0
Total	$48,659,400	$8,078,800	$121,459,600	$178,197,800	34.0
Biennial Total	$80,591,800	$13,482,900	$214,269,200	$308,343,900	34.0

a. **Operational Increase.** Additional funding to all system campuses to offset increased inflationary costs of goods and services, backfill the universities' share of pay plan increases from 2018-19 to 2021-22, and provide ongoing support for general operations.

b. **Tuition Share of Wage Adjustment.** Funding for the tuition share of a 5% wage adjustment on July 1, 2025, and an additional 4% wage adjustment on July 1, 2026, for UW System's faculty, academic staff, university staff, and limited appointments. Traditionally, GPR has funded approximately 70% of general wage adjustment costs while tuition funds 30% of costs. The funding provided would fund the tuition share of wage adjustment costs and merit pay

increases. (Funding for the GPR portion of general wage adjustments for UW System employees, totaling $58,460,900 GPR in 2025-26 and $107,568,100 GPR in 2026-27, is provided under "Compensation Reserves.")

c. **Merit-Based Salary Adjustments.** Funding for the tuition share of merit-based salary increases and other market-based compensation salary increases to attract and retain high performing faculty, particularly at campuses outside of UW-Madison, where average salaries are below those of peer institutions. UW indicates the increase would raise starting salaries to be more competitive and provide funds for merit and market-based increases.

d. **Dual Enrollment Programs.** Dual enrollment programs allow high school pupils to earn college credit, either by enrolling in courses on college campuses or by enrolling in college level courses taught in high schools by college professors. Funding would develop additional capacity for high school students to access dual enrollment programs. The positions would include 12 dual enrollment program director positions. UW estimates the funding would expand the program to an additional 15,000 students. In 2023-24, 15,588 high school students took dual enrollment courses through UW System institutions.

e. **Student Outreach and Recruitment.** Funding would support student outreach and recruitment, including marketing materials and state and regional travel to additional outreach locations. The positions would include 3.0 admissions and recruitment coordinators, 1.0 assistant director of admissions, and 1.0 multimedia designer beginning in 2025-26.

f. **Direct Admissions Program.** The direct admission program provides eligible Wisconsin high school graduates with guaranteed undergraduate admission to a UW System institution. The funding and positions would support implementation and expansion of the program including outreach and coordination between high schools and participating universities as well as technology, publication, and mailing costs. Under 2023 Act 95, UW is required to offer guaranteed admission to Wisconsin high school pupils based on their class ranking. Pupils who finish in the top 5% of their class are guaranteed admission to UW-Madison, while pupils who finish in the top 10% of their class are guaranteed admission to other UW institutions. Direct admission is another, UW-initiated program in which participating universities (all of the UW institutions except UW-Madison, UW-La Crosse, and UW-Eau Claire) offer admission to qualified pupils based on their grades and coursework at the end of their junior year without pupils needing to submit an application or standardized test scores or pay an application fee. Under the program, approximately 350 participating public and private high schools in the state provide data directly to UW to make admissions decisions.

g. **Welcome Back Wisconsin.** Funding would be used for recruitment of non-traditional students, particularly Wisconsin residents with some college but no degree, and resources to help support returning students. Funding could also be used to waive or reduce outstanding balances for students who left college without earning a credential, and whose outstanding tuition or fees balance is preventing them from returning to higher education.

h. **Improving Transfer Pathways.** Funding would support students transferring into and within the UW System, including developing curricular pathways and technology to improve

transfer planning and enrollment. UW System data indicates approximately 10,000 students per year transfer to UW universities from Wisconsin technical colleges, out-of-state colleges, private colleges, or other locations. The positions would include advisors, student success professionals, recruiters, and enrollment specialists to support transfer students' transitions, learning success, and outcomes.

Joint Finance: Provision not included.

6. STUDENT FINANCIAL AID *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$128,970,000	- $128,970,000	$0

7. INNOVATIVE TECHNOLOGIES [LFB Paper 796]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$104,285,000	14.00	- $104,285,000	- 14.00	$0	0.00

Governor: Provide $87,585,000 in 2025-26 with 7.0 positions and $16,700,000 in 2026-27 with 14.0 positions for UW System to invest in innovative technologies such as new curriculum and classroom applications, online programs, and subject areas such as artificial intelligence (AI). The Department of Administration indicates that the provided funding is intended for the following:

	Salaries	Fringe	Unallotted Reserve	Total	Positions
2025-26					
AI Research and Infrastructure	$0	$0	$72,625,000	$72,625,000	0.0
AI Curriculum	0	0	5,000,000	5,000,000	0.0
Dairy Hub	0	0	3,500,000	3,500,000	0.0
AI Faculty	1,414,700	545,300	700,000	2,660,000	7.0
Freshwater Collaborative	0	0	2,500,000	2,500,000	0.0
Online Collaborative Programs	0	0	1,300,000	1,300,000	0.0
Total	$1,414,700	$545,300	$85,625,000	$87,585,000	7.0
2026-27					
AI Research and Infrastructure	$0	$0	$0	$0	0.0
AI Curriculum	0	0	5,000,000	5,000,000	0.0
Dairy Hub	0	0	2,500,000	2,500,000	0.0
AI Faculty	3,103,800	1,196,200	1,400,000	5,700,000	14.0
Freshwater Collaborative	0	0	3,500,000	3,500,000	0.0
Online Collaborative Programs	0	0	0	0	0.0
Total	$3,103,800	$1,196,200	$12,400,000	$16,700,000	14.0
Biennial Total	$4,518,500	$1,741,500	$98,025,000	$104,285,000	14.0

a. **AI Research and Infrastructure.** One-time funding of $72,625,000 in 2025-26 would be provided for infrastructure resources such as servers and research facilities at all UW System campuses to facilitate the use of AI in research and teaching.

b. **AI Curriculum Development.** Funding would be utilized for AI curriculum development, teaching methods, and professional development, including convening representatives from various disciplines to establish systemwide discipline-specific AI learning goals.

c. **Dairy Hub.** Funding would be used to expand the existing Dairy Hub, a collaboration between UW-Madison, UW-Platteville, and UW-River Falls to use research and development to support Wisconsin's dairy community. The Hub focuses on four priority areas: (1) stewarding land and water resources; (2) enriching human health and nutrition; (3) ensuring animal health and welfare; and (4) growing farm businesses and communities.

Under 2019 Act 9, $1,000,000 GPR in 2019-20 and $7,800,000 GPR in 2020-21 was provided in the Joint Committee on Finance supplemental appropriation for release to the UW System upon request and approval by the Committee for a UW System Dairy Initiative (Innovation Hub). On October 2, 2019, the Committee approved the UW System's request for release of the funds, including the specification that the $7.8 million GPR in fiscal year 2020-21 be ongoing.

d. **AI Faculty.** Funding would be used to recruit seven AI faculty in each year of the biennium in such areas as computer science, data sciences, mathematics and statistics, engineering and robotics, machine learning, natural language processing, computer vision, and cognitive sciences. Funding would be used for salaries and for research startup funds.

e. **Freshwater Collaborative.** Funding would provide continued support to the Freshwater Collaborative, a training and research initiative that connects all UW campuses, plus government agencies, businesses, nonprofits, and community members, with the goal of making Wisconsin a leader in water sciences and training students for water-related careers. In addition to research, the collaborative offers students water-related courses, field experiences, lab and technical experiences, and internships.

2021 Act 58, the 2021-23 biennial budget act, provided $2.5 million GPR in 2021-22 and $2.5 million in 2022-23 in the Joint Committee on Finance supplemental appropriation for release to the UW System upon request and approval by the Committee for the UW Freshwater Collaborative. The Act also created a new, continuing appropriation under the UW System for the Freshwater Collaborative to which funding would be transferred upon release by the Committee. The funding was released on February 1, 2022, and continues at $2.5 million annually.

Joint Finance: Provision not included.

8. STUDENT SUPPORT [LFB Paper 797]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$83,638,000	159.00	-$83,638,000	-159.00	$0	0.00

Governor: Provide $41,819,000 and 159.00 positions annually for talent development. The Department of Administration indicates that the provided funding is intended for the following:

	Salaries	Fringe	Unallotted Reserve	Total	Positions
Student Mental Health	$4,080,000	$1,572,400	$5,347,600	$11,000,000	57.0
Student Retention and Support	4,800,000	1,849,900	3,250,100	9,900,000	87.0
Career Readiness	975,000	375,800	4,399,200	5,750,000	15.0
Teacher Loan Forgiveness	0	0	5,250,000	5,250,000	0.0
Continuing Education	0	0	5,000,000	5,000,000	0.0
Discussion Project	0	0	2,500,000	2,500,000	0.0
High Impact Practices	0	0	1,700,000	1,700,000	0.0
Prior Assessment	0	0	719,000	719,000	0.0
Total	$9,855,000	$3,798,100	$28,165,900	$41,819,000	159.0
Biennial Total	$19,710,000	$7,596,200	$56,331,800	$83,638,000	159.0

a. **Student Mental Health.** In addition to staff salaries and fringe, funding would also support telehealth services, counseling, telepsychiatry, an online wellness platform, and 24/7 peer and crisis support services. The additional 57.0 positions would be counselors, increasing counseling staff to meet the recommended 1:1,000 counselors-to-student ratio. Of the new counselors, 11 would provide direct support to student athletes.

b. **Student Retention and Support.** Funding would support 60.0 academic advisors to improve the ratio of advisors to students; 13.0 student affairs assistant directors/financial aid assistant directors (one per campus) to support students who have aged out of the foster care system; 13.0 associate director/director of academic advising positions (one per campus) to connect students to on and off-campus resources to address their basic needs; and 1.0 disability services director position to assure compliance with the Americans with Disabilities Act's digital accessibility requirements.

c. **Career Development.** Funding would support scholarships and financial aid for student experiential learning and internships that would otherwise be unpaid or not affordable, and outreach to private sector entities to create new student opportunities. Funding would also be used for professional development for career services professionals and faculty and new technology for career exploration and readiness skills development. Additionally, funding would be available for faculty and staff for initiatives that increase employer engagement and support student career readiness.

d. **Teacher Loan Forgiveness.** Funding would support a teacher loan forgiveness program which would provide loans to students enrolled in programs leading to a teacher's license.

Loans would be forgiven after four years of teaching post-graduation.

e. **Continuing Education.** Funding would support ongoing relationships with regional employers, expand training in employer-chosen, on-demand online seminars, and fund reskilling and upskilling programming.

f. **Discussion Project.** Funding would support continuing to offer the Discussion Project civil dialogue training professional development series at the School of Education at UW-Madison, which provides faculty and staff training on using research-based techniques to design and implement equitable, inclusive, and engaging classroom discussion.

g. **High Impact Practices (HIP).** High impact practices are evidence-based teaching, learning and research practices that increase student engagement, promote student success, develop transferrable skills (such as critical thinking and problem solving), and contribute to gains in retention and degree completion. Funding would support HIP programming such as service learning, undergraduate research, and student internships.

h. **Prior Learning Assessments.** Funding would support reviewing, improving and expanding prior learning assessment activities at UW System campuses, which involve evaluating college-level learning attained outside of a university setting, such as through industry-based training, to potentially award credit for such activities.

Joint Finance: Provision not included.

9. MERIT AND MARKET-BASED COMPENSATION [LFB Paper 798]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$56,000,000	- $2,000,000	$54,000,000

Governor: Provide $28,000,000 ($23,575,900 salary and $4,424,100 fringe in 2025-26 and $23,576,000 salary and $4,424,000 fringe in 2026-27) annually for merit-based salary increases and other market-based compensation salary increases to attract and retain high performing faculty, particularly at campuses outside of UW-Madison.

According to data from the American Association of University Professors 2023-24 Annual Report on the Economic Status of the Profession, outside of UW-Madison, average salaries of full-time, nine-month faculty at all other UW System campuses are below the national average for public comprehensive universities (with the exception of assistant professors at UW-Eau Claire where average salaries were slightly above the national average), and average salaries at UW-Milwaukee are also below the national average of public doctoral universities. According to UW System, the additional funding would allow institutions to raise starting salaries to be more competitive as well as provide for limited merit and market-based salary increases.

Joint Finance: Provide $27,000,000 GPR annually and create an annual appropriation in

UW System for compensation to attract faculty in high-demand fields of study. Specify that UW System must submit to the Joint Committee on Employment Relations a proposal for the use of this funding under s. 230.12(3)(e)1 of the statutes.

10. STUDENT MENTAL HEALTH -- VIRTUAL MENTAL HEALTH SERVICES [LFB Paper 797]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$22,000,000	- $15,000,000	$7,000,000

Governor: Provide $11,000,000 annually for student mental health support services to meet increasing need and demand for these services at UW System institutions.

Joint Finance: Provide $3.5 million GPR annually in UW System's general program operations appropriation for a two-year pilot program to provide virtual mental health services. Require the Board of Regents and UW System to create a virtual health pilot program that expands the provision of student virtual mental health services at institutions that have not more than 30,000 full-time enrolled undergraduate students as of the preceding April 1. Require the Board of Regents and UW System to contract with a vendor for the provision of these services.

11. VETERINARY DIAGNOSTIC LABORATORY MICROBIOLOGISTS [LFB Paper 805]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,137,000	7.00	- $1,137,000	- 7.00	$0	0.00

Governor: Provide $568,500 ($418,000 salary and $150,500 fringe) annually beginning in 2025-26 with 7.0 positions (6.0 microbiologists and 1.0 sample receiving technician) beginning in 2025-26.

The Veterinary Diagnostic Laboratory (VDL) is the sole provider of chronic wasting disease (CWD) and foreign animal disease (FAD) surveillance, investigation, and outbreak response for Wisconsin. Providing CWD diagnostic testing supports Department of Natural Resources (DNR) efforts to manage CWD (an infectious prion disease). In addition, the diagnostic testing provides hunters with important food safety information. Each year, the VDL provides testing for 16,000 to 24,000 whitetail deer samples and 75% of the samples are submitted within a four to six-week period following the November nine-day gun deer hunting season. During this testing surge, the CWD diagnostic facility operates for 20 hours per day, seven days per week. In 2021, VDL indicates a seasonal labor shortage and staff overload led to an increase in CWD testing turnaround time from nine to 19 days. The additional six microbiologists and one sample receiving technician

would assist in decreasing testing turnaround time to a week or less to provide quicker results to Wisconsin hunters. VDL indicates that the six microbiologist positions would also be cross-trained for diagnostic testing so that they could provide testing to support the poultry, dairy, and bovine industries in the event of an FAD, such as the current avian influenza outbreak.

Joint Finance: Provision not included.

12. VETERINARY DIAGNOSTIC LABORATORY STAFF RETENTION [LFB Paper 805]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$434,600	- $434,600	$0

Governor: Provide $217,300 ($159,800 salary and $57,500 fringe) annually to retain specialty-boarded veterinary staff. Currently, the Wisconsin Veterinary Diagnostic Laboratory (VDL) staff include eight anatomic pathologists boarded by the American College of Veterinary Pathologists. In addition, VDL staff include client services veterinarians who provide animal and herd health consultation to complement diagnostics. The VDL specialists perform diagnostic and scientific duties similar to those of the faculty at the School of Veterinary Medicine (SVM). However, while the VDL is connected to UW-Madison and operates under the SVM umbrella, unlike the SVM, the VDL does not have dedicated funding for recruiting and retaining veterinary specialists at competitive salaries.

Funding would provide an increase in salary and fringe for eight VDL veterinary specialists and staff who have joint faculty appointments at UW-Madison including: bacteriology and serology section head (clinical associate professor), veterinary pathologist (clinical professor), large animal internal medicine specialist (clinical assistant professor); four veterinary pathologists (clinical assistant professors); and virology, molecular and genomics section head (clinical associate professor).

Joint Finance: Provision not included.

13. HEALTH CARE PROVIDER LOAN PROGRAM EXPANSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. ALLOCATIONS OF EXISTING FUNDS FOR SPECIFIC PURPOSES*(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. MISSING IN ACTION RECOVERY AND IDENTIFICATION PROJECT *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. PARKINSON'S DISEASE REGISTRY *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

17. FEE REMISSION FOR STUDENT TEACHERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. ELIGIBILITY FOR FEE REMISSION FOR HMONG-LAO VETERANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

19. NONRESIDENT TUITION EXEMPTION FOR CERTAIN NATIVE AMERICANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

20. FEE REMISSION FOR CERTAIN TRIBAL MEMBERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

21. NONRESIDENT TUITION EXEMPTION FOR UNDOCUMENTED INDIVIDUALS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

22. VOTER IDENTIFICATION*(Removed from budget consideration pursuant to Joint Finance Motion #4)*

23. GRANTS TO UW SYSTEM CAMPUSES

GPR	$53,000,000

Joint Finance: Provide $26.5 million GPR annually in UW System's general program operations appropriation.

Require the Board of Regents to allocate $15.25 million of the funds in each year to UW System institutions which have had, on average, a decline in student enrolment in the immediately preceding 10-year period. Require the Board to allocate the money to each qualifying institution in proportion to the full-time equivalent student enrollment at the institution in the most recent academic year for which this data is available.

Require the Board of Regents to allocate the remaining $11.25 million of the funds in each year to UW System institutions in proportion to the aggregate number of course credits awarded to undergraduate students enrolled in the institution in the most recent academic year for which this data is available, except that no institution may receive more than 25% of the total amount of funds allocated under this paragraph.

Specify that these allocations are in addition to an institution's performance funding and in addition to any other allocations made by the Board. Require JCOER approval of the faculty credit hour plan submitted by the System prior to allocation and release of the funds.

24. DELETE FUNDING

GPR	-$16,000,000

Joint Finance: Delete $8 million annually from UW System's general program operations appropriation.

25. POSITION CAP

Joint Finance: Require that UW System continue to maintain the number of positions across the entire system that are funded by either GPR or program revenue dollars at the level in effect on January 1, 2024, as specified in the agreement approved by the Board of Regents on December 13, 2023. Specify that the Chancellor may not create or abolish any position under section 16.505(2m) or (2p) of the statutes for any system employee assigned to UW-Madison that would be inconsistent with this requirement.

26. TRANSFER CREDITS

Joint Finance: Require that the Board's transfer credit policies provide that, no later than September 1, 2026, all credits for core general educational courses (defined under section 36.31(2m)(a) as courses generally required for an undergraduate degree that are prerequisite or otherwise in addition to the courses required for an undergraduate degree in a specific course of study) are transferable between institutions within the System and satisfy general education requirements at the receiving institutions. In addition, specify that no agreements between the Board of Regents and the technical college system board under section 36.31(2m) of the statutes may limit the transfer of credits for core general education courses between institutions within the UW System.

Require UW System to submit a proposal to the Joint Committee on Employment Relations to the transfer policies no later than December 31, 2025.

27. FACULTY CREDIT HOUR REQUIREMENT

Joint Finance: Starting September 1, 2026, require that full time faculty and instructional academic staff employees of UW System must teach no fewer than 24 credits per academic year, and, if on a 12 month contract, an additional six credits in the summer. Specify that full-time faculty and instructional academic staff at UW institutions designated as Research 1 by the Carnegie Classification of Institutions of Higher Education may teach 12 credits per academic year and, if on a 12 month contract, an additional 3 credits in the summer. Define credit hour, with respect to a course, as a period of not less than 50 consecutive minutes per week of instructional time for each week of the semester or session that the course is offered, excluding the week of or the week immediately preceding final examinations for the course.

Specify that an instructional employee who has less than a full-time appointment must teach a minimum number of credit hours in the proportion that the appointment bears to the required credit hours for a full-time instructional employee. In addition, specify that an instructional employee on a 12 month contract may not teach fewer than one course during any semester or

summer session.

Further, specify that each academic department in an institution may designate one individual as a department chair. The duties of the chairperson must be determined by the chancellor of the institution to which the individual is assigned, and the minimum credit hours requirement may be reduced for the department chairperson commensurate with the individual's duties as chairperson. The minimum credit hour may also be reduced for other individuals with assigned administrative duties, as approved by the Joint Committee on Employment Relations (JCOER) prior to January 31, 2026. No institution may designate more than 10% of their faculty and 10% of their academic staff as having administrative duties other than the department chairperson.

Specify that the Board of Regents must develop a buyout policy for any instructional position not teaching its specified minimum credit requirement. Specify the minimum credit hour requirement may be reduced if the instructional employee's compensation, including salary and benefits, is replaced by a proportional reduction in the instructional employee's compensation using other funding sources.

Specify that the Board of Regents must adopt guidelines consistent with these provisions that provide additional details relevant to these requirements, or present exceptions for reasonably justified circumstances, but only if, no later than December 1, 2025, the Board submits to JCOER the proposed guidelines for legislative review. In the proposed guidelines, specify that the Board may propose exceptions to the minimum credit requirements or any other specified requirement under the bill. If JCOER approves these exceptions prior to January 31, 2026, the Board may adopt and implement the exceptions and incorporate the approved exceptions into its guidelines. Additionally, specify that the Board may propose exceptions to the methodology for the reduction in compensation for instructional employees not meeting the minimum credit requirements including an alternative plan or formula for an instructional employee's compensation reduction and substitution of revenue sources in the instructional employee's compensation. If JCOER approves any exceptions or alternative plan or formula prior to January 31, 2026, the Board may adopt and implement the exceptions or alternative plan or formula and incorporate the approved exceptions or alternative plan or formula in its guidelines.

Annually, require the Board to report the following to the appropriate legislative standing committees: (1) a report of the total credit hours taught by faculty and instructional academic staff grouped according to the following factors: (a) classification of the instructional employee as faculty or instructional academic staff; (b) Institution to which the employee is assigned; (c) whether the employee has a full-time appointment and, if not, the extent of the part time appointment; and (d) the funding source(s) and amounts of funding amount for each position; and (2) percentage of teaching staff at each institution meeting the full workload requirement.

28. UW SYSTEM AUDIT

Joint Finance: Require the annual audit conducted by the Legislative Audit Bureau of UW System to include an evaluation of the compliance of UW System with the transfer credit and faculty credit workload requirements created under the bill.

29. RISING PHOENIX EARLY COLLEGE HIGH SCHOOL PROGRAM

FED	$1,000,000

Joint Finance: Provide $1,000,000 FED for the Rising Phoenix Early College High School Program at UW-Green Bay. Transfer a revenue balance of $1,000,000 FED associated with American Rescue Plan Act State Fiscal Recovery Fund interest earnings from DOA's federal aid appropriation to UW's appropriation for federal aid. Require the Board of Regents to allocate $1,000,000 FED from that appropriation to UW-Green Bay for the program.

VETERANS AFFAIRS

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$4,038,600	$3,860,900	$6,321,000	$2,460,100	63.7%	$2,282,400	56.5%
FED	6,239,600	6,393,000	6,393,000	0	0.0	153,400	2.5
PR	264,750,200	288,082,300	256,289,800	-31,792,500	- 11.0	- 8,460,400	-3.2
SEG	42,721,800	58,003,200	43,909,200	-14,094,000	- 24.3	1,187,400	2.8
TOTAL	$317,750,200	$356,339,400	$312,913,000	- $43,426,400	- 12.2%	- $4,837,200	- 1.5%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	0.00	1.00	1.00	0.00	1.00
FED	16.50	16.50	16.50	0.00	0.00
PR	1,119.81	1,117.81	893.11	- 224.70	- 226.70
SEG	104.19	117.19	104.19	- 13.00	0.00
TOTAL	1,240.50	1,252.50	1,014.80	- 237.70	- 225.70

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$12,000	$0	$12,000
FED	153,400	0	153,400
PR	25,702,000	0	25,702,000
SEG	1,083,100	- 197,000	886,100
Total	$26,950,500	- $197,000	$26,753,500

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	$0	$0	-$1,200,100	-$147,800	-$1,347,900
Full Funding of Cont. Pos. Salary/Fringe	0	75,400	11,067,600	817,200	11,960,200
Overtime	0	0	950,500	0	950,500
Night and Weekend Differential	0	0	2,116,300	0	2,116,300
Full Funding of Lease/Directed Moves	6,000	1,300	-83,300	-133,600	-209,600
Total	$6,000	$76,700	$12,851,000	$535,800	$13,469,500
2026-27					
Turnover Reduction	$0	$0	-$1,200,100	-$147,800	-$1,347,900
Full Funding of Cont. Pos. Salary/Fringe	0	75,400	11,067,600	817,200	11,960,200
Overtime	0	0	950,500	0	950,500
Night and Weekend Differential	0	0	2,116,300	0	2,116,300
Full Funding of Lease/Directed Moves	6,000	1,300	-83,300	-122,100	-198,100
Total	$6,000	$76,700	$12,851,000	$547,300	$13,481,000
Biennial Totals	$12,000	$153,400	$25,702,000	$1,083,100	$26,950,500

Joint Finance: Reduce funding by $98,500 SEG annually to reflect an increase, from 3% to 5%, to the rate used to calculate the standard budget adjustment for turnover reduction.

2. GENERAL FUND TRANSFER TO SUPPORT OPERATIONS OF THE STATE VETERANS HOMES [LFB Paper 810]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR-Transfer	$21,900,000	- $16,900,000	$5,000,000
PR-Revenue	$21,900,000	- $16,900,000	$5,000,000

Governor: Transfer $7,100,000 in 2025-26 and $14,800,000 in 2026-27 from the general fund to the PR appropriation account for the state veterans homes. Modify the statutory authorization for the PR appropriation to reflect the receipt of this transfer. The Administration indicates that the state veterans homes program revenue account requires this general fund supplement to avoid revenue shortfalls caused by declining census at the homes.

The operations of the state veterans homes are supported from revenues from five primary sources: (a) medical assistance program payments; (b) member payments; (c) federal per diem payments from the U.S. Department of Veterans Affairs; (d) federal USDVA service-connected disability payments; and (e) Medicare payments. Veterans home expenditures have exceeded revenues at the King and Union Grove homes for each of the past three years. Accumulated balances from prior years, along with a budget surplus generated at the Chippewa Falls home have allowed the homes to maintain a positive balance in the combined program revenue appropriation, but the Department projects that continuing deficits and King and Union Grove will deplete most or all of the revenue reserves by the end of the 2023-25 biennium. The 2023-25 budget (Act 19) provided $5,000,000 GPR in the Joint Committee on Finance program supplements appropriation

to supplement state veterans homes operations, although the Department had not yet made a request for this funding at the time of the introduction of the Governor's bill.

Joint Finance: Reduce the amount of the transfer to $5,000,000 in 2025-26, a reduction of $2,100,000 in 2025-26 and $14,800,000 in 2025-27.

3. VETERANS TRUST FUND -- GPR SUPPLEMENT [LFB Paper 106]

Governor: Estimate that $24,975,000 in 2025-26 and $22,325,000 in 2026-27 will be transferred from the general fund to the veterans trust fund (VTF) to support estimates of SEG-supported expenditures from the VTF in the 2025-27 biennium. These amounts would be increases of $9,889,800 in 2025-26 and $7,239,800 in 2026-27 over the appropriation base of $15,085,200. The fiscal effect of this item is summarized under "Miscellaneous Appropriations."

In recent biennia, over 95% of revenue to the veterans trust fund has been revenue transferred from the general fund from a sum sufficient GPR appropriation. In 2023-24, DOA transferred $15,855,200 to support VTF expenditures. The following table summarizes the Administration's estimates of balances, revenues, and expenditures from the VTF in the 2025-27 biennium.

Veterans Trust Fund
Governor's Recommendations

	2025-26	2026-27
Opening Balance	$860,700	$65,700
Revenue		
Veterans Programs	$350,000	$350,000
GPR Transfer	24,975,000	22,325,000
Total Available	$26,185,700	$22,740,700
Expenditures		
DVA Appropriations	$30,470,000	$27,020,400
Lapses from DVA Appropriations	-4,350,000	-4,361,500
Net Expenditures	$26,120,000	$22,658,900
Year End Balance	$65,700	$81,800

Joint Finance: Estimate the transfer at $17,097,400 in 2025-26 and $17,197,400 in 2026-27, to reflect anticipated VTF expenditures in the 2025-27 biennium. Compared to the Governor's bill, these estimates would be a reduction of $7,877,600 in 2025-26 and $5,127,600 in 2026-27. The following table shows the estimated veterans trust fund condition under the Joint Committee on Finance substitute amendment.

Veterans Trust Fund
Joint Committee on Finance

	2025-26	2026-27
Opening Balance	$860,700	$832,600
Revenue		
Veterans Programs	$350,000	$350,000
GPR Transfer	17,097,400	17,197,400
Total Available	$18,308,100	$18,380,000
Expenditures		
DVA Appropriations	$21,825,500	$21,873,500
Lapses from DVA Appropriations	-4,350,000	-4,350,000
Net Expenditures	$17,475,500	$17,523,500
Year End Balance	$832,600	$856,500

4. VETERANS BENEFITS MANAGEMENT SYSTEM

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$5,019,600	- $5,019,600	$0

Governor: Provide $1,887,200 in 2025-26 and $3,132,400 in 2026-27 for the purchase and ongoing maintenance of cloud-based grant administration systems used for state veterans benefit programs, including state-administered programs supported with federal funds. Of the proposed funding budgeted in 2026-27, $758,000 would be for ongoing costs, including licensing, subscription, and maintenance costs, and system and user support, while the remaining $2,374,400 would be for purchase and implementation costs, budgeted as one-time funding. The Administration indicates that the new benefits management system would replace several existing systems used to track and manage application and benefit payments, which the Department asserts are outdated and no longer capable of effectively managing the Department's programs.

Joint Finance: Provision not included.

5. VETERANS MENTAL HEALTH GRANT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$5,000,000	- $5,000,000	$0

6. VETERANS HOUSING AND RECOVERY PROGRAM [LFB Paper 812]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$1,950,000	- $1,950,000	$0

Governor: Provide $900,000 in 2025-26 and $1,050,000 in 2026-27 for the veterans housing and recover program (VHRP) to increase funding for supplies and services costs in the program, and for costs associated with leasing a different facility for the Chippewa Falls-based program due to space and facility deficiencies of the current location. The VHRP provides short-term housing and supportive services to veterans who are homeless or at risk of becoming homeless. The program provides services at three locations, in Chippewa Falls, Green Bay, and Union Grove. Total base funding for the program is $2,136,600, which is composed of $1,343,600 in federal funding, $677,500 SEG from the veterans trust fund, and $115,500 SEG received as receipts collected as rental payments collected from certain program participants.

Joint Finance: Provision not included.

7. VETERANS OUTREACH AND RECOVERY PROGRAM [LFB Paper 813]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$1,115,700	7.00	- $1,115,700	- 7.00	$0	0.00

Governor: Provide $512,900 in 2025-26 and $602,800 in 2026-27 and 7.0 positions, beginning in 2025-26 for the veterans outreach and recovery program (VORP), to replace 7.0 federally-funded project positions in the program. VORP provides outreach, treatment and support to veterans who have a mental health condition or a substance use disorder. The program employs outreach specialists to contact veterans to provide direct assistance and referral to social service programs. The federal project positions will expire in October, 2025. In addition to these positions, the program is currently authorized 15.0 permanent SEG positions.

Joint Finance: Provision not included.

8. STATE VETERANS CEMETERY CARETAKER POSITIONS

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$302,600	3.00	- $302,600	- 3.00	$0	0.00

Governor: Provide $131,800 in 2025-26 and $170,800 in 2026-27, and 3.0 cemetery

caretaker positions, beginning in 2025-26, to provide one additional caretaker at each of the state's three state veterans cemeteries. DVA currently has 12.5 caretaker positions at the three cemeteries. The Administration indicates that the additional positions are intended to address increased maintenance and operations needs at the cemeteries, as the number of graves and internments has increased in recent years.

Joint Finance: Provision not included.

9. VETERANS TRANSPORTATION GRANTS TO COUNTIES

SEG	$200,000

Governor/Joint Finance: Provide $100,000 annually to increase funding for grants to counties for providing transportation to medical facilities for veterans. DVA is required to provide $200,000 annually to the Disabled American Veterans for the provision of transportation services to medical facilities for veterans. In addition, the Department provides grants totaling $100,000 to counties in which Disabled American Veterans does not provide transportation services. In 2023-24, 29 counties received grants under this component of the program. This item would increase the total amount of the grants to counties in which Disabled American Veterans does not operate from $100,000 to $200,000, annually.

10. WISCONSIN COMMISSION FOR THE UNITED STATES SEMIQUINCENTENNIAL COMMISSION

	Funding	Position
GPR	$164,000	1.00

Governor/Joint Finance: Provide $82,000 annually and 1.0 project position, beginning in 2025-26, to perform duties related to the Wisconsin Commission for the United States Semiquincentennial Commission. 2021 Act 95 established the Commission, attached to the Wisconsin Department of Veterans Affairs, to coordinate events associated with commemoration of the 250th anniversary of the Declaration of Independence, with a focus on Wisconsin's role in shaping U.S. history. The Administration indicates that the position would plan events, facilitate fundraising, prepare statutorily required reports, and assist the Commission in carrying out its functions. The project position would expire on March 31, 2027. The funding provided under this item would be to support salary and fringe benefit costs for three quarters in each fiscal year of the biennium, as well as provide $25,000 annually for supplies and services for the position and the Commission.

11. VETERANS SERVICE OFFICE GRANTS

SEG	$129,200

Governor/Joint Finance: Provide $64,600 annually to provide a 5% increase for grants to county and tribal veterans service offices, rounded to the nearest $100. Of this annual increase, $52,800 would be budgeted for county veterans service office (CVSO) grants, increasing the total from $1,050,500 to $1,103,300, and $11,800 would be budgeted for tribal veterans service office (TVSO) grants, increasing the total from $226,900 to $238,700.

Increase the statutory annual grant amounts for CVSOs, to reflect the proposed changes, as follows: (a) for counties with a population of less than 20,000, from $11,688 to $12,300; (b) for

counties with a population of 20,000 to 45,499, from $13,750 to $14,400; (c) for counties with a population of 45,500 to 74,999, from $15,813 to $16,600; and (d) for counties with a population of 75,000 or more, from $17,875 to $18,800. Repeal a provision that specifies that the grant for a county with a part-time CVSO is $550, so that the grant for any such county would be determined in the same manner as counties with a full-time CVSO, based on population. In 2023-24, two counties, Florence and Pepin, received the $550 grant for a part-time CVSO. Increase the maximum annual grant made to TVSOs, from $20,625 to $21,700.

12. CAMP AMERICAN LEGION

SEG	$50,000

Governor/Joint Finance: Provide $25,000 annually to increase, from $75,000 to $100,000, the amount of a grant that DVA makes to the American Legion, and increase the statutory grant requirement accordingly. Camp American Legion provides cabins and recreational facilities free of charge for disabled and injured veterans and their families. The camp is located in Oneida County on property owned by the state and managed by the Department of Natural Resources.

13. FUND SOURCE TRANSFER FOR CLAIMS OFFICER POSITIONS

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
PR	- $509,600	- 2.00	$509,600	2.00	$0	0.00
SEG	509,600	2.00	- 509,600	- 2.00	0	0.00
Total	$0	0.00	$0	0.00	$0	0.00

Governor: Provide $254,800 SEG and 2.0 SEG positions annually and make corresponding PR funding and PR position reductions to reflect a transfer of the fund source supporting two veterans claims officer positions. Claims officers assist Wisconsin veterans in accessing federal veterans benefits. DVA has 9.6 claims officer positions, of which 7.6 are SEG positions, supported from the veterans trust fund, and 2.0 are PR positions, funded with state veterans home revenues. The Administration indicates that the fund source realignment under this item is intended to reflect the fact that claims service activities are unrelated to the PR-funded state veterans homes.

Joint Finance: Provision not included.

14. VETERANS MUSEUM ORAL HISTORY PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Position	Funding	Position	Funding	Position
SEG	$302,200	1.00	$302,200	- 1.00	$0	0.00

15. SEGREGATED APPROPRIATION ADJUSTMENTS

SEG	- $336,200

Governor/Joint Finance: Adjust several SEG appropriations, with a net effect of reducing SEG funding by $168,100 annually. The following table shows the annual adjustments, by appropriation.

SEG Appropriation	Annual Adjustment
Cemetery administration and maintenance	$120,000
Veterans housing and recovery program	100,000
Department facilities	50,000
Operation of the veterans museum	32,800
Administration of loans and aids to veterans	30,000
Museum facilities	-2,800
Retraining grant program	-10,000
Cemetery energy costs	-21,300
Loan expenses	-30,000
Veterans museum sales	-30,000
Veterans tuition reimbursement program	-186,800
Veterans assistance grants	-220,000
Total	-$168,100

The SEG appropriation reductions under this item generally reflect an assessment that the base appropriation level is in excess of actual expenditures in recent years for several of the Department's veterans benefit programs. In particular, annual expenditures under the veterans tuition reimbursement program and veterans assistance grants program (also known as the assistance to needy veterans program) have been significantly below appropriated levels for several years. Although the net effect of this item is a reduction in SEG budget authority, there are several appropriations that would be increased, the most significant being the appropriation for cemetery administration and maintenance and appropriation for the veterans housing and recovery program.

16. PROGRAM REVENUE FUNDING ADJUSTMENTS

PR	- $283,400

Governor/Joint Finance: Adjust several PR appropriations, with a net effect of reducing PR funding by $141,700 annually, to reflect reestimates of PR expenditures and revenues for the Department's state veterans homes and cemeteries. The following table shows the annual adjustments, by appropriation.

Program Revenue Appropriation Account	Annual Adjustment
State Veterans Home at Chippewa Falls	$2,044,600
State Veterans Home at King	-2,197,500
Housing Maintenance	-44,000
King Home Exchange (Shop)	-69,800
Chippewa Falls Gifts and Bequests	25,000
Cemeteries Gifts and Bequests	100,000
Total	-$141,700

Although the net change of these adjustments is a reduction in PR budget authority, this item includes increases for three appropriations. The most significant of these is the increase to the Chippewa Falls veterans home appropriation, which would be provided in the supplies and services budget line, used for the contract that DVA maintains for the operation of the Chippewa Falls home.

17. ASSISTANCE TO NEEDY VETERANS PROGRAM CHANGES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. ELIGIBILITY FOR CERTAIN VETERANS PROGRAMS FOR HMONG-LAO VETERANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

19. DEBT SERVICE REESTIMATE [LFB Paper 106]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $353,700	- $39,900	- $393,600
PR	- 1,576,900	- 86,500	- 1,663,400
SEG	- 44,400	302,700	258,300
Total	- $1,975,000	$176,300	- $1,798,700

Governor: Reduce funding by $962,200 (-$222,300 GPR, -$717,700 PR, and -$22,200 SEG) in 2025-26 and by $1,012,800 (-$131,400 GPR, -$859,200 PR, and -$22,200 SEG) in 2026-27 to reflect reestimates of debt service costs on authorized bonds for veterans cemeteries and state veterans home. Base funding for DVA debt service is $5,925,600 ($1,569,700 GPR, $37,900 PR, and $4,318,000 SEG).

Joint Finance: Increase funding by $187,900 ($27,800 GPR, $7,500 PR, and $152,600 SEG) in 2025-26 and reduce funding by $11,600 (-$67,700 GPR, -$94,000 PR, and $150,100 SEG) in 2026-27 to reflect a reestimate of debt service payments.

20. GRANT FOR VETERANS COMMUNITY PROJECT OF MILWAUKEE

GPR	$2,500,000

Joint Finance: Provide $2,500,000 in 2025-26 in a new appropriation for making a grant to the Veterans Community Project, a national nonprofit organization, to use toward the Veterans Community Project of Milwaukee. Repeal the appropriation on July 1, 2026.

21. FLAG POLE INSTALLATION AT THE STATE VETERANS HOMES

PR	$100,000
GPR-Transfer	$100,000
PR-REV	$100,000

Joint Finance: Provide $100,000 in 2025-26 in the appropriation for the state veterans homes for installation of flagpole-related

infrastructure at the King and Union Grove state veterans homes. Transfer $100,000 in 2025-26 from the general fund to the PR appropriation account for the veterans homes to support the cost of these installations, and modify the statutory authorization for the appropriation to reflect the receipt of this transfer.

22. DELETE VACANT POSITIONS

	Funding	Positions
PR	- $32,315,600	- 226.70

Joint Finance: Delete 226.7 vacant positions annually, with associated expenditure authority of $16,157,800 annually in the state veterans homes appropriation, to reflect the elimination of positions that the Department indicates are in excess of the number needed to staff the number of licensed beds at the homes.

23. WAR MEMORIAL CENTER GRANT

Joint Finance: Provide $5,000,000 GPR in the Finance Committee's program supplements appropriation to support a grant, administered by the Department of Veterans Affairs, for war memorials in populous counties. The fiscal effect of this item is reflected in "Program Supplements."

WISCONSIN ECONOMIC DEVELOPMENT CORPORATION

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$0	$145,000,000	$5,000,000	- $140,000,000	- 96.6%	$5,000,000	N.A.
SEG	91,740,000	93,840,000	87,900,000	-5,940,000	- 6.3	- 3,840,000	- 4.2%
TOTAL	$91,740,000	$238,840,000	$92,900,000	- $145,940,000	- 61.1%	$1,160,000	1.3%

FTE Position Summary

There are no authorized state positions for the Wisconsin Economic Development Corporation.

Budget Change Items

1. REESTIMATE SEG OPERATIONS AND PROGRAMS APPROPRIATION [LFB Paper 820]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$2,100,000	- $5,940,000	- $3,840,000

Governor: Increase funding by $1,125,000 in 2025-26 and $975,000 in 2026-27 for the Wisconsin Economic Development Corporation's (WEDC) all monies received operations and programs appropriation from the economic development fund. As a result, the Administration estimates that current law funding provided for WEDC's operations and programs SEG appropriation would increase from base funding of $44,870,000 to $45,995,000 in 2025-26 and $45,845,000 in 2026-27.

Under current law, the primary source of WEDC's funding is from the segregated economic development fund. The revenue source for the economic development fund is the economic development surcharge imposed upon C corporations and tax-option (S) corporations.

Joint Finance: Decrease funding estimated by the Administration under WEDC's all monies received operations and programs SEG appropriation by $3,395,000 in 2025-26 and $2,545,000 in 2026-27 to reflect revised estimates of economic development surcharge revenues available from economic development fund ($42,600,000 in 2025-26 and $43,300,000 in 2026-27). Relative to base funding of $44,870,000, funding is decreased by $2,270,000 in 2025-26 and by $1,570,000 in 2026-27.

Together with base funding of $1,000,000 SEG annually from the environmental fund, total SEG funding for WEDC is estimated to be $43,600,000 in 2025-26 and $44,300,000 in 2026-27.

2. GPR FUNDING FOR WEDC OPERATIONS AND PROGRAMS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. GRANTS TO SMALL BUSINESSES AND NONPROFIT ORGANZIATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$50,000,000	- $50,000,000	$0

4. GREEN INNOVATION FUND *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$50,000,000	- $50,000,000	$0

5. FORWARD AGRICULTURE PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$15,000,000	- $15,000,000	$0

6. BUSINESS ACCELERATOR PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $10,000,000	$0

7. OPPORTUNITY ATTRACTION FUND [LFB Paper 821]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

Governor: Provide $5,000,000 in 2025-26 to the continuing appropriation for the opportunity attraction and promotion fund, which WEDC uses to provide grants to attract unique opportunities and large events to the state.

Provisions of 2023 Act 19 provided $10.0 million GPR to the Joint Committee on Finance's supplemental appropriation to support grants for opportunity attraction and promotion. Subsequent legislation, 2023 Act 169, enacted the opportunity attraction and promotion grant program. On June 6, 2024, the Committee released $5.0 million to WEDC for the program. The rest of the $5.0 million set aside in Act 19 remains in the Committee's supplemental appropriation, which will lapse (revert) to the general fund at the end of the 2023-25 biennium if not transferred for another purpose.

Under provisions of Act 169, WEDC may not award an opportunity attraction and promotion grant unless the eligible applicant has secured from non-state sources an amount equal to the amount of the proposed grant. Grant moneys may be used to undertake a project to: (a) bid against other states or jurisdictions outside the state to attract an opportunity or event that will draw national exposure and drive economic development and visitors to this state; and/or (b) host an opportunity or event that will attract national exposure and drive economic development and visitors to this state that the eligible applicant has secured through a competitive bid against other states or jurisdictions outside this state. Eligible applicants include: (a) a city, village, town, or county; (b) an American Indian tribe or band in this state; (c) an area visitor and convention bureau; (d) a business improvement district; or (e) a private entity. Under WEDC's current policies and procedures, awards relating to bidding for an event may not exceed $100,000, and awards relating to hosting an event may not exceed $5,000,000.

Joint Finance: Provision not included.

8. THRIVE RURAL WISCONSIN *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

9. TRIBAL ENTERPRISE ACCELERATOR PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

10. ADVANCED MANUFACTURING GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$5,000,000	- $5,000,000	$0

11. UNASSIGNED FUND BALANCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. MAIN STREET PROGRAM TECHNICAL MODIFICATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. TAX CREDIT MODIFICATIONS

Governor/Joint Finance: Make a number of modifications to tax credit programs that are administered, in part, by WEDC, which are described under "General Fund Taxes."

14. TALENT RECRUITMENT GRANTS

GPR	$5,000,000

Joint Finance: Create a continuing appropriation for WEDC and provide $5,000,000 in 2025-26 to support talent recruitment grants. Require WEDC to establish and administer the talent recruitment grant program for the purpose of awarding grants for talent recruitment programs to incent households to relocate from outside this state to a municipality in this state. A "household" would mean a group of one or more individuals who dwell together within the same dwelling.

WEDC would be required to award grants to eligible applicants for the purpose of administration of the talent recruitment programs and the costs associated with incenting households to relocate from outside the state to municipalities in the state. No more than $500,000 in grant moneys could be awarded to support talent recruitment programming in a single municipality in a single fiscal year. WEDC would be required to disburse 50% of the total grant award upon entering into a grant contract and 50% of the total grant award upon the recipient reporting to WEDC that it has successfully met half of the household goal stated in the talent recruitment program plan. "Household goal" would mean the total number of households that a

talent recruitment program seeks to successfully incentivize to relocate or commit to relocate from outside this state to a municipality in this state. If the recipient fails to meet half of its stated household goal, WEDC could not disburse the remaining grant amount.

Eligible applicants for the grants would include: (a) a city, village, town, county, or American Indian tribe or band in this state; and (b) a nonprofit organization, the mission of which includes economic development, workforce and talent development, or community development. Applicants would be required to provide WEDC with a talent recruitment program plan that includes: (1) the total estimated cost of the program and the individual estimated costs associated with the program's design, administration, marketing, and relocation incentive initiatives; (2) the program's household goal and the estimated total grant amount per household; (3) the program's estimated state and local tax impact; and (4) the program's estimated total economic impact.

Applicants would be required to demonstrate the ability to contribute at least 20% of the total talent recruitment program cost. The applicant's contribution may include local investments and in-kind donations. In order for a previous grant recipient to be eligible, the applicant must have met the household goal stated in the talent recruitment program plan. Each recipient of a grant would have to provide semiannual reports to WEDC with the following information: (a) the total number of household applications; (b) the total number of approved households; (c) the cost per approved household; (d) the annual incomes and occupations of approved households; (e) the economic impact of the talent recruitment program, including state and local tax revenue and new consumer spending.

A household would be eligible for talent recruitment program incentives if the household: (a) resides outside of this state at the time the household applies for talent recruitment program incentives; (b) has an individual household income of at least $55,000; and (c) submits an application to the recipient of a grant to receive talent recruitment program incentives.

WISCONSIN HEALTH AND EDUCATIONAL FACILITIES AUTHORITY

Budget Change Items

1. **STAFF SALARY DETERMINATION** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

2. **FINANCING WORKING CAPITAL EXPENDITURES** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

3. **FINANCING PROJECTS WITH A PRESENCE IN WISCONSIN** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY

Budget Change Items

1. INCREASE CAPITAL RESERVE FUND BONDING AUTHORIZATION [LFB Paper 835]

Governor: Increase the limit of outstanding bonds backed by the Wisconsin Housing and Economic Development Authority's (WHEDA) capital reserve fund from $1 billion to $1.3 billion. Under current law, WHEDA manages a capital reserve fund, which must maintain a balance sufficient to cover the maximum amount of debt service expected in one year for all bond issues backed by the fund. As of September 16, 2024, $784 million in outstanding bonds were backed by the capital reserve fund. As WHEDA operates as an independent authority, bonds issued under its authority do not carry the general obligation of the state. However, the state has pledged its moral obligation to the capital reserve should it become deficient. No such deficiency has ever occurred, and this provision would not have a direct state fiscal effect.

WHEDA reports the proposed increase is necessary as WHEDA is at risk of reaching the maximum amount of outstanding bonds backed by the capital reserve fund by the end of calendar year 2025. This is largely due to demand for the state low-income housing tax credit under 2017 Wisconsin Act 176, as developments awarded state and certain federal housing tax credits also utilize financing from bonding supported by the capital reserve. WHEDA indicates there are $140 million of approved multifamily developments for financing in calendar year 2024, which does not leave adequate capacity for 2025, as the average volume in bonds has been approximately $124 million per year in recent years. While WHEDA may elect to issue bonds without the backing of the capital reserve fund, the Authority reports that any such issuance would be expected to cost more for both borrowers and WHEDA. The increased cost would come from less favorable credit ratings on bonds not backed by the capital reserve fund.

Joint Finance: Provision not included.

2. STATE LOW-INCOME HOUSING TAX CREDIT INCREASE [LFB Paper 836]

Governor: Increase the limit on the total amount of state low-income housing credits that may be certified by WHEDA from $42 million to $100 million. Maintain requirements that to be eligible for a state housing credit, qualified low-income housing developments must be allocated the federal low-income housing tax credit and financed with tax-exempt bonds that are subject to the federal volume cap. However, authorize WHEDA to waive, in the Authority's federally-required Qualified Action Plan (QAP), the requirements of tax-exempt bond financing and federal credit allocation, to the extent that WHEDA anticipates that sufficient tax-exempt private activity bond volume cap under federal law will not be available to finance low-income housing projects

in any year. [See "General Fund Taxes -- Income and Franchise Taxes."]

2017 Wisconsin Act 176 created a state nonrefundable low-income housing tax credit (LIHTC). The credit is claimable against the state individual income tax, the corporate income/franchise tax, and the insurance premiums tax. WHEDA awards the credit as a match to the federal 4% low-income housing tax credit, which provides a credit equal to 4% of the cost of a project each year for 10 years, generally equal to at least 30% of the present value of construction costs associated with a project. Properties receiving state and federal housing tax credits must reserve at least 20% of units for households with incomes below 50% of county median income, or 40% of units for households with average incomes below 60% of county median income, for at least 30 years. Credits are awarded through a competitive application process, whereby WHEDA assigns scores to the applications based on criteria laid out in the Authority's QAP. Awards are limited to $1.2 million per project. WHEDA is also required by law to give preference to developments located in municipalities with populations fewer than 150,000.

Under the current program, WHEDA may award up to $7 million in state tax credits annually, claimable for six years, for a maximum program total of $42 million annually. The bill would increase the program total to $100 million, claimable over six years. The Administration estimates the provision would decrease state income and franchise tax revenues by $1,450,000 in 2025-26 and $7,250,000 in 2026-27, fully phasing in to a decrease of $58 million in 2031-32, relative to current law. Combined with the $42 million limit under current law, the credit is estimated to decrease state tax revenues by $100 million annually beginning in 2031-32. The bill as introduced does not specify the initial applicability of changes to the credit.

Under current law, eligible projects are required to be financed with tax-exempt bonds. The bill would require eligible projects to be awarded federal low-income housing credits and be financed with certain tax-exempt bonds that are issued under the state's share of federal volume cap for private economic development or housing purposes. WHEDA could waive these requirements due to having insufficient tax-exempt private activity bonding available under the federal volume cap in a given year.

Joint Finance: Provision not included.

3. WORKFORCE HOUSING PROGRAM CHANGES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

WISCONSIN TECHNICAL COLLEGE SYSTEM

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$1,174,885,800	$1,234,161,200	$1,188,227,400	- $45,933,800	- 3.7%	$13,341,600	1.1%
FED	66,880,800	65,703,600	66,703,600	1,000,000	1.5	- 177,200	- 0.3
PR	9,488,000	9,525,200	9,525,200	0	0.0	37,200	0.4
TOTAL	$1,251,254,600	$1,309,390,000	$1,264,456,200	- $44,933,800	- 3.4%	$13,201,600	1.1%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	23.25	27.25	23.25	- 4.00	0.00
FED	26.75	22.75	22.75	0.00	- 4.00
PR	5.00	5.00	5.00	0.00	0.00
TOTAL	55.00	55.00	51.00	- 4.00	- 4.00

Budget Change Items

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

GPR	- $67,400
FED	- 177,200
PR	- 20,000
Total	- $264,600

Governor/Joint Finance: Adjust funding annually for standard budget adjustments as shown in the following table.

	GPR	FED	PR	Total
Full Funding of Cont. Pos. Salary/Fringe	$140,200	$34,300	$27,400	$201,900
Full Funding of Lease/Directed Moves	-173,900	-122,900	-37,400	-334,200
Total	-$33,700	-$88,600	-$10,000	-$132,300
Biennial Totals	-$67,400	-$177,200	-$20,000	-$264,600

2. GENERAL AID [LFB Paper 830]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$45,000,000	- $36,713,400	$8,286,600

Governor: Provide an increase of $20,000,000 in 2025-26 and $25,000,000 in 2026-27 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 $109,574,900 annually.

Joint Finance: Reduce funding by $17,260,600 GPR in 2025-26 and $19,452,800 GPR in 2026-27 relative to the amount in the bill. The net increase to base level funding would be $2,739,400 in 2025-26 and $5,547,200 in 2026-27.

3. ADDRESSING ARTIFICIAL INTELLIGENCE IN TECHNICAL EDUCATION [LFB Paper 831]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$10,000,000	- $8,000,000	$2,000,000

Governor: Provide $8,000,000 in 2025-26 and $2,000,000 in 2026-27 and future years for grants to district boards to support the district boards with the adoption and use of artificial intelligence in areas including the following: (a) educator recruitment, retention and upskilling in artificial intelligence fields; (b) artificial intelligence curriculum and resource development to meet employer demands; (c) stackable credential development for artificial intelligence degrees and certifications; and (d) infrastructure development related to artificial intelligence.

Joint Finance: Reduce funding by $6,000,000 GPR in 2025-26 and $2,000,000 GPR in 2026-27 relative to the amount in the bill. The net increase to base level funding would be $2,000,000 GPR in 2025-26.

4. OPEN EDUCATIONAL RESOURCES

GPR	$3,000,000

Governor/Joint Finance: Provide $3,000,000 in 2025-26 in the appropriation for grants to district boards to increase the amount available for grants to technical colleges to create open educational resource textbooks and other materials that can be utilized by all students within the Wisconsin Technical College System. Open educational resources include teaching, learning, and research resources that reside in the public domain or are released under an intellectual property license that permits free use by others.

5. SYSTEM OFFICE GENERAL OPERATIONS [LFB Paper 832]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,320,400	4.00	- $1,320,400	- 4.00	$0	0.00
FED	- 1,000,000	- 4.00	1,000,000	0.00	0	- 4.00
Total	$320,400	0.00	- $320,400	- 4.00	$0	- 4.00

Governor: Provide $660,200 GPR annually to address increasing operational costs for the Wisconsin Technical College System, and reduce federal funding by $500,000 annually. Convert 4.0 FTE positions from FED to GPR. The additional funding and positions would allow the system to hire staff in the areas of information technology infrastructure and cybersecurity.

Joint Finance: Modify funding by -$660,200 GPR annually and $500,000 FED annually relative to the amounts in the bill. Delete 4.0 FED positions that have been vacant for more than six months.

6. STATE OPERATIONS ADJUSTMENT

GPR	$22,400
PR	57,200
Total	$79,600

Governor/Joint Finance: Provide $11,200 GPR and $28,600 PR annually beginning in 2025-26 to support increased supplies and services costs, including service contracts, printing, technology equipment, and maintenance supplies and services.

7. REVENUE LIMITS -- PERSONAL PROPERTY TAX REPEAL AID [LFB Paper 705]

Governor: Modify the definition of revenue under revenue limits to include personal property tax repeal aid and the locally assessed pipeline aid created under the bill. Provide that this provision would first apply to the calculation of district boards' revenue limits for the 2025-26 school year.

Joint Finance: Modify the definition of revenue under revenue limits to include personal property tax repeal aid. Provide that this provision would first apply to the calculation of district boards' revenue limits for the 2025-26 school year.

8. FEE REMISSION FOR STUDENT TEACHERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. FEE REMISSION FOR CERTAIN TRIBAL MEMBERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. ELIGIBILITY FOR FEE REMISSIONS FOR HMONG-LAO VETERANS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. VOTER IDENTIFICATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. NONRESIDENT TUITION EXEMPTION FOR CERTAIN TRIBAL MEMBERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. NONRESIDENT TUITION EXEMPTION FOR UNDOCUMENTED INDIVIDUALS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. CYBERSECURITY FOR TECHNICAL COLLEGES

GPR	$100,000

Joint Finance: Provide $100,000 in 2025-26 in the Wisconsin Technical College System's general program operations appropriation to address cybersecurity needs.

15. TECHNICAL COLLEGE SYSTEM FACULTY CREDIT HOURS

Joint Finance: Starting September 1, 2026, require that full time faculty and instructional academic staff employees employed by technical colleges must teach no fewer than 24 credits per academic year, and, if on a 12 month contract, an additional six credits in the summer. Define credit hour, with respect to a course, as a period of not less than 50 consecutive minutes per week of instructional time for each week of the semester or session that the course is offered, excluding the week of or the week immediately preceding final examinations for the course.

Further, specify that each academic department in a district school may designate one individual as a department chair. The duties of the chairperson must be determined by the district director, and the minimum credit hours requirement may be reduced for the department chairperson commensurate with the individual's duties as chairperson. The minimum credit hour may also be reduced for other individuals with assigned administrative duties, as approved by the Joint Committee on Employment Relations (JCOER) prior to January 31, 2026. No district school may designate more than 10% of their instructional staff as having administrative duties other than the department chairperson.

Specify that the district board must develop a buyout policy for any instructional position not teaching its specified minimum credit requirement. Specify the minimum credit hour requirement may be reduced if the instructional employee's compensation, including salary and benefits, is replaced by a proportional reduction in the instructional employee's compensation using other funding sources.

Specify that the district board shall adopt guidelines consistent with these provisions that provide additional details relevant to these requirements, or present exceptions for reasonably justified

circumstances, but only if, no later than December 1, 2025, the district board submits to JCOER the proposed guidelines for legislative review. In the proposed guidelines, specify that the district board may propose exceptions to the minimum credit requirements or any other specified requirement under the bill. If JCOER approves these exceptions prior to January 31, 2026, the district board may adopt and implement the exceptions and incorporate the approved exceptions into its guidelines. Additionally, specify that the district board may propose exceptions to the methodology for the reduction in compensation for instructional employees not meeting the minimum credit requirements including an alternative plan or formula for an instructional employee's compensation reduction and substitution of revenue sources in the instructional employee's compensation. If JCOER approves any exceptions or alternative plan or formula prior to January 31, 2026, the district board may adopt and implement the exceptions or alternative plan or formula and incorporate the approved exceptions or alternative plan or formula in its guidelines.

Annually, require the district board to report the following to the appropriate legislative standing committees: (1) a report of the total credit hours taught by faculty and instructional academic staff grouped according to the following factors: (a) classification of the instructional employee as faculty or instructional academic staff (b) whether the employee has a full-time appointment and, if not, the extent of the part time appointment; and (c) the funding source(s) and amounts of funding amount for each position; and (2) percentage of teaching staff at each institution meeting the full workload requirement.

WORKFORCE DEVELOPMENT

Budget Summary

Fund	2024-25 Base Year Doubled	2025-27 Governor	2025-27 Jt. Finance	Joint Finance Change to: Governor Amount	Governor Percent	Base Amount	Base Percent
GPR	$122,091,800	$334,772,900	$133,675,000	- $201,097,900	- 60.1%	$11,583,200	9.5%
FED	466,414,400	488,836,900	449,950,100	- 38,886,800	- 8.0	-16,464,300	- 3.5
PR	160,034,400	161,672,600	159,406,600	- 2,266,000	- 1.4	- 627,800	- 0.4
SEG	53,794,800	68,669,200	54,044,200	- 14,625,000	- 21.3	249,400	0.5
TOTAL	$802,335,400	$1,053,951,600	$797,075,900	- $256,875,700	- 24.4%	- $5,259,500	- 0.7%

FTE Position Summary

Fund	2024-25 Base	2026-27 Governor	2026-27 Jt. Finance	Joint Finance Change to: Governor	2024-25 Base
GPR	151.02	192.67	151.02	- 41.65	0.00
FED	1,163.82	1,145.67	1,139.82	- 5.85	- 24.00
PR	210.11	210.11	209.91	- 0.20	- 0.20
SEG	72.80	75.80	72.80	- 3.00	0.00
TOTAL	1,597.75	1,624.25	1,573.55	- 50.70	- 24.20

Budget Change Items

Departmentwide and Vocational Rehabilitation

1. STANDARD BUDGET ADJUSTMENTS [LFB Paper 105]

	Governor (Chg. to Base) Funding	Governor (Chg. to Base) Positions	Jt. Finance (Chg. to Gov) Funding	Jt. Finance (Chg. to Gov) Positions	Net Change Funding	Net Change Positions
GPR	$331,200	0.00	- $386,800	0.00	- $55,600	0.00
FED	4,844,000	- 23.00	- 2,794,600	0.00	2,049,400	- 23.00
PR	60,200	0.00	- 688,000	0.00	- 627,800	0.00
SEG	201,400	0.00	- 152,000	0.00	49,400	0.00
Total	$5,436,800	- 23.00	- $4,021,400	0.00	$1,415,400	- 23.00

Governor: Adjust funding for standard budget adjustments as shown in the following table.

	GPR	FED	PR	SEG	Total
2025-26					
Turnover Reduction	-$290,100	-$2,096,100	-$516,000	-$114,000	-$3,016,200
Removal of Noncontinuing Elements	0	-959,500	0	0	-959,500
Full Funding of Cont. Pos. Salary/Fringe	911,300	5,759,800	1,020,500	372,400	8,064,000
Overtime	0	0	154,200	0	154,200
Full Funding of Lease/Directed Moves	-455,600	70,900	-628,600	-157,700	-1,171,000
Total	$165,600	$2,775,100	$30,100	$100,700	$3,071,500
2026-27					
Turnover Reduction	-$290,100	-$2,096,100	-$516,000	-$114,000	-$3,016,200
Removal of Noncontinuing Elements	0	-1,665,700	0	0	-1,665,700
Full Funding of Cont. Pos. Salary/Fringe	911,300	5,759,800	1,020,500	372,400	8,064,000
Overtime	0	0	154,200	0	154,200
Full Funding of Lease/Directed Moves	-455,600	70,900	628,600	-157,700	-1,171,000
Total	$165,600	$2,068,900	$30,100	$100,700	$2,365,300
Biennial Totals	$331,200	$4,844,000	$60,200	$201,400	$5,436,800

Reduce authorized positions by 21.00 in 2025-26 and 23.00 in 2026-27 under the removal of noncontinuing elements standard budget adjustment.

Provide for minor transfers within the same alpha appropriation, as follows: (a) within DWD's vocational rehabilitation FED project aids appropriation, reallocate $214,900 annually from permanent position salaries to project position salaries; and (b) within DWD's worker's compensation operations fund; administration SEG appropriation, transfer $3,000 annually in supplies and services funding from the equal rights subprogram to the worker's compensation subprogram.

Joint Finance: Increase the rate used to calculate turnover reduction from 3% to 5% for all appropriations subject to a 3% turnover rate. Reduce funding under the turnover reduction standard budget adjustment by -$193,400 GPR, -$1,397,300 FED, -$344,000 PR, and -$76,000 SEG, annually.

2. SUPPLIES AND SERVICES FUNDING [LFB Paper 845]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$517,800	- $517,800	$0
PR	1,508,000	- 1,508,000	0
SEG	916,800	- 916,800	0
Total	$2,942,600	- $2,942,600	$0

Governor: Provide $1,471,300 ($258,900 GPR, $754,000 PR, and $458,400 SEG) annually, to support the following annual increases in supplies and services costs in the following DWD sum certain appropriations: (a) $258,900 GPR for general operations; (b) $4,600 PR for

child labor permit system fees; (c) $749,400 PR-S for administrative and support services; and (d) $458,400 SEG for worker's compensation program administration. In its agency budget, the Department requested this funding to support cost increases in the following expenditure categories: (a) contracted services costs, such as interpreters, staffing agencies, and curriculum development; (b) contracted data processing and IT services costs, (c) mail, postage and freight costs; and (d) internal services costs, such as costs associated with DWD IT staff. The Governor's 2025-27 Major Budget Policies permitted agencies to request certain funding increases that would impact their state operations, sum certain appropriations' supplies and services lines. Agency requests were not allowed to exceed 5% of the supplies and services line in applicable state operations appropriations.

Joint Finance: Provision not included.

3. BUREAU OF WORKFORCE INFORMATION AND TECHNICAL SUPPORT [LFB Paper 846]

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$563,400	3.00	- $563,400	- 3.00	$0	0.00

Governor: Provide $245,700 in 2025-26 and $317,700 in 2026-27 and 3.0 positions annually in the Department's general program operations appropriation. The Administration indicates that the additional funding and position authority would support the Bureau of Workforce Information and Technical Support's (under DWD's Division of Employment and Training) capacity to conduct labor market analysis, data integration, and collection, share workforce data, and focus on understanding artificial intelligence's workforce impact.

Joint Finance: Provision not included.

4. TRIBAL LIAISON POSITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$159,500	1.00	- $159,500	- 1.00	$0	0.00

5. EMPLOYER HOTLINE FOR HIRING INDIVIDUALS WITH A CONVICTION RECORD *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$146,800	1.00	-$146,800	-1.00	$0	0.00

6. FEDERAL REESTIMATES

FED	-$32,549,700

Governor/Joint Finance: Decrease estimated federal funding by -$11,499,300 in 2025-26 and -$21,050,400 in 2026-27. The adjustments are to align expenditure authority with the amount of revenue that the Department estimates will be deposited into those appropriations and would modify the following federal appropriations:

DWD Federal Reestimates

Appropriation	2025-26	2026-27
Workforce investment and assistance	-$6,909,100	-$9,449,000
Unemployment insurance administration	-8,561,200	-11,611,200
Equal rights	-175,000	-199,700
Vocational rehabilitation program aids	1,618,500	1,618,500
Vocational rehabilitation project aids	2,527,500	-1,409,000
Total	-$11,499,300	-$21,050,400

7. VOCATIONAL REHABILITATION WORKER CONNECTION PROGRAM (*Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$15,415,900	1.15	- $15,415,900	- 1.15	$0	0.00
FED	20,852,200	3.85	- 20,852,200	- 3.85	0	0.00
Total	$36,268,100	5.00	- $36,268,100	- 5.00	$0	0.00

8. VOCATIONAL REHABILITATION STATE MATCH [LFB Paper 847]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$7,867,400	- $4,068,600	$3,798,800
FED	29,068,800	- 15,032,800	14,036,000
Total	$36,936,200	- $19,101,400	$17,834,800

Governor: Provide $15,117,400 in 2025-26 ($3,220,000 GPR and $11,897,400 FED) and

$21,818,800 in 2026-27 ($4,647,400 GPR and $17,171,400 FED). The vocational rehabilitation program is a federal-state program to assist individuals with disabilities in obtaining, maintaining, and improving employment opportunities. Under current law, the Division of Vocational Rehabilitation's primary funding source is Title 1-B federal funds, which requires a match of 21.3% state funds to 78.7% federal funds. Of the amounts provided under the bill, $7,867,400 GPR would be allocated over the biennium to fully fund the state match to draw the additional $29,068,800 FED that is expected by the Department to be received from federal sources for DVR services.

Joint Finance: Reduce funding by $1,320,600 GPR and $4,879,400 FED in 2025-26, and by $2,748,000 GPR and $10,153,400 FED in 2026-27, to provide $1,899,400 GPR and $7,018,000 FED annually in additional funding for the vocational rehabilitation program.

9. DELETE VACANT POSITIONS

	Positions
FED	- 1.00
PR	- 0.20
Total	- 1.20

Joint Finance: Delete 1.00 FED, and 0.20 PR positions that have been vacant for 18 months or more.

Employment and Training

1. WORKFORCE INNOVATION GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$140,375,400	2.00	- $140,375,400	- 2.00	$0	0.00

2. WISCONSIN WORKFORCE ADVANCEMENT PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$20,105,800	1.00	- $20,105,800	- 1.00	$0	0.00

3. YOUTH APPRENTICESHIP GRANTS [LFB Paper 850]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$11,289,200	-$5,287,200	$6,002,000

Governor: Provide $3,689,200 in 2025-26 and $7,600,000 in 2026-27 for youth apprenticeship grants and modify the Department's youth apprenticeship grants appropriation from a sum certain continuing appropriation to be a sum sufficient appropriation. Under current law, DWD's youth apprenticeship grants appropriation receives $10,000,000 annually in base funding, and grants cannot exceed $1,100 per youth apprentice.

Joint Finance: Reduce funding by $1,153,200 in 2025-26 and $4,134,000 in 2026-27 to the appropriation for local youth apprenticeship grants to provide $2,536,000 in 2025-26 and $3,466,000 in 2026-27 in additional funding for youth apprenticeship grants, on a one-time basis. The Department's local youth apprenticeship grants appropriation would continue to be a sum certain continuing appropriation.

4. REGISTERED APPRENTICESHIP -- ON-THE-JOB LEARNING GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$3,750,000	- $3,750,000	$0

5. REGISTERED APPRENTICESHIP -- ARTIFICIAL INTELLIGENCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$800,200	5.50	- $800,200	- 5.50	$0	0.00

6. REGISTERED APPRENTICESHIP -- PROGRAM INFRASTRUCTURE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$547,700	1.00	- $547,700	- 1.00	$0	0.00

7. REGISTERED APPRENTICESHIP -- YOUTH-TO-REGISTERED APPRENTICESHIP GRANTS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$500,000	- $500,000	$0

8. FAST FORWARD -- TEACHER APPRENTICESHIPS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,000,000	- $2,000,000	$0

9. FAST FORWARD -- GREEN JOBS TRAINING PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$2,000,000	- $2,000,000	$0

10. FAST FORWARD -- HEALTHCARE INDUSTRY GRANTS [LFB Paper 851]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$1,000,000	- $500,000	$500,000

Governor: Provide $500,000 annually for the Department's workforce training grants appropriation ("Fast Forward"). Under current law, base funding for the Department's workforce training grants appropriation is $5,250,000. Require the Department, as part of DWD's existing Fast Forward program, to allocate $500,000 in each year of the 2025-27 fiscal biennium for grants to support training in the health care industry.

Joint Finance: Reduce funding by $250,000 annually to provide additional funding of $250,000 annually, on a one-time basis, to DWD's workforce training grants appropriation, and require DWD to allocate $250,000 in each year of the 2025-27 biennium for grants to support training in the health care industry.

11. FAST FORWARD -- ARTIFICIAL INTELLIGENCE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. FAST FORWARD -- APPROPRIATION CHANGE *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. CORRECTIONAL INSTITUTION JOB CENTERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,916,200	13.00	- $1,916,200	- 13.00	$0	0.00

14. CAREER NAVIGATORS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$1,621,400	11.00	- $1,621,400	- 11.00	$0	0.00

15. EARLY COLLEGE CREDIT PROGRAM GRANTS [LFB Paper 852]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$771,000	- $190,000	$581,000

Governor: Provide $323,500 in 2025-26 and $447,500 in 2026-27 for DWD's tuition reimbursement payments appropriation. This appropriation transfers funds to the Department of Public Instruction (DPI) for the state's share of costs under the early college credit program. The administration indicates that the additional funding would fully fund the anticipated need for early college credit program state aid. Under current law, DWD's tuition reimbursement payments appropriation receives $478,500 GPR annually in base funding.

Joint Finance: Reduce funding by $70,700 in 2025-26 and $119,300 in 2026-27 for DWD's tuition reimbursement payments appropriation to provide $252,800 in 2025-26 and $328,200 in 2026-27 in additional funding for the early college credit program.

16. TECHNICAL EDUCATION EQUIPMENT GRANTS [LFB Paper 853]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	$400,000	- $400,000	$0

Governor: Provide $200,000 annually for the Department's technical education equipment grants appropriation. Base level funding for the appropriation is $1,000,000. The Administration indicates that this funding may help school districts prepare students for a future that includes artificial intelligence.

Joint Finance: Provision not included.

17. CDL TRAINING GRANTS

GPR	$500,000

Joint Finance: Provide $250,000 annually of one-time funding for the Department's commercial driver training grant program appropriation and extend the effective period of the CDL training grant program by an additional two years, through June 30, 2027.

18. CAREER AND TECHNICAL EDUCATION COMPLETION AWARDS -- SUM SUFFICIENT REESTIMATE [LFB Paper 106]

GPR	$257,000

Joint Finance: Increase estimated funding by $128,500 annually for the Department's career and technical education completion awards sum sufficient appropriation. Funding for career and technical education completion awards is supported by a sum sufficient appropriation with base funding totaling $51,500 annually.

Equal Rights and Employment Regulation

1. MIGRANT SEASONAL FARM WORKER PROGRAM *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$954,800	1.00	- $954,800	- 1.00	$0	0.00

2. MIGRANT LABOR CONTRACTOR AND CAMP FEES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
PR	$70,000	- $70,000	$0

3. MIGRANT LABOR CAMP DEFINITION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

4. EQUAL RIGHTS OPERATIONS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
GPR	$147,400	1.00	- $147,400	- 1.00	$0	0.00

5. FAMILY AND MEDICAL LEAVE EXPANSION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
FED	$207,200	1.00	- $207,200	- 1.00	$0	0.00

6. PAID FAMILY AND MEDICAL LEAVE BENEFITS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. COMPENSATION INCLUDED IN JOB POSTINGS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. EMPLOYEE RIGHT TO WORK SCHEDULE CHANGES AND ADVANCE NOTICE OF WORK SCHEDULES *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. **LIQUIDATED DAMAGES IN WAGE CLAIM ACTIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. **PREVAILING WAGE** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. **REPEAL RIGHT TO WORK** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. **PROJECT LABOR AGREEMENTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. **LOCAL EMPLOYMENT REGULATIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. **DISCRIMINATION ON THE BASIS OF GENDER EXPRESSION OR GENDER IDENTITY** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. **CIVIL ACTIONS REGARDING EMPLOYMENT DISCRIMINATION, UNFAIR HONESTY TESTING, AND UNFAIR GENETIC TESTING** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. **JOB APPLICANT CONVICTION RECORD** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

17. **PROHIBIT DISCRIMINATION IN HOUSING BASED ON RECEIPT OF RENTAL OR HOUSING ASSISTANCE** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

18. **MINIMUM WAGE STUDY COMMITTEE** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

Worker's Compensation and Unemployment Insurance

1. SUPPLEMENTAL BENEFITS APPROPRIATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$10,000,000	-$10,000,000	$0

2. WORKER'S COMPENSATION OPERATIONS FUNDING AND CHANGE TO SUM SUFFICIENT [LFB Paper 862]

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
SEG	$2,844,800	- $2,844,800	$0

Governor: Provide additional expenditure authority of $1,255,100 in 2025-26, and $1,589,700 in 2026-27, in DWD's worker's compensation operations fund; administration appropriation. Modify this appropriation from an annual sum certain appropriation to be a sum sufficient. Delete a separate worker's compensation operations appropriation (uninsured employers program) and transfer $1,238,900 and 6.0 positions to this appropriation and modify statutory references to reflect this change.

Joint Finance: Provision not included.

3. EMPLOYEE MISCLASSIFICATION FUNDING *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)		Jt. Finance (Chg. to Gov)		Net Change	
	Funding	Positions	Funding	Positions	Funding	Positions
SEG	$911,400	3.00	-$911,400	-3.00	$0	0.00

4. EMPLOYEE MISCLASSIFICATION *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

5. PTSD COVERAGE FOR FIRST RESPONDERS *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

6. **WEEKLY BENEFIT RATE** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

7. **MAXIMUM WEEKLY EARNING THRESHOLD FOR PARTIAL BENEFITS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

8. **WAITING PERIOD** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

9. **RECEIPT OF SOCIAL SECURITY DISABILITY INSURANCE PAYMENTS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

10. **SUBSTANTIAL FAULT** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

11. **QUIT EXCEPTION AND CANVASSING PERIOD** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

12. **VOLUNTARY TERMINATION** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

13. **WORK SEARCH AND REGISTRATION** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

14. **MISCONDUCT** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

15. **ELECTRONIC REPORTING AND TRANSACTIONS** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

16. **DRUG TESTING** *(Removed from budget consideration pursuant to Joint Finance Motion #4)*

	Governor (Chg. to Base)	Jt. Finance (Chg. to Gov)	Net Change
GPR	- $500,000	$500,000	$0

17. WORKER'S COMPENSATION -- HOSPTIAL SERVICES FEE SCHEDULE

SEG	$200,000

Joint Finance: Provide that a fee specified in a hospital service fee schedule, for the purpose of paying a worker's compensation claim, be utilized only if: (a) the fee is for an item or service provided by an eligible hospital; (b) the fee is for an item or service for which the eligible hospital may receive hospital inpatient or outpatient reimbursement from the Medical Assistance program; and (c) the fee is paid within the applicable period, as specified under this provision.

Under the hospital assessment provision summarized in the "Health Services -- Medical Assistance" section of this summary document, the Department of Health Services (DHS) must publish a notice with the Legislative Reference Bureau (LRB) in the Wisconsin Administrative Register whenever: (a) current year assessments/payments drop below threshold; and (b) whenever the next calendar year expected assessments/payments will be below threshold. The notice must include all four numbers (assessments and payments for current year and next year). Then, after the previous notice is issued, DHS must publish another notice if either current year assessments/payments return to threshold, or the next calendar year expected assessments/payments return to threshold. Specify that, under the first notice, if current year assessments/payments drop below threshold, the hospital fee schedule provisions would immediately not apply. If (b) applies and (a) does not, the hospital fee schedule provisions would not apply beginning the next calendar year, and the hospital fee schedule provisions would continue to not apply until DHS issues the second notice. In the case of a second notice, if current year assessments/payments return to threshold, the hospital fee schedule provisions return immediately. In the case of a second notice where the next calendar year expected assessments/payments return to threshold but the current year assessments/payments do not return to threshold, the hospital fee schedule provisions would return beginning the next calendar year.

Require that, for a fee to be utilized from the hospital service fee schedule, an insurer or self-insured employer must remit payment for the fee to the hospital within the period specified in this provision (60 or 90 days, depending on the amount billed), which must start on the day after whichever of the following dates is latest: (a) the date the hospital electronically sends to the insurer or self-insured employer the medical records to substantiate the submitted hospital bill or, if such records are sent by mail, the 3rd day after the date the records are postmarked; or (b) the date the eligible hospital electronically sends the bill, or, if the bill is sent by mail, the 3rd day after the date the bill is postmarked. Specify that if the aggregate amount billed is equal to or greater than $65,000, the period within which an insurer or self-insured employer must remit payment must be 90 calendar days after the date determined under this provision. Specify that if the aggregate amount billed is less than $65,000, the period within which an insurer or self-insured employer must remit payment shall be 60 calendar days after the date determined under this provision.

Specify that an insurer or self-insured employer may request that an eligible hospital send additional medical records to the insurer or self-insured employer that the insurer or self-insured employer reasonably believes are necessary to substantiate the claim. Require the eligible hospital to provide the requested records to the extent practicable or within 10 days after the request is received, but a request by an insurer or self-insured employer must not operate to extend the 60 or

90 day periods specified under this provision.

By July 1, 2027, require DWD to establish a schedule of the maximum fees that the eligible hospital may charge an insurer or self-insured employer for an item or service provided to an injured employee who claims benefits under this chapter. When the schedule is established, require DWD to send a notice to the Legislative Reference Bureau for publication in the Wisconsin Administrative Register of the date that the schedule will be effective, which must not be any earlier than the date the notice is published.

In determining the maximum schedule of fees, require DWD to divide the state into five regions based on geographical and economic similarity, including similarity in the cost of items and services, and, for each region, require DWD to contract with a third party to set the maximum fee for each item or service included in the schedule at 120 percent of the 75th percentile of the commercial, in-network negotiated amounts, across all commercial health insurance plans, issuers, and administrators in that region.

Specify that, when creating the schedule, DWD must utilize the machine-readable files of all health insurance plans, issuers, administrators, and hospitals made public pursuant to federal hospital price transparency law that contain in-network negotiated rates for each eligible hospital in that region. Specify that, in determining the fee schedule amounts, DWD may not use any amounts from Medicare advantage, services provided under a managed care system under the Medical Assistance program, databases certified by DWD under the current-law fee dispute resolution process, and that no other data from other sources be used. Require DWD to annually redetermine the schedule of maximum fees using the procedures specified under these provisions. Require DWD to publish each current fee schedule on the Department's website and that the fee schedule need not be promulgated as a rule.

Provide that the liability of an insurer or self-insured employer for an item or service included in a fee schedule is limited to the maximum fee allowed under the schedule for the item or service as of the date on which it was provided, any fee agreed to by contract between the an insurer or self-insured employer and hospital for the item or service as of that date, or the hospital's actual fee for the item or service as of that date, whichever is least. Specify that a hospital that provides items or services to an injured employee under the state worker's compensation law may not collect, or bring an action to collect, from the injured employee any charge that is in excess of the liability of the an insurer or self-insured employer under this provision. A hospital fee schedule first applies to an item or service provided to an injured employee on the effective date specified in the notice published under this provision.

Specify that, after a dispute is submitted to DWD concerning the applicability of the provisions of the hospital services fee schedule to the fee, the insurer or self-insured employer that is a party to the dispute must provide to the Department information on that fee, information on the medical records and bill provided to the insurer or self-insured employer in connection with that fee, and any other information requested by the department. If the insurer or self-insured employer does not provide the information required, DWD is required to determine that the hospital fee schedule does not apply to the fee and may adjudicate the fee under the existing dispute resolution process under current law. If the insurer or self-insured employer does not provide the information required to determine that the amount of the fee exceeds the allowable amount, DWD

must determine that the disputed fee is allowable and order that it be paid. If the insurer or self-insured employer provides the information required, DWD must use that information to determine if the fee schedule applies to the disputed fee and whether the amount of the fee otherwise comports with the provisions of the hospital service fee schedule.

Specify that this provision take effect on the day after the notice from the Department of Health Services, as specified under the hospital assessment provision, is published by the Legislative Reference Bureau in the Wisconsin Administrative Register. If the notice specified is not published by the Legislative Reference Bureau before the first day of the 25th month beginning after the effective date of this provision, the treatments in this act are void. Provide that DWD may promulgate emergency rules to implement these provisions, and that these emergency rules remain in effect until July 1, 2026, or the date on which permanent rules take effect, whichever is sooner.

Provide $100,000 SEG annually in base funding, to DWD's worker's compensation operations fund; administrative appropriation, for administrative and contracting costs related to establishing and maintaining a hospital service fee schedule.

18. WORKER'S COMPENSATION -- INDEXING OF PERMANENT TOTAL DISABILITY BENEFITS

Joint Finance: Require that, for injuries occurring on or after January 1, 2026, weekly indemnity for permanent total disability, beginning with the 6th anniversary of the date of injury and then annually thereafter on that anniversary, be increased as follows: (a) if the employee was receiving the maximum compensation rate, the employee's weekly indemnity must be increased to the maximum compensation rate then in effect for that year; (b) if the employee was receiving less than the maximum compensation rate, the employee's weekly indemnity must be increased to an amount that bears the same proportion to the maximum compensation rate then in effect for that year, as the employee's compensation rate bore to the maximum compensation rate that was in effect at the time of the injury.

Under the hospital assessment provision summarized in the "Health Services -- Medical Assistance" section of this summary document, the Department of Health Services (DHS) must publish a notice with the Legislative Reference Bureau (LRB) in the Wisconsin Administrative Register whenever: (a) current year assessments/payments drop below threshold; and (b) whenever the next calendar year expected assessments/payments will be below threshold. The notice must include all four numbers (assessments and payments for current year and next year). Then, after the previous notice is issued, DHS must publish another notice if either current year assessments/payments return to threshold, or the next calendar year expected assessments/payments return to threshold. Specify that, under the first notice, if current year assessments/payments drop below threshold, indexing provisions would immediately not apply. If (b) applies and (a) does not, the indexing provisions would not apply beginning the next calendar year, and the indexing provisions would continue to not apply until DHS issues the second notice. In the case of a second notice, if current year assessments/payments return to threshold, the indexing provisions return immediately. In the case of a second notice where the next calendar year expected assessments/payments return to threshold but the current year assessments/payments do not return to threshold, the indexing provisions would return beginning the next calendar year.

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LEGISLATIVE FISCAL BUREAU

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