

2025-27 Wisconsin
State Budget

March, 2025

Summary of Governor's Budget Recommendations

LEGISLATIVE FISCAL BUREAU
State of Wisconsin

2025-27 WISCONSIN STATE BUDGET

Summary of Governor's Budget Recommendations

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INTRODUCTION

This document provides a summary of each agency, program, and item contained in the state's 2025-27 budget as recommended by the Governor. The Governor's budget has been introduced in identical form as 2025 Senate Bill 45 and 2025 Assembly Bill 50.

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

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

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

The intent of the document is to summarize the Governor's 2025-27 budget as represented in SB 45/AB 50, the Executive Budget Book, and other budget materials prepared by the Department of Administration. Accordingly, the revenue and appropriation amounts of this summary are those developed by the Administration.

TABLE OF CONTENTS

Index to Selected Provisions	1
Key to Abbreviations	2
User's Guide	4

2025-27 OVERVIEW

Table 1 -- Summary of 2025-27 Appropriations, Compensation Reserves, and Authorizations	7
Table 2 -- Total All Funds Appropriations and Reserves by Agency	8
Table 3 -- All Funds Full-Time Equivalent Positions by Agency	10
Table 4 -- General Fund Appropriations and Reserves by Agency	12
Table 5 -- General Fund Full-Time Equivalent Positions by Agency	14
Table 6 -- General Fund Condition Statement	15
Table 7 -- Estimated General Fund Taxes	16
Table 8 -- Departmental Revenues	17
Table 9 -- Appropriations and Reserves By Functional Area	18
Table 10 -- Appropriations and Reserves By Purpose	19

STATE AGENCY 2025-27 BUDGET SUMMARIES

Administration	21
General Agency Provisions	21
Housing and Environment	31
Risk Management and Procurement	34
Information Technology	35
Personnel Management	38
Facilities	45
Tribal Affairs and Division of Gaming	47
Agriculture, Trade and Consumer Protection	56
Departmentwide	56
Agricultural Assistance	61
Environment	66
Regulatory Programs	72
Appropriation Obligation Bonds	78
Board for People with Developmental Disabilities	80
Board of Commissioners of Public Lands	81
Board on Aging and Long-Term Care	84
Bonding Authorization	86
Building Commission	88

Child Abuse and Neglect Prevention Board.....	90
Children and Families	91
TANF and Economic Support	91
Child Welfare	112
Juvenile Justice.....	123
Departmentwide	126
Circuit Courts	130
Compensation Reserves	133
Corrections	137
Departmentwide	137
Adult Facilities	145
Community Corrections.....	150
Adult Sentencing.....	152
Juvenile Corrections.....	160
Court of Appeals	164
District Attorneys	165
Educational Communications Board.....	171
Elections Commission.....	173
Employee Trust Funds	185
Employment Relations Commission	190
Environmental Improvement Fund.....	196
Ethics Commission.....	199
Financial Institutions	203
Fox River Navigational System Authority	206
General Fund Taxes	207
Income and Franchise Taxes	208
General Sales and Use Taxes.....	219
Excise Taxes.....	224
Public Utility Taxes	227
Refundable Tax Credits and Other Payments	227
Governor.....	242
Health Services.....	243
Medical Assistance	243
Services for the Elderly and People with Disabilities	272
Public Health	280
Behavioral Health.....	293
Care and Treatment Facilities	302
Quality Assurance	309
FoodShare and Medical Assistance Administration	320
Departmentwide	333
Higher Educational Aids Board.....	339
Historical Society	343

Insurance.....	346
Agency Operations and Current Programs.....	346
Health Insurance	350
Drug Costs and Pricing	376
Investment Board	393
Judicial Commission	394
Justice	395
Departmentwide	395
Crime Victim and Witness Services.....	399
Law Enforcement Services	401
Legal Services	406
Firearms.....	408
Kickapoo Reserve Management Board.....	412
Labor and Industry Review Commission.....	414
Legislature	415
Lieutenant Governor	421
Lower Wisconsin State Riverway Board	422
Marijuana-Related Provisions.....	423
Medical College of Wisconsin.....	442
Military Affairs.....	444
Miscellaneous Appropriations	454
Miscellaneous Provisions.....	456
Natural Resources	465
Departmentwide	465
Stewardship	474
Fish, Wildlife, and Natural Heritage Conservation.....	480
Forestry.....	487
Parks	494
Law Enforcement.....	498
PFAS and Emerging Contaminants	501
Waste, Remediation, and Air.....	512
Water Quality	519
Program Supplements	529
Public Defender.....	530
Public Instruction	534
General School Aids and Revenue Limits	534
Categorical Aids.....	539
Choice, Charter, and Open Enrollment	553
School District Operations and Curriculum.....	561
Administrative and Other Funding.....	563
Public Service Commission	573

Regional Transit Authorities.....	581
Revenue	592
Departmentwide	592
Tax Administration	594
Excise Tax Regulation and Enforcement.....	596
State and Local Finance.....	598
Lottery Administration.....	599
Safety and Professional Services	602
Departmentwide	602
Regulation of Professions	605
Safety and Buildings Programs	612
Secretary of State.....	615
Shared Revenue and Tax Relief.....	619
Direct Aid Payments	620
Property Tax Credits	631
Property Taxation.....	633
Forestry Mill Rate	639
Local Revenue Options.....	640
State Fair Park	643
State Treasurer.....	645
Supreme Court.....	647
Tourism.....	652
Transportation	658
Transportation Finance	658
Local Transportation Aid.....	668
Local Transportation Assistance.....	672
State Highway Program	680
Motor Vehicles.....	692
State Patrol	699
Departmentwide	700
University of Wisconsin System	703
Veterans Affairs	718
Wisconsin Economic Development Corporation.....	727
Wisconsin Health and Educational Facilities Authority	733
Wisconsin Housing and Economic Development Authority	735
Wisconsin Technical College System	739
Workforce Development.....	743
Departmentwide and Vocational Rehabilitation	743
Employment and Training	746
Equal Rights and Employment Regulation	751
Worker's Compensation and Unemployment Insurance.....	774

INDEX TO SELECTED PROVISIONS

Advanced Practice Registered Nursing (Pages 609 to 612)
Automatic Voter Registration (Pages 179, 180, 694, and 695)
Broadband (Pages 74, 75, and 574)
Child Care Counts (Pages 99 and 100)
Civil Legal Assistance (Pages 23, 24, and 105)
Collective Bargaining (Pages 190 to 194)
Domestic Partner Benefits - ETF (Page 189)
Earned Release (Pages 152 to 154)
Expungement of Criminal Records (Pages 156 to 159)
Family and Medical Leave (Pages 42 to 44, 136, and 752 to 756)
Film Production Tax Credit (Pages 238 to 241)
Firearm Regulations (Pages 154 to 156, 221, 408 to 411, and 456 to 460)
Healthcare Entity Oversight (Pages 310 to 320)
Health Insurance Coverage Requirements (Pages 354 to 362)
Insulin Safety Net Programs (Pages 384 to 389)
Juneteenth and Veterans Day Holidays (Pages 41, 42, and 136)
Knowles-Nelson Stewardship Program (Pages 474 to 480)
Marijuana-Related Provisions (Pages 74, 223, 224, 237, 423 to 441, and 597)
Milwaukee Public Schools Audit (Page 27)
Municipal and County Sales Tax Authority (Pages 640 to 642)
Newborn Screening Program (Page 292)
Office of Film and Creative Industries (Pages 654 to 656)
Office of the Ombudsperson - DOC (Pages 140 to 142)
Office of Violence Prevention - DOA (Pages 24 and 25)
Parkinson's Disease Registry - UW (Pages 713 to 715)
PFAS (Pages 285, and 501 to 512)
Prescription Drug Affordability Review Board (Pages 376 to 381)
Prevailing Wage (Pages 763 and 764)
Property Tax Freeze Incentive Program (Page 626)
Regional Transit Authorities (Pages 581 to 591)
Repeal Right to Work (Pages 764 to 766)
State-Based Health Insurance Exchange (Pages 350 and 351)

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 2025-27 budget recommendations.
CY	Calendar year.
FY	Fiscal year.
FTE	Full-time equivalent position.
LTE	Limited-term employment position for which employment is limited to 1,040 hours per appointment in a 12-month period.
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 on entry page 5.

- ① Name of agency.
- ② Listed in this column are the funding sources for the amounts shown in Columns 3 through 5. Only the funding sources which are included in the agency's budget are shown.
- ③ The 2024-25 adjusted base represents authorized appropriation and position levels for 2024-25.
- ④ The Governor's recommended budget and position levels for 2025-26 and 2026-27.
- ⑤ These columns indicate the change, by amount and percentage, of the Governor's recommendation over the 2024-25 adjusted base year, doubled. For positions, the comparison is made between the recommended authorization for 2026-27 and that of 2024-25.
- ⑥ Indicates the beginning of the summary of each fiscal and statutory change to the agency's base budget and current law.
- ⑦ This uniform entry, "Standard Budget Adjustments," includes such things as full funding of continuing positions, turnover reductions, and removal of one-time funding items. The box, to the right of the title, highlights the funding and position change to the agency's base as a result of the item. For every item which has a fiscal and/or position change, a box with that information will be presented.
- ⑧ Listed here will be the bill section(s), if any, of the budget bill which relate to the provision. If the only change is to the agency's funding level (contained in the schedule of appropriations, Section 135 of the budget bill) no bill section will be listed.

WISCONSIN TECHNICAL COLLEGE SYSTEM 1

Budget Summary 5						FTE Position Summary 5					
2	3	4		2025-27 Change Over		3	4		2026-27 5		
	2024-25	Governor	2025-26	2026-27	Base Year Doubled		2024-25	Governor	2025-26	2026-27	Over 2024-25
Fund	Adjusted Base			Amount	%					Number	%
GPR	\$587,442,900	\$619,080,600	\$615,080,600	\$59,275,400	5.0%	23.25	27.25	27.25	27.25	4.00	17.2%
FED	33,440,400	32,851,800	32,851,800	-1,177,200	-1.8	26.75	22.75	22.75	22.75	-4.00	-15.0
PR	<u>4,744,000</u>	<u>4,762,600</u>	<u>4,762,600</u>	<u>37,200</u>	0.4	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>	0.0
TOTAL	\$625,627,300	\$656,695,000	\$652,695,000	\$58,135,400	4.6%	55.00	55.00	55.00	55.00	0.00	0.0%

6 Budget Change Items

7

1. STANDARD BUDGET ADJUSTMENTS

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

GPR	-\$67,400
FED	-177,200
PR	<u>-20,000</u>
Total	-\$264,600

	<u>GPR</u>	<u>FED</u>	<u>PR</u>	<u>Total</u>
Full Funding of Cont. Pos. Salary/Fringe	\$140,200	\$34,300	\$27,400	\$201,900
Full Funding of Lease/Directed Moves	<u>-173,900</u>	<u>-122,900</u>	<u>-37,400</u>	<u>-334,200</u>
Total	-333,700	-\$88,600	-\$10,000	-\$132,300
 Biennial Totals	 -\$67,400	 -\$177,200	 -\$20,000	 -\$264,600

2. GENERAL AID

GPR	\$45,000,000
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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.

3. VOTER IDENTIFICATION

Governor: Require each technical college to issue student identification cards that meet the requirements to qualify as voter identification under current law.

8 [Bill Section: 654]

2025-27 OVERVIEW

TABLE 1

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

<u>Fund Source</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Total</u>	<u>% of Total</u>
General Purpose Revenue	\$25,713,430,800	\$25,346,860,100	\$51,060,290,900	41.8%
Appropriations	25,490,504,000	24,994,296,100	50,484,800,100	
Compensation Reserves	222,926,800	352,564,000	575,490,800	
Federal Revenue	18,158,559,900	18,980,666,800	37,139,226,700	30.4
Appropriations	18,119,720,500	18,920,092,300	37,039,812,800	
Compensation Reserves	38,839,400	60,574,500	99,413,900	
Program Revenue	8,450,143,800	8,534,207,100	16,984,350,900	13.9
Appropriations	8,386,466,600	8,434,895,200	16,821,361,800	
Compensation Reserves	63,677,200	99,311,900	162,989,100	
Segregated Revenue	7,403,012,000	7,327,149,400	14,730,161,400	12.1
Appropriations	7,363,573,800	7,265,641,000	14,629,214,800	
Compensation Reserves	<u>39,438,200</u>	<u>61,508,400</u>	<u>100,946,600</u>	
Subtotal	\$59,725,146,500	\$60,188,883,400	\$119,914,029,900	98.2%
Appropriations	59,360,264,900	59,614,924,600	118,975,189,500	
Compensation Reserves	364,881,600	573,958,800	938,840,400	
Bond Revenue			2,257,606,400	1.8
General Obligation Bonding			1,212,671,300*	
Revenue Bonding			<u>1,044,935,100</u>	
TOTAL			\$122,171,636,300	100.0%

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

TABLE 2

Summary of Total All Funds Appropriations and Reserves by Agency

Agency	2024-25 Base Year Doubled	2025-27 Agency Request	Governor's Recommendation			2025-27 Change Over Base Doubled	
			2025-26	2026-27	2025-27	Amount	Percent
Administration	\$1,282,172,400	\$1,314,700,400	\$972,896,800	\$754,097,300	\$1,726,994,100	\$444,821,700	34.7%
Agriculture, Trade and Consumer Protection	235,072,200	256,616,800	170,862,600	144,031,900	314,894,500	79,822,300	34.0
Appropriation Obligation Bonds	673,881,800	583,551,800	323,449,500	260,102,300	583,551,800	-90,330,000	-13.4
Board for People with Developmental Disab.	3,400,000	3,681,900	1,885,500	1,796,400	3,681,900	281,900	8.3
Board of Commissioners of Public Lands	3,480,000	5,057,400	2,391,900	2,415,300	4,807,200	1,327,200	38.1
Board on Aging and Long-Term Care	8,489,000	10,782,300	5,071,000	5,126,200	10,197,200	1,708,200	20.1
Building Commission	93,240,000	93,240,000	64,779,500	76,167,000	140,946,500	47,706,500	51.2
Child Abuse and Neglect Prevention Board	8,871,800	8,753,400	9,251,700	9,251,700	18,503,400	9,631,600	108.6
Children and Families	3,119,406,000	3,226,923,500	1,975,019,500	2,033,063,800	4,008,083,300	888,677,300	28.5
Circuit Courts	252,310,000	244,262,300	146,607,200	192,813,800	339,421,000	87,111,000	34.5
Compensation Reserves	---	---	364,881,600	573,958,800	938,840,400	938,840,400	N.A.
Corrections	3,450,029,600	3,949,570,300	1,981,792,400	1,987,332,100	3,969,124,500	519,094,900	15.0
Court of Appeals	26,365,200	25,883,900	12,936,600	12,946,900	25,883,500	-481,700	-1.8
District Attorneys	143,135,000	194,675,900	86,593,700	90,920,700	177,514,400	34,379,400	24.0
Educational Communications Board	44,821,000	45,336,800	22,052,100	22,026,600	44,078,700	-742,300	-1.7
Elections Commission	13,773,600	16,810,700	9,386,500	9,040,200	18,426,700	4,653,100	33.8
Employee Trust Funds	128,260,200	162,054,400	78,963,000	79,068,700	158,031,700	29,771,500	23.2
Employment Relations Commission	2,208,800	2,256,900	1,127,800	2,500,000	3,627,800	1,419,000	64.2
Environmental Improvement Fund	22,398,000	22,398,000	210,665,000	8,437,000	219,102,000	196,704,000	878.2
Ethics Commission	3,154,200	8,600,200	4,456,400	4,111,400	8,567,800	5,413,600	171.6
Financial Institutions	43,914,600	43,944,200	24,335,300	24,869,500	49,204,800	5,290,200	12.0
Fox River Navigational System Authority	250,800	263,400	131,700	131,700	263,400	12,600	5.0
Governor	9,452,600	9,668,800	4,834,400	4,834,400	9,668,800	216,200	2.3
Health Services	33,392,345,800	37,294,460,200	20,832,862,800	21,877,647,400	42,710,510,200	9,318,164,400	27.9
Higher Educational Aids Board	289,391,800	289,368,200	175,670,900	175,656,900	351,327,800	61,936,000	21.4
Historical Society	85,449,000	93,832,900	46,608,800	43,064,900	89,673,700	4,224,700	4.9
Insurance	632,358,200	634,254,200	322,908,000	326,320,800	649,228,800	16,870,600	2.7
Investment Board	205,629,400	205,629,400	102,814,700	102,814,700	205,629,400	0	0.0
Judicial Commission	727,000	758,900	379,300	379,600	758,900	31,900	4.4
Judicial Council	0	282,500	0	0	0	0	N.A.

Agency	2024-25 Base Year Doubled	2025-27 Agency Request	Governor's Recommendation			2025-27 Change Over Base Doubled	
			2025-26	2026-27	2025-27	Amount	Percent
Justice	\$406,185,400	\$452,489,000	\$189,004,100	\$179,991,900	\$368,996,000	-\$37,189,400	-9.2%
Kickapoo Reserve Management Board	2,317,600	2,322,200	1,149,800	1,172,400	2,322,200	4,600	0.2
Labor and Industry Review Commission	6,359,400	6,425,000	3,212,500	3,212,500	6,425,000	65,600	1.0
Legislature	201,181,000	204,562,300	101,603,900	101,662,900	203,266,800	2,085,800	1.0
Lieutenant Governor	1,042,000	985,600	492,800	492,800	985,600	-56,400	-5.4
Lower Wisconsin State Riverway Board	552,200	568,000	284,000	284,000	568,000	15,800	2.9
Medical College of Wisconsin	27,701,000	27,701,000	15,903,100	15,326,900	31,230,000	3,529,000	12.7
Military Affairs	411,294,800	474,993,300	331,678,900	241,676,300	573,355,200	162,060,400	39.4
Miscellaneous Appropriations	457,784,000	486,196,200	249,805,300	253,380,700	503,186,000	45,402,000	9.9
Natural Resources	1,205,305,600	1,229,277,300	824,358,200	671,207,500	1,495,565,700	290,260,100	24.1
Program Supplements	664,200	664,200	4,035,100	7,145,500	11,180,600	10,516,400	1,583.3
Public Defender	268,556,200	291,972,200	140,509,500	143,291,700	283,801,200	15,245,000	5.7
Public Instruction	17,785,295,400	22,169,163,400	10,403,517,100	10,837,096,000	21,240,613,100	3,455,317,700	19.4
Public Service Commission	70,509,800	77,759,100	460,984,200	38,720,500	499,704,700	429,194,900	608.7
Revenue	522,813,400	536,816,800	269,943,000	269,284,100	539,227,100	16,413,700	3.1
Safety and Professional Services	151,086,800	161,078,200	81,990,900	82,295,700	164,286,600	13,199,800	8.7
Secretary of State	583,600	1,316,100	704,900	797,900	1,502,800	919,200	157.5
Shared Revenue and Tax Relief	7,532,805,400	7,701,680,500	4,335,018,200	4,533,208,300	8,868,226,500	1,335,421,100	17.7
State Fair Park Board	46,673,600	85,880,600	40,834,800	43,672,100	84,506,900	37,833,300	81.1
State Treasurer	266,000	467,600	225,300	245,300	470,600	204,600	76.9
Supreme Court	76,300,000	86,796,100	41,455,200	41,645,700	83,100,900	6,800,900	8.9
Tourism	39,980,400	41,099,200	53,374,300	29,087,400	82,461,700	42,481,300	106.3
Transportation	7,138,082,400	7,516,690,300	4,299,345,300	4,243,489,800	8,542,835,100	1,404,752,700	19.7
University of Wisconsin System	15,889,703,400	16,746,549,000	8,300,269,900	8,286,876,500	16,587,146,400	697,443,000	4.4
Veterans Affairs	317,750,200	346,788,600	179,919,800	176,419,600	356,339,400	38,589,200	12.1
Wisconsin Economic Development Corp.	91,740,000	91,740,000	191,995,000	46,845,000	238,840,000	147,100,000	160.3
Wisconsin Technical College System	1,251,254,600	1,309,469,600	656,695,000	652,695,000	1,309,390,000	58,135,400	4.6
Workforce Development	<u>802,335,400</u>	<u>828,016,100</u>	<u>591,220,200</u>	<u>462,731,400</u>	<u>1,053,951,600</u>	<u>251,616,200</u>	31.4
TOTAL	\$98,880,111,800	\$109,627,087,100	\$59,725,146,500	\$60,188,883,400	\$119,914,029,900	\$21,033,918,100	21.3%

TABLE 3

Summary of All Funds Full-Time Equivalent Positions by Agency

<u>Agency</u>	2024-25 <u>Base</u>	2026-27 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2026-27 Change Over 2024-25</u>	
			<u>2025-26</u>	<u>2026-27</u>	<u>Number</u>	<u>Percent</u>
Administration	1,509.28	1,440.78	1,553.33	1,523.83	14.55	1.0%
Agriculture, Trade and Consumer Protection	647.29	636.29	665.29	660.29	13.00	2.0
Board for People with Developmental Disab.	8.60	7.00	8.60	7.00	-1.60	-18.6
Board of Commissioners of Public Lands	9.70	10.70	10.70	10.70	1.00	10.3
Board on Aging and Long-Term Care	46.50	54.50	50.50	50.50	4.00	8.6
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	7.00	0.00	0.0
Children and Families	818.40	817.40	832.90	832.90	14.50	1.8
Circuit Courts	551.00	552.75	551.00	555.00	4.00	0.7
Corrections	10,162.52	10,162.52	10,439.42	10,416.32	253.80	2.5
Court of Appeals	75.50	75.50	75.50	75.50	0.00	0.0
District Attorneys	499.30	579.10	571.60	571.60	72.30	14.5
Educational Communications Board	51.50	51.50	51.50	51.50	0.00	0.0
Elections Commission	36.00	46.00	46.00	46.00	10.00	27.8
Employee Trust Funds	287.20	296.20	291.20	291.20	4.00	1.4
Employment Relations Commission	6.00	6.00	6.00	23.50	17.50	291.7
Ethics Commission	8.00	27.00	27.00	27.00	19.00	237.5
Financial Institutions	141.54	141.54	149.00	149.00	7.46	5.3
Governor	37.25	37.25	37.25	37.25	0.00	0.0
Health Services	6,777.54	6,760.54	6,828.54	6,824.54	47.00	0.7
Higher Educational Aids Board	11.50	11.50	11.50	11.50	0.00	0.0
Historical Society	184.55	189.55	183.55	183.55	-1.00	-0.5
Insurance	142.83	142.83	184.50	184.50	41.67	29.2
Investment Board	298.00	298.00	298.00	298.00	0.00	0.0
Judicial Commission	2.00	2.00	2.00	2.00	0.00	0.0
Judicial Council	0.00	1.00	0.00	0.00	0.00	N.A.
Justice	759.84	798.25	767.95	760.95	1.11	0.1
Kickapoo Reserve Management Board	4.00	5.00	5.00	5.00	1.00	25.0
Labor and Industry Review Commission	18.70	18.70	18.70	18.70	0.00	0.0
Legislature	787.97	791.97	790.97	790.97	3.00	0.4
Lieutenant Governor	5.00	5.00	5.00	5.00	0.00	0.0
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	2.00	0.00	0.0
Military Affairs	625.00	622.00	636.00	635.00	10.00	1.6
Natural Resources	2,539.92	2,493.92	2,566.92	2,529.92	-10.00	-0.4
Public Defender	619.85	695.45	672.35	672.35	52.50	8.5
Public Instruction	656.27	653.27	652.27	645.27	-11.00	-1.7

TABLE 3 (continued)

Summary of All Funds Full-Time Equivalent Positions by Agency

<u>Agency</u>	2024-25 <u>Base</u>	2026-27 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2026-27 Change Over 2024-25</u>	
			<u>2025-26</u>	<u>2026-27</u>	<u>Number</u>	<u>Percent</u>
Public Service Commission	192.75	183.75	188.75	181.75	-11.00	-5.7%
Revenue	1,184.80	1,202.30	1,231.30	1,231.30	46.50	3.9
Safety and Professional Services	257.89	283.89	287.89	287.89	30.00	11.6
Secretary of State	2.00	5.00	6.00	6.00	4.00	200.0
State Fair Park Board	54.00	54.00	54.00	54.00	0.00	0.0
State Treasurer	1.00	2.00	2.00	2.00	1.00	100.0
Supreme Court	233.10	241.50	243.25	246.25	13.15	5.6
Tourism	34.00	34.00	40.00	40.00	6.00	17.6
Transportation	3,302.93	3,264.93	3,317.93	3,273.93	-29.00	-0.9
University of Wisconsin System	38,239.40	38,453.40	38,446.40	38,453.40	214.00	0.6
Veterans Affairs	1,240.50	1,247.50	1,252.50	1,252.50	12.00	1.0
Wisconsin Technical College System	55.00	55.00	55.00	55.00	0.00	0.0
Workforce Development	<u>1,597.75</u>	<u>1,574.75</u>	<u>1,625.25</u>	<u>1,624.25</u>	<u>26.50</u>	1.7
TOTAL	74,732.67	75,042.03	75,749.31	75,613.61	880.94	1.2%

Full-Time Equivalent Positions Summary by Funding Source

<u>Fund</u>	2024-25 <u>Base</u>	2026-27 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2026-27 Change Over 2024-25</u>	
			<u>2025-26</u>	<u>2026-27</u>	<u>Number</u>	<u>Percent</u>
GPR	35,463.80	36,071.88	36,447.39	36,766.59	1,302.79	3.7%
FED	11,540.51	11,265.51	11,459.11	11,279.26	-261.25	-2.3
PR	22,833.81	22,780.59	22,884.36	22,609.31	-224.50	-1.0
SEG	<u>4,894.55</u>	<u>4,924.05</u>	<u>4,958.45</u>	<u>4,958.45</u>	<u>63.90</u>	1.3
TOTAL	74,732.67	75,042.03	75,749.31	75,613.61	880.94	1.2%

TABLE 4

Summary of General Fund Appropriations and Reserves by Agency

<u>Agency</u>	<u>2024-25 Base Year Doubled</u>	<u>2025-27 Agency Request</u>	<u>Governor's Recommendation</u>			<u>2025-27 Change Over Base Doubled</u>	
			<u>2025-26</u>	<u>2026-27</u>	<u>2025-27</u>	<u>Amount</u>	<u>Percent</u>
Administration	\$61,932,600	\$62,271,400	\$271,711,300	\$68,174,600	\$339,885,900	\$277,953,300	448.8%
Agriculture, Trade and Consumer Protection	65,987,800	74,400,800	76,004,400	48,874,700	124,879,100	58,891,300	89.2
Appropriation Obligation Bonds	673,881,800	583,551,800	323,449,500	260,102,300	583,551,800	-90,330,000	-13.4
Board for People with Developmental Disab.	264,200	228,400	114,200	114,200	228,400	-35,800	-13.6
Board of Commissioners of Public Lands	3,228,200	75,000	2,026,000	2,049,400	4,075,400	847,200	26.2
Board on Aging and Long-Term Care	3,934,600	5,190,000	2,379,100	2,430,600	4,809,700	875,100	22.2
Building Commission	88,566,000	88,566,000	62,536,400	73,414,600	135,951,000	47,385,000	53.5
Child Abuse and Neglect Prevention Board	3,990,000	3,990,000	6,870,000	6,870,000	13,740,000	9,750,000	244.4
Children and Families	932,935,600	967,364,100	758,324,300	775,792,100	1,534,116,400	601,180,800	64.4
Circuit Courts	251,844,600	243,555,200	146,374,500	192,581,100	338,955,600	87,111,000	34.6
Compensation Reserves	---	---	222,926,800	352,564,000	575,490,800	575,490,800	N.A.
Corrections	3,149,392,400	3,589,389,600	1,812,433,100	1,859,252,500	3,671,685,600	522,293,200	16.6
Court of Appeals	26,365,200	25,883,900	12,936,600	12,946,900	25,883,500	-481,700	-1.8
District Attorneys	135,273,200	186,064,200	82,921,600	87,258,900	170,180,500	34,907,300	25.8
Educational Communications Board	13,549,400	13,777,900	6,439,900	6,402,900	12,842,800	-706,600	-5.2
Elections Commission	10,426,200	13,446,700	7,678,300	7,384,400	15,062,700	4,636,500	44.5
Employee Trust Funds	25,800	20,200	12,200	8,000	20,200	-5,600	-21.7
Employment Relations Commission	1,917,600	1,965,700	982,200	2,354,400	3,336,600	1,419,000	74.0
Environmental Improvement Fund	13,398,000	13,398,000	206,165,000	4,437,000	210,602,000	197,204,000	1,471.9
Ethics Commission	2,067,800	8,527,800	4,420,200	4,075,200	8,495,400	6,427,600	310.8
Governor	9,452,600	9,668,800	4,834,400	4,834,400	9,668,800	216,200	2.3
Health Services	11,152,338,800	10,715,704,200	5,144,826,700	5,403,506,000	10,548,332,700	-604,006,100	-5.4
Higher Educational Aids Board	285,757,000	285,733,400	173,757,100	173,743,100	347,500,200	61,743,200	21.6
Historical Society	54,637,600	61,929,900	30,778,700	26,992,200	57,770,900	3,133,300	5.7
Insurance	33,070,000	61,702,600	31,826,300	32,106,300	63,932,600	30,862,600	93.3
Judicial Commission	727,000	758,900	379,300	379,600	758,900	31,900	4.4
Judicial Council	0	282,500	0	0	0	0	N.A.
Justice	168,760,000	273,426,900	94,795,300	87,955,500	182,750,800	13,990,800	8.3
Labor and Industry Review Commission	335,200	331,600	165,800	165,800	331,600	-3,600	-1.1
Legislature	195,946,800	199,099,100	98,872,500	98,931,100	197,803,600	1,856,800	0.9

Agency	2024-25 Base Year Doubled	2025-27 Agency Request	Governor's Recommendation			2025-27 Change Over Base Doubled	
			2025-26	2026-27	2025-27	Amount	Percent
Lieutenant Governor	\$1,042,000	\$985,600	\$492,800	\$492,800	\$985,600	-\$56,400	-5.4
Medical College of Wisconsin	27,206,000	27,206,000	15,655,600	15,079,400	30,735,000	3,529,000	13.0
Military Affairs	78,278,800	79,571,200	133,018,500	43,080,900	176,099,400	97,820,600	125.0
Miscellaneous Appropriations	393,042,000	421,650,600	217,502,200	221,138,200	438,640,400	45,598,400	11.6
Natural Resources	198,441,400	200,598,500	137,300,200	109,104,900	246,405,100	47,963,700	24.2
Program Supplements	664,200	664,200	1,869,100	3,160,100	5,029,200	4,365,000	657.2
Public Defender	265,555,600	288,950,700	138,999,100	141,780,600	280,779,700	15,224,100	5.7
Public Instruction	15,737,816,000	20,068,840,000	9,354,243,400	9,786,310,500	19,140,553,900	3,402,737,900	21.6
Public Service Commission	0	0	422,000,000	0	422,000,000	422,000,000	N.A.
Revenue	424,669,200	434,029,300	215,933,800	214,747,100	430,680,900	6,011,700	1.4
Safety and Professional Services	0	0	981,900	981,900	1,963,800	1,963,800	N.A.
Shared Revenue and Tax Relief	3,853,224,200	3,953,779,700	2,320,958,500	2,586,027,600	4,906,986,100	1,053,761,900	27.3
State Fair Park Board	4,880,600	4,880,600	1,597,600	1,456,600	3,054,200	-1,826,400	-37.4
Supreme Court	41,321,800	43,913,000	21,933,500	21,854,000	43,787,500	2,465,700	6.0
Tourism	16,660,400	18,083,600	50,633,600	26,346,700	76,980,300	60,319,900	362.1
Transportation	384,998,400	390,029,800	395,090,500	175,263,300	570,353,800	185,355,400	48.1
University of Wisconsin System	2,693,265,200	3,549,979,800	1,692,868,500	1,691,949,000	3,384,817,500	691,552,300	25.7
Veterans Affairs	4,038,600	4,050,600	1,885,000	1,975,900	3,860,900	-177,700	-4.4
Wisconsin Economic Development Corp.	0	0	145,000,000	0	145,000,000	145,000,000	N.A.
Wisconsin Technical College System	1,174,885,800	1,234,240,800	619,080,600	615,080,600	1,234,161,200	59,275,400	5.0
Workforce Development	<u>122,091,800</u>	<u>130,808,200</u>	<u>239,444,700</u>	<u>95,328,200</u>	<u>334,772,900</u>	<u>212,681,100</u>	174.2
TOTAL	\$42,762,088,000	\$48,342,566,800	\$25,713,430,800	\$25,346,860,100	\$51,060,290,900	\$8,298,202,900	19.4%

TABLE 5

Summary of General Fund Full-Time Equivalent Positions by Agency

<u>Agency</u>	2024-25 <u>Base</u>	2026-27 <u>Agency Request</u>	<u>Governor</u>		<u>Governor's 2026-27 Change Over 2024-25</u>	
			<u>2025-26</u>	<u>2026-27</u>	<u>Number</u>	<u>Percent</u>
Administration	59.87	59.87	87.87	90.87	31.00	51.8%
Agriculture, Trade and Consumer Protection	201.40	201.40	219.40	219.40	18.00	8.9
Board of Commissioners of Public Lands	8.70	0.00	9.70	9.70	1.00	11.5
Board on Aging and Long-Term Care	21.13	26.88	24.28	24.28	3.15	14.9
Children and Families	232.91	232.91	242.67	243.67	10.76	4.6
Circuit Courts	551.00	551.00	551.00	555.00	4.00	0.7
Corrections	9,615.22	9,622.92	9,899.82	10,173.72	558.50	5.8
Court of Appeals	75.50	75.50	75.50	75.50	0.00	0.0
District Attorneys	460.80	546.80	544.30	544.30	83.50	18.1
Educational Communications Board	25.94	25.94	25.94	25.94	0.00	0.0
Elections Commission	25.75	35.75	35.75	35.75	10.00	38.8
Employment Relations Commission	6.00	6.00	6.00	23.50	17.50	291.7
Ethics Commission	4.70	27.00	27.00	27.00	22.30	474.5
Governor	37.25	37.25	37.25	37.25	0.00	0.0
Health Services	2,690.43	2,778.36	2,825.86	2,836.86	146.43	5.4
Higher Educational Aids Board	11.50	11.50	11.50	11.50	0.00	0.0
Historical Society	112.65	121.65	112.65	115.65	3.00	2.7
Insurance	0.00	0.00	10.00	10.00	10.00	N.A.
Judicial Commission	2.00	2.00	2.00	2.00	0.00	0.0
Judicial Council	0.00	1.00	0.00	0.00	0.00	N.A.
Justice	412.28	482.38	425.58	423.38	11.10	2.7
Labor and Industry Review Commission	0.80	0.80	0.80	0.80	0.00	0.0
Legislature	768.17	772.17	771.17	771.17	3.00	0.4
Lieutenant Governor	5.00	5.00	5.00	5.00	0.00	0.0
Military Affairs	82.48	82.48	95.73	95.73	13.25	16.1
Natural Resources	219.77	219.77	232.77	232.77	13.00	5.9
Public Defender	614.85	690.45	667.35	667.35	52.50	8.5
Public Instruction	247.29	256.29	250.29	250.29	3.00	1.2
Revenue	950.15	952.15	962.90	962.90	12.75	1.3
Supreme Court	115.50	123.90	123.90	123.90	8.40	7.3
Tourism	33.00	33.00	39.00	39.00	6.00	18.2
University of Wisconsin System	17,697.49	17,911.49	17,904.49	17,911.49	214.00	1.2
Veterans Affairs	0.00	0.00	1.00	1.00	1.00	N.A.
Wisconsin Technical College System	23.25	27.25	27.25	27.25	4.00	17.2
Workforce Development	<u>151.02</u>	<u>151.02</u>	<u>191.67</u>	<u>192.67</u>	<u>41.65</u>	27.6
TOTAL	35,463.80	36,071.88	36,447.39	36,766.59	1,302.79	3.7%

TABLE 6**2025-27 General Fund Condition Statement**

	<u>2025-26</u>	<u>2026-27</u>
Revenues		
Opening Balance, July 1	\$4,267,722,100	\$2,276,172,600
Taxes	24,515,877,400	24,603,990,800
Departmental Revenues		
Tribal Gaming Revenues	25,900	15,300
Other	<u>650,164,600</u>	<u>448,435,100</u>
Total Available	\$29,433,790,000	\$27,328,613,800
 Appropriations, Transfers, and Reserves		
Gross Appropriations	\$25,490,504,000	\$24,994,296,100
Transfers to:		
Local Government Fund	1,685,069,800	1,630,165,800
Transportation Fund	156,557,700	166,238,600
Winnebago Mental Health Institution	18,599,500	15,251,000
Veterans Homes	7,100,000	14,800,000
Compensation Reserves	222,926,800	352,564,000
Less Lapses	<u>-423,140,400</u>	<u>-482,465,300</u>
Net Appropriations	\$27,157,617,400	\$26,690,850,200
 Balances		
Gross Balance	\$2,276,172,600	\$637,763,600
Less Required Statutory Balance	<u>-110,000,000</u>	<u>-115,000,000</u>
Net Balance, June 30	\$2,166,172,600	\$522,763,600

TABLE 7

Estimated 2025-27 General Fund Taxes

<u>Tax Source</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2025-27</u>	<u>% of Total</u>
Individual Income	\$12,391,582,400	\$12,882,758,300	\$25,274,340,700	51.5%
Sales and Use	8,047,522,500	8,223,330,000	16,270,852,500	33.1
Corporate Income/Franchise	2,742,157,500	2,114,122,500	4,856,280,000	9.9
Public Utility	404,000,000	392,500,000	796,500,000	1.6
Excise				
Cigarette	350,115,000	328,880,000	678,995,000	1.4
Tobacco Products	85,000,000	84,000,000	169,000,000	0.4
Vapor Products	22,300,000	33,600,000	55,900,000	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
Marijuana	0	56,700,000	56,700,000	0.1
Insurance Company	270,000,000	275,000,000	545,000,000	1.1
Miscellaneous	<u>121,000,000</u>	<u>129,000,000</u>	<u>250,000,000</u>	<u>0.5</u>
TOTAL	\$24,515,877,400	\$24,603,990,800	\$49,119,868,200	100.0%

TABLE 8
2025-27 Departmental Revenues

<u>Agency</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Total</u>
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 Commissioner of Public Lands	65,000	65,000	130,000
Children and Families	100,000	100,000	200,000
Circuit Courts	32,758,100	33,191,800	65,949,900
Corrections	3,930,000	3,990,000	7,920,000
Court of Appeals	178,400	178,700	357,100
Ethics Commission	430,400	700,000	1,130,400
Financial Institutions	89,440,200	90,084,000	179,524,200
Health Services	56,608,600	3,985,100	60,593,700
Insurance Commissioner	19,716,400	19,162,000	38,878,400
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	444,100	444,100	888,200
Public Defender	8,000	8,000	16,000
Public Service Commission	2,235,100	2,298,300	4,533,400
Revenue	33,518,800	34,030,100	67,548,900
Safety and Professional Services	1,918,000	1,525,700	3,443,700
Shared Revenue and Tax Relief	17,368,800	18,074,900	35,443,700
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	<u>172,300</u>	<u>172,300</u>	<u>344,600</u>
Subtotal	\$650,164,600	\$448,435,100	\$1,098,599,700
Tribal Gaming	<u>25,900</u>	<u>15,300</u>	<u>41,200</u>
Total	\$650,190,500	\$448,450,400	\$1,098,640,900

TABLE 9

Summary of 2025-27 Appropriations and Reserves By Functional Area

All Funds

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Human Relations and Resources	\$53,260,309,900	44.4%
Education	39,653,459,700	33.1
Environmental Resources	10,343,118,100	8.6
Shared Revenue and Tax Relief	8,868,226,500	7.4
General Executive	3,541,664,800	2.9
Commerce	2,000,666,300	1.7
Compensation Reserves	938,840,400	0.8
General Appropriations	655,313,100	0.5
Judicial	449,164,300	0.4
Legislative	<u>203,266,800</u>	<u>0.2</u>
TOTAL	\$119,914,029,900	100.0%

General Purpose Revenue

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Education	\$24,208,381,500	47.4%
Human Relations and Resources	16,644,245,500	32.6
Shared Revenue and Tax Relief	4,906,986,100	9.6
General Executive	1,673,206,400	3.3
Environmental Resources	1,104,341,200	2.2
Commerce	760,829,700	1.5
General Appropriations	579,620,600	1.1
Compensation Reserves	575,490,800	1.1
Judicial	409,385,500	0.8
Legislative	<u>197,803,600</u>	<u>0.4</u>
TOTAL	\$51,060,290,900	100.0%

TABLE 10

Summary of 2025-27 Appropriations and Reserves By Purpose

All Funds

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Aids to Individuals and Organizations	\$46,064,324,200	38.4%
State Operations	40,144,209,400	33.5
Local Assistance	<u>33,705,496,300</u>	<u>28.1</u>
TOTAL	\$119,914,029,900	100.0%

General Purpose Revenue

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Local Assistance	\$24,045,540,100	47.1%
Aids to Individuals and Organizations	13,574,269,400	26.6
State Operations	<u>13,440,481,400</u>	<u>26.3</u>
TOTAL	\$51,060,290,900	100.0%