ASSEMBLY SUBSTITUTE AMENDMENT 2,

TO ASSEMBLY BILL 50

July 1, 2025 - Offered by JOINT COMMITTEE ON FINANCE.

AN ACT; **relating to:** state finances and appropriations, constituting the executive budget act of the 2025 legislature.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 13.48 (20x) of the statutes is created to read:

13.48 **(20x)** GRANTS FOR LOCAL CONSTRUCTION PROJECTS. (a) The building commission shall establish and operate a grant program under this subsection to assist nonstate organizations to carry out construction projects having a statewide public purpose. The building commission is prohibited from awarding a grant for a construction project under this subsection unless the commission finds that the project is in the public interest and serves one or more statewide public purposes.

(b) From the appropriation under s. 20.867 (3) (kr), the building commission may award a grant to any nonstate organization for a construction project that satisfies par. (a). The city, village, or town in which the construction project is or will be located shall apply to the building commission for the grant on behalf of the nonstate organization carrying out the construction project.

(c) Before the building commission's initial review of each application for a grant under par. (b), the city, village, or town submitting the grant application shall demonstrate to the commission's satisfaction that the nonstate organization carrying out the project has secured additional funding for the project from nonstate revenue sources in an amount that is equal to at least 50 percent of the total cost of the project.

(d) If the building commission awards a grant under par. (b), and if, for any reason, the space that is constructed with funds from the grant is not used for one or more statewide public purposes determined by the building commission under par. (a), the state shall retain an ownership interest in the constructed space equal to the amount of the state's grant.

(e) The building commission is prohibited from awarding a grant under par. (b) unless the department of administration has reviewed and approved plans for the construction project associated with the grant. Notwithstanding ss. 16.85 (1) and 16.855 (1m), the department of administration is prohibited from supervising any services or work or let any contract for the project. Section 16.87 does not apply to the project.

(f) The building commission may not award grants under par. (b) totaling more than $50,000,000 in the aggregate.

SECTION 2. 13.48 (31m) of the statutes is created to read:

13.48 **(31m)** MEDICAL COLLEGE OF WISCONSIN EYE INSTITUTE. (a) The legislature finds and determines that expanding research on eye disorders, developing new vision care treatments, enhancing vision education, addressing the growing demand for vision care and research, and creating jobs in this state is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to assist the Medical College of Wisconsin, Inc., to construct and equip a new eye institute in the city of Wauwatosa.

(b) The building commission may authorize up to $10,000,000 in general fund supported borrowing to assist the Medical College of Wisconsin, Inc., with the eye institute construction project specified in par. (a). The state funding commitment shall be in the form of a grant to the Medical College of Wisconsin, Inc. Before approving any state funding commitment for the project, the building commission shall determine that the Medical College of Wisconsin, Inc., has secured additional funding for the project of at least $31,599,000 from nonstate revenue sources.

(c) If the building commission authorizes a grant to the Medical College of Wisconsin, Inc., under par. (b), and if, for any reason, the facility that is constructed with funds from the grant is not used for purposes of an eye institute, the state shall retain an ownership interest in the facility equal to the amount of the state's grant.

SECTION 3. 13.94 (1) (t) of the statutes is amended to read:

13.94 **(1)** (t) Annually conduct a financial audit of the University of Wisconsin System. <u>This audit shall also include an evaluation of compliance with the</u>

requirements under s. 36.11 (3) (b). The legislative audit bureau shall file a copy of each audit report under this paragraph with the distributees specified in par. (b).

SECTION 4. 13.94 (1) (zm) of the statutes is created to read:

13.94 **(1)** (zm) Biennially, beginning in 2027, prepare a performance evaluation audit of the program to accredit productions for purposes of ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) by the state film office.

SECTION 5. 15.448 of the statutes is created to read:

15.448 Same; offices. (1) STATE FILM OFFICE. There is created a state film office in the department of tourism. The director of the office shall be appointed by the secretary of tourism.

SECTION 6. 16.004 (22) (b) of the statutes is amended to read:

16.004 **(22)** (b) From the appropriation under s. 20.855 (4) (dt), if the joint committee on finance approves a request for funding made jointly by the secretary and WisconsinEye, the secretary shall make ~~a payment~~ one or more payments in the form of a grant to WisconsinEye for the establishment of an endowment fund.

SECTION 7. 16.004 (22) (c) of the statutes is amended to read:

16.004 **(22)** (c) The department is prohibited from making a payment under par. (b) unless prior to ~~June 1, 2025~~ the date of the payment, WisconsinEye has raised for the endowment fund from nonstate funding sources total amounts that at least equal the amount of the payment~~, up to $10,000,000~~.

SECTION 8. 16.007 (2m) of the statutes is created to read:

16.007 **(2m)** TIMELINE FOR CERTAIN CLAIMS. Any claim referred to the board that relates to a contract with the department of transportation for transportation infrastructure improvement or to a contract with the department of administration or the Board of Regents of the University of Wisconsin System that is awarded under s. 16.855 shall be heard by the claims board, and the claims board shall make a final determination upon the claim within 6 months from the date that the claim was referred to the claims board.

SECTION 9. 16.07 of the statutes is created to read:

16.07 County grants. From the appropriation under s. 20.505 (1) (kv), annually, the department shall award grants in equal amounts to each county in this state in which a federally recognized American Indian tribe or band is headquartered.

SECTION 10. 16.088 (4) of the statutes is created to read:

16.088 **(4)** Award grants to the Oneida Nation of Wisconsin to conduct an intergovernmental training program, which shall be available to all tribal governments in this state, to improve consultations and communication between the tribes and the state, in an amount up to $60,000 annually.

SECTION 11. 16.5185 (3m) of the statutes is created to read:

16.5185 **(3m)** In addition to the transfer under sub. (3), on December 30, 2025, and on each December 30 thereafter, the secretary shall transfer from the local government fund to the transportation fund $2,451,200.

SECTION 12. 16.5185 (5) of the statutes is created to read:

16.5185 **(5)** Beginning on June 30, 2026, in each fiscal year, the secretary shall transfer from the general fund to the transportation fund all moneys lapsed to the general fund under s. 20.145 (1) (g), but not to exceed $6,000,000 in a fiscal year.

SECTION 13. 16.705 (1b) (g) of the statutes is created to read:

16.705 **(1b)** (g) The department of workforce development for the worker's compensation fee schedule activities specified under s. 102.423 (3) (am).

SECTION 14. 16.867 (2) of the statutes is amended to read:

16.867 **(2)** If the estimated cost of a construction project under the department's supervision is $7,400,000 or more, the selection committee appointed under sub. (1) shall use a request-for-proposal process established by the department to select an architect or engineer for the project based on qualifications. Beginning in fiscal year 2025-26, this amount is $15,000,000.

SECTION 15. 20.005 (1) of the statutes is repealed and recreated to read:

20.005 **(1)** SUMMARY OF ALL FUNDS. The budget governing fiscal operations for the state of Wisconsin for all funds beginning on July 1, 2025, and ending on June 30, 2027, is summarized as follows: [See Figure 20.005 (1) following]

Figure: 20.005 (1)

GENERAL FUND SUMMARY

	2025–26	2026–27
Opening Balance, July 1	$ 4,410,352,700	$ 2,047,826,800
Revenues		
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	$ 25,182,665,000
Appropriations, Transfers, and Reserves		
Gross Appropriations	$ 22,692,520,300	$ 22,960,175,000

	2025–26	2026–27
Transfers to:		
Building Program	326,500,000	0
Local Government Fund	1,587,022,700	1,622,776,600
Transportation Fund	565,000,000	0
EV Sales Tax	28,038,500	28,470,600
0.25% Transfer	54,901,100	56,517,700
Mental Health Institutes	15,800,000	0
Veterans Homes	5,000,000	0
Other		
Compensation Reserves	159,891,200	225,809,500
Less Lapses	(433,525,900)	(540,407,500)
Net Appropriations	$ 25,001,147,900	$ 24,353,341,900
Balances		
Gross Balance	$ 2,047,826,800	$ 829,323,100
Less Required Statutory Balance	(110,000,000)	(115,000,000)
Net Balance, June 30	$ 1,937,826,800	$ 714,323,100

SUMMARY OF APPROPRIATIONS — ALL FUNDS

	2025–26	2026–27
General Purpose Revenue	$ 22,692,520,300	$ 22,960,175,000
Federal Revenue	$ 16,619,975,900	$ 17,015,836,400
Program	(15,401,429,600)	(15,791,217,300)
Segregated	(1,218,546,300)	(1,224,619,100)
Program Revenue	$ 8,216,990,900	$ 8,244,688,800
State	(7,152,554,800)	(7,184,160,500)
Service	(1,064,436,100)	(1,060,528,300)
Segregated Revenue	$ 7,512,741,100	$ 7,247,468,800

	2025–26	2026–27
State	(7,245,467,500)	(6,982,611,500)
Local	(123,802,200)	(123,706,600)
Service	(143,471,400)	(141,150,700)
GRAND TOTAL	$ 55,042,228,200	$ 55,468,169,000

SUMMARY OF COMPENSATION RESERVES — ALL FUNDS

	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

LOTTERY FUND SUMMARY

	2025–26	2026–27
Opening Balance and Reserve	$ 18,916,900	$ 17,566,000
Gross Revenue		
Total Ticket Sales	$ 877,951,200	$ 877,951,200
Retailer Fees and Miscellaneous	348,600	348,600
Total Gross Revenues	$ 878,299,800	$ 878,299,800
Expenses—SEG		
Prizes	$ 559,055,200	$ 559,055,200
Administrative Expenses	24,783,600	24,783,700
Total SEG Expenses	$ 583,838,800	$ 583,838,900

		2025–26		2026–27
Expenses—GPR				
Administrative Expenses	$	86,233,500	$	86,233,500
Total GPR Expenses	$	86,233,400	$	86,233,400
Net SEG Proceeds	$	294,460,900	$	294,460,800
Total Available for Property Tax Relief				
Opening Balance	$	18,916,900	$	17,566,000
Net SEG Proceeds		294,460,900		294,460,800
Interest Earnings		3,397,000		2,381,000
	$	316,774,800	$	314,407,800
Property 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

SECTION 16. 20.005 (2) of the statutes is repealed and recreated to read:

20.005 **(2)** STATE BORROWING PROGRAM SUMMARY. The following schedule sets forth the state borrowing program summary: [See Figures 20.005 (2) (a) and (b) following]

Figure: 20.005 (2) (a)

SUMMARY OF BONDING AUTHORITY MODIFICATIONS
2025–27 FISCAL BIENNIUM

GENERAL OBLIGATIONS

Administration		
Housing state agencies	$	54,128,900
Energy conservation projects		25,000,000
Agriculture, Trade and Consumer Protection		
Agricultural conservation easements		0
Soil and water		0
Building Commission		
Other public purposes (all agency projects)		39,188,000
Courthouse complex—Milwaukee County		0
Corrections		
Correctional facilities		85,014,000
Juvenile correctional facilities		124,749,000
Health Services		
Mental health and secure treatment facilities		153,317,000
Medical College of Wisconsin		
Eye Institute		10,000,000
Military Affairs		
Armories and military facilities		14,272,700

Natural Resources	
Contaminated sediment removal	0
Dam safety projects	0
Knowles-Nelson Stewardship	0
Nonpoint source	0
Urban nonpoint source cost-sharing	0
Recreational development	12,523,000
SEG revenue supported facilities	37,983,200
State Fair Park	
Board facilities	17,989,000
Self-amortizing facilities	2,500,000
Transportation	
Freight rail	0
Design-build program increase	92,500,000
Harbor assistance	0
Menominee River dredging	0
Southeast Wisconsin mega-projects	185,171,300
University of Wisconsin System	
Academic facilities	947,573,000
Self-amortizing facilities	278,186,400
Veterans Affairs	
Veterans facilities	48,485,300
Self-amortizing facilities	82,029,000
Wisconsin Historical Society	
Historic sites	0
TOTAL General Obligation Bonds*	$ 2,210,609,800

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

REVENUE OBLIGATIONS

Environmental Improvement Program		
Clean water and safe drinking water	$	732,250,100
Transportation		
Transportation facilities and major highway projects		214,035,200
State highway rehabilitation		0
TOTAL Revenue Obligation Bonds	$	946,285,300
GRAND TOTAL	$	3,156,895,100

Figure: 20.005 (2) (b)

GENERAL OBLIGATION DEBT SERVICE
FISCAL YEARS 2025–26 AND 2026–27

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
20.115 Agriculture, trade and consumer protection, department of					
(2)	(d)	Principal repayment and interest	GPR	$ 300	$ 300
(7)	(b)	Principal repayment and interest, conservation reserve enhancement	GPR	870,900	839,000
(7)	(br)	Principal repayment and interest; agricultural conservation easements	GPR	0	0
20.190 State fair park board					
(1)	(c)	Housing facilities principal repayment, interest and rebates	GPR	140,400	141,200
(1)	(d)	Principal repayment and interest	GPR	1,902,900	1,728,700

STATUTE, AGENCY AND PURPOSE			**SOURCE**	**2025–26**	**2026–27**
20.225 Educational communications board					
(1)	(c)	Principal repayment and interest	GPR	1,874,000	1,806,700
20.245 Historical society					
(1)	(e)	Principal repayment, interest, and rebates	GPR	5,870,500	5,704,600
20.250 Medical College of Wisconsin					
(1)	(c)	Principal repayment, interest, and rebates; biomedical research and technology incubator	GPR	2,278,000	1,716,800
(1)	(e)	Principal repayment and interest	GPR	500,800	475,300
20.255 Public instruction, department of					
(1)	(d)	Principal repayment and interest	GPR	1,235,800	946,800
20.285 University of Wisconsin System					
(1)	(d)	Principal repayment and interest	GPR	202,653,600	207,291,600
20.320 Environmental improvement program					
(1)	(c)	Principal repayment and interest — clean water fund program	GPR	2,712,600	1,591,000
(2)	(c)	Principal repayment and interest — safe drinking water loan program	GPR	3,368,500	2,846,200
20.370 Natural resources, department of					
(7)	(aa)	Resource acquisition and development — principal repayment and interest	GPR	50,028,900	49,890,100
(7)	(cb)	Principal repayment and interest — pollution abatement bonds	GPR	0	0
(7)	(cc)	Principal repayment and interest — combined sewer overflow; pollution abatement bonds	GPR	117,600	109,500

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
(7)	(cd)	Principal repayment and interest — municipal clean drinking water grants	GPR	1,100	800
(7)	(ea)	Administrative facilities — principal repayment and interest	GPR	461,000	443,100
20.395 Transportation, department of					
(6)	(ad)	Principal repayment and interest, contingent funding of southeast Wisconsin freeway megaprojects, state funds	GPR	20,447,300	30,147,600
(6)	(ae)	Principal repayment and interest, contingent funding of major highway and rehabilitation projects, state funds	GPR	12,370,400	9,881,300
(6)	(af)	Principal repayment and interest, local roads for job preservation program, major highway and rehabilitation projects, southeast megaprojects, state funds	GPR	37,939,500	24,605,200
20.410 Corrections, department of					
(1)	(e)	Principal repayment and interest	GPR	37,847,000	34,895,500
(1)	(ec)	Prison industries principal, interest and rebates	GPR	0	0
(3)	(e)	Principal repayment and interest	GPR	2,928,100	2,991,200
(3)	(fm)	Secured residential care centers for children and youth	GPR	3,306,600	4,112,500
20.435 Health services, department of					
(2)	(ee)	Principal repayment and interest	GPR	32,018,000	32,904,600
20.465 Military affairs, department of					
(1)	(d)	Principal repayment and interest	GPR	7,038,200	6,874,100

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
20.485 Veterans affairs, department of					
(1)	(f)	Principal repayment and interest	GPR	1,375,200	1,370,600
20.505 Administration, department of					
(4)	(es)	Principal, interest, and rebates; general purpose revenue — schools	GPR	155,900	156,000
(4)	(et)	Principal, interest, and rebates; general purpose revenue — public library boards	GPR	1,200	300
(5)	(c)	Principal repayment and interest; Black Point Estate	GPR	170,800	189,700
20.855 Miscellaneous appropriations					
(8)	(a)	Dental clinic and education facility; principal repayment, interest and rebates	GPR	836,500	495,500
20.867 Building commission					
(1)	(a)	Principal repayment and interest; housing of state agencies	GPR	0	0
(1)	(b)	Principal repayment and interest; capitol and executive residence	GPR	2,332,600	2,046,500
(3)	(a)	Principal repayment and interest	GPR	28,555,200	37,114,100
(3)	(b)	Principal repayment and interest	GPR	7,408,400	7,014,600
(3)	(bb)	Principal repayment, interest and rebates; AIDS Network, Inc.	GPR	24,500	22,300
(3)	(bc)	Principal repayment, interest and rebates; Grand Opera House in Oshkosh	GPR	43,800	11,400
(3)	(bd)	Principal repayment, interest and rebates; Aldo Leopold climate change classroom and interactive laboratory	GPR	19,300	70,300

STATUTE, AGENCY AND PURPOSE			**SOURCE**	**2025–26**	**2026–27**
(3)	(be)	Principal repayment, interest and rebates; Bradley Center Sports and Entertainment Corporation	GPR	575,400	549,000
(3)	(bf)	Principal repayment, interest and rebates; AIDS Resource Center of Wisconsin, Inc.	GPR	65,200	59,500
(3)	(bg)	Principal repayment, interest, and rebates; Madison Children's Museum	GPR	20,400	18,600
(3)	(bh)	Principal repayment, interest, and rebates; Myrick Hixon EcoPark, Inc.	GPR	32,400	31,900
(3)	(bj)	Principal repayment, interest and rebates; Lac du Flambeau Indian Tribal Cultural Center	GPR	15,400	21,400
(3)	(bL)	Principal repayment, interest and rebates; family justice center	GPR	628,000	515,400
(3)	(bm)	Principal repayment, interest, and rebates; HR Academy, Inc.	GPR	3,100	8,900
(3)	(bn)	Principal repayment, interest and rebates; Hmong cultural center	GPR	20,500	20,900
(3)	(bo)	Principal repayment, interest and rebates; psychiatric and behavioral health treatment beds; Marathon County	GPR	368,400	365,200
(3)	(bq)	Principal repayment, interest and rebates; children's research institute	GPR	612,300	726,600
(3)	(br)	Principal repayment, interest and rebates	GPR	12,200	4,100
(3)	(bt)	Principal repayment, interest, and rebates; Wisconsin Agriculture Education Center, Inc.	GPR	343,600	327,500

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
(3)	(bu)	Principal repayment, interest and rebates; Civil War exhibit at the Kenosha Public Museum	GPR	62,000	43,100
(3)	(bv)	Principal repayment, interest, and rebates; Bond Health Center	GPR	27,600	113,600
(3)	(bw)	Principal repayment, interest, and rebates; Eau Claire Confluence Arts, Inc.	GPR	1,036,500	869,400
(3)	(bx)	Principal repayment, interest, and rebates; Carroll University	GPR	161,000	141,000
(3)	(cb)	Principal repayment, interest and rebates; Domestic Abuse Intervention Services, Inc.	GPR	33,700	34,400
(3)	(cd)	Principal repayment, interest, and rebates; K I Convention Center	GPR	114,200	62,400
(3)	(cf)	Principal repayment, interest, and rebates; Dane County; livestock facilities	GPR	554,300	768,900
(3)	(ch)	Principal repayment, interest, and rebates; Wisconsin Maritime Center of Excellence	GPR	303,700	332,000
(3)	(cj)	Principal repayment, interest, and rebates; Norskedalen Nature and Heritage Center	GPR	8,800	56,100
(3)	(cq)	Principal repayment, interest, and rebates; La Crosse Center	GPR	310,600	307,100
(3)	(cr)	Principal repayment, interest, and rebates; St. Ann Center for Intergenerational Care, Inc.; Bucyrus Campus	GPR	320,800	330,600

STATUTE, AGENCY AND PURPOSE			**SOURCE**	**2025–26**	**2026–27**
(3)	(cs)	Principal repayment, interest, and rebates; Brown County innovation center	GPR	321,700	318,400
(3)	(cv)	Principal repayment, interest, and rebates; Beyond Vision; VisABILITY Center	GPR	357,800	359,500
(3)	(cw)	Principal repayment, interest, and rebates; projects	GPR	801,300	1,116,300
(3)	(cx)	Principal repayment, interest, and rebates; center	GPR	1,089,200	1,085,900
(3)	(cz)	Museum of nature and culture	GPR	889,200	2,093,800
(3)	(e)	Principal repayment, interest, and rebates; parking ramp	GPR	0	0
TOTAL General Purpose Revenue Debt Service				$ 477,924,700	$ 481,116,500
20.190 State fair park board					
(1)	(j)	State fair principal repayment, interest and rebates	PR	$ 1,503,700	$ 1,477,600
20.245 Historical society					
(1)	(j)	Self-amortizing facilities; principal repayment, interest, and rebates	PR	0	0
20.285 University of Wisconsin System					
(1)	(gj)	Self-amortizing facilities principal and interest	PR	173,269,000	160,854,900
20.410 Corrections, department of					
(1)	(ko)	Prison industries principal repayment, interest and rebates	PR	1,800	100
20.485 Veterans affairs, department of					
(1)	(go)	Self-amortizing facilities; principal repayment and interest	PR	3,607,800	3,364,800

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
20.505 Administration, department of					
(5)	(g)	Principal repayment, interest and rebates; parking	PR	2,423,700	2,375,200
(5)	(kc)	Principal repayment, interest and rebates	PR	24,773,700	20,270,000
20.867 Building commission					
(3)	(kd)	Energy conservation construction projects; principal repayment, interest and rebates	PR	329,400	836,600
(3)	(km)	Aquaculture demonstration facility; principal repayment and interest	PR	0	0
TOTAL Program Revenue Debt Service				$ 205,909,100	$ 189,179,200
20.115 Agriculture, trade and consumer protection, department of					
(7)	(s)	Principal repayment and interest; soil and water, environmental fund	SEG	$ 4,716,800	$ 4,564,500
20.320 Environmental improvement program					
(1)	(t)	Principal repayment and interest — clean water fund program bonds	SEG	4,500,000	4,000,000
20.370 Natural resources, department of					
(7)	(aq)	Resource acquisition and development — principal repayment and interest	SEG	0	0
(7)	(ar)	Dam repair and removal — principal repayment and interest	SEG	73,200	51,400
(7)	(at)	Recreation development — principal repayment and interest	SEG	0	0
(7)	(au)	State forest acquisition and development — principal repayment and interest	SEG	13,500,000	13,500,000
(7)	(bq)	Principal repayment and interest — remedial action	SEG	1,311,100	1,147,500

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
(7)	(br)	Principal repayment and interest — contaminated sediment	SEG	2,440,900	2,256,600
(7)	(cq)	Principal repayment and interest — nonpoint source grants	SEG	1,753,500	2,128,900
(7)	(cr)	Principal repayment and interest — nonpoint source	SEG	2,907,400	3,556,200
(7)	(cs)	Principal repayment and interest — urban nonpoint source cost-sharing	SEG	2,979,100	3,602,000
(7)	(ct)	Principal repayment and interest — pollution abatement, environmental fund	SEG	634,200	468,600
(7)	(eq)	Administrative facilities — principal repayment and interest	SEG	6,950,600	7,463,800
(7)	(er)	Administrative facilities — principal repayment and interest; environmental fund	SEG	875,700	953,100
20.395 Transportation, department of					
(6)	(aq)	Principal repayment and interest, transportation facilities, state highway rehabilitation, major highway projects, state funds	SEG	54,459,200	66,742,500
(6)	(ar)	Principal repayment and interest, buildings, state funds	SEG	27,900	24,900
(6)	(au)	Principal repayment and interest, southeast rehabilitation projects, southeast megaprojects, and high-cost bridge projects, state funds	SEG	102,706,800	82,693,400

STATUTE, AGENCY AND PURPOSE			SOURCE	2025–26	2026–27
(6)	(av)	Principal repayment and interest, contingent funding of major highway and rehabilitation projects, state funds	SEG	10,812,200	13,168,300
20.485 Veterans affairs, department of					
(4)	(qm)	Repayment of principal and interest	SEG	168,300	165,800
TOTAL Segregated Revenue Debt Service				$ 210,816,900	$ 206,487,500
GRAND TOTAL All Debt Service				$ 894,650,700	$ 876,783,200

SECTION 17. 20.005 (3) of the statutes is repealed and recreated to read:

20.005 **(3)** APPROPRIATIONS. The following schedule sets forth all annual, biennial, and sum certain continuing appropriations and anticipated expenditures from other appropriations for the programs and other purposes indicated. All appropriations are made from the general fund unless otherwise indicated. The letter abbreviations shown designating the type of appropriation apply to both fiscal years in the schedule unless otherwise indicated. [See Figure 20.005 (3) following]

Figure: 20.005 (3)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027

Commerce

20.115 Agriculture, Trade and Consumer Protection, Department of

(1)	FOOD SAFETY AND CONSUMER PROTECTION				
(a)	General program operations	GPR	A	-0-	-0-
	Food inspection	GPR	A	4,653,400	4,653,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	Meat and poultry inspection	GPR	A	6,981,400	6,268,900
	Trade and consumer protection	GPR	A	2,227,900	2,228,000
	NET APPROPRIATION			13,862,700	13,150,400
(c)	Petroleum products; storage tank inventory	GPR	A	-0-	-0-
(g)	Related services	PR	A	57,700	57,700
(gb)	Food, lodging, and recreation	PR	A	12,364,000	12,364,000
(gc)	Testing of petroleum products	PR	C	-0-	-0-
(gf)	Fruit and vegetable inspection	PR	C	651,600	651,600
(gh)	Public warehouse regulation	PR	A	128,400	128,400
(gm)	Dairy trade regulation	PR	A	129,900	129,900
(h)	Grain inspection and certification	PR	C	1,299,800	1,299,800
(hm)	Ozone-depleting refrigerants and products regulation	PR	A	-0-	-0-
(i)	Sale of supplies	PR	A	10,400	10,400
(im)	Consumer protection; telephone solicitor fees	PR	A	391,600	391,600
(ip)	Bisphenol A enforcement	PR	C	-0-	-0-
(j)	Weights and measures inspection	PR	A	2,558,900	2,558,900
(jb)	Consumer protection, information, and education	PR	A	147,800	147,800
(jm)	Telecommunications utility trade practices	PR	A	522,900	522,900
(m)	Federal funds	PR-F	C	6,746,500	6,765,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(q)	Dairy, grain, and vegetable security	SEG	A	1,434,800	1,439,300
(r)	Unfair sales act enforcement	SEG	A	320,200	322,900
(s)	Weights and measures; petroleum inspection fund	SEG	A	929,500	930,000
(t)	Petroleum products; petroleum inspection fund	SEG	A	5,397,600	5,399,100
(u)	Recyclable and nonrecyclable products regulation	SEG	A	-0-	-0-
(v)	Agricultural producer security; contingent financial backing	SEG	S	-0-	-0-
(w)	Agricultural producer security; payments	SEG	S	200,000	200,000
(wb)	Agricultural producer security; proceeds of contingent financial backing	SEG	C	-0-	-0-
(wc)	Agricultural producer security; repayment of contingent financial backing	SEG	S	-0-	-0-

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	13,862,700	13,150,400
PROGRAM REVENUE	25,009,500	25,028,900
FEDERAL	(6,746,500)	(6,765,900)
OTHER	(18,263,000)	(18,263,000)
SEGREGATED REVENUE	8,282,100	8,291,300
OTHER	(8,282,100)	(8,291,300)
TOTAL-ALL SOURCES	47,154,300	46,470,600

(2) ANIMAL HEALTH SERVICES

(a)	General program operations	GPR	A	3,812,200	3,885,800

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(b)	Animal disease indemnities	GPR	S	108,600	108,600
(c)	Financial assistance for paratuberculosis testing	GPR	A	-0-	-0-
(d)	Principal repayment and interest	GPR	S	300	300
(e)	Livestock premises registration	GPR	A	350,000	350,000
(g)	Related services	PR	C	-0-	-0-
(h)	Sale of supplies	PR	A	28,400	28,400
(ha)	Inspection, testing and enforcement	PR	C	730,300	730,700
(j)	Dog licenses, rabies control, and related services	PR	C	479,500	479,500
(jm)	Veterinary examining board	PR	C	468,900	468,900
(m)	Federal funds	PR-F	C	355,800	355,800
(q)	Animal health inspection, testing, administration of the livestock premises registration program, and enforcement	SEG	A	518,000	518,000

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	4,271,100	4,344,700
PROGRAM REVENUE	2,062,900	2,063,300
FEDERAL	(355,800)	(355,800)
OTHER	(1,707,100)	(1,707,500)
SEGREGATED REVENUE	518,000	518,000
OTHER	(518,000)	(518,000)
TOTAL-ALL SOURCES	6,852,000	6,926,000

(3) AGRICULTURAL DEVELOPMENT SERVICES

(a)	General program operations	GPR	A	2,659,200	2,659,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(at)	Farm to school program administration	GPR	A	102,700	102,700
(b)	Agricultural exports	GPR	C	1,000,000	1,000,000
(c)	Farmer mental health assistance	GPR	A	100,000	100,000
(g)	Related services	PR	A	-0-	-0-
(h)	Loans and grants for rural development and dairy exports promotion	PR	C	58,700	58,700
(i)	Marketing orders and agreements	PR	C	129,400	129,400
(j)	Stray voltage program	PR	A	273,400	273,400
(ja)	Agricultural development services and materials	PR	C	97,600	97,600
(jm)	Stray voltage program; rural electric cooperatives	PR	A	28,800	28,800
(L)	Something special from Wisconsin promotion	PR	A	57,700	57,700
(m)	Federal funds	PR-F	C	5,693,200	5,693,200
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			3,861,900	3,862,600
	PROGRAM REVENUE			6,338,800	6,338,800
	FEDERAL			(5,693,200)	(5,693,200)
	OTHER			(645,600)	(645,600)
	TOTAL-ALL SOURCES			10,200,700	10,201,400
(4)	AGRICULTURAL ASSISTANCE				
(a)	Aid to Wisconsin livestock breeders association	GPR	A	-0-	-0-
(am)	Buy local grants	GPR	B	200,000	200,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(as)	Farm to school grants	GPR	A	-0-	-0-
(b)	Aids to county and district fairs	GPR	A	650,000	650,000
(c)	Agricultural investment aids	GPR	B	-0-	-0-
(d)	Dairy industry promotion	GPR	A	-0-	-0-
(dm)	Dairy processing plant grant program	GPR	A	600,000	600,000
(e)	Aids to World Dairy Expo, Inc.	GPR	A	20,100	20,100
(f)	Grants for meat processing facilities	GPR	B	700,000	700,000
(k)	Tribal elder community food box program	PR-S	A	1,500,000	1,500,000
(q)	Grants for agriculture in the classroom program	SEG	A	143,900	143,900
(r)	Agricultural investment aids, agrichemical management fund	SEG	B	-0-	-0-

(4) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	2,170,100	2,170,100
PROGRAM REVENUE	1,500,000	1,500,000
SERVICE	(1,500,000)	(1,500,000)
SEGREGATED REVENUE	143,900	143,900
OTHER	(143,900)	(143,900)
TOTAL-ALL SOURCES	3,814,000	3,814,000

(7) AGRICULTURAL RESOURCE MANAGEMENT

(a)	General program operations	GPR	A	1,006,500	1,006,500
(b)	Principal repayment and interest, conservation reserve enhancement	GPR	S	870,900	839,000
(c)	Soil and water resource management program	GPR	C	12,521,500	5,664,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(dm)	Farmland preservation planning grants	GPR	A	210,000	210,000
(g)	Agricultural impact statements	PR	C	196,400	196,400
(ga)	Related services	PR	C	676,400	676,400
(gc)	Industrial hemp	PR	C	-0-	-0-
(gm)	Seed testing and labeling	PR	C	208,500	208,500
(h)	Fertilizer research assessments	PR	C	255,600	255,600
(ha)	Liming material research funds	PR	C	21,100	21,100
(ja)	Plant protection	PR	C	217,500	217,500
(k)	Agricultural resource management services	PR-S	C	369,700	369,700
(m)	Federal funds	PR-F	C	1,636,000	1,636,000
(qc)	Plant protection; conservation fund	SEG	A	1,909,300	1,909,500
(qd)	Soil and water administration; environmental fund	SEG	A	2,837,500	2,837,500
(qe)	Soil and water management; local assistance	SEG	A	9,068,000	9,698,000
(qf)	Soil and water management; aids	SEG	A	6,475,000	6,475,000
(r)	General program operations; agrichemical management	SEG	A	8,127,800	8,128,400
(s)	Principal repayment and interest; soil and water, environmental fund	SEG	S	4,716,800	4,564,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(tg)	Agricultural conservation easements	SEG	A	-0-	-0-
(tm)	Farmland preservation planning grants, working lands fund	SEG	A	-0-	-0-
(ts)	Working lands programs	SEG	A	12,000	12,000
(va)	Clean sweep grants	SEG	A	1,000,000	1,000,000
(wm)	Agricultural chemical cleanup reimbursement	SEG	C	900,000	900,000
		(7) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			14,608,900	7,719,900
	PROGRAM REVENUE			3,581,200	3,581,200
	FEDERAL			(1,636,000)	(1,636,000)
	OTHER			(1,575,500)	(1,575,500)
	SERVICE			(369,700)	(369,700)
	SEGREGATED REVENUE			35,046,400	35,524,900
	OTHER			(35,046,400)	(35,524,900)
	TOTAL-ALL SOURCES			53,236,500	46,826,000
(8)	CENTRAL ADMINISTRATIVE SERVICES				
(a)	General program operations	GPR	A	7,144,400	7,144,300
(g)	Gifts and grants	PR	C	718,200	718,200
(gm)	Enforcement cost recovery	PR	A	11,000	11,000
(h)	Sale of material and supplies	PR	C	9,600	9,600
(ha)	General laboratory related services	PR	C	44,200	44,200
(hm)	Restitution	PR	C	-0-	-0-
(i)	Related services	PR	A	15,200	15,200
(j)	Electronic processing	PR	C	-0-	-0-
(jm)	Telephone solicitation regulation	PR	C	1,002,400	1,002,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(k)	Computer system equipment, staff and services	PR-S	A	4,093,600	4,093,600
(kL)	Central services	PR-S	C	722,900	722,900
(km)	General laboratory services	PR-S	B	4,550,600	4,561,600
(ks)	State services	PR-S	C	220,300	220,300
(m)	Federal funds	PR-F	C	561,500	429,700
(pz)	Indirect cost reimbursements	PR-F	C	2,082,400	2,082,400

(8) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	7,144,400	7,144,300
PROGRAM REVENUE	14,031,900	13,911,100
FEDERAL	(2,643,900)	(2,512,100)
OTHER	(1,800,600)	(1,800,600)
SERVICE	(9,587,400)	(9,598,400)
TOTAL-ALL SOURCES	21,176,300	21,055,400

20.115 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	45,919,100	38,392,000
PROGRAM REVENUE	52,524,300	52,423,300
FEDERAL	(17,075,400)	(16,963,000)
OTHER	(23,991,800)	(23,992,200)
SERVICE	(11,457,100)	(11,468,100)
SEGREGATED REVENUE	43,990,400	44,478,100
OTHER	(43,990,400)	(44,478,100)
TOTAL-ALL SOURCES	142,433,800	135,293,400

20.144 Financial Institutions, Department of

(1) SUPERVISION OF FINANCIAL INSTITUTIONS, SECURITIES REGULATION AND OTHER FUNCTIONS

(a)	Losses on public deposits	GPR	S	-0-	-0-
(g)	General program operations	PR	A	20,806,900	20,321,500
(h)	Gifts, grants, settlements, and publications	PR	C	58,500	58,500
(i)	Investor education and training fund	PR	A	84,500	84,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(j)	Payday loan database and financial literacy	PR	C	900,000	900,000
(m)	Credit union examinations, federal funds	PR-F	C	-0-	-0-
(u)	State deposit fund	SEG	S	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			-0-	-0-
	PROGRAM REVENUE			21,849,900	21,364,500
	FEDERAL			(-0-)	(-0-)
	OTHER			(21,849,900)	(21,364,500)
	SEGREGATED REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			21,849,900	21,364,500
(3)	COLLEGE TUITION AND EXPENSES AND COLLEGE SAVINGS PROGRAMS				
(tb)	Payment of qualified higher education expenses and refunds; college tuition and expenses program	SEG	S	-0-	-0-
(td)	Administrative expenses; college tuition and expenses program	SEG	A	118,300	118,300
(tf)	Payment of qualified higher education expenses and refunds; college savings program trust fund	SEG	S	-0-	-0-
(th)	Administrative expenses; college savings program trust fund	SEG	A	891,900	891,900
(tj)	Payment of qualified higher education expenses and refunds; college savings program bank deposit trust fund	SEG	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(tL)	Administrative expenses; college savings program bank deposit trust fund	SEG	A	-0-	-0-
(tn)	Payment of qualified higher education expenses and refunds; college savings program credit union deposit trust fund	SEG	S	-0-	-0-
(tp)	Administrative expenses; college savings program credit union deposit trust fund	SEG	A	-0-	-0-
	(3) PROGRAM TOTALS				
	SEGREGATED REVENUE			1,010,200	1,010,200
	OTHER			(1,010,200)	(1,010,200)
	TOTAL-ALL SOURCES			1,010,200	1,010,200
	20.144 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	PROGRAM REVENUE			21,849,900	21,364,500
	FEDERAL			(-0-)	(-0-)
	OTHER			(21,849,900)	(21,364,500)
	SEGREGATED REVENUE			1,010,200	1,010,200
	OTHER			(1,010,200)	(1,010,200)
	TOTAL-ALL SOURCES			22,860,100	22,374,700

20.145 Insurance, Office of the Commissioner of

(1) SUPERVISION OF THE INSURANCE INDUSTRY

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(g)	General program operations	PR	A	23,832,600	23,863,700
(gm)	Gifts and grants	PR	C	-0-	-0-
(h)	Holding company restructuring expenses	PR	C	-0-	-0-
(km)	Interagency and intraagency operations	PR-S	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(m)	Federal funds	PR-F	C	-0-	-0-
		(1) PROGRAM TOTALS			
	PROGRAM REVENUE			23,832,600	23,863,700
	FEDERAL			(-0-)	(-0-)
	OTHER			(23,832,600)	(23,863,700)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			23,832,600	23,863,700
(2)	INJURED PATIENTS AND FAMILIES COMPENSATION FUND				
(a)	Supplement for claims payable	GPR	S	-0-	-0-
(q)	Interest earned on future medical expenses	SEG	S	-0-	-0-
(u)	Administration	SEG	A	3,078,900	3,078,900
(um)	Peer review council	SEG	A	163,900	163,900
(v)	Specified responsibilities, investment board payments, and future medical expenses	SEG	C	54,150,400	54,150,400
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			-0-	-0-
	SEGREGATED REVENUE			57,393,200	57,393,200
	OTHER			(57,393,200)	(57,393,200)
	TOTAL-ALL SOURCES			57,393,200	57,393,200
(3)	LOCAL GOVERNMENT PROPERTY INSURANCE FUND				
(u)	Administration	SEG	A	-0-	-0-
(v)	Specified payments, fire dues and reinsurance	SEG	C	500,000	500,000
		(3) PROGRAM TOTALS			
	SEGREGATED REVENUE			500,000	500,000
	OTHER			(500,000)	(500,000)
	TOTAL-ALL SOURCES			500,000	500,000
(4)	STATE LIFE INSURANCE FUND				

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(u)	Administration	SEG	A	695,500	695,500
(v)	Specified payments and losses	SEG	C	4,493,000	4,493,000
		(4) PROGRAM TOTALS			
	SEGREGATED REVENUE			5,188,500	5,188,500
	OTHER			(5,188,500)	(5,188,500)
	TOTAL-ALL SOURCES			5,188,500	5,188,500
(5)	WISCONSIN HEALTHCARE STABILITY PLAN				
(b)	Reinsurance plan; state subsidy	GPR	S	30,851,300	41,712,800
(m)	Federal funds; reinsurance plan	PR-F	C	199,148,700	223,287,200
		(5) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			30,851,300	41,712,800
	PROGRAM REVENUE			199,148,700	223,287,200
	FEDERAL			(199,148,700)	(223,287,200)
	TOTAL-ALL SOURCES			230,000,000	265,000,000
		20.145 DEPARTMENT TOTALS			
	GENERAL PURPOSE REVENUE			30,851,300	41,712,800
	PROGRAM REVENUE			222,981,300	247,150,900
	FEDERAL			(199,148,700)	(223,287,200)
	OTHER			(23,832,600)	(23,863,700)
	SERVICE			(-0-)	(-0-)
	SEGREGATED REVENUE			63,081,700	63,081,700
	OTHER			(63,081,700)	(63,081,700)
	TOTAL-ALL SOURCES			316,914,300	351,945,400
20.155 Public Service Commission					
(1)	REGULATION OF PUBLIC UTILITIES				
(g)	Utility regulation	PR	A	18,174,700	18,281,900
(h)	Holding company and nonutility affiliate regulation	PR	C	892,000	905,700
(i)	Relay service	PR	A	2,863,800	2,863,800
(j)	Intervenor financing and grants	PR	B	542,500	542,500
(L)	Stray voltage program	PR	A	316,500	316,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(Lb)	Gifts for stray voltage program	PR	C	-0-	-0-
(Lm)	Consumer education and awareness	PR	C	-0-	-0-
(m)	Federal funds	PR-F	C	6,463,400	5,977,600
(n)	Indirect costs reimbursement	PR-F	C	50,000	50,000
(q)	Universal telecommunications service; broadband service	SEG	A	5,940,000	5,940,000
(r)	Nuclear waste escrow fund	SEG	S	-0-	-0-
		(1) PROGRAM TOTALS			
	PROGRAM REVENUE			29,302,900	28,938,000
	FEDERAL			(6,513,400)	(6,027,600)
	OTHER			(22,789,500)	(22,910,400)
	SEGREGATED REVENUE			5,940,000	5,940,000
	OTHER			(5,940,000)	(5,940,000)
	TOTAL-ALL SOURCES			35,242,900	34,878,000
(2)	OFFICE OF THE COMMISSIONER OF RAILROADS				
(g)	Railroad and water carrier regulation and general program operations	PR	A	716,400	716,400
(m)	Railroad and water carrier regulation; federal funds	PR-F	C	-0-	-0-
		(2) PROGRAM TOTALS			
	PROGRAM REVENUE			716,400	716,400
	FEDERAL			(-0-)	(-0-)
	OTHER			(716,400)	(716,400)
	TOTAL-ALL SOURCES			716,400	716,400
(3)	AFFILIATED GRANT PROGRAMS				
(c)	Nuclear power siting study	GPR	C	-0-	-0-
(r)	Broadband expansion grants; transfers	SEG-S	C	2,000,000	2,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(rm)	Broadband grants; other funding	SEG	C	-0-	-0-
(s)	Energy efficiency and renewable resource programs	SEG	A	536,300	536,300
(t)	911 fee administration	SEG	A	164,700	164,700

(3) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	-0-	-0-
SEGREGATED REVENUE	2,701,000	2,701,000
OTHER	(701,000)	(701,000)
SERVICE	(2,000,000)	(2,000,000)
TOTAL-ALL SOURCES	2,701,000	2,701,000

20.155 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	-0-	-0-
PROGRAM REVENUE	30,019,300	29,654,400
FEDERAL	(6,513,400)	(6,027,600)
OTHER	(23,505,900)	(23,626,800)
SEGREGATED REVENUE	8,641,000	8,641,000
OTHER	(6,641,000)	(6,641,000)
SERVICE	(2,000,000)	(2,000,000)
TOTAL-ALL SOURCES	38,660,300	38,295,400

20.165 Safety and Professional Services, Department of

(1) PROFESSIONAL REGULATION AND ADMINISTRATIVE SERVICES

		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations - executive and administrative services	GPR	A	-0-	-0-
(g)	General program operations	PR	A	13,118,100	13,185,800
(gm)	Applicant investigation reimbursement	PR	C	113,000	113,000
(h)	Technical assistance; nonstate agencies and organizations	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(hg)	General program operations; medical examining board; interstate medical licensure compact; prescription drug monitoring program	PR	B	3,958,700	3,926,600
(i)	Examinations; general program operations	PR	C	1,482,700	1,482,700
(im)	Boxing and unarmed combat sports; enforcement	PR	C	-0-	-0-
(jm)	Nursing workforce survey administration	PR	B	9,000	9,000
(jr)	Proprietary school programs	PR	A	837,900	837,900
(jt)	Student protection	PR	C	56,600	56,600
(jv)	Closed schools; preservation of student records	PR	C	12,100	12,100
(k)	Technical assistance; state agencies	PR-S	C	-0-	-0-
(ka)	Sale of materials and services - local assistance	PR-S	C	-0-	-0-
(kb)	Sale of materials and services - individuals and organizations	PR-S	C	-0-	-0-
(kc)	Sale of materials or services	PR-S	C	35,600	35,600
(ke)	Transfer of unappropriated balances	PR-S	C	-0-	-0-
(m)	Federal funds	PR-F	C	91,200	59,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(n)	Federal aid, local assistance	PR-F	C	-0-	-0-
(o)	Federal aid, individuals and organizations	PR-F	C	-0-	-0-
(pz)	Indirect cost reimbursements	PR-F	C	-0-	-0-
(s)	Wholesale drug distributor bonding	SEG	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	PROGRAM REVENUE			19,714,900	19,718,900
	FEDERAL			(91,200)	(59,600)
	OTHER			(19,588,100)	(19,623,700)
	SERVICE			(35,600)	(35,600)
	SEGREGATED REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			19,714,900	19,718,900
(2)	REGULATION OF INDUSTRY, SAFETY AND BUILDINGS				
(a)	General program operations	GPR	A	-0-	-0-
(g)	Gifts and grants	PR	C	-0-	-0-
(ga)	Publications and seminars	PR	C	21,000	21,000
(gb)	Local agreements	PR	C	-0-	-0-
(h)	Local energy resource system fees	PR	A	-0-	-0-
(j)	Safety and building operations	PR	A	22,411,400	22,407,500
(ka)	Interagency agreements	PR-S	C	51,500	51,500
(kd)	Administrative services	PR-S	A	3,194,500	3,194,500
(ks)	Data processing	PR-S	C	-0-	-0-
(L)	Fire dues distribution	PR	C	29,603,000	29,603,000
(La)	Fire prevention and fire dues administration	PR	A	901,200	901,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(m)	Federal funds	PR-F	C	405,400	405,400
(ma)	Federal aid - program administration	PR-F	C	-0-	-0-
(q)	Groundwater - standards; implementation	SEG	A	-0-	-0-

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	-0-	-0-
PROGRAM REVENUE	56,588,000	56,584,100
FEDERAL	(405,400)	(405,400)
OTHER	(52,936,600)	(52,932,700)
SERVICE	(3,246,000)	(3,246,000)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	56,588,000	56,584,100

20.165 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	-0-	-0-
PROGRAM REVENUE	76,302,900	76,303,000
FEDERAL	(496,600)	(465,000)
OTHER	(72,524,700)	(72,556,400)
SERVICE	(3,281,600)	(3,281,600)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	76,302,900	76,303,000

20.190 State Fair Park Board

(1) STATE FAIR PARK

		SOURCE	TYPE	2025-2026	2026-2027
(c)	Housing facilities principal repayment, interest and rebates	GPR	S	140,400	141,200
(d)	Principal repayment and interest	GPR	S	1,902,900	1,728,700
(h)	State fair operations	PR	C	19,988,800	19,988,800
(i)	State fair capital expenses	PR	C	180,000	180,000
(j)	State fair principal repayment, interest and rebates	PR	S	1,503,700	1,477,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(jm)	Gifts and grants	PR	C	-0-	-0-
(m)	Federal funds	PR-F	C	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			2,043,300	1,869,900
	PROGRAM REVENUE			21,672,500	21,646,400
	FEDERAL			(-0-)	(-0-)
	OTHER			(21,672,500)	(21,646,400)
	TOTAL-ALL SOURCES			23,715,800	23,516,300
		20.190 DEPARTMENT TOTALS			
	GENERAL PURPOSE REVENUE			2,043,300	1,869,900
	PROGRAM REVENUE			21,672,500	21,646,400
	FEDERAL			(-0-)	(-0-)
	OTHER			(21,672,500)	(21,646,400)
	TOTAL-ALL SOURCES			23,715,800	23,516,300

20.192 Wisconsin Economic Development Corporation

(1) PROMOTION OF ECONOMIC DEVELOPMENT

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(a)	Operations and programs	GPR	S	-0-	-0-
(b)	Talent attraction and retention initiatives	GPR	C	-0-	-0-
(bd)	Opportunity attraction and promotion	GPR	C	-0-	-0-
(bg)	Talent recruitment grants	GPR	C	5,000,000	-0-
(bn)	Child care fund	GPR	C	-0-	-0-
(c)	Branch campus redevelopment grants	GPR	C	-0-	-0-
(m)	Federal aid; programs	PR-F	C	-0-	-0-
(r)	Economic development fund; operations and programs	SEG	C	42,600,000	43,300,000
(s)	Brownfield site assessment grants	SEG	B	1,000,000	1,000,000
		(1) PROGRAM TOTALS			

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
GENERAL PURPOSE REVENUE			5,000,000	-0-
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
SEGREGATED REVENUE			43,600,000	44,300,000
OTHER			(43,600,000)	(44,300,000)
TOTAL-ALL SOURCES			48,600,000	44,300,000
20.192 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			5,000,000	-0-
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
SEGREGATED REVENUE			43,600,000	44,300,000
OTHER			(43,600,000)	(44,300,000)
TOTAL-ALL SOURCES			48,600,000	44,300,000
Commerce FUNCTIONAL AREA TOTALS				
GENERAL PURPOSE REVENUE			83,813,700	81,974,700
PROGRAM REVENUE			425,350,200	448,542,500
FEDERAL			(223,234,100)	(246,742,800)
OTHER			(187,377,400)	(187,050,000)
SERVICE			(14,738,700)	(14,749,700)
SEGREGATED REVENUE			160,323,300	161,511,000
FEDERAL			(-0-)	(-0-)
OTHER			(158,323,300)	(159,511,000)
SERVICE			(2,000,000)	(2,000,000)
LOCAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			669,487,200	692,028,200

Education

20.220 Wisconsin Artistic Endowment Foundation

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(1) SUPPORT OF THE ARTS				
(a) Education and marketing	GPR	C	-0-	-0-
(q) General program operations	SEG	A	-0-	-0-
(r) Support of the arts	SEG	C	-0-	-0-
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
20.220 DEPARTMENT TOTALS				

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
GENERAL PURPOSE REVENUE				-0-	-0-
SEGREGATED REVENUE				-0-	-0-
OTHER				(-0-)	(-0-)
TOTAL-ALL SOURCES				-0-	-0-
20.225 Educational Communications Board					
(1)	INSTRUCTIONAL TECHNOLOGY				
(a)	General program operations	GPR	A	3,592,600	3,592,900
(b)	Energy costs; energy-related assessments	GPR	A	857,900	887,400
(c)	Principal repayment and interest	GPR	S	1,874,000	1,806,700
(eg)	Transmitter construction	GPR	C	-0-	-0-
(er)	Transmitter operation	GPR	A	16,800	16,800
(g)	Gifts, grants, contracts, leases, instructional material, and copyrights	PR	C	15,612,200	15,623,700
(i)	Program revenue facilities; principal repayment, interest, and rebates	PR	S	-0-	-0-
(k)	Funds received from other state agencies	PR-S	C	-0-	-0-
(kb)	Emergency weather warning system operation	PR-S	A	161,300	161,700
(m)	Federal grants	PR-F	C	-0-	-0-
		(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE				6,341,300	6,303,800
PROGRAM REVENUE				15,773,500	15,785,400
FEDERAL				(-0-)	(-0-)
OTHER				(15,612,200)	(15,623,700)
SERVICE				(161,300)	(161,700)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
TOTAL-ALL SOURCES			22,114,800	22,089,200
20.225 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			6,341,300	6,303,800
PROGRAM REVENUE			15,773,500	15,785,400
FEDERAL			(-0-)	(-0-)
OTHER			(15,612,200)	(15,623,700)
SERVICE			(161,300)	(161,700)
TOTAL-ALL SOURCES			22,114,800	22,089,200
20.235 Higher Educational Aids Board				
(1) STUDENT SUPPORT ACTIVITIES				
(a) Private institution grants for veterans and dependents	GPR	B	2,500,000	2,500,000
(b) Wisconsin grants; private, nonprofit college students	GPR	B	30,394,100	32,472,600
(c) Dual enrollment credential grants	GPR	A	500,000	500,000
(cg) Nursing student loans	GPR	A	-0-	-0-
(cm) Nursing student loan program	GPR	A	445,500	445,500
(co) Nurse educators	GPR	C	5,000,000	5,000,000
(cr) Minority teacher loans	GPR	A	259,500	259,500
(ct) Teacher loan program	GPR	A	272,200	272,200
(cu) School leadership loan program	GPR	C	-0-	-0-
(cx) Loan program for teachers and orientation and mobility instructors of visually impaired pupils	GPR	A	99,000	99,000
(d) Dental education contract	GPR	A	1,733,000	1,733,000
(dg) Scholarship program; scholarships	GPR	A	800,000	800,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(e)	Minnesota-Wisconsin public vocational school student reciprocity agreement	GPR	S	-0-	-0-
(fa)	Emergency medical services training reimbursements	GPR	A	-0-	-0-
(fc)	Independent student grants program	GPR	B	-0-	-0-
(fd)	Talent incentive grants	GPR	B	4,458,800	4,458,800
(fe)	Wisconsin grants; University of Wisconsin System students	GPR	B	63,783,600	65,862,000
(ff)	Wisconsin grants; technical college students	GPR	B	26,861,200	28,939,700
(fg)	Minority undergraduate retention grants program	GPR	B	819,000	819,000
(fj)	Impaired student grants	GPR	B	122,600	122,600
(fm)	Wisconsin covenant scholars grants	GPR	S	-0-	-0-
(fp)	Primary care and psychiatry shortage grant program	GPR	C	-0-	-0-
(fw)	Technical excellence higher education scholarships	GPR	S	1,100,000	1,100,000
(fy)	Academic excellence higher education scholarships	GPR	S	3,022,000	3,022,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(fz)	Remission of fees and reimbursement for veterans and dependents	GPR	B	6,496,700	6,496,700
(g)	Student loans	PR	A	-0-	-0-
(gg)	Nursing student loan repayments	PR	C	-0-	-0-
(gm)	Indian student assistance; contributions	PR	C	-0-	-0-
(i)	Gifts and grants	PR	C	-0-	-0-
(k)	Indian student assistance	PR-S	B	779,700	779,700
(kc)	Tribal college payments	PR-S	A	405,000	405,000
(km)	Wisconsin grants; tribal college students	PR-S	B	505,900	532,400
(no)	Federal aid; aids to individuals and organizations	PR-F	C	150,000	150,000
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			148,667,200	154,902,600
	PROGRAM REVENUE			1,840,600	1,867,100
	FEDERAL			(150,000)	(150,000)
	OTHER			(-0-)	(-0-)
	SERVICE			(1,690,600)	(1,717,100)
	TOTAL-ALL SOURCES			150,507,800	156,769,700
(2)	ADMINISTRATION				
(aa)	General program operations	GPR	A	1,832,000	1,825,000
(bb)	Student loan interest, loans sold or conveyed	GPR	S	-0-	-0-
(bc)	Write-off of uncollectible student loans	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bd)	Purchase of defective student loans	GPR	S	-0-	-0-
(ga)	Student interest payments	PR	C	900	900
(gb)	Student interest payments, loans sold or conveyed	PR	C	-0-	-0-
(ia)	Student loans; collection and administration	PR	C	-0-	-0-
(ja)	Write-off of defaulted student loans	PR	A	-0-	-0-
(n)	Federal aid; state operations	PR-F	C	-0-	-0-
(qa)	Student loan revenue obligation repayment	SEG	C	-0-	-0-

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	1,832,000	1,825,000
PROGRAM REVENUE	900	900
FEDERAL	(-0-)	(-0-)
OTHER	(900)	(900)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	1,832,900	1,825,900

20.235 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	150,499,200	156,727,600
PROGRAM REVENUE	1,841,500	1,868,000
FEDERAL	(150,000)	(150,000)
OTHER	(900)	(900)
SERVICE	(1,690,600)	(1,717,100)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	152,340,700	158,595,600

20.245 Historical Society

(1) HISTORY SERVICES

		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations	GPR	A	19,828,500	19,717,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(b)	Wisconsin Black Historical Society and Museum	GPR	A	84,500	84,500
(c)	Energy costs; energy-related assessments	GPR	A	1,023,300	1,229,300
(d)	Wisconsin History Center	GPR	B	2,300,000	540,800
(e)	Principal repayment, interest, and rebates	GPR	S	5,870,500	5,704,600
(h)	Gifts, grants, and membership sales	PR	C	3,731,100	3,891,100
(j)	Self-amortizing facilities; principal repayment, interest, and rebates	PR	S	-0-	-0-
(k)	Storage facility	PR-S	B	356,400	356,400
(km)	Northern Great Lakes Center	PR-S	A	252,200	252,300
(ks)	General program operations - service funds	PR-S	C	2,083,100	2,084,800
(kw)	Records management - service funds	PR-S	C	371,900	371,900
(m)	General program operations; federal funds	PR-F	C	2,299,800	2,193,500
(n)	Federal aids	PR-F	C	-0-	-0-
(pz)	Indirect cost reimbursements	PR-F	C	515,000	515,000
(q)	Endowment	SEG	C	1,002,800	1,002,800
(r)	History preservation partnership trust fund	SEG	C	5,092,200	5,279,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(y)	Northern great lakes center; interpretive programming	SEG	A	89,600	89,900
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			29,106,800	27,276,700
	PROGRAM REVENUE			9,609,500	9,665,000
	FEDERAL			(2,814,800)	(2,708,500)
	OTHER			(3,731,100)	(3,891,100)
	SERVICE			(3,063,600)	(3,065,400)
	SEGREGATED REVENUE			6,184,600	6,371,700
	OTHER			(6,184,600)	(6,371,700)
	TOTAL-ALL SOURCES			44,900,900	43,313,400
	20.245 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			29,106,800	27,276,700
	PROGRAM REVENUE			9,609,500	9,665,000
	FEDERAL			(2,814,800)	(2,708,500)
	OTHER			(3,731,100)	(3,891,100)
	SERVICE			(3,063,600)	(3,065,400)
	SEGREGATED REVENUE			6,184,600	6,371,700
	OTHER			(6,184,600)	(6,371,700)
	TOTAL-ALL SOURCES			44,900,900	43,313,400
20.250 Medical College of Wisconsin					
(1)	TRAINING OF HEALTH PERSONNEL				
(a)	Medical student tuition assistance	GPR	A	1,926,600	1,926,600
(b)	Family medicine education	GPR	A	5,861,400	6,111,400
(c)	Principal repayment, interest, and rebates; biomedical research and technology incubator	GPR	S	2,278,000	1,716,800
(e)	Principal repayment and interest	GPR	S	500,800	475,300
(f)	Psychiatry and behavioral health residency program	GPR	A	3,500,000	3,500,000
(k)	Tobacco-related illnesses	PR-S	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			14,066,800	13,730,100
	PROGRAM REVENUE			-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			14,066,800	13,730,100
(2)	RESEARCH				
(g)	Cancer research	PR	C	247,500	247,500
(h)	Prostate cancer research	PR	C	-0-	-0-
	(2) PROGRAM TOTALS				
	PROGRAM REVENUE			247,500	247,500
	OTHER			(247,500)	(247,500)
	TOTAL-ALL SOURCES			247,500	247,500
	20.250 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			14,066,800	13,730,100
	PROGRAM REVENUE			247,500	247,500
	OTHER			(247,500)	(247,500)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			14,314,300	13,977,600
20.255 Public Instruction, Department of					
(1)	EDUCATIONAL LEADERSHIP				
(a)	General program operations	GPR	A	12,231,000	12,232,600
(b)	General program operations; Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired	GPR	A	14,529,400	14,529,400
(c)	Energy costs; Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired; energy-related assessments	GPR	A	566,400	594,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cm)	Electric energy derived from renewable resources	GPR	A	1,900	1,900
(d)	Principal repayment and interest	GPR	S	1,235,800	946,800
(dw)	Pupil assessment	GPR	A	15,558,400	15,558,400
(e)	Student information system, data collection and maintenance	GPR	C	3,400,000	3,400,000
(eb)	Professional development for science teachers	GPR	A	-0-	-0-
(ee)	Educator effectiveness evaluation system	GPR	A	973,300	973,300
(eg)	Rural school teacher talent pilot program	GPR	A	1,500,000	1,500,000
(ek)	Longitudinal data system, data collection and maintenance	GPR	A	3,038,100	3,038,100
(eL)	WISElearn	GPR	A	1,159,000	1,159,000
(em)	Academic and career planning	GPR	C	1,100,000	1,100,000
(ep)	Mental health training program	GPR	A	420,000	420,000
(f)	Assessments of reading readiness	GPR	A	3,601,000	3,601,000
(fc)	Office of literacy; literacy program	GPR	C	220,900	220,900
(fm)	Value-Added Research Center	GPR	A	-0-	-0-
(g)	Student activity therapy	PR	A	100	100

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gb)	Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired; nonresident fees	PR	C	-0-	-0-
(ge)	Educator effectiveness evaluation system; fees	PR	C	4,309,500	4,309,500
(gL)	Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired; leasing of space	PR	C	12,000	12,000
(gs)	Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired; services	PR	C	7,000	7,000
(gt)	Wisconsin Educational Services Program for the Deaf and Hard of Hearing and Wisconsin Center for the Blind and Visually Impaired; pupil transportation	PR	A	1,210,000	1,210,000
(he)	Student information system; fees	PR	C	-0-	-0-
(hg)	Personnel licensure, teacher supply, information and analysis and teacher improvement	PR	C	5,201,000	5,201,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(hj)	General educational development and high school graduation equivalency	PR	C	131,500	131,500
(hm)	Services for drivers	PR-S	A	173,900	173,900
(i)	Publications	PR	C	136,000	136,000
(im)	Library products and services	PR	C	141,100	141,100
(j)	Milwaukee Parental Choice Program and the parental choice program for eligible school districts and other school districts; financial audits	PR	C	159,700	159,700
(jg)	School lunch handling charges	PR	A	9,999,200	9,999,200
(jm)	Professional services center charges	PR	A	100,000	100,000
(jr)	Gifts, grants and trust funds	PR	C	1,504,300	1,504,300
(jz)	School district boundary appeal proceedings	PR	C	10,000	10,000
(kd)	Alcohol and other drug abuse program	PR-S	A	691,500	691,500
(ke)	Funds transferred from other state agencies; program operations	PR-S	C	3,151,900	3,151,900
(km)	State agency library processing center	PR-S	A	-0-	-0-
(ks)	Data processing	PR-S	C	12,000,000	12,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(me)	Federal aids; program operations	PR-F	C	57,425,600	56,793,400
(pz)	Indirect cost reimbursements	PR-F	C	6,110,900	6,110,900
(q)	Digital learning collaborative	SEG	A	1,000,000	1,000,000
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			59,535,200	59,276,000
	PROGRAM REVENUE			102,475,200	101,843,000
	FEDERAL			(63,536,500)	(62,904,300)
	OTHER			(22,921,400)	(22,921,400)
	SERVICE			(16,017,300)	(16,017,300)
	SEGREGATED REVENUE			1,000,000	1,000,000
	OTHER			(1,000,000)	(1,000,000)
	TOTAL-ALL SOURCES			163,010,400	162,119,000
(2)	AIDS FOR LOCAL EDUCATIONAL PROGRAMMING				
(ac)	General equalization aids	GPR	A	5,581,190,000	5,581,190,000
(ad)	Supplemental aid	GPR	A	100,000	100,000
(ae)	Sparsity aid	GPR	A	29,510,000	29,730,000
(af)	Belmont school library aid	GPR	A	-0-	-0-
(ag)	Grants to Lakeland STAR Academy	GPR	A	250,000	500,000
(aq)	Per pupil aid	GPR	S	579,526,500	574,720,600
(ar)	Low revenue adjustment aid	GPR	A	-0-	-0-
(aw)	Personal electronic computing devices; grant program	GPR	A	-0-	-0-
(az)	Special Needs Scholarship Program	GPR	S	53,443,100	61,688,400
(b)	Aids for special education and school age parents programs	GPR	A	782,408,800	871,826,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bb)	Aid for high poverty school districts	GPR	A	-0-	-0-
(bc)	Aid for children-at-risk programs	GPR	A	-0-	-0-
(bd)	Additional special education aid	GPR	A	29,086,700	54,450,300
(bf)	Aid for special education transition grants	GPR	A	3,600,000	3,600,000
(bg)	Special education transition readiness grants	GPR	A	1,500,000	1,500,000
(bh)	Aid to county children with disabilities education boards	GPR	A	4,067,300	4,067,300
(br)	School district consolidation aid	GPR	S	-0-	-0-
(bs)	School district consolidation grants	GPR	A	-0-	-0-
(cc)	Bilingual-bicultural education aids	GPR	A	10,089,800	10,089,800
(cg)	Tuition payments; full-time open enrollment transfer payments	GPR	A	8,242,900	8,242,900
(cm)	Reimbursement for school breakfast programs	GPR	C	2,510,500	2,510,500
(cn)	Aids for school lunches and nutritional improvement	GPR	A	4,218,100	4,218,100
(cp)	Wisconsin school day milk program	GPR	A	1,000,000	1,000,000
(cq)	High cost transportation aid	GPR	A	22,800,000	22,800,000
(cr)	Aid for pupil transportation	GPR	A	24,000,000	24,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cs)	Aid for debt service	GPR	A	133,700	133,700
(cu)	Achievement gap reduction contracts	GPR	A	109,184,500	109,184,500
(cy)	Aid for transportation; open enrollment and early college credit program	GPR	A	454,200	454,200
(da)	Aid for school mental health programs	GPR	A	12,000,000	12,000,000
(dj)	Summer school programs; grants	GPR	A	1,400,000	1,400,000
(dp)	Four-year-old kindergarten grants	GPR	A	1,350,000	1,350,000
(dr)	Robotics league participation grants	GPR	A	1,000,000	1,000,000
(dt)	School-based mental health services grants	GPR	C	40,000,000	10,000,000
(du)	Peer-to-peer suicide prevention programs; grants	GPR	A	250,000	250,000
(eb)	Grant for information technology education	GPR	A	875,000	875,000
(eh)	Head start supplement	GPR	A	6,264,100	6,264,100
(ek)	Educator effectiveness evaluation system; grants to school districts	GPR	A	5,746,000	5,746,000
(fc)	Early literacy initiatives; support	GPR	B	37,100,000	-0-
(fg)	Aid for cooperative educational service agencies	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(fk)	Grant program for peer review and mentoring	GPR	A	1,606,700	1,606,700
(fm)	Charter schools	GPR	S	128,282,800	136,947,400
(fp)	Charter schools; office of educational opportunity	GPR	S	27,955,000	30,569,100
(fq)	Charter schools; office of educational opportunity recovery charter schools	GPR	S	-0-	-0-
(fr)	Parental choice program for eligible school districts and other school districts	GPR	S	316,062,600	369,448,600
(fs)	Opportunity schools and partnership programs	GPR	S	-0-	-0-
(fu)	Milwaukee parental choice program	GPR	S	341,682,400	370,312,000
(fv)	Milwaukee Parental Choice Program and the parental choice program for eligible school districts and other school districts; transfer pupils	GPR	S	-0-	-0-
(fy)	Grants to support gifted and talented pupils	GPR	A	474,400	474,400
(k)	Funds transferred from other state agencies; local aids	PR-S	C	16,000,000	16,000,000
(kd)	Aid for alcohol and other drug abuse programs	PR-S	A	1,284,700	1,284,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(km)	Tribal language revitalization grants	PR-S	A	222,800	222,800
(m)	Federal aids; local aid	PR-F	C	760,633,500	760,633,500
(s)	School library aids	SEG	C	70,000,000	70,000,000
	(2) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			8,169,365,100	8,314,250,500
	PROGRAM REVENUE			778,141,000	778,141,000
	FEDERAL			(760,633,500)	(760,633,500)
	SERVICE			(17,507,500)	(17,507,500)
	SEGREGATED REVENUE			70,000,000	70,000,000
	OTHER			(70,000,000)	(70,000,000)
	TOTAL-ALL SOURCES			9,017,506,100	9,162,391,500
(3)	AIDS TO LIBRARIES, INDIVIDUALS AND ORGANIZATIONS				
(b)	Adult literacy grants	GPR	A	83,200	83,200
(c)	Grants for national teacher certification or master educator licensure	GPR	S	2,910,000	2,910,000
(d)	Elks and Easter Seals Center for Respite and Recreation	GPR	A	73,900	73,900
(dn)	Project Lead the Way grants	GPR	A	-0-	-0-
(eb)	Grant for bullying prevention	GPR	A	150,000	150,000
(ef)	Recovery high schools; grants	GPR	A	750,000	750,000
(eg)	Milwaukee Public Museum	GPR	A	42,200	42,200
(eh)	Holocaust education resource center	GPR	A	500,000	500,000
(f)	Interstate compact on educational opportunity for military children	GPR	S	900	900
(fa)	Very special arts	GPR	A	100,000	100,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(fc)	College Possible, Inc.	GPR	A	500,000	500,000
(fg)	Special Olympics	GPR	A	300,000	300,000
(fr)	Wisconsin Reading Corps	GPR	A	2,250,000	2,250,000
(fz)	Precollege scholarships	GPR	A	1,931,500	1,931,500
(ge)	Special Olympics Wisconsin	PR	C	-0-	-0-
(mm)	Federal funds; local assistance	PR-F	C	1,300,000	1,300,000
(ms)	Federal funds; individuals and organizations	PR-F	C	62,868,500	62,868,500
(q)	Periodical and reference information databases; Newsline for the Blind	SEG	A	3,486,300	3,582,900
(qm)	Aid to public library systems	SEG	A	25,013,100	26,013,100
(r)	Library service contracts	SEG	A	2,016,700	2,064,100
(s)	Recollection Wisconsin	SEG	A	300,000	300,000

(3) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	9,591,700	9,591,700
PROGRAM REVENUE	64,168,500	64,168,500
FEDERAL	(64,168,500)	(64,168,500)
OTHER	(-0-)	(-0-)
SEGREGATED REVENUE	30,816,100	31,960,100
OTHER	(30,816,100)	(31,960,100)
TOTAL-ALL SOURCES	104,576,300	105,720,300

20.255 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	8,238,492,000	8,383,118,200
PROGRAM REVENUE	944,784,700	944,152,500
FEDERAL	(888,338,500)	(887,706,300)
OTHER	(22,921,400)	(22,921,400)
SERVICE	(33,524,800)	(33,524,800)
SEGREGATED REVENUE	101,816,100	102,960,100
OTHER	(101,816,100)	(102,960,100)
TOTAL-ALL SOURCES	9,285,092,800	9,430,230,800

20.285 University of Wisconsin System

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(1)	UNIVERSITY EDUCATION, RESEARCH AND PUBLIC SERVICE				
(a)	General program operations	GPR	B	1,130,681,800	1,130,681,800
(am)	Electric energy derived from renewable resources	GPR	A	4,367,000	4,367,000
(ar)	Freshwater collaborative	GPR	C	2,518,700	2,518,700
(b)	Tommy G. Thompson Center on Public Leadership	GPR	A	1,556,800	1,556,800
(c)	Graduate psychiatric nursing education	GPR	A	272,600	272,600
(d)	Principal repayment and interest	GPR	S	202,653,600	207,291,600
(e)	Grants to meet emergency financial need	GPR	C	130,000	130,000
(fa)	Merit and market-based compensation	GPR	A	27,000,000	27,000,000
(fd)	State laboratory of hygiene; general program operations	GPR	A	13,548,000	13,548,000
(fj)	Veterinary diagnostic laboratory	GPR	A	5,810,600	5,810,600
(gb)	General program operations	PR	C	3,409,101,800	3,409,101,800
(ge)	Gifts and nonfederal grants and contracts	PR	C	981,702,300	981,702,300
(gj)	Self-amortizing facilities principal and interest	PR	S	173,269,000	160,854,900
(i)	State laboratory of hygiene	PR	C	37,775,000	37,775,000
(ia)	State laboratory of hygiene, drivers	PR-S	C	3,369,200	3,369,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(je)	Veterinary diagnostic laboratory; fees	PR	C	9,446,700	9,446,700
(k)	Funds transferred from other state agencies	PR-S	C	56,898,100	56,898,100
(kg)	Veterinary diagnostic laboratory; state agencies	PR-S	C	796,000	796,000
(Li)	General fund interest	PR	C	-0-	-0-
(m)	Federal aid	PR-F	C	1,893,814,000	1,892,814,000
(mc)	Veterinary diagnostic laboratory; federal funds	PR-F	C	309,900	309,900
(q)	Telecommunications services	SEG	A	1,054,800	1,054,800
(qe)	Rural physician residency assistance program	SEG	B	874,800	874,800
(qj)	Physician and dentist and health care provider loan assistance programs	SEG	B	310,000	310,000
(qm)	Grants for forestry programs	SEG	A	145,600	145,600
(qr)	Discovery farm grants	SEG	A	272,000	272,000
(rm)	Environmental program grants and scholarships; Wisconsin Merit scholarships	SEG	C	317,300	317,300
(sp)	Wisconsin Institute for Sustainable Technology	SEG	A	-0-	-0-
(u)	Trust fund income	SEG	C	38,775,700	38,775,700
(w)	Trust fund operations	SEG	C	-0-	-0-

(1) PROGRAM TOTALS

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
GENERAL PURPOSE REVENUE			1,388,539,100	1,393,177,100
PROGRAM REVENUE			6,566,482,000	6,553,067,900
FEDERAL			(1,894,123,900)	(1,893,123,900)
OTHER			(4,611,294,800)	(4,598,880,700)
SERVICE			(61,063,300)	(61,063,300)
SEGREGATED REVENUE			41,750,200	41,750,200
OTHER			(41,750,200)	(41,750,200)
TOTAL-ALL SOURCES			7,996,771,300	7,987,995,200
20.285 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			1,388,539,100	1,393,177,100
PROGRAM REVENUE			6,566,482,000	6,553,067,900
FEDERAL			(1,894,123,900)	(1,893,123,900)
OTHER			(4,611,294,800)	(4,598,880,700)
SERVICE			(61,063,300)	(61,063,300)
SEGREGATED REVENUE			41,750,200	41,750,200
OTHER			(41,750,200)	(41,750,200)
TOTAL-ALL SOURCES			7,996,771,300	7,987,995,200

20.292 Technical College System Board

(1) TECHNICAL COLLEGE SYSTEM

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(a) General program operations	GPR	A	3,399,500	3,299,500
(am) Fee remissions	GPR	A	14,200	14,200
(d) State aid for technical colleges; statewide guide	GPR	A	112,314,300	115,122,100
(dp) Property tax relief aid	GPR	S	449,000,000	449,000,000
(e) Grants to meet emergency financial need	GPR	C	320,000	320,000
(f) Grants to district boards	GPR	C	30,124,200	25,124,200
(g) Text materials	PR	A	121,200	121,200
(ga) Auxiliary services	PR	C	15,200	15,200
(gm) Fire schools; state operations	PR	A	497,300	497,300
(gr) Fire schools; local assistance	PR	A	600,000	600,000
(h) Gifts and grants	PR	C	20,600	20,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(hm)	Truck driver training	PR-S	C	150,000	150,000
(i)	Conferences	PR	C	72,600	72,600
(j)	Personnel certification	PR	A	288,700	288,700
(k)	Gifts and grants	PR	C	30,200	30,200
(ka)	Interagency projects; local assistance	PR-S	A	2,000,000	2,000,000
(kb)	Interagency projects; state operations	PR-S	A	263,600	263,600
(kd)	Transfer of Indian gaming receipts; work-based learning programs	PR-S	A	594,000	594,000
(km)	Master logger apprenticeship grants	PR-S	C	-0-	-0-
(kx)	Interagency and intra-agency programs	PR-S	C	57,900	57,900
(L)	Services for district boards	PR	A	51,300	51,300
(m)	Federal aid, state operations	PR-F	C	3,931,500	3,931,500
(n)	Federal aid, local assistance	PR-F	C	28,424,300	28,424,300
(o)	Federal aid, aids to individuals and organizations	PR-F	C	800,000	800,000
(pz)	Indirect cost reimbursements	PR-F	C	196,000	196,000
(q)	Agricultural education consultant	GPR	A	87,600	87,600
(r)	Veteran grant jobs pilot program	SEG	A	-0-	-0-

(1) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	595,259,800	592,967,600
PROGRAM REVENUE	38,114,400	38,114,400
FEDERAL	(33,351,800)	(33,351,800)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
OTHER			(1,697,100)	(1,697,100)
SERVICE			(3,065,500)	(3,065,500)
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			633,374,200	631,082,000
20.292 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			595,259,800	592,967,600
PROGRAM REVENUE			38,114,400	38,114,400
FEDERAL			(33,351,800)	(33,351,800)
OTHER			(1,697,100)	(1,697,100)
SERVICE			(3,065,500)	(3,065,500)
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			633,374,200	631,082,000
Education FUNCTIONAL AREA TOTALS				
GENERAL PURPOSE REVENUE			10,422,305,000	10,573,301,100
PROGRAM REVENUE			7,576,853,100	7,562,900,700
FEDERAL			(2,818,779,000)	(2,817,040,500)
OTHER			(4,655,505,000)	(4,643,262,400)
SERVICE			(102,569,100)	(102,597,800)
SEGREGATED REVENUE			149,750,900	151,082,000
FEDERAL			(-0-)	(-0-)
OTHER			(149,750,900)	(151,082,000)
SERVICE			(-0-)	(-0-)
LOCAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			18,148,909,000	18,287,283,800

Environmental Resources

20.320 Environmental Improvement Program

(1) CLEAN WATER FUND PROGRAM OPERATIONS

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(a) Environmental aids - clean water fund program	GPR	A	-0-	-0-
(c) Principal repayment and interest - clean water fund program	GPR	S	2,712,600	1,591,000
(r) Clean water fund program repayment of revenue obligations	SEG	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(s)	Clean water fund program financial assistance	SEG	S	-0-	-0-
(t)	Principal repayment and interest - clean water fund program bonds	SEG	A	4,500,000	4,000,000
(u)	Principal repayment and interest - clean water fund program revenue obligation repayment	SEG	C	-0-	-0-
(x)	Clean water fund program financial assistance; federal	SEG-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			2,712,600	1,591,000
	SEGREGATED REVENUE			4,500,000	4,000,000
	FEDERAL			(-0-)	(-0-)
	OTHER			(4,500,000)	(4,000,000)
	TOTAL-ALL SOURCES			7,212,600	5,591,000
(2)	SAFE DRINKING WATER LOAN PROGRAM OPERATIONS				
(c)	Principal repayment and interest - safe drinking water loan program	GPR	S	3,368,500	2,846,200
(r)	Safe drinking water loan program repayment of revenue obligations	SEG	S	-0-	-0-
(s)	Safe drinking water loan programs financial assistance	SEG	S	-0-	-0-
(u)	Principal repayment and interest - safe drinking water loan program revenue obligation repayment	SEG	C	-0-	-0-
(x)	Safe drinking water loan programs financial assistance; federal	SEG-F	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
	(2) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			3,368,500	2,846,200
SEGREGATED REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			3,368,500	2,846,200
	20.320 DEPARTMENT TOTALS			
GENERAL PURPOSE REVENUE			6,081,100	4,437,200
SEGREGATED REVENUE			4,500,000	4,000,000
FEDERAL			(-0-)	(-0-)
OTHER			(4,500,000)	(4,000,000)
TOTAL-ALL SOURCES			10,581,100	8,437,200
20.360 Lower Wisconsin State Riverway Board				
(1) CONTROL OF LAND DEVELOPMENT AND USE IN THE LOWER WISCONSIN STATE RIVERWAY				
(g) Gifts and grants	PR	C	-0-	-0-
(q) General program operations - conservation fund	SEG	A	284,000	284,000
	(1) PROGRAM TOTALS			
PROGRAM REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
SEGREGATED REVENUE			284,000	284,000
OTHER			(284,000)	(284,000)
TOTAL-ALL SOURCES			284,000	284,000
	20.360 DEPARTMENT TOTALS			
PROGRAM REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
SEGREGATED REVENUE			284,000	284,000
OTHER			(284,000)	(284,000)
TOTAL-ALL SOURCES			284,000	284,000
20.370 Natural Resources, Department of				
(1) FISH, WILDLIFE, AND PARKS				
(ea) Parks - general program operations	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(eq)	Parks and forests - operation and maintenance	SEG	S	-0-	-0-
(er)	Parks - fees for campground reservations and online sales	SEG	C	1,495,000	1,495,000
(es)	Parks - interpretive programs	SEG	C	-0-	-0-
(fb)	Endangered resources - general program operations	GPR	A	-0-	-0-
(fc)	Endangered resources - Wisconsin stewardship program	GPR	A	-0-	-0-
(fd)	Endangered resources - natural heritage inventory program	GPR	A	387,300	387,300
(fe)	Endangered resources - general fund	GPR	S	500,000	500,000
(fs)	Endangered resources - voluntary payments; sales, leases, and fees	SEG	C	1,127,200	1,127,200
(ft)	Endangered resources - application fees	SEG	C	-0-	-0-
(fu)	Endangered resources program - gifts and grants; sale of state-owned lands	SEG	C	-0-	-0-
(gb)	Education programs - program fees	PR	C	112,200	112,200
(gh)	Horicon Marsh education and visitor center - program fees	PR	C	-0-	-0-
(gt)	Habitat conservation plan fees	SEG	C	9,900	9,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(hc)	Indemnification agreements	GPR	S	-0-	-0-
(hk)	Elk management	PR-S	A	111,100	111,100
(hq)	Elk hunting fees	SEG	C	-0-	-0-
(hr)	Pheasant restoration	SEG	C	237,300	237,300
(hs)	Chronic wasting disease management	SEG	A	-0-	-0-
(ht)	Wild turkey restoration	SEG	C	779,100	779,100
(hu)	Wetlands habitat improvement	SEG	C	532,600	532,600
(hv)	Aquatic and terrestrial resources inventory	SEG	A	121,600	121,600
(hw)	Pheasant stocking and propagation	SEG	C	530,100	530,100
(hx)	Bonus deer permit fees; chronic wasting disease	SEG	C	-0-	-0-
(iu)	Gravel pit reclamation	SEG	C	-0-	-0-
(jr)	Rental property and equipment - maintenance and replacement	SEG	C	272,400	272,400
(kb)	Walleye production; contracts	GPR	A	500,000	500,000
(kc)	Sea lamprey control	GPR	C	-0-	-0-
(kg)	Walleye production; revenue	PR	C	-0-	-0-
(kk)	Fishery resources for ceded territories	PR-S	A	214,800	214,800
(kq)	Taxes and assessments; conservation fund	SEG	A	297,000	297,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kr)	Commercial fish protection and Great Lakes resource surcharges	SEG	C	25,000	25,000
(kt)	Great Lakes vessel rental costs	SEG	C	-0-	-0-
(ku)	Great Lakes trout and salmon	SEG	C	1,691,300	1,691,300
(kv)	Trout habitat improvement	SEG	C	1,576,200	1,576,200
(kw)	Sturgeon stock and habitat	SEG	C	197,500	197,500
(ky)	Sturgeon stock and habitat - inland waters	SEG	C	58,600	58,600
(Lk)	Reintroduction of whooping cranes	PR-S	A	75,600	75,600
(Lq)	Trapper education program	SEG	C	48,800	48,800
(Lr)	Beaver control; fish and wildlife account	SEG	C	36,200	36,200
(Ls)	Control of wild animals	SEG	C	338,400	338,400
(Lt)	Wildlife management	SEG	A	-0-	-0-
(Lu)	Fish and wildlife habitat	SEG	S	-0-	-0-
(Lv)	Deer management assistance program	SEG	C	-0-	-0-
(ma)	General program operations - state funds	GPR	A	1,315,100	1,315,100
(mi)	General program operations - private and public sources	PR	C	782,600	782,600
(mk)	General program operations - service funds	PR-S	C	194,200	194,200
(mm)	General program operations - federal funds	PR-F	C	335,600	335,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(mq)	General program operations - state snowmobile trails and areas	SEG	A	211,500	211,500
(ms)	General program operations - state all-terrain vehicle and utility terrain vehicle projects	SEG	A	606,300	606,300
(mt)	Land preservation and management - endowment fund	SEG	S	-0-	-0-
(mu)	General program operations - state funds	SEG	A	-0-	-0-
	Wildlife management	SEG	A	14,092,000	14,092,000
	Southern forests	SEG	A	6,748,800	6,601,200
	Parks and recreation	SEG	A	21,112,400	20,770,600
	Natural Heritage Conservation	SEG	A	1,452,700	1,452,700
	Fisheries management	SEG	A	19,279,700	19,279,700
	Recreation and property management	SEG	A	6,374,500	6,376,300
	Fish, wildlife and parks program management	SEG	A	1,161,000	1,161,000
	NET APPROPRIATION			70,221,100	69,733,500
(my)	General program operations - federal funds	SEG-F	C	-0-	-0-
	Wildlife management	SEG-F	C	10,140,800	10,140,800
	Southern forests	SEG-F	C	176,400	176,400
	Parks and recreation	SEG-F	C	839,800	839,800
	Natural Heritage Conservation	SEG-F	C	3,200,200	3,033,800

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
Fisheries management	SEG-F	C	7,473,300	7,473,300
Recreation and property management	SEG-F	C	1,561,500	1,561,500
NET APPROPRIATION			23,392,000	23,225,600
	(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			2,702,400	2,702,400
PROGRAM REVENUE			1,826,100	1,826,100
FEDERAL			(335,600)	(335,600)
OTHER			(894,800)	(894,800)
SERVICE			(595,700)	(595,700)
SEGREGATED REVENUE			103,805,100	103,151,100
FEDERAL			(23,392,000)	(23,225,600)
OTHER			(80,413,100)	(79,925,500)
TOTAL-ALL SOURCES			108,333,600	107,679,600
(2) FORESTRY				
(cq) Forestry - reforestation	SEG	C	100,500	100,500
(cr) Forestry - recording fees	SEG	C	89,100	89,100
(cs) Forestry - forest fire emergencies	SEG	C	-0-	-0-
(ct) Timber sales contracts - repair and reimbursement costs	SEG	C	-0-	-0-
(cu) Forestry - forestry education curriculum	SEG	A	350,000	350,000
(cv) Forestry - forestry emergency reserve	SEG	C	-0-	-0-
(cw) Forestry - Pattison communications tower	SEG	C	-0-	-0-
(cx) Forestry - management plans	SEG	C	316,800	316,800
(cy) Forestry - cooperating foresters and private contractors	SEG	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cz)	Forestry - management of national forest land	SEG	C	-0-	-0-
(jr)	Rental property and equipment - maintenance and replacement	SEG	C	245,500	245,500
(mi)	General program operations - private and public sources	PR	C	183,000	183,000
(mk)	General program operations - service funds	PR-S	C	405,200	405,200
(mq)	Forest-industry-wide strategic plan and road map	SEG	C	1,000,000	-0-
(mv)	General program operations - state funds; forestry	SEG	A	62,445,100	62,387,700
(mz)	Forest fire emergencies - federal funds	SEG-F	C	-0-	-0-
(nz)	General program operations - federal funds	SEG-F	C	2,089,400	2,024,300

(2) PROGRAM TOTALS

	2025-2026	2026-2027
PROGRAM REVENUE	588,200	588,200
OTHER	(183,000)	(183,000)
SERVICE	(405,200)	(405,200)
SEGREGATED REVENUE	66,636,400	65,513,900
FEDERAL	(2,089,400)	(2,024,300)
OTHER	(64,547,000)	(63,489,600)
TOTAL-ALL SOURCES	67,224,600	66,102,100

(3) PUBLIC SAFETY

(ak)	Law enforcement - snowmobile enforcement and safety training; service funds	PR-S	A	1,404,500	1,438,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(aq)	Law enforcement - snowmobile enforcement and safety training	SEG	A	117,100	117,100
(ar)	Law enforcement - boat enforcement and safety training	SEG	A	3,714,200	3,818,000
(as)	Law enforcement - all-terrain vehicle and utility terrain vehicle enforcement	SEG	A	1,787,500	1,824,000
(at)	Education and safety programs	SEG	C	337,600	337,600
(au)	Law enforcement-all-terrain vehicle and utility terrain vehicle enforcement communications technology	SEG	C	1,080,000	80,000
(ax)	Law enforcement - water resources enforcement	SEG	A	290,900	291,600
(ay)	Off-highway motorcycle safety certification program	SEG	C	-0-	-0-
(bg)	Enforcement - stationary sources	PR	A	2,000	2,000
(ca)	Law enforcement - technology; state funds	GPR	B	-0-	-0-
(cq)	Law enforcement - technology; environmental fund	SEG	B	-0-	-0-
(cr)	Law enforcement - technology; conservation fund	SEG	B	-0-	-0-
(ma)	General program operations - state funds	GPR	A	1,923,700	1,930,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(mi)	General program operations - private and public sources	PR	C	4,200	4,200
(mk)	General program operations - service funds	PR-S	C	-0-	-0-
(mm)	General program operations - federal funds	PR-F	C	921,200	926,200
(mq)	General program operations - environmental fund	SEG	A	2,538,000	2,553,200
(mu)	General program operations - state funds	SEG	A	28,672,100	28,718,400
(my)	General program operations - federal funds	SEG-F	C	4,146,300	4,150,500
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			1,923,700	1,930,900
	PROGRAM REVENUE			2,331,900	2,370,400
	FEDERAL			(921,200)	(926,200)
	OTHER			(6,200)	(6,200)
	SERVICE			(1,404,500)	(1,438,000)
	SEGREGATED REVENUE			42,683,700	41,890,400
	FEDERAL			(4,146,300)	(4,150,500)
	OTHER			(38,537,400)	(37,739,900)
	TOTAL-ALL SOURCES			46,939,300	46,191,700
(4)	ENVIRONMENTAL MANAGEMENT				
(ac)	Wisconsin River monitoring and study	GPR	A	-0-	-0-
(ad)	Great Lakes contaminated sediment removal	GPR	C	7,500,000	-0-
(af)	Water resources - remedial action	GPR	C	50,000	50,000
(ag)	Water resources - pollution credits	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ah)	Water resources - Great Lakes protection fund	PR	C	214,900	214,900
(ai)	Water resources - water use fees	PR	C	892,400	892,400
(aj)	Water resources - ballast water discharge permits	PR	C	353,300	353,300
(aq)	Water resources management - lake, river, and invasive species management	SEG	A	2,585,500	2,585,500
(ar)	Water resources - groundwater management	SEG	B	91,900	91,900
(au)	Cooperative remedial action; contributions	SEG	C	-0-	-0-
(av)	Cooperative remedial action; interest on contributions	SEG	S	-0-	-0-
(bL)	Wastewater management - fees	PR	C	205,100	205,100
(bn)	Air management - emission analysis	PR	C	-0-	-0-
(bo)	Air management - permit review and enforcement	PR	A	1,402,600	1,402,600
(bp)	Air waste management - incinerator operator certification	PR	C	-0-	-0-
(bt)	Air management - mobile sources	SEG	A	1,604,500	1,604,500
(cg)	Groundwater quantity administration	PR	A	733,300	733,300
(ch)	Groundwater quantity research	PR	B	84,500	84,500

STATUTE, AGENCY AND PURPOSE		**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(cL)	Air management - recovery of ozone-depleting refrigerants	PR	A	163,600	163,600
(cm)	Air management - state permit sources	PR	A	1,576,700	1,576,700
(cn)	Air management - asbestos management	PR	C	749,600	749,600
(co)	Air management - stationary sources	PR	A	5,230,200	5,230,200
(cq)	River and stream monitoring and study	SEG	A	-0-	-0-
(cr)	Hydrologic evaluation and modeling	SEG	C	-0-	-0-
(cv)	Air quality monitoring stations	SEG	B	30,000	30,000
(cw)	Air management - motor vehicle emission inspection and maintenance program, petroleum inspection fund	SEG	A	24,500	24,500
(dg)	Solid waste management - solid and hazardous waste disposal administration	PR	C	2,633,600	2,633,600
(dh)	Solid waste management - remediated property	PR	C	1,113,800	1,113,800
(dq)	Solid waste management - waste management fund	SEG	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(dr)	Solid waste management - department action on corrective action, closure, and long-term care	SEG	C	-0-	-0-
(dt)	Solid waste management - closure and long-term care	SEG	C	-0-	-0-
(du)	Solid waste management - site-specific remediation	SEG	C	-0-	-0-
(dv)	Solid waste management - environmental repair; spills; abandoned containers	SEG	C	6,292,700	4,292,700
(dw)	Solid waste management - environmental repair; petroleum spills; administration	SEG	A	4,264,600	4,264,600
(dy)	Solid waste management - corrective action; proofs of financial responsibility	SEG	C	-0-	-0-
(dz)	Solid waste management - corrective action; moneys recovered from assessments and legal action	SEG	C	-0-	-0-
(eg)	Solid waste facility siting board fee	PR	C	-0-	-0-
(eh)	Solid waste management - source reduction review	PR	C	-0-	-0-
(eq)	Solid waste management - dry cleaner environmental response	SEG	A	7,800	7,800
(fq)	Indemnification agreements	SEG	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gr)	Solid waste management - mining programs	SEG	C	-0-	-0-
(hq)	Recycling; administration	SEG	A	1,378,600	1,378,600
(hr)	Electronic waste recycling	SEG	C	175,000	175,000
(hs)	Electronic waste cleanup	SEG	C	-0-	-0-
(ja)	Dam safety projects	GPR	B	4,000,000	-0-
(jb)	Sheboygan River dam grant	GPR	C	-0-	-0-
(jc)	Echo Lake dam grant	GPR	C	10,000,000	-0-
(jd)	Steve Creek dam grant	GPR	C	-0-	-0-
(je)	Mill Pond dam grant	GPR	C	-0-	-0-
(jf)	Lake Mallalieu grant	GPR	C	-0-	-0-
(jq)	Rothschild dam grant	SEG	A	-0-	-0-
(jr)	Lake Vista shoreline stabilization	SEG	C	2,200,000	-0-
(ka)	Browns Lake dredging grant	GPR	C	5,000,000	-0-
(kq)	Green Lake Association sediment inactivation grant	SEG	C	250,000	-0-
(kr)	Deerskin River dredging grant	SEG	B	1,750,000	-0-
(ks)	Aquatic invasive species control; voluntary contributions	SEG	C	68,700	68,700
(ma)	General program operations - state funds	GPR	A	-0-	-0-
	Drinking water and groundwater	GPR	A	3,213,800	3,213,800
	Water quality	GPR	A	7,827,400	8,009,000
	Air management	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	Waste and materials management	GPR	A	558,100	558,100
	Remediation and redevelopment	GPR	A	1,213,500	1,213,500
	Environmental management program management	GPR	A	747,600	747,600
	NET APPROPRIATION			13,560,400	13,742,000
(mi)	General program operations - private and public sources	PR	C	93,900	93,900
(mk)	General program operations - service funds	PR-S	C	-0-	-0-
(mm)	General program operations - federal funds	PR-F	C	-0-	-0-
	Drinking water and groundwater	PR-F	C	6,162,300	6,162,300
	Water quality	PR-F	C	10,573,200	10,203,200
	Air management	PR-F	C	2,989,300	2,989,300
	Waste and materials management	PR-F	C	1,900,600	1,847,300
	Remediation and redevelopment	PR-F	C	3,573,900	3,382,100
	NET APPROPRIATION			25,199,300	24,584,200
(mq)	General program operations - environmental fund	SEG	A	-0-	-0-
	Drinking water and groundwater	SEG	A	3,337,700	3,337,700
	Water quality	SEG	A	1,647,600	1,647,600
	Air management	SEG	A	1,478,500	1,478,500
	Waste and materials management	SEG	A	2,127,600	2,127,600
	Remediation and redevelopment	SEG	A	2,665,700	2,665,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	Environmental management program management	SEG	A	636,000	636,000
	NET APPROPRIATION			11,893,100	11,893,100
(mr)	General program operations - nonpoint source	SEG	A	310,700	310,700
(ms)	General program operations - environmental fund; federal funds	SEG-F	C	1,470,700	1,470,700
(mt)	General program operations - environmental improvement programs; state funds	SEG	A	695,600	695,600
(mv)	General program operations - brownfields	SEG	A	425,200	425,200
(mx)	General program operations - clean water fund program; federal funds	SEG-F	C	2,022,400	1,500,200
(my)	General program operations - environmental fund; federal funds	SEG-F	C	-0-	-0-
(nz)	General program operations - safe drinking water loan programs; federal funds	SEG-F	C	4,291,900	3,510,400
(ps)	Fire fighting foam	SEG	C	-0-	-0-

(4) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	40,110,400	13,792,000
PROGRAM REVENUE	40,646,800	40,031,700
FEDERAL	(25,199,300)	(24,584,200)
OTHER	(15,447,500)	(15,447,500)
SERVICE	(-0-)	(-0-)
SEGREGATED REVENUE	41,833,400	34,329,700
FEDERAL	(7,785,000)	(6,481,300)
OTHER	(34,048,400)	(27,848,400)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			122,590,600	88,153,400
(5)	CONSERVATION AIDS				
(af)	Resource aids - walleye production; grants	GPR	B	-0-	-0-
(aq)	Resource aids - Canadian agencies migratory waterfowl aids	SEG	C	254,000	254,000
(ar)	Resource aids - county conservation aids	SEG	C	148,500	148,500
(as)	Recreation aids - fish, wildlife and forestry recreation aids	SEG	C	242,200	242,200
(at)	Ice age trail area grants	SEG	A	-0-	-0-
(au)	Resource aids - Ducks Unlimited, Inc., payments	SEG	C	-0-	-0-
(av)	Resource aids - forest grants	SEG	B	1,193,000	1,193,000
(aw)	Resource aids - nonprofit conservation organizations	SEG	C	-0-	-0-
(ax)	Resource aids - forestry	SEG	A	-0-	-0-
(ay)	Resource aids - urban land conservation	SEG	A	-0-	-0-
(az)	Resource aids - urban forestry grants	SEG	B	699,600	699,600
(bq)	Resource aids - county forest loans; severance share payments	SEG	C	100,000	100,000
(br)	Resource aids - forest croplands and managed forest land aids	SEG	A	1,237,500	1,237,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bs)	Resource aids - county forest loans	SEG	A	616,200	616,200
(bt)	Resource aids - county forest project loans	SEG	C	396,000	396,000
(bu)	Resource aids - county forest project loans; severance share payments	SEG	C	350,000	350,000
(bv)	Resource aids - county forests, forest croplands and managed forest land aids	SEG	S	2,230,000	2,230,000
(bw)	Resource aids - county sustainable forestry and county forest administration grants	SEG	B	2,363,900	2,363,900
(bx)	Resource aids - national forest income aids	SEG-F	C	782,200	782,200
(by)	Resource aids - fire suppression grants	SEG	B	448,000	448,000
(bz)	Resource aids - forestry outdoor activity grants	SEG	C	-0-	-0-
(cb)	Recreation aids - snowmobile trail and area aids; general fund	GPR	A	-0-	-0-
(cq)	Recreation aids - recreational boating and other projects	SEG	C	400,000	400,000
(cr)	Recreation aids - county snowmobile trail and area aids	SEG	C	5,675,400	5,675,400
(cs)	Recreation aids - snowmobile trail areas	SEG	C	4,873,800	5,076,100

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ct)	Recreation aids - all-terrain vehicle and utility terrain vehicle project aids; gas tax payment	SEG	C	3,098,900	3,160,100
(cu)	Recreation aids - all-terrain vehicle and utility terrain vehicle project aids	SEG	C	2,874,600	2,874,600
(cv)	Recreation aids - Southeastern Wisconsin Fox River Commission	SEG	C	100,000	100,000
(cw)	Recreation aids - supplemental snowmobile trail aids	SEG	C	615,400	889,800
(cx)	Recreation aids - all-terrain vehicle and utility terrain vehicle safety enhancement program	SEG	S	320,900	327,300
(cy)	Recreation and resource aids, federal funds	SEG-F	C	3,162,100	3,162,100
(cz)	Resource aids - interpretive center	SEG	A	27,000	27,000
(da)	Aids in lieu of taxes - general fund	GPR	S	9,872,100	9,872,100
(dq)	Aids in lieu of taxes - lands acquired before a specified date	SEG	S	780,000	780,000
(dr)	Aids in lieu of taxes - lands acquired after a specified date	SEG	S	6,570,100	6,570,100
(dx)	Resource aids - payment in lieu of taxes; federal	SEG-F	C	440,000	440,000
(dy)	Resource aids - distribution of closed acreage fees	SEG	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ea)	Enforcement aids - spearfishing enforcement	GPR	C	-0-	-0-
(eq)	Enforcement aids - boating enforcement	SEG	A	2,087,000	2,087,000
(er)	Enforcement aids - all-terrain vehicle and utility terrain vehicle enforcement	SEG	A	1,300,000	1,300,000
(es)	Enforcement aids - snowmobiling enforcement	SEG	A	596,000	596,000
(ex)	Enforcement aids - federal funds	SEG-F	C	-0-	-0-
(fc)	Summer tribal youth program	GPR	A	250,000	250,000
(fq)	Wildlife damage claims and abatement	SEG	C	2,950,000	2,950,000
(fr)	Wildlife abatement and control grants	SEG	B	24,700	24,700
(fs)	Venison and wild turkey processing	SEG	B	300,000	300,000
(ft)	Venison and wild turkey processing; voluntary contributions	SEG	C	14,800	14,800
(fv)	Wolf depredation program	SEG	C	-0-	-0-
(fw)	Resource Aids - Natural Resources Foundation of Wisconsin payments	SEG	C	20,000	20,000
(hq)	Department land acquisition	SEG	A	5,000,000	5,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(hr)	County forest grants	SEG	A	3,000,000	3,000,000
(hs)	Wisconsin River retaining wall reconstruction	SEG	A	500,000	-0-
	(5) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			10,122,100	10,122,100
	SEGREGATED REVENUE			55,791,800	55,836,100
	FEDERAL			(4,384,300)	(4,384,300)
	OTHER			(51,407,500)	(51,451,800)
	TOTAL-ALL SOURCES			65,913,900	65,958,200
(6)	ENVIRONMENTAL AIDS				
(ag)	Environmental aids - nonpoint source; general fund	GPR	B	6,500,000	-0-
(aq)	Environmental aids; nonpoint source	SEG	B	300,000	300,000
(ar)	Environmental aids - lake protection	SEG	C	2,252,600	2,252,600
(as)	Environmental aids - invasive aquatic species and lake monitoring and protection	SEG	B	4,029,100	4,029,100
(at)	Town of Norway water abatement	SEG	A	100,000	-0-
(au)	Environmental aids - river protection; environmental fund	SEG	A	-0-	-0-
(av)	Environmental aids - river protection; lake monitoring and protection contracts; conservation fund	SEG	B	289,500	289,500

STATUTE, AGENCY AND PURPOSE		**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(aw)	Environmental aids - river protection, nonprofit organization contracts	SEG	C	-0-	-0-
(bu)	Financial assistance for responsible units	SEG	A	19,000,000	19,000,000
(bw)	Recycling consolidation grants	SEG	A	1,000,000	1,000,000
(cf)	Environmental aids - compensation for well contamination and abandonment - general fund	GPR	A	-0-	-0-
(cm)	Environmental aids - federal funds	PR-F	C	800,000	800,000
(cr)	Environmental aids - compensation for well contamination and abandonment	SEG	C	200,000	200,000
(da)	Environmental planning aids - local water quality planning	GPR	A	196,400	196,400
(dg)	Environmental aids - urban nonpoint source; general fund	GPR	B	4,000,000	-0-
(dm)	Environmental planning aids - federal funds	PR-F	C	150,000	150,000
(dq)	Environmental aids - urban nonpoint source	SEG	B	500,000	500,000
(ef)	Brownfields revolving loan repayments	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(eg)	Groundwater mitigation and local assistance	PR	C	-0-	-0-
(eh)	Brownfields revolving loan funds administered for other entity	PR	C	-0-	-0-
(em)	Federal brownfields revolving loan funds	PR-F	C	1,000,000	1,000,000
(eq)	Environmental aids - dry cleaner environmental response	SEG	B	763,600	763,600
(er)	Vapor control system removal grants	SEG	B	-0-	-0-
(ev)	Reimbursement for disposal of contaminated sediment	SEG	A	-0-	-0-
(fr)	Petroleum storage environmental remedial action; awards	SEG	B	-0-	-0-
(fv)	Removal of underground petroleum storage tanks	SEG	A	100,000	100,000

(6) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	10,696,400	196,400
PROGRAM REVENUE	1,950,000	1,950,000
FEDERAL	(1,950,000)	(1,950,000)
OTHER	(-0-)	(-0-)
SEGREGATED REVENUE	28,534,800	28,434,800
OTHER	(28,534,800)	(28,434,800)
TOTAL-ALL SOURCES	41,181,200	30,581,200

(7) DEBT SERVICE AND DEVELOPMENT

(aa)	Resource acquisition and development - principal repayment and interest	GPR	S	50,028,900	49,890,100
(ad)	Land sales - principal repayment	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ag)	Land acquisition - principal repayment and interest	PR	C	-0-	-0-
(aq)	Resource acquisition and development - principal repayment and interest	SEG	S	-0-	-0-
(ar)	Dam repair and removal - principal repayment and interest	SEG	S	73,200	51,400
(at)	Recreation development - principal repayment and interest	SEG	S	-0-	-0-
(au)	State forest acquisition and development - principal repayment and interest	SEG	A	13,500,000	13,500,000
(bd)	Building demolition	GPR	C	500,000	-0-
(bq)	Principal repayment and interest - remedial action	SEG	S	1,311,100	1,147,500
(br)	Principal repayment and interest - contaminated sediment	SEG	S	2,440,900	2,256,600
(cb)	Principal repayment and interest - pollution abatement bonds	GPR	S	-0-	-0-
(cc)	Principal repayment and interest - combined sewer overflow; pollution abatement bonds	GPR	S	117,600	109,500
(cd)	Principal repayment and interest - municipal clean drinking water grants	GPR	S	1,100	800

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cg)	Principal repayment and interest - nonpoint repayments	PR	C	-0-	-0-
(cq)	Principal repayment and interest - nonpoint source grants	SEG	S	1,753,500	2,128,900
(cr)	Principal repayment and interest - nonpoint source	SEG	S	2,907,400	3,556,200
(cs)	Principal repayment and interest - urban nonpoint source cost-sharing	SEG	S	2,979,100	3,602,000
(ct)	Principal and interest - pollution abatement, environmental fund	SEG	S	634,200	468,600
(dr)	Petroleum inspection fund - revenue obligation repayment	SEG	S	-0-	-0-
(ea)	Administrative facilities - principal repayment and interest	GPR	S	461,000	443,100
(eq)	Administrative facilities - principal repayment and interest	SEG	S	6,950,600	7,463,800
(er)	Administrative facilities - principal repayment and interest; environmental fund	SEG	S	875,700	953,100
(fa)	Resource maintenance and development - state funds	GPR	C	755,600	755,600
(fk)	Resource acquisition and development - service funds; transportation moneys	PR-S	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(fr)	Resource acquisition and development - boating access to southeastern lakes	SEG	C	92,400	92,400
(fs)	Resource acquisition and development - state funds	SEG	C	889,100	889,100
(ft)	Resource acquisition and development - boating access	SEG	C	184,800	184,800
(fu)	Resource acquisition and development - nonmotorized boating improvements	SEG	C	-0-	-0-
(fw)	Resource acquisition and development - Mississippi and St. Croix rivers management	SEG	C	57,700	57,700
(fy)	Resource acquisition and development - federal funds	SEG-F	C	4,212,800	4,212,800
(gg)	Ice age trail - gifts and grants	PR	C	-0-	-0-
(gq)	State trails - gifts and grants	SEG	C	-0-	-0-
(ha)	Facilities acquisition, development and maintenance	GPR	C	144,400	144,400
(hq)	Facilities acquisition, development and maintenance - conservation fund	SEG	C	372,400	372,400
(ht)	Property development - conservation fund	SEG	C	-0-	-0-
(hu)	Parks and trails development - conservation fund	SEG	C	1,954,900	4,509,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(jr)	Rental property and equipment - maintenance and replacement	SEG	C	180,000	180,000
(mc)	Resource maintenance and development - state park, forest, and riverway roads; general fund	GPR	C	-0-	-0-
(mi)	General program operations - private and public sources	PR	C	-0-	-0-
(mk)	General program operations - service funds	PR-S	C	-0-	-0-
(mr)	Resource maintenance and development - state park, forest, and riverway roads; conservation fund	SEG	C	2,500,000	2,000,000
		(7) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			52,008,600	51,343,500
	PROGRAM REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	SEGREGATED REVENUE			43,869,800	47,626,800
	FEDERAL			(4,212,800)	(4,212,800)
	OTHER			(39,657,000)	(43,414,000)
	TOTAL-ALL SOURCES			95,878,400	98,970,300
(8)	INTERNAL SERVICES				
(ir)	Promotional activities and publications	SEG	C	82,200	82,200
(iw)	Statewide recycling administration	SEG	A	453,900	456,000
(ma)	General program operations - state funds	GPR	A	2,701,600	2,703,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(mg)	General program operations - stationary sources	PR	A	-0-	-0-
(mi)	General program operations - private and public sources	PR	C	-0-	-0-
(mk)	General program operations - service funds	PR-S	C	3,919,300	3,919,300
(mq)	General program operations - mobile sources	SEG	A	1,074,500	1,079,800
(mr)	General program operations - environmental improvement fund	SEG	A	372,000	374,000
(mt)	Equipment and services	SEG-S	C	-0-	-0-
(mu)	General program operations - state funds	SEG	A	27,676,400	27,935,300
(mv)	General program operations - environmental fund	SEG	A	2,355,600	2,466,600
(my)	Land and property management - federal funds	SEG-F	C	1,590,600	1,590,600
(mz)	Indirect cost reimbursements	SEG-F	C	9,076,600	9,087,000
(ni)	Geographic information systems, general program operations - other funds	PR	C	32,700	32,700
(nk)	Geographic information systems, general program operations - service funds	PR-S	C	1,446,000	1,446,000
(zq)	Gifts and donations	SEG	C	-0-	-0-

(8) PROGRAM TOTALS

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
GENERAL PURPOSE REVENUE				2,701,600	2,703,900
PROGRAM REVENUE				5,398,000	5,398,000
OTHER				(32,700)	(32,700)
SERVICE				(5,365,300)	(5,365,300)
SEGREGATED REVENUE				42,681,800	43,071,500
FEDERAL				(10,667,200)	(10,677,600)
OTHER				(32,014,600)	(32,393,900)
SERVICE				(-0-)	(-0-)
TOTAL-ALL SOURCES				50,781,400	51,173,400
(9)	EXTERNAL SERVICES				
(ag)	Animal feeding operations - fees	PR	C	122,800	122,800
(ap)	Animal feeding operations	SEG	A	1,461,700	1,461,700
(aq)	Water resources management - lake, river, and invasive species management	SEG	A	919,900	919,900
(as)	Water resources - trading water pollution credits	SEG	C	-0-	-0-
(at)	Watershed - nonpoint source contracts	SEG	B	267,600	267,600
(aw)	Water resources-public health	SEG	A	24,700	24,700
(bg)	Water regulation and zoning - computer access fees	PR	C	-0-	-0-
(bi)	Water regulation and zoning - fees	PR	C	1,702,000	1,702,000
(bj)	Storm water management - fees	PR	A	2,369,100	2,369,100
(bm)	Wetland restoration - fees; payments	PR	C	-0-	-0-
(br)	Water regulation and zoning - dam safety and wetland mapping; conservation fund	SEG	A	929,300	929,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(dh)	Environmental impact - power projects	PR	C	-0-	-0-
(di)	Environmental consulting costs - federal power projects	PR	A	-0-	-0-
(fj)	Environmental quality - laboratory certification	PR	A	758,800	758,800
(fL)	Operator certification - fees	PR	A	185,800	185,800
(gh)	Nonferrous metallic mining regulation and administration	PR	A	76,300	76,300
(gi)	Ferrous metallic mining operations	PR	C	-0-	-0-
(hk)	Approval fees to Lac du Flambeau band - service funds	PR-S	A	84,500	84,500
(hs)	Approval fees from Lac du Flambeau band	SEG	C	-0-	-0-
(ht)	Approval fees to Lac du Flambeau band	SEG	S	-0-	-0-
(hu)	Handling and other fees	SEG	C	235,600	235,600
(hv)	Fee amounts for statewide automated issuing system	SEG	C	2,863,100	2,863,100
(iq)	Natural resources magazine	SEG	C	522,400	522,400
(is)	Statewide recycling administration	SEG	A	150,400	150,400
(jq)	Off-highway motorcycle administration	SEG	C	80,000	80,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ma)	General program operations - state funds	GPR	A	11,553,200	11,549,000
(mh)	General program operations - stationary sources	PR	A	46,200	46,200
(mi)	General program operations - private and public sources	PR	C	420,900	420,900
(mk)	General program operations - service funds	PR-S	C	3,398,500	3,398,500
(mm)	General program operations - federal funds	PR-F	C	4,812,700	4,626,700
(mq)	General program operations - mobile sources	SEG	A	435,500	435,500
(mr)	General program operations - nonpoint source	SEG	A	307,700	307,700
(ms)	General program operations - pollution prevention	SEG	A	-0-	-0-
(mt)	Aids administration - environmental improvement programs; state funds	SEG	A	274,100	274,100
(mu)	General program operations - state funds	SEG	A	9,799,400	9,776,000
(mv)	General program operations - environmental fund	SEG	A	4,074,600	3,542,200
(mw)	Aids administration - snowmobile recreation	SEG	A	255,200	235,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(mx)	Aids administration - clean water fund program; federal funds	SEG-F	C	2,394,100	2,084,300
(my)	General program operations - federal funds	SEG-F	C	884,300	884,300
(mz)	Indirect cost reimbursements	SEG-F	C	1,207,000	1,207,000
(nq)	Aids administration - dry cleaner environmental response	SEG	A	-0-	-0-
(ny)	Aids administration - safe drinking water loan programs; federal funds	SEG-F	C	1,099,500	684,600

(9) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	11,553,200	11,549,000
PROGRAM REVENUE	13,977,600	13,791,600
FEDERAL	(4,812,700)	(4,626,700)
OTHER	(5,681,900)	(5,681,900)
SERVICE	(3,483,000)	(3,483,000)
SEGREGATED REVENUE	28,186,100	26,885,800
FEDERAL	(5,584,900)	(4,860,200)
OTHER	(22,601,200)	(22,025,600)
TOTAL-ALL SOURCES	53,716,900	52,226,400

20.370 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	131,818,400	94,340,200
PROGRAM REVENUE	66,718,600	65,956,000
FEDERAL	(33,218,800)	(32,422,700)
OTHER	(22,246,100)	(22,246,100)
SERVICE	(11,253,700)	(11,287,200)
SEGREGATED REVENUE	454,022,900	446,740,100
FEDERAL	(62,261,900)	(60,016,600)
OTHER	(391,761,000)	(386,723,500)
SERVICE	(-0-)	(-0-)
TOTAL-ALL SOURCES	652,559,900	607,036,300

20.373 Fox River Navigational System Authority

(1) INITIAL COSTS

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(g)	Administration, operation, repair, and rehabilitation	PR	C	-0-	-0-
(r)	Establishment and operation	SEG	C	131,700	131,700
	(1) PROGRAM TOTALS				
	PROGRAM REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	SEGREGATED REVENUE			131,700	131,700
	OTHER			(131,700)	(131,700)
	TOTAL-ALL SOURCES			131,700	131,700
	20.373 DEPARTMENT TOTALS				
	PROGRAM REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	SEGREGATED REVENUE			131,700	131,700
	OTHER			(131,700)	(131,700)
	TOTAL-ALL SOURCES			131,700	131,700
20.375 Lower Fox River Remediation Authority					
(1)	INITIAL COSTS				
(a)	Initial costs	GPR	B	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	TOTAL-ALL SOURCES			-0-	-0-
	20.375 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	TOTAL-ALL SOURCES			-0-	-0-
20.380 Tourism, Department of					
(1)	TOURISM DEVELOPMENT AND PROMOTION				
(a)	General program operations	GPR	A	4,235,300	4,280,500
(b)	Tourism marketing; general purpose revenue	GPR	B	3,387,000	4,387,000
(bt)	Tourism marketing; additional general purpose revenue	GPR	C	30,000,000	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(c)	Grant to Taliesin Preservation, Inc.	GPR	C	5,000,000	-0-
(g)	Gifts, grants and proceeds	PR	C	100	100
(h)	Tourism promotion; sale of surplus property receipts	PR	C	-0-	-0-
(ig)	Golf promotion	PR	C	-0-	-0-
(ir)	Payments to the WPGA Junior Foundation	PR	C	-0-	-0-
(j)	Tourism promotion - private and public sources	PR	C	99,000	99,000
(k)	Sale of materials or services	PR-S	C	-0-	-0-
(ka)	Sale of materials and services - local assistance	PR-S	C	-0-	-0-
(kb)	Sale of materials and services - individuals and organizations	PR-S	C	-0-	-0-
(kg)	Tourism marketing; gaming revenue	PR-S	B	8,967,100	8,967,100
(km)	Grants for regional tourist information centers	PR-S	A	160,000	160,000
(m)	Federal aid, state operations	PR-F	C	-0-	-0-
(n)	Federal aid, local assistance	PR-F	C	-0-	-0-
(o)	Federal aid, individuals and organizations	PR-F	C	-0-	-0-
(q)	Administrative services-conservation fund	SEG	A	12,100	12,100

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(w) Tourism marketing; transportation fund	SEG	B	1,591,400	1,591,400
	(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			42,622,300	8,667,500
PROGRAM REVENUE			9,226,200	9,226,200
FEDERAL			(-0-)	(-0-)
OTHER			(99,100)	(99,100)
SERVICE			(9,127,100)	(9,127,100)
SEGREGATED REVENUE			1,603,500	1,603,500
OTHER			(1,603,500)	(1,603,500)
TOTAL-ALL SOURCES			53,452,000	19,497,200
(3) SUPPORT OF ARTS PROJECTS				
(a) General program operations	GPR	A	332,000	332,000
(b) State aid for the arts	GPR	A	652,700	697,800
(c) Portraits of governors	GPR	A	-0-	-0-
(d) Challenge grant program	GPR	A	-0-	-0-
(e) High Point fund	GPR	A	-0-	-0-
(f) Wisconsin regranting program	GPR	A	116,700	116,700
(g) Gifts and grants; state operations	PR	C	20,000	20,000
(h) Gifts and grants; aids to individuals and organizations	PR	C	-0-	-0-
(j) Support of arts programs	PR	C	-0-	-0-
(km) State aid for the arts; Indian gaming receipts	PR-S	A	24,900	24,900
(m) Federal grants; state operations	PR-F	C	308,700	308,700
(o) Federal grants; aids to individuals and organizations	PR-F	C	524,500	524,500
	(3) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			1,101,400	1,146,500
PROGRAM REVENUE			878,100	878,100

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
FEDERAL			(833,200)	(833,200)
OTHER			(20,000)	(20,000)
SERVICE			(24,900)	(24,900)
TOTAL-ALL SOURCES			1,979,500	2,024,600
	20.380 DEPARTMENT TOTALS			
GENERAL PURPOSE REVENUE			43,723,700	9,814,000
PROGRAM REVENUE			10,104,300	10,104,300
FEDERAL			(833,200)	(833,200)
OTHER			(119,100)	(119,100)
SERVICE			(9,152,000)	(9,152,000)
SEGREGATED REVENUE			1,603,500	1,603,500
OTHER			(1,603,500)	(1,603,500)
TOTAL-ALL SOURCES			55,431,500	21,521,800
20.385 Kickapoo Reserve Management Board				
(1) KICKAPOO VALLEY RESERVE				
(g) Kickapoo reserve management board; program services	PR	C	167,500	167,500
(h) Kickapoo reserve management board; gifts and grants	PR	C	-0-	-0-
(k) Kickapoo valley reserve; law enforcement services	PR-S	A	68,700	68,700
(m) Kickapoo reserve management board; federal aid	PR-F	C	-0-	-0-
(q) Kickapoo reserve management board; general program operations	SEG	A	463,300	463,300
(r) Kickapoo valley reserve; aids in lieu of taxes	SEG	S	400,000	400,000
	(1) PROGRAM TOTALS			
PROGRAM REVENUE			236,200	236,200
FEDERAL			(-0-)	(-0-)
OTHER			(167,500)	(167,500)
SERVICE			(68,700)	(68,700)
SEGREGATED REVENUE			863,300	863,300
OTHER			(863,300)	(863,300)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
TOTAL-ALL SOURCES			1,099,500	1,099,500
20.385 DEPARTMENT TOTALS				
PROGRAM REVENUE			236,200	236,200
FEDERAL			(-0-)	(-0-)
OTHER			(167,500)	(167,500)
SERVICE			(68,700)	(68,700)
SEGREGATED REVENUE			863,300	863,300
OTHER			(863,300)	(863,300)
TOTAL-ALL SOURCES			1,099,500	1,099,500

20.395 Transportation, Department of

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(1) AIDS				
(ar) Corrections of transportation aid payments	SEG	S	-0-	-0-
(as) Transportation aids to counties, state funds	SEG	A	133,268,800	137,266,900
(at) Transportation aids to municipalities, state funds	SEG	A	424,641,000	440,678,300
(av) Supplemental transportation aids to towns, state funds	SEG	A	-0-	-0-
(aw) Adjustments for certain transportation aid limitations	SEG	A	1,000,000	1,000,000
(bq) Intercity bus assistance program, state funds	SEG	C	-0-	-0-
(bs) Transportation employment and mobility, state funds	SEG	C	832,600	832,600
(bv) Transit and other transportation-related aids, local funds	SEG-L	C	110,000	110,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bx)	Transit and other transportation-related aids, federal funds	SEG-F	C	20,538,800	20,538,800
(ck)	Tribal elderly transportation grants	PR-S	A	435,600	435,600
(cq)	Seniors and individuals with disabilities specialized transportation aids, state funds	SEG	C	1,070,500	1,070,500
(cr)	Seniors and individuals with disabilities specialized transportation county aids, state funds	SEG	A	15,977,800	15,977,800
(cv)	Seniors and individuals with disabilities specialized transportation aids, local funds	SEG-L	C	605,500	605,500
(cx)	Seniors and individuals with disabilities specialized transportation aids, federal funds	SEG-F	C	2,996,900	2,996,900
(ex)	Highway safety, local assistance, federal funds	SEG-F	C	6,869,400	6,869,400
(fq)	Connecting highways aids, state funds	SEG	A	17,035,200	17,035,200
(fs)	Disaster damage aids, state funds	SEG	S	1,000,000	1,000,000
(ft)	Lift bridge aids, state funds	SEG	B	2,925,100	2,925,100
(fu)	County forest road aids, state funds	SEG	A	328,300	328,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gq)	Expressway policing aids, state funds	SEG	A	19,023,900	21,023,900
(gt)	Soo Locks improvements, state funds	SEG	A	-0-	-0-
(hb)	Tier B transit operating aids, state funds	GPR	A	25,475,900	25,475,900
(hc)	Tier C transit operating aids, state funds	GPR	A	5,398,600	5,398,600
(hd)	Tier A-1 transit operating aids, state funds	GPR	A	66,787,400	66,787,400
(he)	Tier A-2 transit operating aids, state funds	GPR	A	17,549,500	17,549,500
(hf)	Tier A-3 transit operating aids, state funds	GPR	A	-0-	-0-
(hq)	Paratransit aids	SEG	A	3,781,400	3,781,400
(hr)	Tier B transit operating aids, state funds	SEG	A	-0-	-0-
(hs)	Tier C transit operating aids, state funds	SEG	A	-0-	-0-
(ht)	Tier A-1 transit operating aids, state funds	SEG	A	-0-	-0-
(hu)	Tier A-2 transit operating aids, state funds	SEG	A	-0-	-0-
(hw)	Tier A-3 transit operating aids, state funds	SEG	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ig)	Professional football stadium maintenance and operating costs, state funds	PR	C	450,000	450,000
(ih)	Child abuse and neglect prevention, state funds	PR	C	125,000	125,000
(jx)	Ferry boats and ferry terminal facilities, federal funds	SEG-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			115,211,400	115,211,400
	PROGRAM REVENUE			1,010,600	1,010,600
	OTHER			(575,000)	(575,000)
	SERVICE			(435,600)	(435,600)
	SEGREGATED REVENUE			652,005,200	674,040,600
	FEDERAL			(30,405,100)	(30,405,100)
	OTHER			(620,884,600)	(642,920,000)
	LOCAL			(715,500)	(715,500)
	TOTAL-ALL SOURCES			768,227,200	790,262,600
(2)	LOCAL TRANSPORTATION ASSISTANCE				
(aq)	Accelerated local bridge improvement assistance, state funds	SEG	C	-0-	-0-
(av)	Accelerated local bridge improvement assistance, local funds	SEG-L	C	-0-	-0-
(ax)	Accelerated local bridge improvement assistance, federal funds	SEG-F	C	-0-	-0-
(az)	Assessment of local bridges and culverts, state funds	SEG	B	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bq)	Rail service assistance, state funds	SEG	C	1,319,300	1,319,300
(br)	Passenger rail development, state funds	SEG	C	-0-	-0-
(bs)	Columbia County railroad bridge repairs	SEG	A	100,000	-0-
(bt)	Freight rail preservation	SEG	C	30,000,000	-0-
(bu)	Freight rail infrastructure improvements and intermodal freight facilities grants, state funds	SEG	C	-0-	-0-
(bv)	Rail service assistance, local funds	SEG-L	C	500,000	500,000
(bw)	Freight rail assistance loan repayments, local funds	SEG-L	C	4,000,000	4,000,000
(bx)	Rail service assistance, federal funds	SEG-F	C	-0-	-0-
(cq)	Harbor assistance, state funds	SEG	C	50,651,000	651,000
(cr)	Rail passenger service, state funds	SEG	C	7,318,100	7,318,100
(cs)	Harbor assistance, federal funds	SEG-F	C	-0-	-0-
(ct)	Passenger railroad station improvement and commuter rail transit system grants, state funds	SEG	B	-0-	-0-
(cu)	Passenger railroad station improvement and commuter rail transit system grants, local funds	SEG-L	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cv)	Rail passenger service, local funds	SEG-L	C	-0-	-0-
(cw)	Harbor assistance, local funds	SEG-L	C	-0-	-0-
(cx)	Rail passenger service, federal funds	SEG-F	C	-0-	-0-
(dq)	Aeronautics assistance, state funds	SEG	C	14,530,100	14,334,600
(ds)	Aviation career education, state funds	SEG	A	178,800	178,800
(dv)	Aeronautics assistance, local funds	SEG-L	C	42,000,000	42,000,000
(dx)	Aeronautics assistance, federal funds	SEG-F	C	95,594,500	95,591,600
(eq)	Highway and local bridge improvement assistance, state funds	SEG	C	28,470,600	28,470,600
(ev)	Local bridge improvement assistance, local funds	SEG-L	C	19,907,600	19,907,600
(ex)	Local bridge improvement assistance, federal funds	SEG-F	C	59,685,600	59,685,600
(fb)	Local roads for job preservation, state funds	GPR	C	-0-	-0-
(fq)	Local roads improvement discretionary supplement	SEG	C	105,900,000	-0-
(fr)	Local roads improvement program, state funds	SEG	C	19,323,400	19,323,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ft)	Local roads improvement program; discretionary grants, state funds	SEG	C	16,405,100	16,405,100
(fu)	Local roads improvement program; agricultural roads, state funds	SEG	C	150,000,000	-0-
(fv)	Local transportation facility improvement assistance, local funds	SEG-L	C	43,898,600	43,898,600
(fw)	Village of Warrens Zeda Street project	SEG	A	25,000	-0-
(fx)	Local transportation facility improvement assistance, federal funds	SEG-F	C	72,651,200	72,651,200
(fz)	Local roads for job preservation, federal funds	SEG-F	C	-0-	-0-
(gj)	Railroad crossing protection installation and maintenance, state funds	SEG	C	-0-	-0-
(gq)	Railroad crossing improvement and protection maintenance, state funds	SEG	A	2,112,000	2,112,000
(gr)	Railroad crossing improvement and protection installation, state funds	SEG	C	1,595,700	1,595,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gs)	Railroad crossing repair assistance, state funds	SEG	C	467,300	467,300
(gv)	Railroad crossing improvement, local funds	SEG-L	C	-0-	-0-
(gx)	Railroad crossing improvement, federal funds	SEG-F	C	3,291,800	3,291,800
(hq)	Multimodal transportation studies, state funds	SEG	C	-0-	-0-
(hx)	Multimodal transportation studies, federal funds	SEG-F	C	-0-	-0-
(iq)	Transportation facilities economic assistance and development, state funds	SEG	C	3,402,600	3,402,600
(iv)	Transportation facilities economic assistance and development, local funds	SEG-L	C	3,588,700	3,588,700
(iw)	Transportation facility improvement loans, local funds	SEG-L	C	-0-	-0-
(ix)	Transportation facilities economic assistance and development, federal funds	SEG-F	C	-0-	-0-
(js)	Transportation alternatives program, state funds	SEG	C	-0-	-0-
(jv)	Transportation alternatives program, local funds	SEG-L	C	2,012,300	2,012,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(jx)	Transportation alternatives program, federal funds	SEG-F	C	7,049,300	7,049,300
(kv)	Congestion mitigation and air quality improvement, local funds	SEG-L	C	3,124,700	3,124,700
(kx)	Congestion mitigation and air quality improvement, federal funds	SEG-F	C	10,719,000	10,719,000
(mq)	Astronautics assistance, state funds	SEG	C	-0-	-0-
(mv)	Astronautics assistance, local funds	SEG-L	C	-0-	-0-
(mx)	Astronautics assistance, federal funds	SEG-F	C	-0-	-0-
(ph)	Transportation infrastructure loans, gifts and grants	SEG	C	-0-	-0-
(pq)	Transportation infrastructure loans, state funds	SEG	C	4,600	4,600
(pu)	Transportation infrastructure loans, service funds	SEG-S	C	-0-	-0-
(pv)	Transportation infrastructure loans, local funds	SEG-L	C	95,600	-0-
(px)	Transportation infrastructure loans, federal funds	SEG-F	C	-0-	-0-
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			-0-	-0-
	SEGREGATED REVENUE			799,922,500	463,603,500
	FEDERAL			(248,991,400)	(248,988,500)
	OTHER			(431,803,600)	(95,583,100)

STATUTE, AGENCY AND PURPOSE	**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
SERVICE			(-0-)	(-0-)
LOCAL			(119,127,500)	(119,031,900)
TOTAL-ALL SOURCES			799,922,500	463,603,500
(3) STATE HIGHWAY FACILITIES				
(aq) Southeast Wisconsin freeway megaprojects, state funds	SEG	C	8,286,600	8,286,600
(av) Southeast Wisconsin freeway megaprojects, local funds	SEG-L	C	-0-	-0-
(ax) Southeast Wisconsin freeway megaprojects, federal funds	SEG-F	C	49,460,700	49,460,700
(bq) Major highway development, state funds	SEG	C	57,884,700	57,884,700
(br) Major highway development, service funds	SEG-S	C	103,422,800	101,112,400
(bv) Major highway development, local funds	SEG-L	C	-0-	-0-
(bx) Major highway development, federal funds	SEG-F	C	230,994,500	239,626,800
(cq) State highway rehabilitation, state funds	SEG	C	677,755,900	856,982,800
(cr) Southeast Wisconsin freeway rehabilitation, state funds	SEG	C	-0-	-0-
(ct) Owner controlled insurance program, service funds	SEG-S	C	-0-	-0-
(cv) State highway rehabilitation, local funds	SEG-L	C	2,059,200	2,059,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cw)	Southeast Wisconsin freeway rehabilitation, local funds	SEG-L	C	-0-	-0-
(cx)	State highway rehabilitation, federal funds	SEG-F	C	542,122,500	542,122,500
(cy)	Southeast Wisconsin freeway rehabilitation, federal funds	SEG-F	C	-0-	-0-
(dq)	Major interstate bridge construction, state funds	SEG	C	-0-	-0-
(dr)	High-cost state highway bridge projects, state funds	SEG	C	-0-	-0-
(dv)	Major interstate bridge construction, local funds	SEG-L	C	-0-	-0-
(dw)	High-cost state highway bridge projects, local funds	SEG-L	C	-0-	-0-
(dx)	Major interstate bridge construction, federal funds	SEG-F	C	-0-	-0-
(dy)	High-cost state highway bridge projects, federal funds	SEG-F	C	-0-	-0-
(eg)	Supplement from sponsorship agreements, state funds	PR	C	10,500	10,500
(eq)	Highway system management and operations, state funds	SEG	C	106,593,800	108,674,200
(er)	State-owned lift bridge operations and maintenance, state funds	SEG	A	2,380,100	2,380,100

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(es)	Routine maintenance activities, state funds	SEG	C	203,915,100	210,715,100
(et)	Intelligent transportation systems and traffic control signals, state funds	SEG	C	9,818,200	9,818,200
(eu)	Intelligent transportation systems and traffic control signals, local funds	SEG-L	C	-0-	-0-
(ev)	Highway system management and operations, local funds	SEG-L	C	1,900,000	1,900,000
(ew)	Routine maintenance activities, local funds	SEG-L	C	-0-	-0-
(ex)	Highway system management and operations, federal funds	SEG-F	C	3,120,400	3,112,400
(ey)	Routine maintenance activities, federal funds	SEG-F	C	-0-	-0-
(ez)	Intelligent transportation systems and traffic control signals, federal funds	SEG-F	C	-0-	-0-
(iq)	Administration and planning, state funds	SEG	A	15,779,100	15,779,100
(ir)	Disadvantaged business mobilization assistance, state funds	SEG	C	-0-	-0-
(iv)	Administration and planning, local funds	SEG-L	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ix)	Administration and planning, federal funds	SEG-F	C	5,731,500	5,718,500
(jg)	Surveying reference station system	PR	C	590,000	590,000
(jh)	Utility facilities within highway rights-of-way, state funds	PR	C	279,700	279,700
(jj)	Damage claims	PR	C	4,087,200	4,087,200
(js)	Telecommunications services, service funds	SEG-S	C	-0-	-0-

(3) PROGRAM TOTALS

PROGRAM REVENUE	4,967,400	4,967,400
OTHER	(4,967,400)	(4,967,400)
SEGREGATED REVENUE	2,021,225,100	2,215,633,300
FEDERAL	(831,429,600)	(840,040,900)
OTHER	(1,082,413,500)	(1,270,520,800)
SERVICE	(103,422,800)	(101,112,400)
LOCAL	(3,959,200)	(3,959,200)
TOTAL-ALL SOURCES	2,026,192,500	2,220,600,700

(4) GENERAL TRANSPORTATION OPERATIONS

(aq)	Departmental management and operations, state funds	SEG	A	83,985,900	80,275,700
(ar)	Minor construction projects, state funds	SEG	C	-0-	-0-
(as)	Transit safety oversight, state funds	SEG	C	72,700	72,700
(at)	Capital building projects, service funds	SEG-S	C	4,750,000	4,750,000
(av)	Departmental management and operations, local funds	SEG-L	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ax)	Departmental management and operations, federal funds	SEG-F	C	11,151,800	10,990,100
(ay)	Transit safety oversight, federal funds	SEG-F	C	305,000	305,000
(ch)	Gifts and grants	SEG	C	-0-	-0-
(dq)	Demand management	SEG	A	480,100	480,100
(eq)	Data processing services, service funds	SEG-S	C	15,060,800	15,060,800
(er)	Fleet operations, service funds	SEG-S	C	12,685,600	12,675,300
(es)	Other department services, operations, service funds	SEG-S	C	5,139,000	5,139,000
(et)	Equipment acquisition	SEG	A	-0-	-0-
(ew)	Operating budget supplements, state funds	SEG	C	-0-	-0-
(fq)	Electric vehicle infrastructure, state funds	SEG	C	-0-	-0-
(fv)	Electric vehicle infrastructure, local funds	SEG-L	C	-0-	-0-
(fx)	Electric vehicle infrastructure, federal funds	SEG-F	C	16,753,200	16,753,200
(gq)	Work zone safety education	SEG	C	60,000	60,000
(gr)	Work zone safety pilot project	SEG	C	600,000	-0-

(4) PROGRAM TOTALS

	2025-2026	2026-2027
SEGREGATED REVENUE	151,044,100	146,561,900
FEDERAL	(28,210,000)	(28,048,300)
OTHER	(85,198,700)	(80,888,500)
SERVICE	(37,635,400)	(37,625,100)
LOCAL	(-0-)	(-0-)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			151,044,100	146,561,900
(5)	MOTOR VEHICLE SERVICES AND ENFORCEMENT				
(cg)	Convenience fees, state funds	PR	C	8,650,000	8,650,000
(ch)	Repaired salvage vehicle examinations, state funds	PR	C	145,900	145,900
(ci)	Breath screening instruments, state funds	PR-S	C	419,400	419,400
(cj)	Vehicle registration, special group plates, state funds	PR	C	-0-	-0-
(cL)	Football plate licensing fees, state funds	PR	C	-0-	-0-
(cq)	Vehicle registration, inspection and maintenance, driver licensing and aircraft registration, state funds	SEG	A	104,414,500	106,870,500
(cx)	Vehicle registration and driver licensing, federal funds	SEG-F	C	1,237,300	1,237,300
(da)	State traffic patrol equipment, general fund	GPR	A	6,281,800	-0-
(db)	Public protective services hearing protection program	GPR	C	-0-	-0-
(dg)	Escort, security and traffic enforcement services, state funds	PR	C	1,124,600	1,124,600
(dh)	Traffic academy tuition payments, state funds	PR	C	655,400	655,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(di)	Chemical testing training and services, state funds	PR-S	A	1,915,600	1,915,600
(dk)	Public safety radio management, service funds	PR-S	C	1,037,500	1,037,500
(dL)	Public safety radio management, state funds	PR	C	174,200	174,400
(dq)	Vehicle inspection, traffic enforcement and radio management, state funds	SEG	A	88,509,200	88,509,200
(dr)	Transportation safety, state funds	SEG	A	2,192,800	2,192,800
(dx)	Vehicle inspection and traffic enforcement, federal funds	SEG-F	C	8,342,200	8,342,200
(dy)	Transportation safety, federal funds	SEG-F	C	5,277,500	5,277,500
(eg)	Payments to the Wisconsin Lions Foundation	PR	C	7,000	7,000
(eh)	Motorcycle safety program supplement, state funds	PR	C	38,300	38,300
(ei)	Payments to Wisconsin Trout Unlimited	PR	C	21,000	21,000
(ej)	Baseball plate licensing fees, state funds	PR	C	290,000	290,000
(ek)	Safe-ride grant program; state funds	PR-S	C	161,400	161,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(eL)	Payments resulting from the issuance of certain special plates	PR	C	1,060,000	1,060,000
(eq)	Driver education grants, state funds	SEG	C	6,000,000	6,000,000
(fg)	Payments to the Boy Scouts of America National Foundation	PR	C	10,400	10,400
(fh)	Payments to Whitetails Unlimited	PR	C	43,000	43,000
(fi)	Payments to the Wisconsin Rocky Mountain Elk Foundation	PR	C	18,000	18,000
(fj)	Payments to Wisconsin Organization of Nurse Executives	PR	C	36,500	36,500
(gg)	Basketball plate payments to the Milwaukee Bucks Foundation	PR	C	20,000	20,000
(gh)	Payment to Midwest Athletes Against Childhood Cancer	PR	C	18,000	18,000
(gi)	Payments to the Wisconsin Women's Health Foundation	PR	C	8,500	8,500
(gj)	Payments to Donate Life Wisconsin	PR	C	300,000	300,000
(hi)	Payments to Wisconsin Law Enforcement Memorial, Inc.	PR	C	25,000	25,000
(hj)	Payments to the National Law Enforcement Officers Memorial Fund	PR	C	25,000	25,000

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(hq) Motor vehicle emission inspection and maintenance program; contractor costs; state funds	SEG	A	3,193,300	3,193,300
(hx) Motor vehicle emission inspection and maintenance programs, federal funds	SEG-F	C	-0-	-0-
(ij) Baseball plate deposits to district maintenance and capital improvements fund	PR	C	-0-	-0-
(iv) Municipal and county registration fee, local funds	SEG-L	C	-0-	-0-
(5) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			6,281,800	-0-
PROGRAM REVENUE			16,204,700	16,204,900
OTHER			(12,670,800)	(12,671,000)
SERVICE			(3,533,900)	(3,533,900)
SEGREGATED REVENUE			219,166,800	221,622,800
FEDERAL			(14,857,000)	(14,857,000)
OTHER			(204,309,800)	(206,765,800)
LOCAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			241,653,300	237,827,700
(6) DEBT SERVICES				
(ad) Principal repayment and interest, contingent funding of southeast Wisconsin freeway megaprojects, state funds	GPR	S	20,447,300	30,147,600
(ae) Principal repayment and interest, contingent funding of major highway and rehabilitation projects, state funds	GPR	S	12,370,400	9,881,300

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(af) Principal repayment and interest, local roads for job preservation program, major highway and rehabilitation projects, southeast megaprojects, state funds	GPR	S	37,939,500	24,605,200
(aq) Principal repayment and interest, transportation facilities, state highway rehabilitation, major highway projects, state funds	SEG	S	54,459,200	66,742,500
(ar) Principal repayment and interest, buildings, state funds	SEG	S	27,900	24,900
(au) Principal repayment and interest, southeast rehabilitation projects, southeast megaprojects, and high-cost bridge projects, state funds	SEG	S	102,706,800	82,693,400
(av) Principal repayment and interest, contingent funding of major highway and rehabilitation projects, state funds	SEG	S	10,812,200	13,168,300
	(6) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			70,757,200	64,634,100
SEGREGATED REVENUE			168,006,100	162,629,100
OTHER			(168,006,100)	(162,629,100)
TOTAL-ALL SOURCES			238,763,300	227,263,200
(9) GENERAL PROVISIONS				
(qd) Freeway land disposal reimbursement clearing account	SEG	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(qh) Highways, bridges and local transportation assistance clearing account	SEG	C	-0-	-0-
(qj) Highways, bridges and local transportation assistance clearing account, federally funded positions	SEG-F	C	-0-	-0-
(qn) Motor vehicle financial responsibility	SEG	C	-0-	-0-
(th) Temporary funding of projects financed by revenue bonds	SEG	S	-0-	-0-

(9) PROGRAM TOTALS

SEGREGATED REVENUE	-0-	-0-
FEDERAL	(-0-)	(-0-)
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	-0-	-0-

20.395 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	192,250,400	179,845,500
PROGRAM REVENUE	22,182,700	22,182,900
OTHER	(18,213,200)	(18,213,400)
SERVICE	(3,969,500)	(3,969,500)
SEGREGATED REVENUE	4,011,369,800	3,884,091,200
FEDERAL	(1,153,893,100)	(1,162,339,800)
OTHER	(2,592,616,300)	(2,459,307,300)
SERVICE	(141,058,200)	(138,737,500)
LOCAL	(123,802,200)	(123,706,600)
TOTAL-ALL SOURCES	4,225,802,900	4,086,119,600

Environmental Resources
FUNCTIONAL AREA TOTALS

GENERAL PURPOSE REVENUE	373,873,600	288,436,900
PROGRAM REVENUE	99,241,800	98,479,400
FEDERAL	(34,052,000)	(33,255,900)
OTHER	(40,745,900)	(40,746,100)
SERVICE	(24,443,900)	(24,477,400)
SEGREGATED REVENUE	4,472,775,200	4,337,713,800
FEDERAL	(1,216,155,000)	(1,222,356,400)
OTHER	(2,991,759,800)	(2,852,913,300)
SERVICE	(141,058,200)	(138,737,500)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
LOCAL				(123,802,200)	(123,706,600)
TOTAL-ALL SOURCES				4,945,890,600	4,724,630,100

Human Relations and Resources

20.410 Corrections, Department of

(1) ADULT CORRECTIONAL SERVICES

(a)	General program operations	GPR	A	1,321,943,600	1,331,242,800
(aa)	Institutional repair and maintenance	GPR	A	6,585,500	6,618,000
(ab)	Corrections contracts and agreements	GPR	A	36,866,300	40,341,100
(b)	Services for community corrections	GPR	A	194,669,200	194,868,300
(bd)	Services for drunken driving offenders	GPR	A	5,357,500	5,357,500
(bm)	Pharmacological treatment for certain child sex offenders	GPR	A	58,900	58,900
(bn)	Reimbursing counties for probation, extended supervision and parole holds	GPR	A	4,885,700	4,885,700
(c)	Reimbursement claims of counties or municipalities containing state prisons	GPR	S	166,700	166,700
(cw)	Mother-young child care program	GPR	A	198,000	198,000
(d)	Purchased services for offenders	GPR	A	33,230,100	33,230,100
(df)	Community reentry centers	GPR	A	1,000,000	1,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ds)	Becky Young community corrections; recidivism reduction community services	GPR	A	15,725,000	14,725,000
(e)	Principal repayment and interest	GPR	S	37,847,000	34,895,500
(ec)	Prison industries principal, interest and rebates	GPR	S	-0-	-0-
(ed)	Correctional facilities rental	GPR	A	-0-	-0-
(ef)	Lease rental payments	GPR	S	-0-	-0-
(f)	Energy costs; energy-related assessments	GPR	A	31,367,200	32,780,400
(fm)	Electric energy derived from renewable resources	GPR	A	460,800	460,800
(gb)	Drug testing	PR	C	-0-	-0-
(gc)	Sex offender honesty testing	PR	C	340,800	340,800
(gd)	Sex offender management	PR	A	1,509,100	1,509,100
(gf)	Probation, parole, and extended supervision	PR	A	11,328,500	11,328,500
(gh)	Supervision of persons on lifetime supervision	PR	A	-0-	-0-
(gi)	General operations	PR	A	8,415,900	8,415,900
(gk)	Global positioning system tracking devices for certain sex offenders	PR	C	500,000	508,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gL)	Global positioning system tracking devices for certain violators of restraining orders	PR	C	139,400	139,400
(gm)	Sale of fuel and utility service	PR	A	-0-	-0-
(gn)	Interstate compact for adult offender supervision	PR	A	375,900	375,900
(gr)	Home detention services; supervision	PR	A	163,500	163,500
(gt)	Telephone company commissions	PR	A	5,404,600	5,404,600
(h)	Administration of restitution	PR	A	1,118,100	1,118,100
(hm)	Private business employment of inmates and residents	PR	A	-0-	-0-
(i)	Gifts and grants	PR	C	33,400	33,400
(jz)	Operations and maintenance	PR	C	-0-	-0-
(kc)	Correctional institution enterprises; inmate activities and employment	PR-S	C	2,819,800	2,819,800
(kd)	Victim notification	PR-S	A	682,300	682,300
(ke)	American Indian reintegration program	PR-S	A	50,000	50,000
(kf)	Correctional farms	PR-S	A	10,682,300	10,683,800
(kh)	Victim services and programs	PR-S	A	339,700	339,700
(kk)	Institutional operations and charges	PR-S	A	17,512,700	17,512,800
(km)	Prison industries	PR-S	A	29,250,000	29,253,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ko)	Prison industries principal repayment, interest and rebates	PR-S	S	1,800	100
(kp)	Correctional officer training	PR-S	A	2,694,100	2,694,100
(kx)	Interagency and intra-agency programs	PR-S	C	2,746,800	2,746,800
(ky)	Interagency and intra-agency aids	PR-S	C	1,427,700	1,427,700
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	2,725,500	2,725,500
(n)	Federal program operations	PR-F	C	86,800	86,800
(qm)	Computer recycling	SEG	A	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			1,690,361,500	1,700,828,800
	PROGRAM REVENUE			100,348,700	100,361,000
	FEDERAL			(2,812,300)	(2,812,300)
	OTHER			(29,329,200)	(29,337,700)
	SERVICE			(68,207,200)	(68,211,000)
	SEGREGATED REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			1,790,710,200	1,801,189,800
(2)	PAROLE COMMISSION				
(a)	General program operations	GPR	A	724,500	724,500
(kx)	Interagency and intra-agency programs	PR-S	C	-0-	-0-
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			724,500	724,500
	PROGRAM REVENUE			-0-	-0-
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			724,500	724,500
(3)	JUVENILE CORRECTIONAL SERVICES				

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations	GPR	A	4,439,300	24,660,000
(ba)	Mendota juvenile treatment center	GPR	A	1,365,500	1,365,500
(c)	Reimbursement claims of counties or municipalities containing juvenile correctional facilities	GPR	S	95,000	95,000
(cg)	Serious juvenile offenders	GPR	B	51,914,500	56,850,700
(dm)	Interstate compact for juveniles assessments	GPR	A	-0-	-0-
(e)	Principal repayment and interest	GPR	S	2,928,100	2,991,200
(f)	Operating loss reimbursement program	GPR	S	-0-	-0-
(fm)	Secured residential care centers for children and youth	GPR	S	3,306,600	4,112,500
(g)	Legal services collections	PR	C	-0-	-0-
(gg)	Collection remittances to local units of government	PR	C	-0-	-0-
(hm)	Juvenile correctional services	PR	A	69,849,400	71,206,000
(ho)	Juvenile alternate care services	PR	A	3,737,300	3,914,100
(hr)	Juvenile community supervision	PR	A	6,084,800	6,090,500
(i)	Gifts and grants	PR	C	7,700	7,700
(jr)	Institutional operations and charges	PR	A	180,100	180,100
(jv)	Secure detention services	PR	C	200,000	200,000
(kx)	Interagency and intra-agency programs	PR-S	C	940,600	940,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	56,700	56,700
(n)	Federal program operations	PR-F	C	30,000	30,000
(q)	Girls school benevolent trust fund	SEG	C	-0-	-0-

(3) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	64,049,000	90,074,900
PROGRAM REVENUE	81,086,600	82,625,700
FEDERAL	(86,700)	(86,700)
OTHER	(80,059,300)	(81,598,400)
SERVICE	(940,600)	(940,600)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	145,135,600	172,700,600

20.410 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	1,755,135,000	1,791,628,200
PROGRAM REVENUE	181,435,300	182,986,700
FEDERAL	(2,899,000)	(2,899,000)
OTHER	(109,388,500)	(110,936,100)
SERVICE	(69,147,800)	(69,151,600)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	1,936,570,300	1,974,614,900

20.425 Employment Relations Commission

(1) LABOR RELATIONS

(a)	General program operations	GPR	A	982,200	983,500
(i)	Fees, collective bargaining training, publications, and appeals	PR	A	145,600	145,600

(1) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	982,200	983,500
PROGRAM REVENUE	145,600	145,600
OTHER	(145,600)	(145,600)
TOTAL-ALL SOURCES	1,127,800	1,129,100

20.425 DEPARTMENT TOTALS

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
GENERAL PURPOSE REVENUE			982,200	983,500
PROGRAM REVENUE			145,600	145,600
OTHER			(145,600)	(145,600)
TOTAL-ALL SOURCES			1,127,800	1,129,100
20.427 Labor and Industry Review Commission				
(1) REVIEW COMMISSION				
(a) General program operations, review commission	GPR	A	165,800	165,800
(k) Unemployment administration	PR-S	C	1,992,200	1,992,200
(km) Equal rights; other moneys	PR-S	C	133,700	133,700
(m) Federal moneys	PR-F	C	-0-	-0-
(ra) Worker's compensation operations fund; worker's compensation activities	SEG	A	760,600	760,600
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			165,800	165,800
PROGRAM REVENUE			2,125,900	2,125,900
FEDERAL			(-0-)	(-0-)
SERVICE			(2,125,900)	(2,125,900)
SEGREGATED REVENUE			760,600	760,600
OTHER			(760,600)	(760,600)
TOTAL-ALL SOURCES			3,052,300	3,052,300
20.427 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			165,800	165,800
PROGRAM REVENUE			2,125,900	2,125,900
FEDERAL			(-0-)	(-0-)
SERVICE			(2,125,900)	(2,125,900)
SEGREGATED REVENUE			760,600	760,600
OTHER			(760,600)	(760,600)
TOTAL-ALL SOURCES			3,052,300	3,052,300
20.432 Aging and Long-Term Care, Board on				
(1) IDENTIFICATION OF THE NEEDS OF THE AGED AND DISABLED				
(a) General program operations	GPR	A	2,197,200	2,200,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(i)	Gifts and grants	PR	C	-0-	-0-
(k)	Contracts with other state agencies	PR-S	C	1,979,000	1,954,100
(kb)	Insurance and other information, counseling and assistance	PR-S	A	605,700	606,100
(m)	Federal aid	PR-F	C	-0-	-0-

(1) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	2,197,200	2,200,900
PROGRAM REVENUE	2,584,700	2,560,200
FEDERAL	(-0-)	(-0-)
OTHER	(-0-)	(-0-)
SERVICE	(2,584,700)	(2,560,200)
TOTAL-ALL SOURCES	4,781,900	4,761,100

20.432 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	2,197,200	2,200,900
PROGRAM REVENUE	2,584,700	2,560,200
FEDERAL	(-0-)	(-0-)
OTHER	(-0-)	(-0-)
SERVICE	(2,584,700)	(2,560,200)
TOTAL-ALL SOURCES	4,781,900	4,761,100

20.433 Child Abuse and Neglect Prevention Board

(1) PREVENTION OF CHILD ABUSE AND NEGLECT

(b)	Grants to organizations	GPR	A	1,995,000	1,995,000
(g)	General program operations	PR	A	944,900	944,900
(h)	Grants to organizations	PR	C	750,600	750,600
(i)	Gifts and grants	PR	C	-0-	-0-
(jb)	Fees for administrative services	PR	C	15,000	15,000
(k)	Interagency programs	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	206,200	206,200
(ma)	Federal project aids	PR-F	C	450,000	450,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(q)	Children's trust fund; gifts and grants	SEG	C	15,000	15,000

	(1) PROGRAM TOTALS	
GENERAL PURPOSE REVENUE	1,995,000	1,995,000
PROGRAM REVENUE	2,366,700	2,366,700
FEDERAL	(656,200)	(656,200)
OTHER	(1,710,500)	(1,710,500)
SERVICE	(-0-)	(-0-)
SEGREGATED REVENUE	15,000	15,000
OTHER	(15,000)	(15,000)
TOTAL-ALL SOURCES	4,376,700	4,376,700

	20.433 DEPARTMENT TOTALS	
GENERAL PURPOSE REVENUE	1,995,000	1,995,000
PROGRAM REVENUE	2,366,700	2,366,700
FEDERAL	(656,200)	(656,200)
OTHER	(1,710,500)	(1,710,500)
SERVICE	(-0-)	(-0-)
SEGREGATED REVENUE	15,000	15,000
OTHER	(15,000)	(15,000)
TOTAL-ALL SOURCES	4,376,700	4,376,700

20.435 Health Services, Department of

(1) PUBLIC HEALTH SERVICES PLANNING, REGULATION AND DELIVERY

(a)	General program operations	GPR	A	11,233,100	11,182,600
(am)	Services, reimbursement, and payment related to human immunodeficiency virus	GPR	A	6,220,900	6,220,900
(b)	General aids and local assistance	GPR	A	543,600	543,600
(bd)	Hospital services grants	GPR	B	-0-	-0-
(be)	Regional referral hospital support payment; Waukesha County	GPR	A	15,000,000	15,000,000
(bf)	Trauma care hospital supplement grants	GPR	A	35,000,000	35,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bg)	Alzheimer's disease; training and information grants	GPR	A	131,400	131,400
(bm)	Purchased services for clients	GPR	A	93,900	93,900
(bn)	Workplace wellness program grants	GPR	S	-0-	-0-
(br)	Respite care	GPR	A	350,000	350,000
(c)	Public health emergency quarantine costs	GPR	S	-0-	-0-
(cb)	Well-woman program	GPR	A	2,428,200	2,428,200
(cc)	Cancer control and prevention	GPR	A	333,900	333,900
(ce)	Primary health for homeless individuals	GPR	C	-0-	-0-
(cf)	Communicable disease control and prevention	GPR	C	500,000	500,000
(cg)	Guardianship grant program	GPR	A	100,000	100,000
(cj)	Emergency dispatcher cardiopulmonary resuscitation training	GPR	B	75,900	75,900
(cm)	Immunization	GPR	S	-0-	-0-
(cr)	Minority health grants	GPR	A	383,600	383,600
(cx)	Independent living centers	GPR	A	1,323,100	1,323,100
(da)	Interpreter services and telecommunication aid for the hearing impaired	GPR	A	178,200	178,200
(de)	Dental services	GPR	A	3,854,300	3,854,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(dg)	Clinic aids	GPR	B	66,800	66,800
(dh)	Programs for senior citizens; elder abuse services; benefit specialist program	GPR	A	15,932,800	15,932,800
(di)	Grants for the Surgical Collaborative of Wisconsin	GPR	A	150,000	150,000
(dk)	Low-income dental clinics	GPR	A	1,950,000	1,950,000
(dm)	Rural health dental clinics	GPR	A	895,500	895,500
(dn)	Food distribution grants	GPR	A	288,000	288,000
(ds)	Statewide poison control program	GPR	A	482,500	482,500
(dx)	Early literacy program grants; Reach Out and Read Wisconsin	GPR	B	250,000	250,000
(e)	Public health dispensaries and drugs	GPR	B	661,000	661,000
(ed)	Radon aids	GPR	A	26,700	26,700
(ef)	Lead-poisoning or lead-exposure services	GPR	A	944,700	944,700
(eg)	Pregnancy counseling	GPR	A	69,100	69,100
(em)	Supplemental food program for women, infants and children benefits	GPR	C	161,400	161,400
(eu)	Reducing fetal and infant mortality and morbidity	GPR	B	222,700	222,700
(ev)	Pregnancy outreach and infant health	GPR	A	188,200	188,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(f)	Women's health block grant	GPR	A	1,742,000	1,742,000
(fe)	Referral system for community-based services	GPR	A	210,000	210,000
(fh)	Community health services	GPR	A	10,490,000	10,490,000
(fi)	Allied health professional education and training grants	GPR	B	1,800,000	500,000
(fk)	Grants to establish advanced practice clinician training programs	GPR	B	200,000	500,000
(fm)	Tobacco use control	GPR	C	5,315,000	5,315,000
(fn)	Health care information organization	GPR	A	-0-	-0-
(gm)	Licensing, review and certifying activities; fees; supplies and services	PR	A	14,436,400	14,436,400
(gp)	Cancer information	PR	C	100,000	100,000
(gr)	Supplemental food program for women, infants and children administration	PR	C	48,200	48,200
(hg)	General program operations; health care information	PR	A	1,023,300	1,023,300
(hi)	Compilations and special reports; health care information	PR	C	-0-	-0-
(hs)	Interpreter services for hearing impaired	PR	A	49,900	49,900

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(i)	Gifts and grants	PR	C	18,168,500	18,168,500
(ja)	Congenital disorders; diagnosis, special dietary treatment and counseling	PR	A	5,350,000	5,350,000
(jb)	Congenital disorders; operations	PR	A	1,266,600	1,266,600
(jd)	Fees for administrative services	PR	C	118,500	118,500
(kc)	Independent living center grants	PR-S	A	660,000	660,000
(ke)	American Indian health projects	PR-S	A	106,900	106,900
(kf)	American Indian diabetes prevention and control	PR-S	A	22,500	22,500
(kn)	Elderly nutrition; home-delivered and congregate meals	PR-S	A	500,000	500,000
(kx)	Interagency and intra-agency programs	PR-S	C	8,944,000	8,944,000
(ky)	Interagency and intra-agency aids	PR-S	C	1,829,700	1,829,700
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	61,687,100	61,683,700
(ma)	Federal project aids	PR-F	C	60,675,000	60,675,000
(mc)	Federal block grant operations	PR-F	C	8,956,900	8,956,900
(md)	Federal block grant aids	PR-F	C	8,444,000	8,444,000
(n)	Federal program operations	PR-F	C	18,149,400	18,149,400
(na)	Federal program aids	PR-F	C	128,952,500	128,952,500
(q)	Groundwater and air quality standards	SEG	A	218,800	217,100

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(r)	Emergency medical services; aids; local government fund	SEG	A	25,000,000	25,000,000
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			119,796,500	118,746,000
	PROGRAM REVENUE			339,489,400	339,486,000
	FEDERAL			(286,864,900)	(286,861,500)
	OTHER			(40,561,400)	(40,561,400)
	SERVICE			(12,063,100)	(12,063,100)
	SEGREGATED REVENUE			25,218,800	25,217,100
	OTHER			(25,218,800)	(25,217,100)
	TOTAL-ALL SOURCES			484,504,700	483,449,100
(2)	MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES SERVICES; FACILITIES				
(a)	General program operations	GPR	A	151,915,600	152,406,800
(aa)	Institutional repair and maintenance	GPR	A	715,200	715,200
(bj)	Competency examinations and treatment, and conditional release, supervised release, and community supervision services	GPR	B	29,294,000	31,385,400
(bm)	Secure mental health units or facilities	GPR	A	185,028,000	185,519,900
(cm)	Grant program; mental health beds	GPR	A	50,000	50,000
(ee)	Principal repayment and interest	GPR	S	32,018,000	32,904,600
(ef)	Lease rental payments	GPR	S	-0-	-0-
(f)	Energy costs; energy-related assessments	GPR	A	6,803,400	7,155,000
(fm)	Electric energy derived from renewable resources	GPR	A	241,400	241,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(g)	Alternative services of institutes and centers	PR	C	16,435,700	16,441,300
(gk)	Institutional operations and charges	PR	A	268,922,500	269,773,000
(gL)	Extended intensive treatment surcharge	PR	C	100,000	100,000
(gs)	Sex offender honesty testing	PR	C	-0-	-0-
(gz)	Costs of housing persons on supervised release	PR	C	-0-	-0-
(i)	Gifts and grants	PR	C	225,000	225,000
(km)	Indian mental health placement	PR-S	A	250,000	250,000
(kx)	Interagency and intra-agency programs	PR-S	C	29,613,300	30,370,500
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	-0-	-0-
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			406,065,600	410,378,300
	PROGRAM REVENUE			315,546,500	317,159,800
	FEDERAL			(-0-)	(-0-)
	OTHER			(285,683,200)	(286,539,300)
	SERVICE			(29,863,300)	(30,620,500)
	TOTAL-ALL SOURCES			721,612,100	727,538,100
(4)	MEDICAID SERVICES				
(a)	General program operations	GPR	A	46,940,600	46,940,600
(b)	Medical Assistance program benefits	GPR	B	4,662,959,700	4,989,742,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bd)	Long-term care programs	GPR	A	11,200,000	11,200,000
(bf)	Graduate medical training support grants	GPR	C	3,679,900	3,679,900
(bm)	Medical Assistance, food stamps, and Badger Care administration; contract costs, insurer reports, and resource centers	GPR	B	130,904,200	129,496,500
(bn)	Income maintenance	GPR	B	15,968,200	15,968,200
(bp)	Food stamp employment and training program administration	GPR	C	9,853,300	19,258,300
(bq)	Substance abuse treatment costs	GPR	B	-0-	-0-
(br)	Cemetery, funeral, and burial expenses program	GPR	B	7,163,200	7,372,000
(bt)	Healthy food incentive program	GPR	C	-0-	-0-
(bv)	Prescription drug assistance for elderly; aids	GPR	B	20,003,400	22,800,100
(e)	Disease aids	GPR	B	2,436,000	2,494,200
(ed)	State supplement to federal supplemental security income program	GPR	S	160,398,200	160,398,200
(g)	Family care benefit; cost sharing	PR	C	-0-	-0-
(gm)	Medical assistance; provider refunds and collections	PR	C	1,224,078,400	1,263,062,400
(gr)	Income maintenance; county payments	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(h)	County contributions	PR	C	52,025,700	52,025,700
(hp)	Disabled children's long-term support waivers	PR	C	1,567,300	1,567,300
(i)	Gifts, grants, and payments; health care financing	PR	C	3,385,900	3,385,900
(iL)	Medical assistance provider assessments; health services regulation	PR	C	186,800	186,800
(im)	Medical assistance; correct payment recovery; collections; community services; other recoveries	PR	C	68,918,100	68,918,100
(in)	Community options program; family care; recovery of costs administration	PR	A	290,100	290,100
(j)	Prescription drug assistance for elderly; manufacturer rebates	PR	C	85,903,600	88,050,800
(jb)	Prescription drug assistance for elderly; enrollment fees	PR	C	3,216,300	3,216,300
(jc)	Fees for administrative services	PR	C	30,000	30,000
(jd)	Electronic benefit transfer card replacement costs	PR	C	455,000	455,000
(je)	Disease aids; drug manufacturer rebates	PR	C	490,800	503,900
(jt)	Care management organization; insolvency assistance	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(jw)	BadgerCare Plus and hospital assessment	PR	C	2,030,200	2,030,200
(jz)	Medical Assistance and Badger Care cost sharing, and employer penalty assessments	PR	C	9,000,000	9,000,000
(kb)	Relief block grants to tribal governing bodies	PR-S	A	712,800	712,800
(kt)	Medical assistance outreach and reimbursements for tribes	PR-S	B	961,700	961,700
(kv)	Care management organization; oversight	PR-S	C	-0-	-0-
(kx)	Interagency and intra-agency programs	PR-S	C	9,587,500	9,460,300
(ky)	Interagency and intra-agency aids	PR-S	C	30,998,100	30,893,500
(kz)	Interagency and intra-agency local assistance	PR-S	C	1,000,000	1,000,000
(L)	Fraud and error reduction	PR	C	817,300	817,300
(m)	Federal project operations	PR-F	C	6,226,700	6,226,700
(ma)	Federal project aids	PR-F	C	2,700,000	2,700,000
(md)	Federal block grant aids	PR-F	C	-0-	-0-
(n)	Federal program operations	PR-F	C	89,682,700	89,682,700
(na)	Federal program aids	PR-F	C	12,485,000	12,485,000
(nn)	Federal aid; income maintenance	PR-F	C	61,620,600	61,620,600
(np)	Federal aid; food stamp employment and training program	PR-F	C	25,512,500	26,069,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(o)	Federal aid; medical assistance	PR-F	C	9,654,040,400	10,098,516,800
(p)	Federal aid; Badger Care health care program	PR-F	C	-0-	-0-
(pa)	Federal aid; Medical Assistance and food stamp contracts administration	PR-F	C	296,022,400	308,504,400
(pg)	Federal aid; prescription drug assistance for elderly	PR-F	C	18,957,100	20,559,100
(w)	Medical Assistance trust fund	SEG	B	619,225,000	577,888,300
(wa)	Ambulance service provider trust fund; ambulance payments	SEG	C	-0-	-0-
(wm)	Medical assistance trust fund; nursing homes	SEG	S	-0-	-0-
(wp)	Medical Assistance trust fund; county reimbursement	SEG	S	-0-	-0-
(x)	Medical Assistance trust fund; Badger Care health care program	SEG	C	-0-	-0-
(xc)	Hospital assessment fund; hospital payments	SEG	C	1,049,086,400	1,047,713,400

(4) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	5,071,506,700	5,409,350,600
PROGRAM REVENUE	11,662,903,000	12,162,932,700
FEDERAL	(10,167,247,400)	(10,626,364,600)
OTHER	(1,452,395,500)	(1,493,539,800)
SERVICE	(43,260,100)	(43,028,300)
SEGREGATED REVENUE	1,668,311,400	1,625,601,700
OTHER	(1,668,311,400)	(1,625,601,700)
TOTAL-ALL SOURCES	18,402,721,100	19,197,885,000

(5) CARE AND TREATMENT SERVICES

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations	GPR	A	4,886,000	4,859,900
(bc)	Grants for community programs	GPR	A	11,681,100	10,681,100
(bd)	Nonnarcotic drug treatment grants	GPR	B	750,000	750,000
(be)	Mental health treatment services	GPR	A	1,551,500	1,551,500
(bf)	Brighter futures initiative	GPR	A	865,000	865,000
(bg)	Treatment program grants	GPR	A	750,000	750,000
(bw)	Child psychiatry and addiction medicine consultation programs	GPR	B	2,500,000	2,500,000
(cd)	Crisis intervention training grants	GPR	B	500,000	500,000
(cf)	Crisis program enhancement grants	GPR	B	125,000	125,000
(ch)	Suicide and crisis lifeline grants	GPR	B	7,000,000	-0-
(ck)	Crisis urgent care and observation facilities	GPR	B	-0-	-0-
(co)	Initiatives for coordinated services	GPR	A	2,599,100	2,599,100
(ct)	Mental health consultation program	GPR	A	-0-	-0-
(da)	Reimbursements to local units of government	GPR	S	1,000,000	1,000,000
(fr)	Mental health for homeless individuals	GPR	A	41,900	41,900
(gb)	Alcohol and drug abuse initiatives	PR	C	506,700	506,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gg)	Collection remittances to local units of government	PR	C	4,400	4,400
(hx)	Services related to drivers, receipts	PR	A	-0-	-0-
(hy)	Services for drivers, local assistance	PR-S	A	1,000,000	1,000,000
(i)	Gifts and grants	PR	C	196,500	196,500
(jb)	Fees for administrative services	PR	C	23,900	23,900
(kc)	Severely emotionally disturbed children	PR-S	C	724,500	724,500
(kg)	Compulsive gambling awareness campaigns	PR-S	A	396,000	396,000
(kL)	Indian aids	PR-S	A	242,000	242,000
(km)	Indian drug abuse prevention and education	PR-S	A	445,500	445,500
(kp)	Center	PR-S	C	1,695,500	1,695,500
(kx)	Interagency and intra-agency programs	PR-S	C	6,219,300	6,219,300
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	1,582,200	1,582,200
(ma)	Federal project aids	PR-F	C	16,289,700	16,289,700
(mb)	Federal project local assistance	PR-F	C	-0-	-0-
(mc)	Federal block grant operations	PR-F	C	8,017,900	7,993,600

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(md)	Federal block grant aids	PR-F	C	11,679,300	11,679,300
(me)	Federal block grant local assistance	PR-F	C	60,274,000	60,274,000
(n)	Federal program operations	PR-F	C	1,331,200	1,331,200
(na)	Federal program aids	PR-F	C	835,100	835,100
(nL)	Federal program local assistance	PR-F	C	-0-	-0-
(o)	Federal aid; community aids	PR-F	C	12,249,300	12,249,300
		(5) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			34,249,600	26,223,500
	PROGRAM REVENUE			123,713,000	123,688,700
	FEDERAL			(112,258,700)	(112,234,400)
	OTHER			(731,500)	(731,500)
	SERVICE			(10,722,800)	(10,722,800)
	TOTAL-ALL SOURCES			157,962,600	149,912,200
(6)	QUALITY ASSURANCE SERVICES PLANNING, REGULATION AND DELIVERY				
(a)	General program operations	GPR	A	6,777,400	6,726,900
(dm)	Nursing home monitoring and receivership supplement	GPR	S	-0-	-0-
(g)	Nursing facility resident protection	PR	C	2,000,000	2,000,000
(ga)	Community-based residential facility monitoring and receivership operations	PR	C	-0-	-0-
(i)	Gifts and grants	PR	C	-0-	-0-
(jb)	Fees for administrative services	PR	C	248,700	248,700
(jm)	Licensing and support services	PR	A	9,278,200	9,278,200
(k)	Nursing home monitoring and receivership operations	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kx)	Interagency and intra-agency programs	PR-S	C	-0-	-0-
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	-0-	-0-
(mc)	Federal block grant operations	PR-F	C	-0-	-0-
(n)	Federal program operations	PR-F	C	20,097,600	20,097,600
(na)	Federal program aids	PR-F	C	-0-	-0-
(nL)	Federal program local assistance	PR-F	C	-0-	-0-
		(6) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			6,777,400	6,726,900
	PROGRAM REVENUE			31,624,500	31,624,500
	FEDERAL			(20,097,600)	(20,097,600)
	OTHER			(11,526,900)	(11,526,900)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			38,401,900	38,351,400
(7)	DISABILITY AND ELDER SERVICES				
(b)	Community aids and medical assistance payments	GPR	A	215,661,000	216,352,100
(bc)	Grants for community programs	GPR	A	131,200	131,200
(bt)	Early intervention services for infants and toddlers with disabilities	GPR	C	6,914,000	6,914,000
(d)	Complex patient pilot program	GPR	B	-0-	-0-
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	1,257,800	1,257,800

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ma)	Federal project aids	PR-F	C	10,500,000	10,500,000
(mb)	Federal project local assistance	PR-F	C	-0-	-0-
(md)	Federal block grant aids	PR-F	C	-0-	-0-
(me)	Federal block grant local assistance	PR-F	C	-0-	-0-
(na)	Federal program aids	PR-F	C	1,000,000	1,000,000
(nL)	Federal program local assistance	PR-F	C	9,500,000	9,500,000
(o)	Federal aid; community aids	PR-F	C	42,737,500	42,737,500
		(7) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			222,706,200	223,397,300
	PROGRAM REVENUE			64,995,300	64,995,300
	FEDERAL			(63,737,500)	(63,737,500)
	SERVICE			(1,257,800)	(1,257,800)
	TOTAL-ALL SOURCES			287,701,500	288,392,600
(8)	GENERAL ADMINISTRATION				
(a)	General program operations	GPR	A	20,457,900	19,460,300
(b)	Inspector general; general operations	GPR	A	5,671,900	5,656,800
(c)	Inspector general; local assistance	GPR	A	1,500,000	1,500,000
(i)	Gifts and grants	PR	C	572,700	572,700
(k)	Administrative and support services	PR-S	A	50,690,000	50,690,000
(kw)	Inspector general; interagency and intra-agency programs	PR-S	C	1,185,200	1,185,200
(kx)	Interagency and intra-agency programs	PR-S	C	571,400	571,400
(ky)	Interagency and intra-agency aids	PR-S	C	2,000,000	2,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	-0-	-0-
(ma)	Federal project aids	PR-F	C	-0-	-0-
(mb)	Income augmentation services receipts	PR-F	C	376,100	376,100
(mc)	Federal block grant operations	PR-F	C	1,757,800	1,757,800
(mm)	Reimbursements from federal government	PR-F	C	-0-	-0-
(n)	Federal program operations	PR-F	C	4,886,700	4,886,700
(o)	Inspector general; federal program local assistance	PR-F	C	2,000,000	2,000,000
(p)	Inspector general; federal program operations	PR-F	C	9,947,700	9,947,700
(pz)	Indirect cost reimbursements	PR-F	C	6,340,300	5,749,900

(8) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	27,629,800	26,617,100
PROGRAM REVENUE	80,327,900	79,737,500
FEDERAL	(25,308,600)	(24,718,200)
OTHER	(572,700)	(572,700)
SERVICE	(54,446,600)	(54,446,600)
TOTAL-ALL SOURCES	107,957,700	106,354,600

20.435 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	5,888,731,800	6,221,439,700
PROGRAM REVENUE	12,618,599,600	13,119,624,500
FEDERAL	(10,675,514,700)	(11,134,013,800)
OTHER	(1,791,471,200)	(1,833,471,600)
SERVICE	(151,613,700)	(152,139,100)
SEGREGATED REVENUE	1,693,530,200	1,650,818,800
OTHER	(1,693,530,200)	(1,650,818,800)
TOTAL-ALL SOURCES	20,200,861,600	20,991,883,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
20.437 Children and Families, Department of					
(1)	CHILDREN AND FAMILY SERVICES				
(a)	General program operations	GPR	A	13,342,700	13,343,900
(ab)	Child abuse and neglect prevention grants	GPR	A	1,985,700	1,985,700
(ac)	Child abuse and neglect prevention technical assistance	GPR	A	-0-	-0-
(b)	Children and family aids payments	GPR	A	46,368,900	46,535,900
(bc)	Grants for children's community programs	GPR	A	575,200	575,200
(bd)	Tribal family services grants	GPR	A	-0-	-0-
(bf)	Family and juvenile treatment court grants	GPR	A	250,000	250,000
(bg)	Grants to support foster parents and children	GPR	A	400,000	400,000
(bn)	Tribal placements	GPR	A	-0-	-0-
(br)	Grant for child care facility	GPR	B	2,000,000	-0-
(cd)	Domestic abuse grants	GPR	A	12,434,600	12,434,600
(cf)	Foster parent insurance and liability	GPR	A	59,400	59,400
(cj)	Community youth and family aids	GPR	A	46,652,800	46,652,800
(ck)	Community youth and family aids; bonus for county facilities	GPR	A	750,000	750,000
(cm)	Community intervention program	GPR	A	3,712,500	3,712,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cw)	Milwaukee child welfare services; general program operations	GPR	A	21,495,500	21,499,500
(cx)	Child welfare services; aids	GPR	A	79,230,100	78,523,100
(dd)	State out-of-home care, adoption services, and subsidized guardianships	GPR	A	52,590,000	53,000,400
(dg)	State adoption information exchange and state adoption center	GPR	A	169,600	169,600
(e)	Services for sex-trafficking victims	GPR	B	3,000,000	3,000,000
(eg)	Brighter futures initiative	GPR	A	864,900	864,900
(em)	National reading program grants	GPR	A	500,000	500,000
(er)	Grants for services for homeless and runaway youth	GPR	A	400,000	400,000
(f)	Second-chance homes	GPR	A	-0-	-0-
(gg)	Collection remittances to local units of government	PR	C	-0-	-0-
(gx)	Milwaukee child welfare services; collections	PR	C	2,679,000	2,679,000
(hh)	Domestic abuse surcharge grants	PR	C	600,000	600,000
(i)	Gifts and grants	PR	C	5,000	5,000
(j)	Statewide automated child welfare information system receipts	PR	C	581,300	581,300
(jb)	Fees for administrative services	PR	C	78,000	78,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(jj)	Searches for birth parents and adoption record information; foreign adoptions	PR	A	120,700	120,700
(jm)	Licensing activities	PR	C	101,800	101,800
(js)	Tribal family services grants	PR-S	A	1,867,500	1,867,500
(kb)	Interagency aids; brighter futures initiative	PR-S	C	865,000	865,000
(kj)	Interagency and intra-agency aids; Menominee child welfare services	PR-S	A	507,000	507,000
(kL)	Interagency and intra-agency aids; tribal subsidized guardianships	PR-S	A	282,600	282,600
(km)	Interagency and intra-agency aids; children and family aids; local assistance	PR-S	C	7,256,100	7,256,100
(kw)	Interagency and intra-agency aids; Milwaukee child welfare services	PR-S	A	20,101,300	20,101,300
(kx)	Interagency and intra-agency programs	PR-S	C	3,727,100	3,727,100
(ky)	Interagency and intra-agency aids	PR-S	C	3,290,100	3,290,100
(kz)	Interagency and intra-agency aids; tribal placements	PR-S	A	1,717,500	1,717,500
(m)	Federal project operations	PR-F	C	1,242,500	1,242,500

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ma)	Federal project aids	PR-F	C	4,024,800	4,024,800
(mb)	Federal project local assistance	PR-F	C	-0-	-0-
(mc)	Federal block grant operations	PR-F	C	-0-	-0-
(md)	Federal block grant aids	PR-F	C	-0-	-0-
(mw)	Federal aid; Milwaukee child welfare services general program operations	PR-F	C	5,510,000	5,515,100
(mx)	Federal aid; Milwaukee child welfare services aids	PR-F	C	19,045,800	18,829,300
(n)	Federal program operations	PR-F	C	13,015,900	13,041,100
(na)	Federal program aids	PR-F	C	12,968,700	12,968,700
(nL)	Federal program local assistance	PR-F	C	18,645,900	18,645,900
(o)	Federal aid; children, youth, and family aids	PR-F	C	50,729,500	50,801,400
(pd)	Federal aid; state out-of-home care, adoption services, and subsidized guardianships	PR-F	C	56,450,700	56,661,000
(pm)	Federal aid; adoption incentive payments	PR-F	C	400,000	400,000
(q)	Community youth and family aids; local government fund	SEG	A	46,652,900	46,652,900

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	286,781,900	284,657,500
PROGRAM REVENUE	225,813,800	225,909,800
FEDERAL	(182,033,800)	(182,129,800)
OTHER	(4,165,800)	(4,165,800)
SERVICE	(39,614,200)	(39,614,200)
SEGREGATED REVENUE	46,652,900	46,652,900
OTHER	(46,652,900)	(46,652,900)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			559,248,600	557,220,200
(2)	ECONOMIC SUPPORT				
(a)	General program operations	GPR	A	9,497,600	12,944,500
(bc)	Child support local assistance	GPR	C	15,760,000	15,760,000
(bp)	Child care access program	GPR	A	-0-	1,000,000
(cm)	Wisconsin works child care	GPR	A	29,549,400	29,549,400
(cr)	Community-based option for elementary school readiness	GPR	A	-0-	65,000,000
(dz)	Temporary Assistance for Needy Families programs; maintenance of effort	GPR	A	131,077,000	131,077,000
(e)	Incentive payments for identifying children with health insurance	GPR	A	300,000	300,000
(em)	Drug testing and treatment costs	GPR	A	250,000	250,000
(f)	Emergency Shelter of the Fox Valley	GPR	A	50,000	50,000
(fr)	Skills enhancement grants	GPR	A	250,000	250,000
(i)	Gifts and grants	PR	C	2,500	2,500
(ja)	Child support state operations - fees, reimbursements, and collections	PR	C	19,904,800	20,069,200
(jb)	Fees for administrative services	PR	C	725,000	725,000
(jL)	Job access loan repayments	PR	C	610,200	610,200
(jm)	Child care worker background check	PR	C	2,000,000	2,000,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(jn)	Child care licensing and certification activities	PR	C	1,453,700	1,453,700
(k)	Child support transfers	PR-S	C	7,141,000	7,141,000
(kx)	Interagency and intra-agency programs	PR-S	C	4,226,500	4,286,800
(L)	Public assistance overpayment recovery, fraud investigation, and error reduction	PR	C	160,600	160,600
(ma)	Federal project activities and administration	PR-F	C	1,177,500	1,157,600
(mc)	Federal block grant operations	PR-F	A	68,780,600	66,677,100
(md)	Federal block grant aids	PR-F	A	620,264,500	630,297,600
(me)	Child care and temporary assistance overpayment recovery	PR-F	C	4,287,600	4,287,600
(mf)	Child care quality improvement program	PR-F	A	110,000,000	-0-
(mg)	Community services block grant; federal funds	PR-F	C	9,314,700	9,314,700
(mm)	Reimbursements from federal government	PR-F	C	-0-	-0-
(n)	Child support state operations; federal funds	PR-F	C	28,291,000	34,262,400
(nL)	Child support local assistance; federal funds	PR-F	C	84,431,500	84,431,500
(om)	Refugee assistance; federal funds	PR-F	C	8,254,700	8,254,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(q)	Centralized support receipt and disbursement; interest	SEG	S	35,000	35,000
(qm)	Child support state operations and reimbursement for claims and expenses; unclaimed payments	SEG	S	100,000	100,000
(s)	Economic support - public benefits	SEG	A	9,139,700	9,139,700
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			186,734,000	256,180,900
	PROGRAM REVENUE			971,026,400	875,132,200
	FEDERAL			(934,802,100)	(838,683,200)
	OTHER			(24,856,800)	(25,021,200)
	SERVICE			(11,367,500)	(11,427,800)
	SEGREGATED REVENUE			9,274,700	9,274,700
	OTHER			(9,274,700)	(9,274,700)
	TOTAL-ALL SOURCES			1,167,035,100	1,140,587,800
(3)	GENERAL ADMINISTRATION				
(a)	General program operations	GPR	A	2,262,800	2,263,200
(i)	Gifts and grants	PR	C	4,400	4,400
(jb)	Fees for administrative services	PR	C	-0-	-0-
(k)	Administrative and support services	PR-S	A	30,703,700	29,708,400
(kp)	Interagency and intra-agency aids; income augmentation services receipts	PR-S	C	-0-	-0-
(kx)	Interagency and intra-agency programs	PR-S	C	19,986,400	20,386,400
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(mc)	Federal block grant operations	PR-F	C	-0-	-0-
(md)	Federal block grant aids	PR-F	C	-0-	-0-
(mf)	Federal economic stimulus funds	PR-F	C	-0-	-0-
(mm)	Reimbursements from federal government	PR-F	C	-0-	-0-
(n)	Federal project activities	PR-F	C	-0-	-0-
(pz)	Indirect cost reimbursements	PR-F	C	-0-	-0-

(3) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	2,262,800	2,263,200
PROGRAM REVENUE	50,694,500	50,099,200
FEDERAL	(-0-)	(-0-)
OTHER	(4,400)	(4,400)
SERVICE	(50,690,100)	(50,094,800)
TOTAL-ALL SOURCES	52,957,300	52,362,400

20.437 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	475,778,700	543,101,600
PROGRAM REVENUE	1,247,534,700	1,151,141,200
FEDERAL	(1,116,835,900)	(1,020,813,000)
OTHER	(29,027,000)	(29,191,400)
SERVICE	(101,671,800)	(101,136,800)
SEGREGATED REVENUE	55,927,600	55,927,600
OTHER	(55,927,600)	(55,927,600)
TOTAL-ALL SOURCES	1,779,241,000	1,750,170,400

20.438 People with Developmental Disabilities, Board for

(1) DEVELOPMENTAL DISABILITIES

(a)	General program operations	GPR	A	114,200	114,200
(h)	Program services	PR	C	-0-	-0-
(i)	Gifts and grants	PR	C	-0-	-0-
(mc)	Federal project operations	PR-F	C	1,227,700	1,138,600
(md)	Federal project aids	PR-F	C	543,600	543,600

(1) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	114,200	114,200

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
PROGRAM REVENUE			1,771,300	1,682,200
FEDERAL			(1,771,300)	(1,682,200)
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			1,885,500	1,796,400
20.438 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			114,200	114,200
PROGRAM REVENUE			1,771,300	1,682,200
FEDERAL			(1,771,300)	(1,682,200)
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			1,885,500	1,796,400
20.440 Health and Educational Facilities Authority				
(1) CONSTRUCTION OF HEALTH AND EDUCATIONAL FACILITIES				
(a) General program operations	GPR	C	-0-	-0-
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
(2) RURAL HOSPITAL LOAN GUARANTEE				
(a) Rural assistance loan fund	GPR	C	-0-	-0-
(2) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
20.440 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
20.445 Workforce Development, Department of				
(1) WORKFORCE DEVELOPMENT				
(a) General program operations	GPR	A	10,203,900	10,203,900
(aa) Special death benefit	GPR	S	525,000	525,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(aL)	Unemployment insurance administration; controlled substances testing and substance abuse treatment	GPR	B	250,000	250,000
(b)	Workforce training; programs, grants, services, and contracts	GPR	A	5,500,000	5,500,000
(bg)	Worker training and employment program	GPR	C	-0-	-0-
(bk)	Commercial driver training grant program	GPR	A	250,000	250,000
(bm)	Workforce training; administration	GPR	B	3,775,600	3,775,600
(bt)	Workforce development; grants for teacher training and recruitment	GPR	B	500,000	500,000
(bz)	Career and technical education incentive grants	GPR	A	8,000,000	8,000,000
(c)	Career and technical education completion awards	GPR	S	180,000	180,000
(cg)	Technical education equipment grants	GPR	A	1,000,000	1,000,000
(cr)	State supplement to employment opportunity demonstration projects	GPR	A	200,600	200,600
(d)	Reimbursement for tuition payments	GPR	A	731,300	806,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(dg)	Teacher development program grants	GPR	A	-0-	-0-
(dr)	Apprenticeship programs	GPR	A	500,000	500,000
(e)	Local youth apprenticeship grants	GPR	C	12,536,000	13,466,000
(f)	Death and disability benefit payments; public insurrections	GPR	S	-0-	-0-
(fg)	Employment transit assistance grants	GPR	A	464,800	464,800
(fm)	Youth summer jobs programs	GPR	A	422,400	422,400
(g)	Gifts and grants	PR	C	-0-	-0-
(ga)	Auxiliary services	PR	C	359,700	359,700
(gb)	Local agreements	PR	C	267,100	267,100
(gc)	Unemployment administration	PR	C	-0-	-0-
(gd)	Unemployment interest and penalty payments	PR	C	1,803,100	1,803,100
(gg)	Unemployment information technology systems; interest and penalties	PR	C	-0-	-0-
(gh)	Unemployment information technology systems; assessments	PR	C	-0-	-0-
(gk)	Permit system for employment of minors; fees	PR	A	159,900	159,900
(gm)	Unemployment insurance handbook	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gr)	Agricultural education and workforce development council, gifts and grants	PR	C	-0-	-0-
(ka)	Interagency and intra-agency agreements	PR-S	C	36,378,600	36,378,600
(kc)	Administrative services	PR-S	A	39,989,300	39,989,300
(km)	Nursing workforce survey and grants	PR-S	C	155,600	155,600
(m)	Workforce investment and assistance; federal moneys	PR-F	C	65,153,200	62,077,300
(n)	Employment assistance and unemployment insurance administration; federal moneys	PR-F	C	70,759,200	67,671,700
(na)	Employment security buildings and equipment	PR-F	C	-0-	-0-
(nb)	Unemployment administration; information technology systems	PR-F	C	-0-	-0-
(nd)	Unemployment administration; apprenticeship and other employment services	PR-F	A	523,000	523,000
(ne)	Unemployment insurance administration and bank service costs	PR-F	C	-0-	-0-
(o)	Equal rights; federal moneys	PR-F	C	939,300	914,600
(p)	Worker's compensation; federal moneys	PR-F	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(pz)	Indirect cost reimbursements	PR-F	C	25,300	25,300
(ra)	Worker's compensation operations fund; administration	SEG	A	14,257,600	14,257,600
(rb)	Worker's compensation operations fund; contracts	SEG	C	93,900	93,900
(rp)	Worker's compensation operations fund; uninsured employers program; administration	SEG	A	1,238,900	1,238,900
(s)	Self-insured employers liability fund	SEG	C	-0-	-0-
(sm)	Uninsured employers fund; payments	SEG	S	5,500,000	5,500,000
(t)	Work injury supplemental benefit fund	SEG	C	5,360,000	5,360,000
(u)	Unemployment interest payments and transfers	SEG	C	-0-	-0-
(v)	Unemployment program integrity	SEG	C	571,700	571,700

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	45,039,600	46,045,000
PROGRAM REVENUE	216,513,300	210,325,200
FEDERAL	(137,400,000)	(131,211,900)
OTHER	(2,589,800)	(2,589,800)
SERVICE	(76,523,500)	(76,523,500)
SEGREGATED REVENUE	27,022,100	27,022,100
OTHER	(27,022,100)	(27,022,100)
TOTAL-ALL SOURCES	288,575,000	283,392,300

(5) VOCATIONAL REHABILITATION SERVICES

(a)	General program operations; purchased services for clients	GPR	C	21,295,200	21,295,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gg)	Contractual services	PR	C	-0-	-0-
(gp)	Contractual aids	PR	C	-0-	-0-
(h)	Enterprises and services for blind and visually impaired	PR	C	149,100	149,100
(he)	Supervised business enterprise	PR	C	125,000	125,000
(i)	Gifts and grants	PR	C	1,000	1,000
(kg)	Vocational rehabilitation services for tribes	PR-S	A	314,900	314,900
(kx)	Interagency and intra-agency programs	PR-S	C	-0-	-0-
(ky)	Interagency and intra-agency aids	PR-S	C	-0-	-0-
(kz)	Interagency and intra-agency local assistance	PR-S	C	-0-	-0-
(m)	Federal project operations	PR-F	C	50,000	50,000
(ma)	Federal project aids	PR-F	C	5,730,200	1,661,000
(n)	Federal program aids and operations	PR-F	C	86,923,500	86,923,500
(nL)	Federal program local assistance	PR-F	C	-0-	-0-

(5) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	21,295,200	21,295,200
PROGRAM REVENUE	93,293,700	89,224,500
FEDERAL	(92,703,700)	(88,634,500)
OTHER	(275,100)	(275,100)
SERVICE	(314,900)	(314,900)
TOTAL-ALL SOURCES	114,588,900	110,519,700

20.445 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	66,334,800	67,340,200
PROGRAM REVENUE	309,807,000	299,549,700
FEDERAL	(230,103,700)	(219,846,400)
OTHER	(2,864,900)	(2,864,900)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
SERVICE				(76,838,400)	(76,838,400)
SEGREGATED REVENUE				27,022,100	27,022,100
OTHER				(27,022,100)	(27,022,100)
TOTAL-ALL SOURCES				403,163,900	393,912,000
20.455 Justice, Department of					
(1)	LEGAL SERVICES				
(a)	General program operations	GPR	A	20,231,600	18,672,000
(d)	Legal expenses	GPR	B	734,400	734,400
(gh)	Investigation and prosecution	PR	C	200,000	200,000
(gs)	Delinquent obligation collection	PR	A	25,000	25,000
(hm)	Restitution	PR	C	1,000,000	1,000,000
(k)	Environment litigation project	PR-S	C	785,200	785,200
(km)	Interagency and intra-agency assistance	PR-S	C	2,919,500	2,919,500
(m)	Federal aid	PR-F	C	1,651,500	1,710,500
		(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE				20,966,000	19,406,400
PROGRAM REVENUE				6,581,200	6,640,200
FEDERAL				(1,651,500)	(1,710,500)
OTHER				(1,225,000)	(1,225,000)
SERVICE				(3,704,700)	(3,704,700)
TOTAL-ALL SOURCES				27,547,200	26,046,600
(2)	LAW ENFORCEMENT SERVICES				
(a)	General program operations	GPR	A	39,337,500	35,489,500
(am)	Officer training reimbursement	GPR	S	150,000	150,000
(b)	Investigations and operations	GPR	A	-0-	-0-
(bm)	Law enforcement officer supplement grants - state funds	GPR	A	1,000,000	1,000,000
(c)	Crime laboratory equipment	GPR	B	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cm)	Law enforcement agency drug trafficking response grants	GPR	B	1,000,000	1,000,000
(cp)	Community-oriented policing-house grant program	GPR	B	-0-	-0-
(cv)	Shot Spotter Program	GPR	A	175,000	175,000
(d)	Grants for body cameras	GPR	C	-0-	-0-
(db)	Law enforcement data sharing	GPR	A	-0-	-0-
(dg)	Weed and seed and law enforcement technology	GPR	A	-0-	-0-
(eg)	Drug courts	GPR	A	500,000	500,000
(em)	Alternatives to prosecution and incarceration for persons who use alcohol or other drugs; presentencing assessments	GPR	A	10,150,000	10,150,000
(f)	School safety	GPR	C	-0-	-0-
(fw)	Elder abuse hotline and grant program	GPR	A	135,000	135,000
(g)	Gaming law enforcement; racing revenues	PR	A	-0-	-0-
(gb)	Gifts and grants	PR	A	164,500	100,000
(gc)	Gaming law enforcement; Indian gaming	PR	A	221,200	221,200
(gm)	Criminal history searches; fingerprint identification	PR	C	4,983,500	5,170,000
(gp)	Crime information alerts	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gr)	Handgun purchaser record check; checks for licenses or certifications to carry concealed weapons	PR	C	4,785,200	4,801,900
(gu)	Sobriety programs	PR	A	-0-	-0-
(h)	Terminal charges	PR	A	2,282,300	2,282,300
(hd)	Internet crimes against children	PR	C	875,000	875,000
(i)	Penalty surcharge, receipts	PR	A	-0-	-0-
(im)	Training to school staff	PR	C	-0-	-0-
(ja)	Law enforcement training fund, state operations	PR-S	A	3,343,900	3,416,200
(jb)	Crime laboratory equipment and supplies	PR-S	A	900,000	900,000
(jc)	Law enforcement overtime grants	PR	A	-0-	-0-
(jd)	Alternatives to incarceration grant program	PR	A	-0-	-0-
(k)	Interagency and intra-agency assistance	PR-S	C	2,106,900	2,106,900
(kb)	Law enforcement officer supplement grants	PR-S	A	224,900	224,900
(kc)	Transaction information management of enforcement system	PR-S	A	1,734,500	1,734,500
(kd)	Drug law enforcement, crime laboratories, and genetic evidence activities	PR-S	A	10,618,200	11,260,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ke)	Drug enforcement intelligence operations	PR-S	A	2,392,800	2,392,800
(kg)	Interagency and intra-agency assistance; fingerprint identification	PR-S	A	-0-	-0-
(kj)	Youth diversion program	PR-S	A	672,400	672,400
(km)	Lottery background investigations	PR-S	A	-0-	-0-
(kn)	Alternatives to prosecution and incarceration for persons who use alcohol or other drugs; justice information fee	PR-S	A	268,800	268,800
(ko)	Wisconsin justice information sharing program	PR-S	A	941,700	966,700
(kp)	Drug crimes enforcement; local grants	PR-S	A	717,900	717,900
(kq)	County law enforcement services	PR-S	A	490,000	490,000
(kt)	County-tribal programs, local assistance	PR-S	A	631,200	631,200
(ku)	County-tribal programs, state operations	PR-S	A	134,500	134,500
(kv)	Grants for substance abuse treatment programs for criminal offenders	PR	C	-0-	-0-
(kw)	Tribal law enforcement assistance	PR-S	A	695,000	695,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ky)	Law enforcement programs and youth diversion - administration	PR-S	A	160,400	160,400
(Lm)	Crime laboratories; deoxyribonucleic acid analysis	PR-S	C	6,194,300	6,498,800
(Lp)	Crime laboratories; deoxyribonucleic acid analysis surcharges	PR	C	-0-	-0-
(m)	Federal aid, state operations	PR-F	C	4,604,600	4,439,900
(n)	Federal aid, local assistance	PR-F	C	5,755,000	5,755,000
(q)	Law enforcement training fund; local government fund	SEG	A	8,800,000	8,800,000
(r)	Gaming law enforcement; lottery revenues	SEG	A	512,200	512,500
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			52,447,500	48,599,500
	PROGRAM REVENUE			55,898,700	56,916,500
	FEDERAL			(10,359,600)	(10,194,900)
	OTHER			(13,311,700)	(13,450,400)
	SERVICE			(32,227,400)	(33,271,200)
	SEGREGATED REVENUE			9,312,200	9,312,500
	OTHER			(9,312,200)	(9,312,500)
	TOTAL-ALL SOURCES			117,658,400	114,828,500
(3)	ADMINISTRATIVE SERVICES				
(a)	General program operations	GPR	A	9,156,000	8,606,300
(g)	Gifts, grants and proceeds	PR	A	525,000	525,000
(m)	Federal aid, state operations	PR-F	C	-0-	-0-
(pz)	Indirect cost reimbursements	PR-F	C	923,300	923,300
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			9,156,000	8,606,300
	PROGRAM REVENUE			1,448,300	1,448,300
	FEDERAL			(923,300)	(923,300)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	OTHER			(525,000)	(525,000)
	TOTAL-ALL SOURCES			10,604,300	10,054,600
(5)	VICTIMS AND WITNESSES				
(a)	General program operations	GPR	A	2,375,200	2,036,100
(b)	Awards for victims of crimes	GPR	A	2,388,100	2,388,100
(br)	Global positioning system tracking	GPR	A	-0-	-0-
(cm)	Community-based crime victim services	GPR	B	20,000,000	-0-
(cs)	Child advocacy centers	GPR	B	2,000,000	2,000,000
(d)	Reimbursement for forensic examinations	GPR	S	1,120,000	1,120,000
(e)	Sexual assault victim services	GPR	A	2,249,000	2,249,000
(es)	Court appointed special advocates	GPR	A	250,000	250,000
(f)	Reimbursement to counties for victim-witness services	GPR	A	2,740,400	2,740,400
(g)	Crime victim and witness assistance surcharge, general services	PR	A	4,858,000	4,858,000
(gj)	General operations; child pornography surcharge	PR	C	287,300	287,300
(h)	Crime victim compensation services	PR-S	A	101,000	102,000
(hh)	Crime victim restitution	PR	C	267,300	267,300
(i)	Victim compensation, inmate payments	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(k)	Interagency and intra-agency assistance; reimbursement to counties	PR-S	A	-0-	-0-
(ke)	Child advocacy centers	PR-S	A	255,000	255,000
(kp)	Reimbursement to counties for victim-witness services	PR-S	A	748,900	748,900
(m)	Federal aid; victim compensation	PR-F	C	1,880,700	1,880,700
(ma)	Federal aid; state operations relating to crime victim services	PR-F	C	1,611,900	1,576,700
(mh)	Federal aid; victim assistance	PR-F	C	20,123,100	40,074,500

(5) PROGRAM TOTALS	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	33,122,700	12,783,600
PROGRAM REVENUE	30,133,200	50,050,400
FEDERAL	(23,615,700)	(43,531,900)
OTHER	(5,412,600)	(5,412,600)
SERVICE	(1,104,900)	(1,105,900)
TOTAL-ALL SOURCES	63,255,900	62,834,000

20.455 DEPARTMENT TOTALS	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	115,692,200	89,395,800
PROGRAM REVENUE	94,061,400	115,055,400
FEDERAL	(36,550,100)	(56,360,600)
OTHER	(20,474,300)	(20,613,000)
SERVICE	(37,037,000)	(38,081,800)
SEGREGATED REVENUE	9,312,200	9,312,500
OTHER	(9,312,200)	(9,312,500)
TOTAL-ALL SOURCES	219,065,800	213,763,700

20.465 Military Affairs, Department of

(1) NATIONAL GUARD OPERATIONS

		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations	GPR	A	8,797,200	8,797,200
(b)	Repair and maintenance	GPR	A	970,200	970,200
(c)	Public emergencies	GPR	S	4,250,000	4,250,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(d)	Principal repayment and interest	GPR	S	7,038,200	6,874,100
(dm)	Death gratuity	GPR	S	-0-	-0-
(e)	State flags	GPR	A	400	400
(em)	Conservation of memorials and markers related to Wisconsin	GPR	A	-0-	-0-
(f)	Energy costs; energy-related assessments	GPR	A	2,944,700	3,095,700
(g)	Military property	PR	A	2,079,100	2,079,100
(h)	Intergovernmental services	PR	C	-0-	-0-
(i)	Distance learning centers	PR	C	-0-	-0-
(km)	Agency services	PR-S	A	60,800	60,800
(Li)	Gifts and grants	PR	C	156,800	156,800
(m)	Federal aid	PR-F	C	54,662,600	54,606,300
(pz)	Indirect cost reimbursements	PR-F	C	1,380,000	1,380,000
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			24,000,700	23,987,600
	PROGRAM REVENUE			58,339,300	58,283,000
	FEDERAL			(56,042,600)	(55,986,300)
	OTHER			(2,235,900)	(2,235,900)
	SERVICE			(60,800)	(60,800)
	TOTAL-ALL SOURCES			82,340,000	82,270,600
(2)	GUARD MEMBERS' BENEFITS				
(a)	Tuition grants	GPR	S	5,800,000	5,800,000
(r)	Military family relief	SEG	C	-0-	-0-
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			5,800,000	5,800,000
	SEGREGATED REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			5,800,000	5,800,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(3)	EMERGENCY MANAGEMENT SERVICES				
(a)	General program operations	GPR	A	3,911,400	3,894,500
(am)	Worker's compensation for local unit of government volunteers	GPR	S	30,000	30,000
(b)	State disaster assistance	GPR	A	-0-	-0-
(bm)	Statewide public safety interoperable communication system	GPR	C	79,746,400	-0-
(c)	Grant program for public safety interoperable communication system upgrades	GPR	A	10,000,000	-0-
(dd)	Regional emergency response teams	GPR	A	1,247,400	1,247,400
(df)	Regional emergency response grants	GPR	C	-0-	-0-
(dm)	Mobile field force grants	GPR	C	-0-	-0-
(dn)	Division of emergency management; pre-disaster flood resilience grants	GPR	B	2,000,000	-0-
(dp)	Emergency response equipment	GPR	A	417,000	417,000
(dr)	Emergency response supplement	GPR	C	-0-	-0-
(dt)	Emergency response training	GPR	B	57,900	57,900
(dv)	Urban search and rescue task force	GPR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(e)	Disaster recovery aid; public health emergency quarantine costs	GPR	S	4,500,000	4,500,000
(f)	Civil air patrol aids	GPR	A	16,900	16,900
(g)	Program services	PR	C	2,879,500	2,879,500
(h)	Interstate emergency assistance	PR	A	-0-	-0-
(hm)	Urban search and rescue task force supplement	PR	C	-0-	-0-
(i)	Emergency planning and reporting; administration	PR	A	1,660,300	1,660,300
(j)	Division of emergency management; gifts and grants	PR	C	-0-	-0-
(jm)	Division of emergency management; emergency planning grants	PR	C	1,043,800	1,043,800
(jt)	Regional emergency response reimbursement	PR	C	-0-	-0-
(ke)	Interagency and intra-agency assistance	PR-S	C	-0-	-0-
(km)	Interoperable communications system	PR-S	A	1,377,300	1,377,300
(ks)	Public safety interoperable communication system; state fees	PR-S	A	50,000	50,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(L)	Public safety interoperable communication system; general usage fees	PR	A	50,000	50,000
(m)	Federal aid, state operations	PR-F	C	5,503,700	5,483,400
(mb)	Federal aid, homeland security	PR-F	C	16,726,900	16,726,900
(n)	Federal aid, local assistance	PR-F	C	28,291,700	28,291,700
(o)	Federal aid, individuals and organizations	PR-F	C	4,908,300	4,908,300
(q)	Interoperability council	SEG	A	362,000	362,000
(qh)	Hazardous substance emergency response; local government fund	SEG	C	1,500,000	1,500,000
(qm)	Next Generation 911	SEG	B	35,627,100	35,627,100
(qp)	Live 911	SEG	A	-0-	-0-
(qs)	Grant program for incumbent local exchange carriers	SEG	B	6,000,000	6,000,000
(qu)	Urban search and rescue task force; local government fund	SEG	C	3,000,000	1,500,000
(qw)	Training facility grant	SEG	A	200,000	-0-
(r)	Division of emergency management; petroleum inspection fund	SEG	A	462,100	462,100
(s)	State disaster assistance; petroleum inspection fund	SEG	C	-0-	-0-
(sm)	State disaster assistance; local government fund	SEG	C	3,000,000	3,000,000

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(t) Emergency response training - environmental fund	SEG	B	7,600	7,600
	(3) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			101,927,000	10,163,700
PROGRAM REVENUE			62,491,500	62,471,200
FEDERAL			(55,430,600)	(55,410,300)
OTHER			(5,633,600)	(5,633,600)
SERVICE			(1,427,300)	(1,427,300)
SEGREGATED REVENUE			50,158,800	48,458,800
OTHER			(50,158,800)	(48,458,800)
TOTAL-ALL SOURCES			214,577,300	121,093,700
(4) NATIONAL GUARD YOUTH PROGRAMS				
(h) Gifts and grants	PR	C	1,700	1,700
(ka) Challenge academy program; public instruction funds	PR-S	C	1,372,100	1,372,100
(m) Federal aid	PR-F	C	4,117,100	4,117,100
	(4) PROGRAM TOTALS			
PROGRAM REVENUE			5,490,900	5,490,900
FEDERAL			(4,117,100)	(4,117,100)
OTHER			(1,700)	(1,700)
SERVICE			(1,372,100)	(1,372,100)
TOTAL-ALL SOURCES			5,490,900	5,490,900
	20.465 DEPARTMENT TOTALS			
GENERAL PURPOSE REVENUE			131,727,700	39,951,300
PROGRAM REVENUE			126,321,700	126,245,100
FEDERAL			(115,590,300)	(115,513,700)
OTHER			(7,871,200)	(7,871,200)
SERVICE			(2,860,200)	(2,860,200)
SEGREGATED REVENUE			50,158,800	48,458,800
OTHER			(50,158,800)	(48,458,800)
TOTAL-ALL SOURCES			308,208,200	214,655,200
20.475 District Attorneys				
(1) DISTRICT ATTORNEYS				
(d) Salaries and fringe benefits	GPR	A	72,578,300	73,680,900
(em) Salary adjustments	GPR	A	1,990,700	4,173,000

STATUTE, AGENCY AND PURPOSE		**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(h)	Gifts and grants	PR	C	5,167,900	5,538,200
(i)	Other employees	PR	A	305,000	305,000
(k)	Interagency and intra-agency assistance	PR-S	C	-0-	-0-
(km)	Deoxyribonucleic acid evidence activities	PR-S	A	126,600	126,600
(m)	Federal aid	PR-F	C	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			74,569,000	77,853,900
	PROGRAM REVENUE			5,599,500	5,969,800
	FEDERAL			(-0-)	(-0-)
	OTHER			(5,472,900)	(5,843,200)
	SERVICE			(126,600)	(126,600)
	TOTAL-ALL SOURCES			80,168,500	83,823,700
		20.475 DEPARTMENT TOTALS			
	GENERAL PURPOSE REVENUE			74,569,000	77,853,900
	PROGRAM REVENUE			5,599,500	5,969,800
	FEDERAL			(-0-)	(-0-)
	OTHER			(5,472,900)	(5,843,200)
	SERVICE			(126,600)	(126,600)
	TOTAL-ALL SOURCES			80,168,500	83,823,700

20.485 Veterans Affairs, Department of

(1) VETERANS HOMES

(a)	Aids to indigent veterans	GPR	A	178,200	178,200
(e)	Lease rental payments	GPR	S	-0-	-0-
(f)	Principal repayment and interest	GPR	S	1,375,200	1,370,600
(g)	Home exchange	PR	C	207,000	207,000
(gd)	Veterans home cemetery operations	PR	C	5,000	5,000
(gf)	Veterans home member care	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gk)	Institutional operations	PR	A	123,163,900	123,063,900
(go)	Self-amortizing facilities; principal repayment and interest	PR	S	3,607,800	3,364,800
(h)	Gifts and bequests	PR	C	263,400	263,400
(i)	State-owned housing maintenance	PR	C	15,700	15,700
(kc)	Electric energy derived from renewable resources	PR-S	A	54,000	54,000
(kj)	Grants for fire and emergency medical services	PR-S	B	300,000	300,000
(ks)	Emergency mitigation	PR-S	C	-0-	-0-
(m)	Federal aid; care at veterans homes	PR-F	C	1,300	1,300
(mn)	Federal projects	PR-F	C	12,500	12,500
(t)	Veterans homes member accounts	SEG	C	-0-	-0-

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	1,553,400	1,548,800
PROGRAM REVENUE	127,630,600	127,287,600
FEDERAL	(13,800)	(13,800)
OTHER	(127,262,800)	(126,919,800)
SERVICE	(354,000)	(354,000)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	129,184,000	128,836,400

(2) LOANS AND AIDS TO VETERANS

(a)	Veterans Community Project of Milwaukee	GPR	A	2,500,000	-0-
(g)	Consumer reporting agency fees	PR	C	-0-	-0-
(h)	Public and private receipts	PR	C	18,200	18,200

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kg)	American Indian services coordinator	PR-S	A	126,700	126,700
(km)	American Indian grants	PR-S	A	61,200	61,200
(m)	Federal payments; veterans assistance	PR-F	C	467,300	467,300
(qm)	Veterans employment and entrepreneurship grants	SEG	A	500,000	500,000
(qs)	Veterans outreach and recovery program	SEG	B	1,789,700	1,789,700
(rm)	Veterans assistance programs	SEG	B	811,900	811,900
(rn)	Fish and game vouchers	SEG	B	15,000	15,000
(rp)	Veterans assistance program receipts	SEG	C	115,500	115,500
(s)	Transportation payment	SEG	A	400,000	400,000
(sm)	Military funeral honors	SEG	S	304,500	304,500
(tf)	Veterans tuition reimbursement program	SEG	B	300,000	300,000
(th)	Grants to nonprofit organizations	SEG	B	250,000	250,000
(tj)	Retraining assistance program	SEG	A	200,000	200,000
(tm)	Facilities	SEG	C	50,000	50,000
(u)	Administration of loans and aids to veterans	SEG	A	9,504,800	9,504,800
(vm)	Assistance to needy veterans	SEG	A	600,000	600,000
(vs)	Grants to Camp American Legion	SEG	A	100,000	100,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(vu)	Grants to American Indian tribes and bands	SEG	A	177,500	177,500
(vw)	Payments to veterans organizations for claims service	SEG	A	348,000	348,000
(vx)	County grants	SEG	A	1,103,300	1,103,300
(x)	Federal per diem payments	SEG-F	C	1,343,600	1,343,600
(yn)	Veterans trust fund loans and expenses	SEG	B	20,000	20,000
(yo)	Debt payment	SEG	S	-0-	-0-
(z)	Gifts	SEG	C	-0-	-0-

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	2,500,000	-0-
PROGRAM REVENUE	673,400	673,400
FEDERAL	(467,300)	(467,300)
OTHER	(18,200)	(18,200)
SERVICE	(187,900)	(187,900)
SEGREGATED REVENUE	17,933,800	17,933,800
FEDERAL	(1,343,600)	(1,343,600)
OTHER	(16,590,200)	(16,590,200)
TOTAL-ALL SOURCES	21,107,200	18,607,200

(4) VETERANS MEMORIAL CEMETERIES

(a)	Cemetery maintenance and beautification	GPR	A	22,200	22,200
(g)	Cemetery operations	PR	C	393,500	393,500
(h)	Gifts, grants and bequests	PR	C	100,000	100,000
(m)	Federal aid; cemetery operations and burials	PR-F	C	1,371,800	1,371,800
(q)	Cemetery administration and maintenance	SEG	A	1,437,800	1,437,800

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(qm) Repayment of principal and interest	SEG	S	168,300	165,800
(r) Cemetery energy costs; energy-related assessments	SEG	A	85,000	85,000
	(4) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			22,200	22,200
PROGRAM REVENUE			1,865,300	1,865,300
FEDERAL			(1,371,800)	(1,371,800)
OTHER			(493,500)	(493,500)
SEGREGATED REVENUE			1,691,100	1,688,600
OTHER			(1,691,100)	(1,688,600)
TOTAL-ALL SOURCES			3,578,600	3,576,100
(5) WISCONSIN VETERANS MUSEUM				
(c) Operation of Wisconsin Veterans Museum	GPR	A	337,200	337,200
(mn) Federal projects; museum acquisitions and operations	PR-F	C	-0-	-0-
(tm) Museum facilities	SEG	C	50,000	50,000
(v) Museum sales receipts	SEG	C	140,900	140,900
(vo) Veterans of World War I	SEG	A	2,500	2,500
(wd) Operation of Wisconsin Veterans Museum	SEG	A	3,475,400	3,486,900
(zm) Museum gifts and bequests	SEG	C	-0-	-0-
	(5) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			337,200	337,200
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
SEGREGATED REVENUE			3,668,800	3,680,300
OTHER			(3,668,800)	(3,680,300)
TOTAL-ALL SOURCES			4,006,000	4,017,500
(6) ADMINISTRATION				

STATUTE, AGENCY AND PURPOSE	**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(k) Funds received from other state agencies	PR-S	C	-0-	-0-
	(6) PROGRAM TOTALS			
PROGRAM REVENUE			-0-	-0-
SERVICE			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
	20.485 DEPARTMENT TOTALS			
GENERAL PURPOSE REVENUE			4,412,800	1,908,200
PROGRAM REVENUE			130,169,300	129,826,300
FEDERAL			(1,852,900)	(1,852,900)
OTHER			(127,774,500)	(127,431,500)
SERVICE			(541,900)	(541,900)
SEGREGATED REVENUE			23,293,700	23,302,700
FEDERAL			(1,343,600)	(1,343,600)
OTHER			(21,950,100)	(21,959,100)
TOTAL-ALL SOURCES			157,875,800	155,037,200
20.490 Wisconsin Housing and Economic Development Authority				
(1) FACILITATION OF CONSTRUCTION				
(a) Capital reserve fund deficiency	GPR	C	-0-	-0-
	(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
(2) HOUSING REHABILITATION LOAN PROGRAM				
(a) General program operations	GPR	C	-0-	-0-
(q) Loan loss reserve fund	SEG	C	-0-	-0-
	(2) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			-0-	-0-
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
(3) HOMEOWNERSHIP MORTGAGE ASSISTANCE				
(a) Homeowner eviction lien protection program	GPR	C	-0-	-0-
	(3) PROGRAM TOTALS			

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
(4) DISADVANTAGED BUSINESS MOBILIZATION ASSISTANCE				
(g) Disadvantaged business mobilization loan guarantee	PR	C	-0-	-0-
	(4) PROGRAM TOTALS			
PROGRAM REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
(5) WISCONSIN DEVELOPMENT LOAN GUARANTEES				
(a) Wisconsin development reserve fund	GPR	C	-0-	-0-
(q) Environmental fund transfer to Wisconsin development reserve fund	SEG	C	-0-	-0-
(r) Agrichemical management fund transfer to Wisconsin development reserve fund	SEG	C	-0-	-0-
(s) Petroleum inspection fund transfer to Wisconsin development reserve fund	SEG	A	-0-	-0-
	(5) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			-0-	-0-
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
(6) FUNDS				
(am) Residential housing infrastructure revolving loan fund	GPR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(b)	Main street housing rehabilitation revolving loan fund	GPR	C	-0-	-0-
(c)	Commercial-to-housing conversion revolving loan fund	GPR	C	-0-	-0-
(d)	Housing rehabilitation	GPR	C	-0-	-0-

(6) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	-0-	-0-
TOTAL-ALL SOURCES	-0-	-0-

20.490 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	-0-	-0-
PROGRAM REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	-0-	-0-

Human Relations and Resources
FUNCTIONAL AREA TOTALS

GENERAL PURPOSE REVENUE	8,517,836,400	8,838,078,300
PROGRAM REVENUE	14,722,522,700	15,139,279,300
FEDERAL	(12,181,774,100)	(12,553,637,800)
OTHER	(2,096,200,600)	(2,140,079,000)
SERVICE	(444,548,000)	(445,562,500)
SEGREGATED REVENUE	1,860,020,200	1,815,618,100
FEDERAL	(1,343,600)	(1,343,600)
OTHER	(1,858,676,600)	(1,814,274,500)
SERVICE	(-0-)	(-0-)
LOCAL	(-0-)	(-0-)
TOTAL-ALL SOURCES	25,100,379,300	25,792,975,700

General Executive Functions

20.505 Administration, Department of

(1) SUPERVISION AND MANAGEMENT

(a)	General program operations	GPR	A	6,041,300	6,038,800
(aj)	Grant to Wisconsin Maritime Museum, Inc.	GPR	A	500,000	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(au)	Grant to local professional baseball park district	GPR	S	13,900,000	14,500,000
(av)	Loans to local professional baseball park district	GPR	S	-0-	-0-
(aw)	Grants for local projects	GPR	C	-0-	-0-
(b)	Midwest interstate low-level radioactive waste compact; loan from general fund	GPR	C	-0-	-0-
(bq)	Appropriation obligations repayment; tobacco settlement revenues	GPR	A	106,715,300	101,319,800
(br)	Appropriation obligations repayment; unfunded liabilities under the Wisconsin Retirement System	GPR	A	216,734,200	158,782,500
(cm)	Comprehensive planning grants; general purpose revenue	GPR	A	-0-	-0-
(cn)	Comprehensive planning; administrative support	GPR	A	-0-	-0-
(d)	Special counsel	GPR	S	611,900	611,900
(dm)	Justice information systems; general purpose revenue	GPR	A	2,814,800	2,432,700
(fm)	Fund of funds investment program	GPR	A	-0-	-0-
(fo)	Federal resource acquisition support grants	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(fp)	Walter Schroeder Aquatic Center	GPR	A	-0-	-0-
(fr)	Grants for local government expenditures	GPR	C	-0-	-0-
(fy)	Harbor commission of the town of La Pointe	GPR	A	-0-	-0-
(g)	Midwest interstate low-level radioactive waste compact; membership and costs	PR	A	-0-	-0-
(gc)	Processing services	PR	A	191,500	191,500
(ge)	High-voltage transmission line annual impact fee distributions	PR	C	-0-	-0-
(gm)	Federal resource acquisition	PR	A	278,100	278,100
(gr)	Disabled veteran-owned, woman-owned, and minority business certification fees	PR	C	31,500	31,500
(gs)	High-voltage transmission line environmental impact fee distributions	PR	C	-0-	-0-
(ic)	Services to nonstate governmental units	PR	A	232,400	232,400
(id)	Justice information fee receipts	PR	C	-0-	-0-
(im)	Services to nonstate governmental units; entity contract	PR	A	1,357,000	1,356,800

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ip)	Information technology and communication services; self-funded portal	PR	A	8,034,000	8,034,000
(is)	Information technology and communications services; nonstate entities	PR	A	12,522,700	12,522,700
(it)	Appropriation obligations; agreements and ancillary arrangements	PR	C	-0-	-0-
(iu)	Plat and proposed incorporation and annexation review	PR	C	381,700	381,700
(iv)	Enterprise resource planning system; nonstate entities	PR	C	-0-	-0-
(j)	Gifts, grants, and bequests	PR	C	-0-	-0-
(jc)	Employee development and training services	PR	A	273,000	273,000
(ka)	Materials and services to state agencies and certain districts	PR-S	A	7,093,300	7,091,700
(kb)	Transportation and records	PR-S	A	19,722,400	19,715,700
(kc)	Capital planning and building construction services	PR-S	A	19,211,600	19,357,200
(kd)	Enterprise resource planning system	PR-S	C	10,602,300	10,601,600
(kf)	Procurement services	PR-S	C	5,472,100	5,474,100
(kg)	Federal resource acquisition	PR-S	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kh)	Justice information systems	PR-S	A	4,583,200	4,582,500
(ki)	Postage costs	PR-S	C	15,710,100	15,710,100
(kj)	Financial services	PR-S	A	10,439,100	10,437,900
(kL)	Printing, mail, communication, document sales, and information technology services; state agencies; veterans services	PR-S	A	106,729,400	106,704,800
(km)	University of Wisconsin-Green Bay programming	PR-S	A	247,500	247,500
(kn)	Publications	PR	A	102,100	102,100
(ko)	Pay for success contracts	PR-S	C	-0-	-0-
(kp)	Youth wellness center	PR-S	A	-0-	-0-
(kq)	Justice information systems development, operation and maintenance	PR-S	A	-0-	-0-
(kr)	Legal services; relocation assistance	PR-S	A	1,510,200	1,509,900
(ks)	Collective bargaining grievance arbitrations	PR-S	A	30,000	30,000
(kt)	Tribal grants; other	PR-S	A	604,200	604,200
(ku)	Management assistance grants to counties	PR-S	A	563,200	563,200
(kv)	County grants	PR-S	A	-0-	-0-
(kx)	American Indian economic development; technical assistance	PR-S	A	79,500	79,500

STATUTE, AGENCY AND PURPOSE		**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(ky)	Tribal grants	PR-S	A	11,000,000	11,000,000
(kz)	General program operations	PR-S	A	43,803,400	43,797,000
(mb)	Federal aid	PR-F	C	8,149,700	5,131,000
(n)	Federal aid; local assistance	PR-F	C	90,000,000	90,000,000
(ng)	Sale of forest products; funds for public schools and public roads	PR	C	-0-	-0-
(pz)	Indirect cost reimbursements	PR-F	C	50,100	50,100
(s)	Diesel truck idling reduction grant administration	SEG	A	-0-	-0-
(sa)	Diesel truck idling reduction grants	SEG	A	-0-	-0-
(ub)	Land information program, state operations; reviews of municipal incorporations and annexations; planning grants	SEG	A	828,200	828,000
(uc)	Land information program; local aids	SEG	C	6,945,300	6,945,300
(ud)	Comprehensive planning grants; land information fund	SEG	A	-0-	-0-
(v)	General program operations - environmental improvement programs; state funds	SEG	A	881,000	880,800
(x)	General program operations - clean water fund program; federal funds	SEG-F	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(y)	General program operations - safe drinking water loan program; federal funds	SEG-F	C	-0-	-0-
(z)	Transportation planning grants to local governmental units	SEG-S	B	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			347,317,500	283,685,700
	PROGRAM REVENUE			379,005,300	376,091,800
	FEDERAL			(98,199,800)	(95,181,100)
	OTHER			(23,404,000)	(23,403,800)
	SERVICE			(257,401,500)	(257,506,900)
	SEGREGATED REVENUE			8,654,500	8,654,100
	FEDERAL			(-0-)	(-0-)
	OTHER			(8,654,500)	(8,654,100)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			734,977,300	668,431,600
(2)	RISK MANAGEMENT				
(a)	General fund supplement - risk management claims	GPR	S	-0-	-0-
(am)	Costs and judgments	GPR	S	-0-	-0-
(k)	Risk management costs	PR-S	C	35,406,200	35,406,200
(ki)	Risk management administration	PR-S	A	18,242,800	18,246,400
	(2) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	PROGRAM REVENUE			53,649,000	53,652,600
	SERVICE			(53,649,000)	(53,652,600)
	TOTAL-ALL SOURCES			53,649,000	53,652,600
(3)	UTILITY PUBLIC BENEFITS AND AIR QUALITY IMPROVEMENT				
(q)	General program operations; utility public benefits	SEG	A	11,537,900	11,537,800
(r)	Low-income assistance grants	SEG	S	19,447,300	19,447,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(rr)	Air quality improvement grants	SEG	S	-0-	-0-
(s)	Transfer to air quality improvement fund	SEG	S	-0-	-0-
	(3) PROGRAM TOTALS				
	SEGREGATED REVENUE			30,985,200	30,985,100
	OTHER			(30,985,200)	(30,985,100)
	TOTAL-ALL SOURCES			30,985,200	30,985,100
(4)	ATTACHED DIVISIONS AND OTHER BODIES				
(a)	Adjudication of tax appeals	GPR	A	590,300	590,100
(b)	Adjudication of equalization appeals	GPR	S	-0-	-0-
(d)	Claims awards	GPR	S	-0-	-0-
(ea)	Women's council operations	GPR	A	172,400	172,400
(ec)	Service award program; general program operations	GPR	A	17,200	17,200
(er)	Service award program; state awards	GPR	S	2,993,000	2,993,000
(es)	Principal, interest, and rebates; general purpose revenue - schools	GPR	S	155,900	156,000
(et)	Principal, interest, and rebates; general purpose revenue - public library boards	GPR	S	1,200	300
(f)	Interagency council on homelessness operations	GPR	A	117,000	117,000
(h)	Program services	PR	A	23,100	23,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ha)	Principal, interest, and rebates; program revenue - schools	PR	C	-0-	-0-
(hb)	Principal, interest, and rebates; program revenue - public library boards	PR	C	-0-	-0-
(j)	National and community service board; gifts and grants	PR	C	-0-	-0-
(js)	Educational technology block grants; Wisconsin Advanced Telecommunications Foundation assessments	PR	C	-0-	-0-
(k)	Waste facility siting board; general program operations	PR-S	A	45,500	45,500
(ka)	State use board - general program operations	PR-S	A	184,000	183,900
(kb)	National and community service board; administrative support	PR-S	A	347,000	347,000
(kp)	Hearings and appeals fees	PR-S	A	12,678,300	12,674,600
(L)	Equipment purchases and leases	PR	C	-0-	-0-
(Lm)	Educational telecommunications; additional services	PR	C	-0-	-0-
(mp)	Federal e-rate aid	PR-F	C	5,771,600	5,771,500
(o)	National and community service board; federal aid for administration	PR-F	C	1,267,900	1,267,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(p)	National and community service board; federal aid for grants	PR-F	C	3,354,300	3,354,300
(r)	State capitol and executive residence board; gifts and grants	SEG	C	-0-	-0-
(s)	Telecommunications access for educational agencies	SEG	B	12,283,300	12,283,300
		(4) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			4,047,000	4,046,000
	PROGRAM REVENUE			23,671,700	23,667,500
	FEDERAL			(10,393,800)	(10,393,500)
	OTHER			(23,100)	(23,000)
	SERVICE			(13,254,800)	(13,251,000)
	SEGREGATED REVENUE			12,283,300	12,283,300
	OTHER			(12,283,300)	(12,283,300)
	TOTAL-ALL SOURCES			40,002,000	39,996,800
(5)	FACILITIES MANAGEMENT				
(c)	Principal repayment and interest; Black Point Estate	GPR	S	170,800	189,700
(g)	Principal repayment, interest and rebates; parking	PR-S	S	2,423,700	2,375,200
(ka)	Facility operations and maintenance; police and protection functions	PR-S	A	49,875,900	49,908,800
(kb)	Parking	PR	A	1,779,700	1,779,700
(kc)	Principal repayment, interest and rebates	PR-S	C	24,773,700	20,270,000
(ke)	Additional energy conservation construction projects	PR-S	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kg)	Electric energy derived from renewable resources	PR-S	A	325,400	325,400
(ks)	Security services	PR-S	A	175,000	175,000
	(5) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			170,800	189,700
	PROGRAM REVENUE			79,353,400	74,834,100
	OTHER			(1,779,700)	(1,779,700)
	SERVICE			(77,573,700)	(73,054,400)
	TOTAL-ALL SOURCES			79,524,200	75,023,800
(7)	HOUSING AND COMMUNITY DEVELOPMENT				
(a)	General program operations	GPR	A	1,080,400	1,080,300
(b)	Housing grants and loans; general purpose revenue	GPR	B	3,097,800	3,097,800
(c)	Payments to designated agents	GPR	A	-0-	-0-
(fm)	Shelter for homeless and housing grants	GPR	B	2,513,600	2,513,600
(ft)	Employment grants	GPR	A	75,000	75,000
(gg)	Housing program services; other entities	PR	C	168,900	168,900
(h)	Funding for the homeless	PR	C	422,400	422,400
(k)	Sale of materials or services	PR-S	C	-0-	-0-
(kg)	Housing program services	PR-S	C	922,700	922,700
(m)	Federal aid; state operations	PR-F	C	2,251,100	2,219,500
(n)	Federal aid; local assistance	PR-F	C	10,000,000	10,000,000
(o)	Federal aid; individuals and organizations	PR-F	C	22,164,000	22,164,000
	(7) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			6,766,800	6,766,700

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
PROGRAM REVENUE			35,929,100	35,897,500
FEDERAL			(34,415,100)	(34,383,500)
OTHER			(591,300)	(591,300)
SERVICE			(922,700)	(922,700)
TOTAL-ALL SOURCES			42,695,900	42,664,200
(8) DIVISION OF GAMING				
(am) Interest on racing and bingo moneys	GPR	S	-0-	-0-
(g) General program operations; racing	PR	A	-0-	-0-
(h) General program operations; Indian gaming	PR	A	2,155,000	2,154,300
(hm) Indian gaming receipts	PR	C	-0-	-0-
(jn) General program operations; raffles and bingo	PR	A	612,800	787,600
(8) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
PROGRAM REVENUE			2,767,800	2,941,900
OTHER			(2,767,800)	(2,941,900)
TOTAL-ALL SOURCES			2,767,800	2,941,900
20.505 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			358,302,100	294,688,100
PROGRAM REVENUE			574,376,300	567,085,400
FEDERAL			(143,008,700)	(139,958,100)
OTHER			(28,565,900)	(28,739,700)
SERVICE			(402,801,700)	(398,387,600)
SEGREGATED REVENUE			51,923,000	51,922,500
FEDERAL			(-0-)	(-0-)
OTHER			(51,923,000)	(51,922,500)
SERVICE			(-0-)	(-0-)
TOTAL-ALL SOURCES			984,601,400	913,696,000

20.507 Public Lands, Board of Commissioners of

(1) TRUST LANDS AND INVESTMENTS

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations	GPR	A	1,580,600	1,580,600
(c)	Payments in lieu of taxes	GPR	A	35,000	35,000
(h)	Trust lands and investments - general program operations	PR-S	A	-0-	-0-
(i)	Gifts and grants	PR	C	-0-	-0-
(j)	Payments to American Indian tribes or bands for raised sunken logs	PR	C	-0-	-0-
(k)	Trust lands and investments - interagency and intra-agency assistance	PR-S	A	-0-	-0-
(mg)	Federal aid - flood control	PR-F	C	52,700	52,700
(q)	Forest land and timber management	SEG-S	A	413,200	413,200

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	1,615,600	1,615,600
PROGRAM REVENUE	52,700	52,700
FEDERAL	(52,700)	(52,700)
OTHER	(-0-)	(-0-)
SERVICE	(-0-)	(-0-)
TOTAL-ALL SOURCES	2,081,500	2,081,500

20.507 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	1,615,600	1,615,600
PROGRAM REVENUE	52,700	52,700
FEDERAL	(52,700)	(52,700)
OTHER	(-0-)	(-0-)
SERVICE	(-0-)	(-0-)
TOTAL-ALL SOURCES	2,081,500	2,081,500

20.510 Elections Commission

(1) ADMINISTRATION OF ELECTIONS

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(a)	General program operations;				
	general purpose revenue	GPR	B	5,265,500	5,265,500
(be)	Investigations	GPR	A	25,000	25,000
(bm)	Training of chief inspectors	GPR	B	-0-	-0-
(br)	Special counsel	GPR	A	-0-	-0-
(c)	Voter identification training	GPR	A	82,600	82,600
(d)	Election administration transfer	GPR	A	-0-	-0-
(e)	Elections administration	GPR	A	-0-	-0-
(g)	Recount fees	PR	A	-0-	-0-
(h)	Materials and services	PR	A	1,000	1,000
(jm)	Gifts and grants	PR	A	-0-	-0-
(jn)	Election security and				
	maintenance	PR	C	466,200	466,200
(m)	Federal aid	PR-F	A	-0-	-0-
(t)	Election administration	SEG	A	100	100
(x)	Federal aid; election				
	administration fund	SEG-F	C	1,047,700	919,100

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	5,373,100	5,373,100
PROGRAM REVENUE	467,200	467,200
FEDERAL	(-0-)	(-0-)
OTHER	(467,200)	(467,200)
SEGREGATED REVENUE	1,047,800	919,200
FEDERAL	(1,047,700)	(919,100)
OTHER	(100)	(100)
TOTAL-ALL SOURCES	6,888,100	6,759,500

20.510 DEPARTMENT TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	5,373,100	5,373,100
PROGRAM REVENUE	467,200	467,200
FEDERAL	(-0-)	(-0-)
OTHER	(467,200)	(467,200)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
SEGREGATED REVENUE			1,047,800	919,200
FEDERAL			(1,047,700)	(919,100)
OTHER			(100)	(100)
TOTAL-ALL SOURCES			6,888,100	6,759,500
20.515 Employee Trust Funds, Department of				
(1) EMPLOYEE BENEFIT PLANS				
(a) Annuity supplements and payments	GPR	S	12,200	8,000
(c) Contingencies	GPR	S	-0-	-0-
(t) Automated operating system	SEG	C	86,848,100	15,848,100
(tm) Health savings account plan	SEG	C	-0-	-0-
(u) Employee-funded reimbursement account plan	SEG	C	-0-	-0-
(w) Administration	SEG	A	47,961,000	47,961,000
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			12,200	8,000
SEGREGATED REVENUE			134,809,100	63,809,100
OTHER			(134,809,100)	(63,809,100)
TOTAL-ALL SOURCES			134,821,300	63,817,100
20.515 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			12,200	8,000
SEGREGATED REVENUE			134,809,100	63,809,100
OTHER			(134,809,100)	(63,809,100)
TOTAL-ALL SOURCES			134,821,300	63,817,100
20.521 Ethics Commission				
(1) ETHICS, CAMPAIGN FINANCE AND LOBBYING REGULATION				
(a) General program operations; general purpose revenue	GPR	A	984,300	978,500
(be) Investigations	GPR	A	225,000	225,000
(br) Special counsel	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(g)	General program operations; program revenue	PR	A	150,700	150,700
(h)	Gifts and grants	PR	A	-0-	-0-
(i)	Materials and services	PR	A	4,500	4,500
(im)	Lobbying administration; program revenue	PR	A	505,600	511,900
(j)	Electronic filing software	PR	A	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			1,209,300	1,203,500
	PROGRAM REVENUE			660,800	667,100
	OTHER			(660,800)	(667,100)
	TOTAL-ALL SOURCES			1,870,100	1,870,600
	20.521 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			1,209,300	1,203,500
	PROGRAM REVENUE			660,800	667,100
	OTHER			(660,800)	(667,100)
	TOTAL-ALL SOURCES			1,870,100	1,870,600
20.525 Governor, Office of the					
(1)	EXECUTIVE ADMINISTRATION				
(a)	General program operations	GPR	S	4,309,000	4,309,000
(b)	Contingent fund	GPR	S	20,400	20,400
(c)	Membership in national associations	GPR	S	140,700	140,700
(d)	Disability board	GPR	S	-0-	-0-
(i)	Gifts and grants	PR	C	-0-	-0-
(m)	Federal aid	PR-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			4,470,100	4,470,100
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
TOTAL-ALL SOURCES			4,470,100	4,470,100
(2) EXECUTIVE RESIDENCE				
(a) General program operations	GPR	S	364,300	364,300
(2) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			364,300	364,300
TOTAL-ALL SOURCES			364,300	364,300
20.525 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			4,834,400	4,834,400
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			4,834,400	4,834,400
20.536 Investment Board				
(1) INVESTMENT OF FUNDS				
(k) General program operations	PR	C	102,814,700	102,814,700
(ka) General program operations; environmental improvement fund	PR-S	C	-0-	-0-
(1) PROGRAM TOTALS				
PROGRAM REVENUE			102,814,700	102,814,700
OTHER			(102,814,700)	(102,814,700)
SERVICE			(-0-)	(-0-)
TOTAL-ALL SOURCES			102,814,700	102,814,700
20.536 DEPARTMENT TOTALS				
PROGRAM REVENUE			102,814,700	102,814,700
OTHER			(102,814,700)	(102,814,700)
SERVICE			(-0-)	(-0-)
TOTAL-ALL SOURCES			102,814,700	102,814,700
20.540 Lieutenant Governor, Office of the				
(1) EXECUTIVE COORDINATION				
(a) General program operations	GPR	A	492,800	492,800
(g) Gifts, grants and proceeds	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(k)	Grants from state agencies	PR-S	C	-0-	-0-
(m)	Federal aid	PR-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			492,800	492,800
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			492,800	492,800
	20.540 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			492,800	492,800
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			492,800	492,800
20.550 Public Defender Board					
(1)	LEGAL ASSISTANCE				
(a)	Program operation	GPR	B	137,047,300	140,725,300
(fb)	Payments from clients; administrative costs	PR	A	334,400	334,600
(g)	Gifts, grants, and proceeds	PR	C	-0-	-0-
(h)	Contractual agreements	PR-S	A	-0-	-0-
(i)	Tuition payments	PR	C	-0-	-0-
(kj)	Conferences and training	PR-S	A	263,000	263,500
(L)	Private bar and investigator reimbursement; payments for legal representation	PR	C	913,000	913,000
(m)	Federal aid	PR-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			137,047,300	140,725,300
	PROGRAM REVENUE			1,510,400	1,511,100

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
FEDERAL				(-0-)	(-0-)
OTHER				(1,247,400)	(1,247,600)
SERVICE				(263,000)	(263,500)
TOTAL-ALL SOURCES				138,557,700	142,236,400
	20.550 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE				137,047,300	140,725,300
PROGRAM REVENUE				1,510,400	1,511,100
FEDERAL				(-0-)	(-0-)
OTHER				(1,247,400)	(1,247,600)
SERVICE				(263,000)	(263,500)
TOTAL-ALL SOURCES				138,557,700	142,236,400
20.566 Revenue, Department of					
(1)	COLLECTION OF TAXES				
(a)	General program operations	GPR	A	73,151,500	72,944,300
(g)	Administration of county sales and use taxes	PR	A	3,553,700	3,554,500
(ga)	Cigarette tax stamps	PR	A	249,300	249,300
(gb)	Business tax registration	PR	A	2,044,500	2,044,500
(gf)	Administration of resort tax	PR-S	A	72,000	72,000
(gg)	Administration of local taxes	PR	A	182,200	182,200
(gi)	Administration of municipality taxes	PR-S	A	1,100,700	1,100,700
(h)	Debt collection	PR	A	4,693,000	4,693,300
(hb)	Collections by the department	PR	A	1,484,400	1,484,400
(hc)	Collections from the financial record matching program	PR	A	605,800	605,800
(hm)	Collections under contracts	PR	S	-0-	-0-
(hn)	Collections under the multistate tax commission audit program	PR	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ho)	Collections under multistate streamlined sales tax project	PR	S	41,000	41,000
(hp)	Administration of income tax checkoff voluntary payments	PR	A	27,300	27,300
(i)	Gifts and grants	PR	C	-0-	-0-
(m)	Federal funds; state operations	PR-F	C	-0-	-0-
(q)	Economic development surcharge administration	SEG	A	308,900	308,900
(qm)	Administration of rental vehicle fee	SEG	A	84,900	84,900
(r)	Administration of dry cleaner fees	SEG	A	18,900	18,900
(s)	Petroleum inspection fee collection	SEG	A	100,900	100,900
(t)	Farmland preservation credit, 2010 and beyond	SEG	A	-0-	-0-
(u)	Motor fuel tax administration	SEG	A	2,050,400	2,054,500
(v)	Cigarette, tobacco, and vapor product enforcement	SEG	A	659,900	659,900

(1) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	73,151,500	72,944,300
PROGRAM REVENUE	14,053,900	14,055,000
FEDERAL	(-0-)	(-0-)
OTHER	(12,881,200)	(12,882,300)
SERVICE	(1,172,700)	(1,172,700)
SEGREGATED REVENUE	3,223,900	3,228,000
OTHER	(3,223,900)	(3,228,000)
TOTAL-ALL SOURCES	90,429,300	90,227,300

(2) STATE AND LOCAL FINANCE

(a)	General program operations	GPR	A	9,870,900	9,870,900
(b)	Valuation error loans	GPR	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bm)	Integrated property assessment system technology	GPR	A	2,545,300	2,545,300
(g)	County assessment studies	PR	C	-0-	-0-
(ga)	Commercial property assessment	PR	C	-0-	-0-
(gb)	Manufacturing property assessment	PR	A	1,418,500	1,418,500
(gi)	Municipal finance report compliance	PR	A	32,800	32,800
(h)	Reassessments	PR	A	273,500	273,500
(hm)	Administration of tax incremental, and environmental remediation tax incremental, financing programs	PR	C	207,400	207,400
(i)	Gifts and grants	PR	C	-0-	-0-
(m)	Federal funds; state operations	PR-F	C	-0-	-0-
(q)	Railroad and air carrier tax administration	SEG	A	288,500	289,500
(r)	Lottery and gaming credit administration	SEG	A	357,500	357,600
(s)	Shared revenue and innovation grant administration	SEG	A	376,700	376,700

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	12,416,200	12,416,200
PROGRAM REVENUE	1,932,200	1,932,200
FEDERAL	(-0-)	(-0-)
OTHER	(1,932,200)	(1,932,200)
SEGREGATED REVENUE	1,022,700	1,023,800
OTHER	(1,022,700)	(1,023,800)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			15,371,100	15,372,200
(3)	ADMINISTRATIVE SERVICES AND SPACE RENTAL				
(a)	General program operations	GPR	A	33,226,500	33,232,400
(b)	Integrated tax system technology	GPR	A	4,087,100	4,087,100
(c)	Expert professional services	GPR	B	63,300	63,300
(g)	Services	PR	A	81,300	81,300
(gm)	Reciprocity agreement and publications	PR	A	36,000	36,000
(go)	Reciprocity agreement, Illinois	PR	A	-0-	-0-
(i)	Gifts and grants	PR	C	-0-	-0-
(k)	Internal services	PR-S	A	2,903,000	2,903,000
(m)	Federal funds; state operations	PR-F	C	-0-	-0-
	(3) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			37,376,900	37,382,800
	PROGRAM REVENUE			3,020,300	3,020,300
	FEDERAL			(-0-)	(-0-)
	OTHER			(117,300)	(117,300)
	SERVICE			(2,903,000)	(2,903,000)
	TOTAL-ALL SOURCES			40,397,200	40,403,100
(4)	UNCLAIMED PROPERTY PROGRAM				
(a)	Unclaimed property; contingency appropriation	GPR	S	-0-	-0-
(j)	Unclaimed property; claims	PR	C	-0-	-0-
(k)	Unclaimed property; administrative expenses	PR-S	A	3,985,000	3,987,100
	(4) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	PROGRAM REVENUE			3,985,000	3,987,100
	OTHER			(-0-)	(-0-)
	SERVICE			(3,985,000)	(3,987,100)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
TOTAL-ALL SOURCES			3,985,000	3,987,100
(7) INVESTMENT AND LOCAL IMPACT FUND				
(e) Investment and local impact fund supplement	GPR	A	-0-	-0-
(g) Investment and local impact fund administrative expenses	PR	A	-0-	-0-
(n) Federal mining revenue	PR-F	C	-0-	-0-
(v) Investment and local impact fund	SEG	C	-0-	-0-
	(7) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			-0-	-0-
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
OTHER			(-0-)	(-0-)
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
(8) LOTTERY				
(a) General program operations; general purpose revenue	GPR	A	-0-	-0-
(b) Retailer compensation	GPR	A	61,875,100	61,875,100
(c) Vendor fees; general purpose revenue	GPR	A	24,358,400	24,358,400
(q) General program operations	SEG	A	21,825,500	21,825,600
(r) Retailer compensation	SEG	S	-0-	-0-
(s) Prizes	SEG	S	-0-	-0-
(v) Vendor fees	SEG	S	2,106,700	2,106,700
	(8) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			86,233,500	86,233,500
SEGREGATED REVENUE			23,932,200	23,932,300
OTHER			(23,932,200)	(23,932,300)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
TOTAL-ALL SOURCES			110,165,700	110,165,800
(9) DIVISION OF ALCOHOL BEVERAGES				
(g) General program operations	PR	A	1,677,600	1,698,700
(ha) Administration of liquor tax and alcohol beverages enforcement	PR	A	1,602,000	1,679,700
(hd) Administration of liquor tax and alcohol beverages enforcement; wholesaler fees funding special agent position	PR	C	165,300	165,300
(9) PROGRAM TOTALS				
PROGRAM REVENUE			3,444,900	3,543,700
OTHER			(3,444,900)	(3,543,700)
TOTAL-ALL SOURCES			3,444,900	3,543,700
20.566 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			209,178,100	208,976,800
PROGRAM REVENUE			26,436,300	26,538,300
FEDERAL			(-0-)	(-0-)
OTHER			(18,375,600)	(18,475,500)
SERVICE			(8,060,700)	(8,062,800)
SEGREGATED REVENUE			28,178,800	28,184,100
OTHER			(28,178,800)	(28,184,100)
TOTAL-ALL SOURCES			263,793,200	263,699,200
20.575 Secretary of State				
(1) MANAGING AND OPERATING PROGRAM RESPONSIBILITIES				
(g) Program fees	PR	A	316,800	316,800
(ka) Agency collections	PR-S	A	3,400	3,400
(1) PROGRAM TOTALS				
PROGRAM REVENUE			320,200	320,200
OTHER			(316,800)	(316,800)
SERVICE			(3,400)	(3,400)
TOTAL-ALL SOURCES			320,200	320,200
20.575 DEPARTMENT TOTALS				
PROGRAM REVENUE			320,200	320,200

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
OTHER			(316,800)	(316,800)
SERVICE			(3,400)	(3,400)
TOTAL-ALL SOURCES			320,200	320,200

20.585 Treasurer, State

(1) CUSTODIAN OF STATE FUNDS

(b) Insurance	GPR	A	-0-	-0-
(h) Training conferences	PR	C	-0-	-0-
(i) Gifts and grants	PR	C	-0-	-0-
(k) Administrative expenses	PR-S	A	141,300	141,300
(kb) General program operations	PR-S	A	-0-	-0-

(1) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	-0-	-0-
PROGRAM REVENUE	141,300	141,300
OTHER	(-0-)	(-0-)
SERVICE	(141,300)	(141,300)
TOTAL-ALL SOURCES	141,300	141,300

20.585 DEPARTMENT TOTALS

GENERAL PURPOSE REVENUE	-0-	-0-
PROGRAM REVENUE	141,300	141,300
OTHER	(-0-)	(-0-)
SERVICE	(141,300)	(141,300)
TOTAL-ALL SOURCES	141,300	141,300

General Executive Functions
FUNCTIONAL AREA TOTALS

GENERAL PURPOSE REVENUE	718,064,900	657,917,600
PROGRAM REVENUE	706,779,900	699,598,000
FEDERAL	(143,061,400)	(140,010,800)
OTHER	(152,448,400)	(152,728,600)
SERVICE	(411,270,100)	(406,858,600)
SEGREGATED REVENUE	216,371,900	145,248,100
FEDERAL	(1,047,700)	(919,100)
OTHER	(214,911,000)	(143,915,800)
SERVICE	(413,200)	(413,200)
LOCAL	(-0-)	(-0-)
TOTAL-ALL SOURCES	1,641,216,700	1,502,763,700

Judicial

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
20.625 Circuit Courts					
(1)	COURT OPERATIONS				
(a)	Circuit courts	GPR	S	93,385,500	93,385,500
(b)	Permanent reserve judges	GPR	A	-0-	-0-
(cg)	Circuit court costs	GPR	B	38,392,900	38,392,900
(g)	Sale of materials and services	PR	C	-0-	-0-
(h)	Certificates of qualification for employment	PR	C	-0-	-0-
(k)	Court interpreters	PR-S	A	232,700	232,700
(m)	Federal aid	PR-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			131,778,400	131,778,400
	PROGRAM REVENUE			232,700	232,700
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SERVICE			(232,700)	(232,700)
	TOTAL-ALL SOURCES			132,011,100	132,011,100
	20.625 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			131,778,400	131,778,400
	PROGRAM REVENUE			232,700	232,700
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SERVICE			(232,700)	(232,700)
	TOTAL-ALL SOURCES			132,011,100	132,011,100
20.660 Court of Appeals					
(1)	APPELLATE PROCEEDINGS				
(a)	General program operations	GPR	S	12,936,600	12,946,900
(m)	Federal aid	PR-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			12,936,600	12,946,900
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
TOTAL-ALL SOURCES			12,936,600	12,946,900
20.660 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			12,936,600	12,946,900
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			12,936,600	12,946,900
20.665 Judicial Commission				
(1) JUDICIAL CONDUCT				
(a) General program operations	GPR	A	363,100	363,400
(cm) Contractual agreements	GPR	B	16,200	16,200
(mm) Federal aid	PR-F	C	-0-	-0-
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			379,300	379,600
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			379,300	379,600
20.665 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			379,300	379,600
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			379,300	379,600
20.670 Judicial Council				
(1) ADVISORY SERVICES TO THE COURTS AND THE LEGISLATURE				
(a) General program operations	GPR	A	124,500	157,900
(k) Director of state courts and law library transfer	PR-S	C	-0-	-0-
(m) Federal aid	PR-F	C	-0-	-0-
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			124,500	157,900
PROGRAM REVENUE			-0-	-0-
FEDERAL			(-0-)	(-0-)
SERVICE			(-0-)	(-0-)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			124,500	157,900
	20.670 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			124,500	157,900
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			124,500	157,900
20.680	**Supreme Court**				
(1)	SUPREME COURT PROCEEDINGS				
(a)	General program operations	GPR	S	6,754,600	6,766,800
(m)	Federal aid	PR-F	C	-0-	-0-
	(1) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			6,754,600	6,766,800
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	TOTAL-ALL SOURCES			6,754,600	6,766,800
(2)	DIRECTOR OF STATE COURTS AND LAW LIBRARY				
(a)	General program operations	GPR	B	13,994,600	13,994,600
(g)	Gifts and grants	PR	C	708,500	708,500
(ga)	Court commissioner training	PR	C	64,700	64,700
(gc)	Court interpreter training and certification	PR	C	45,100	45,100
(h)	Materials and services	PR	C	60,300	60,300
(i)	Municipal judge training	PR	C	182,600	182,600
(j)	Court information systems	PR	C	12,597,800	12,614,700
(kc)	Central services	PR-S	A	292,800	292,800
(ke)	Interagency and intra-agency automation assistance	PR-S	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(kf)	Interagency and intra-agency assistance	PR-S	C	-0-	-0-
(L)	Library collections and services	PR	C	79,400	79,400
(m)	Federal aid	PR-F	C	529,000	529,500
(qm)	Mediation fund	SEG	C	338,800	339,100
		(2) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			13,994,600	13,994,600
	PROGRAM REVENUE			14,560,200	14,577,600
	FEDERAL			(529,000)	(529,500)
	OTHER			(13,738,400)	(13,755,300)
	SERVICE			(292,800)	(292,800)
	SEGREGATED REVENUE			338,800	339,100
	OTHER			(338,800)	(339,100)
	TOTAL-ALL SOURCES			28,893,600	28,911,300
(3)	BAR EXAMINERS AND RESPONSIBILITY				
(g)	Board of bar examiners	PR	C	810,800	810,800
(h)	Office of lawyer regulation	PR	C	3,708,300	3,708,300
		(3) PROGRAM TOTALS			
	PROGRAM REVENUE			4,519,100	4,519,100
	OTHER			(4,519,100)	(4,519,100)
	TOTAL-ALL SOURCES			4,519,100	4,519,100
		20.680 DEPARTMENT TOTALS			
	GENERAL PURPOSE REVENUE			20,749,200	20,761,400
	PROGRAM REVENUE			19,079,300	19,096,700
	FEDERAL			(529,000)	(529,500)
	OTHER			(18,257,500)	(18,274,400)
	SERVICE			(292,800)	(292,800)
	SEGREGATED REVENUE			338,800	339,100
	OTHER			(338,800)	(339,100)
	TOTAL-ALL SOURCES			40,167,300	40,197,200
		Judicial FUNCTIONAL AREA TOTALS			
	GENERAL PURPOSE REVENUE			165,968,000	166,024,200
	PROGRAM REVENUE			19,312,000	19,329,400
	FEDERAL			(529,000)	(529,500)
	OTHER			(18,257,500)	(18,274,400)
	SERVICE			(525,500)	(525,500)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
SEGREGATED REVENUE				338,800	339,100
FEDERAL				(-0-)	(-0-)
OTHER				(338,800)	(339,100)
SERVICE				(-0-)	(-0-)
LOCAL				(-0-)	(-0-)
TOTAL-ALL SOURCES				185,618,800	185,692,700

Legislative

20.765 Legislature

(1)	ENACTMENT OF STATE LAWS				
(a)	General program operations-assembly	GPR	S	34,087,700	34,087,700
(b)	General program operations-senate	GPR	S	26,483,000	26,483,000
(d)	Legislative documents	GPR	S	4,204,000	4,204,000
(e)	Gifts, grants, and bequests	PR	C	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			64,774,700	64,774,700
	PROGRAM REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			64,774,700	64,774,700
(3)	SERVICE AGENCIES AND NATIONAL ASSOCIATIONS				
(b)	Legislative reference bureau	GPR	B	7,161,400	7,161,400
(c)	Legislative audit bureau	GPR	B	8,115,500	8,115,500
(cm)	Legislative human resources office	GPR	B	1,564,100	1,564,100
(d)	Legislative fiscal bureau	GPR	B	5,001,300	5,001,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(e)	Joint legislative council; execution of functions, conduct of research, development of studies, and the provision of assistance to committees	GPR	B	4,749,700	4,749,700
(ec)	Joint legislative council; contractual studies	GPR	B	-0-	-0-
(em)	Legislative technology services bureau	GPR	B	6,321,200	6,369,400
(f)	Joint committee on legislative organization	GPR	B	-0-	-0-
(fa)	Membership in national associations	GPR	S	326,800	338,100
(fm)	WisconsinEye grants	GPR	B	-0-	-0-
(g)	Gifts and grants to service agencies	PR	C	20,000	20,000
(ka)	Audit bureau reimbursable audits	PR-S	A	2,711,400	3,120,200
(m)	Federal aid	PR-F	C	-0-	-0-
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			33,240,000	33,299,500
	PROGRAM REVENUE			2,731,400	3,140,200
	FEDERAL			(-0-)	(-0-)
	OTHER			(20,000)	(20,000)
	SERVICE			(2,711,400)	(3,120,200)
	TOTAL-ALL SOURCES			35,971,400	36,439,700
(4)	CAPITOL OFFICES RELOCATION				
(a)	Capitol offices relocation costs	GPR	B	-0-	-0-
		(4) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			-0-	-0-
	20.765 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			98,014,700	98,074,200
	PROGRAM REVENUE			2,731,400	3,140,200
	FEDERAL			(-0-)	(-0-)
	OTHER			(20,000)	(20,000)
	SERVICE			(2,711,400)	(3,120,200)
	TOTAL-ALL SOURCES			100,746,100	101,214,400
	Legislative FUNCTIONAL AREA TOTALS				
	GENERAL PURPOSE REVENUE			98,014,700	98,074,200
	PROGRAM REVENUE			2,731,400	3,140,200
	FEDERAL			(-0-)	(-0-)
	OTHER			(20,000)	(20,000)
	SERVICE			(2,711,400)	(3,120,200)
	SEGREGATED REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	LOCAL			(-0-)	(-0-)
	TOTAL-ALL SOURCES			100,746,100	101,214,400

General Appropriations

20.835 Shared Revenue and Tax Relief

(1) SHARED REVENUE PAYMENTS

(dm)	Public utility distribution account	GPR	S	102,479,700	106,219,400
(k)	State aid; nontaxable tribal land	PR-S	A	-0-	-0-
(s)	Expenditure restraint incentive program account	SEG	S	58,145,700	58,145,700
(t)	County and municipal aid account	SEG	S	770,396,000	796,589,500
(u)	State aid, local government fund; tax exempt property	SEG	A	98,047,100	98,047,100
(v)	State aid, local government fund; repeal of personal property taxes	SEG	A	173,800,000	173,800,000

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(w)	State aid, local government fund; personal property tax exemption	SEG	A	75,619,700	75,619,700
(x)	State aid, local government fund; video service provider fee	SEG	A	10,008,200	10,008,200
(y)	Supplemental county and municipal aid account	SEG	S	281,189,200	290,749,600
(za)	Innovation account	SEG	C	-0-	-0-
(zb)	Innovation planning grants	SEG	C	-0-	-0-
(ze)	Local grant writing and compliance assistance grants	SEG	C	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			102,479,700	106,219,400
	PROGRAM REVENUE			-0-	-0-
	SERVICE			(-0-)	(-0-)
	SEGREGATED REVENUE			1,467,205,900	1,502,959,800
	OTHER			(1,467,205,900)	(1,502,959,800)
	TOTAL-ALL SOURCES			1,569,685,600	1,609,179,200
(2)	TAX RELIEF				
(b)	Claim of right credit	GPR	S	147,000	147,000
(bb)	Jobs tax credit	GPR	S	-0-	-0-
(bg)	Business development credit	GPR	S	22,000,000	22,000,000
(bm)	Film production services credit	GPR	S	-0-	-0-
(br)	Interest payments on overassessments of manufacturing property	GPR	S	10,000	10,000
(c)	Homestead tax credit	GPR	S	32,600,000	29,000,000
(cc)	Qualified child sales and use tax rebate for 2018	GPR	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(co)	Enterprise zone jobs credit	GPR	S	32,900,000	20,800,000
(cp)	Electronics and information technology manufacturing zone credit	GPR	S	17,690,000	9,850,000
(d)	Research credit	GPR	S	27,500,000	30,000,000
(dm)	Farmland preservation credit	GPR	S	120,000	100,000
(do)	Farmland preservation credit, 2010 and beyond	GPR	S	21,500,000	21,700,000
(em)	Veterans and surviving spouses property tax credit	GPR	S	83,000,000	92,700,000
(ep)	Cigarette and tobacco product tax refunds	GPR	S	21,400,000	20,100,000
(f)	Earned income tax credit	GPR	S	30,500,000	29,800,000
(ff)	Earned income tax credit; periodic payments	GPR	S	-0-	-0-
(kf)	Earned income tax credit; temporary assistance for needy families	PR-S	A	63,300,000	61,800,000

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	289,367,000	276,207,000
PROGRAM REVENUE	63,300,000	61,800,000
SERVICE	(63,300,000)	(61,800,000)
TOTAL-ALL SOURCES	352,667,000	338,007,000

(3) STATE PROPERTY TAX RELIEF

(b)	School levy tax credit and first dollar credit	GPR	S	1,423,434,000	1,424,139,100

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ef)	Transfer to conservation fund; forestry	GPR	S	165,992,400	173,104,200
(q)	Lottery and gaming credit	SEG	S	298,125,700	295,758,700
(s)	Lottery and gaming credit; late applications	SEG	S	1,083,100	1,083,100
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			1,589,426,400	1,597,243,300
	SEGREGATED REVENUE			299,208,800	296,841,800
	OTHER			(299,208,800)	(296,841,800)
	TOTAL-ALL SOURCES			1,888,635,200	1,894,085,100
(4)	COUNTY AND LOCAL TAXES				
(g)	County taxes	PR	C	-0-	-0-
(gb)	Special district taxes	PR	C	-0-	-0-
(gd)	Premier resort area tax	PR	C	-0-	-0-
(ge)	Local professional football stadium district taxes	PR	C	-0-	-0-
(gg)	Local taxes	PR	C	-0-	-0-
(gi)	Municipality taxes	PR	C	-0-	-0-
(k)	Baseball park facilities improvement fund	PR-S	C	-0-	-0-
		(4) PROGRAM TOTALS			
	PROGRAM REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			-0-	-0-
(5)	PAYMENTS IN LIEU OF TAXES				
(r)	Payments for municipal services	SEG	A	25,584,200	25,584,200
		(5) PROGRAM TOTALS			
	SEGREGATED REVENUE			25,584,200	25,584,200
	OTHER			(25,584,200)	(25,584,200)

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
	TOTAL-ALL SOURCES			25,584,200	25,584,200
	20.835 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			1,981,273,100	1,979,669,700
	PROGRAM REVENUE			63,300,000	61,800,000
	OTHER			(-0-)	(-0-)
	SERVICE			(63,300,000)	(61,800,000)
	SEGREGATED REVENUE			1,791,998,900	1,825,385,800
	OTHER			(1,791,998,900)	(1,825,385,800)
	TOTAL-ALL SOURCES			3,836,572,000	3,866,855,500

20.855 Miscellaneous Appropriations

(1) CASH MANAGEMENT EXPENSES; INTEREST AND PRINCIPAL REPAYMENT

(a)	Obligation on operating notes	GPR	S	-0-	-0-
(b)	Operating note expenses	GPR	S	-0-	-0-
(bm)	Payment of canceled drafts	GPR	S	4,700,000	4,700,000
(c)	Interest payments to program revenue accounts	GPR	S	-0-	-0-
(d)	Interest payments to segregated funds	GPR	S	-0-	-0-
(dm)	Interest reimbursements to federal government	GPR	S	-0-	-0-
(e)	Interest on prorated local government payments	GPR	S	-0-	-0-
(f)	Payment of fees to financial institutions	GPR	S	-0-	-0-
(gm)	Payment of canceled drafts; program revenues	PR	S	-0-	-0-
(q)	Redemption of operating notes	SEG	S	-0-	-0-
(r)	Interest payments to general fund	SEG	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(rm) Payment of canceled drafts; segregated revenues	SEG	S	450,000	450,000
	(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			4,700,000	4,700,000
PROGRAM REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
SEGREGATED REVENUE			450,000	450,000
OTHER			(450,000)	(450,000)
TOTAL-ALL SOURCES			5,150,000	5,150,000
(3) CAPITOL RENOVATION EXPENSES				
(b) Capitol restoration and relocation planning	GPR	B	-0-	-0-
(c) Historically significant furnishings	GPR	B	-0-	-0-
	(3) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
(4) TAX, ASSISTANCE AND TRANSFER PAYMENTS				
(a) Interest on overpayment of taxes	GPR	S	5,000,000	1,000,000
(am) Great Lakes protection fund contribution	GPR	C	-0-	-0-
(be) Study of engineering	GPR	A	-0-	-0-
(bm) Oil pipeline terminal tax distribution	GPR	S	9,500,000	9,700,000
(bv) General fund supplement to veterans trust fund	GPR	S	17,097,400	17,197,400
(c) Minnesota income tax reciprocity	GPR	S	-0-	-0-
(ca) Minnesota income tax reciprocity bench mark	GPR	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cm)	Illinois income tax reciprocity	GPR	S	155,800,000	162,100,000
(cn)	Illinois income tax reciprocity bench mark	GPR	A	-0-	-0-
(cr)	Transfer to local exposition district	GPR	A	4,000,000	4,000,000
(dr)	Transfer to local exposition district	GPR	A	4,000,000	4,000,000
(dt)	Transfer for an endowment fund for WisconsinEye	GPR	B	10,000,000	-0-
(e)	Transfer to conservation fund; land acquisition reimbursement	GPR	S	-0-	-0-
(em)	Transfer to conservation fund; off-highway motorcycle fees	GPR	S	123,700	129,300
(f)	Transfer to environmental fund; nonpoint sources	GPR	A	7,991,100	7,991,100
(fc)	Aids for certain local purchases and projects	GPR	A	-0-	-0-
(fm)	Transfer to transportation fund; hub facility exemptions	GPR	S	-0-	-0-
(fr)	Transfer to transportation fund; disaster damage aids	GPR	S	-0-	1,000,000
(gd)	American Red Cross, Badger Chapter	PR	C	-0-	-0-
(ge)	Feeding America; Second Harvest food banks	PR	C	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(h)	Volkswagen settlement funds	PR	C	-0-	-0-
(q)	Terminal tax distribution	SEG	S	2,200,000	2,200,000
(r)	Petroleum allowance	SEG	S	150,000	150,000
(s)	Transfer to conservation fund; motorboat formula	SEG	S	12,872,200	13,190,500
(t)	Transfer to conservation fund; snowmobile formula	SEG	S	4,873,800	5,076,100
(u)	Transfer to conservation fund; all-terrain vehicle and utility terrain vehicle formula	SEG	S	3,098,900	3,160,100
(w)	Transfer to transportation fund; petroleum inspection fund	SEG	A	6,258,500	6,258,500
(wc)	Petroleum inspection fund supplement to environmental fund; environmental management	SEG	A	1,704,800	1,704,800

(4) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	213,512,200	207,117,800
PROGRAM REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
SEGREGATED REVENUE	31,158,200	31,740,000
OTHER	(31,158,200)	(31,740,000)
TOTAL-ALL SOURCES	244,670,400	238,857,800

(5) STATE HOUSING AUTHORITY RESERVE FUND

(a)	Enhancement of credit of authority debt	GPR	A	-0-	-0-

(5) PROGRAM TOTALS

GENERAL PURPOSE REVENUE	-0-	-0-
TOTAL-ALL SOURCES	-0-	-0-

(6) MISCELLANEOUS RECEIPTS

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(g)	Gifts and grants	PR	C	-0-	-0-
(h)	Vehicle and aircraft receipts	PR	A	-0-	-0-
(i)	Miscellaneous program revenue	PR	A	-0-	-0-
(j)	Custody accounts	PR	C	-0-	-0-
(k)	Aids to individuals and organizations	PR-S	C	-0-	-0-
(ka)	Local assistance	PR-S	C	-0-	-0-
(m)	Federal aid	PR-F	C	-0-	-0-
(pz)	Indirect cost reimbursements	PR-F	C	-0-	-0-
	(6) PROGRAM TOTALS				
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SERVICE			(-0-)	(-0-)
	TOTAL-ALL SOURCES			-0-	-0-
(8)	MARQUETTE UNIVERSITY				
(a)	Dental clinic and education facility; principal repayment, interest and rebates	GPR	S	836,500	495,500
	(8) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			836,500	495,500
	TOTAL-ALL SOURCES			836,500	495,500
(9)	STATE CAPITOL RENOVATION AND RESTORATION				
(a)	South wing renovation and restoration	GPR	C	-0-	-0-
	(9) PROGRAM TOTALS				
	GENERAL PURPOSE REVENUE			-0-	-0-
	TOTAL-ALL SOURCES			-0-	-0-
	20.855 DEPARTMENT TOTALS				
	GENERAL PURPOSE REVENUE			219,048,700	212,313,300

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
PROGRAM REVENUE				-0-	-0-
FEDERAL				(-0-)	(-0-)
OTHER				(-0-)	(-0-)
SERVICE				(-0-)	(-0-)
SEGREGATED REVENUE				31,608,200	32,190,000
OTHER				(31,608,200)	(32,190,000)
TOTAL-ALL SOURCES				250,656,900	244,503,300
20.865 Program Supplements					
(1)	EMPLOYEE COMPENSATION AND SUPPORT				
(a)	Judgments and legal expenses	GPR	S	-0-	-0-
(c)	Compensation and related adjustments	GPR	S	-0-	-0-
(ci)	University pay adjustments	GPR	S	-0-	-0-
(cj)	Pay adjustments for certain university employees	GPR	A	-0-	-0-
(d)	Employer fringe benefit costs	GPR	S	-0-	-0-
(dm)	Discretionary merit compensation program	GPR	A	-0-	-0-
(e)	Additional biweekly payroll	GPR	A	-0-	-0-
(em)	Financial and procurement services	GPR	A	-0-	-0-
(fm)	Risk management	GPR	A	-0-	-0-
(fn)	Physically handicapped supplements	GPR	A	5,800	5,800
(g)	Judgments and legal expenses; program revenues	PR	S	-0-	-0-
(i)	Compensation and related adjustments; program revenues	PR	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(ic)	University pay adjustments	PR	S	-0-	-0-
(j)	Employer fringe benefit costs; program revenues	PR	S	-0-	-0-
(jm)	Additional biweekly payroll; nonfederal program revenues	PR	S	-0-	-0-
(js)	Financial and procurement services; program revenues	PR	S	-0-	-0-
(kr)	Risk management; program revenues	PR	S	-0-	-0-
(Ln)	Physically handicapped supplements; program revenues	PR	S	-0-	-0-
(m)	Additional biweekly payroll; federal program revenues	PR-F	S	-0-	-0-
(q)	Judgments and legal expenses; segregated revenues	SEG	S	-0-	-0-
(s)	Compensation and related adjustments; segregated revenues	SEG	S	-0-	-0-
(si)	University pay adjustments	SEG	S	-0-	-0-
(t)	Employer fringe benefit costs; segregated revenues	SEG	S	-0-	-0-
(tm)	Additional biweekly payroll; nonfederal segregated revenues	SEG	S	-0-	-0-
(ts)	Financial and procurement services; segregated revenues	SEG	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(ur)	Risk management; segregated revenues	SEG	S	-0-	-0-
(vn)	Physically handicapped supplements; segregated revenues	SEG	S	-0-	-0-
(x)	Additional biweekly payroll; federal segregated revenues	SEG-F	S	-0-	-0-
		(1) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			5,800	5,800
	PROGRAM REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	SEGREGATED REVENUE			-0-	-0-
	FEDERAL			(-0-)	(-0-)
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			5,800	5,800
(2)	STATE PROGRAMS AND FACILITIES				
(a)	Private facility rental increases	GPR	A	-0-	-0-
(ag)	State-owned office rent supplement	GPR	A	-0-	-0-
(am)	Space management	GPR	A	-0-	-0-
(d)	State deposit fund	GPR	S	-0-	-0-
(e)	Maintenance of capitol and executive residence	GPR	A	-0-	-0-
(eb)	Executive residence furnishings replacement	GPR	C	10,200	10,200
(em)	Groundwater survey and analysis	GPR	A	182,500	182,500
(g)	Private facility rental increases; program revenues	PR	S	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(gg)	State-owned office rent supplement; program revenues	PR	S	-0-	-0-
(gm)	Space management; program revenues	PR	S	-0-	-0-
(i)	Enterprise resource planning system; program revenues	PR	S	-0-	-0-
(j)	State deposit fund; program revenues	PR	S	-0-	-0-
(L)	Data processing and telecommunications study; program revenues	PR	S	-0-	-0-
(q)	Private facility rental increases; segregated revenues	SEG	S	-0-	-0-
(qg)	State-owned office rent supplement; segregated revenues	SEG	S	-0-	-0-
(qm)	Space management; segregated revenues	SEG	S	-0-	-0-
(r)	Enterprise resource planning system; segregated revenues	SEG	S	-0-	-0-
(t)	State deposit fund; segregated revenues	SEG	S	-0-	-0-

(2) PROGRAM TOTALS

	2025-2026	2026-2027
GENERAL PURPOSE REVENUE	192,700	192,700
PROGRAM REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
SEGREGATED REVENUE	-0-	-0-
OTHER	(-0-)	(-0-)
TOTAL-ALL SOURCES	192,700	192,700

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(3)	TAXES AND SPECIAL CHARGES				
(a)	Property taxes	GPR	S	-0-	-0-
(g)	Property taxes; program revenues	PR	S	-0-	-0-
(i)	Payments for municipal services; program revenues	PR	S	-0-	-0-
(q)	Property taxes; segregated revenues	SEG	S	-0-	-0-
(s)	Payments for municipal services; segregated revenues	SEG	S	-0-	-0-
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			-0-	-0-
	PROGRAM REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	SEGREGATED REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			-0-	-0-
(4)	JOINT COMMITTEE ON FINANCE SUPPLEMENTAL APPROPRIATIONS				
(a)	General purpose revenue funds general program supplementation	GPR	B	32,650,600	7,225,800
(g)	Program revenue funds general program supplementation	PR	S	2,000,000	2,000,000
(k)	Public assistance programs supplementation	PR-S	C	-0-	-0-
(m)	Federal funds general program supplementation	PR-F	C	-0-	-0-
(u)	Segregated funds general program supplementation	SEG	S	45,100,000	-0-
		(4) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			32,650,600	7,225,800

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
PROGRAM REVENUE			2,000,000	2,000,000
FEDERAL			(-0-)	(-0-)
OTHER			(2,000,000)	(2,000,000)
SERVICE			(-0-)	(-0-)
SEGREGATED REVENUE			45,100,000	-0-
OTHER			(45,100,000)	(-0-)
TOTAL-ALL SOURCES			79,750,600	9,225,800
(8) SUPPLEMENTATION OF PROGRAM REVENUE AND PROGRAM REVENUE - SERVICE APPROPRIATIONS				
(g) Supplementation of program revenue and program revenue - service appropriations	PR	S	-0-	-0-
(8) PROGRAM TOTALS				
PROGRAM REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
20.865 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			32,849,100	7,424,300
PROGRAM REVENUE			2,000,000	2,000,000
FEDERAL			(-0-)	(-0-)
OTHER			(2,000,000)	(2,000,000)
SERVICE			(-0-)	(-0-)
SEGREGATED REVENUE			45,100,000	-0-
FEDERAL			(-0-)	(-0-)
OTHER			(45,100,000)	(-0-)
TOTAL-ALL SOURCES			79,949,100	9,424,300

20.866 Public Debt

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(1) BOND SECURITY AND REDEMPTION FUND				
(u) Principal repayment and interest	SEG	S	-0-	-0-
(1) PROGRAM TOTALS				
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
20.866 DEPARTMENT TOTALS				
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
20.867 Building Commission				
(1) STATE OFFICE BUILDINGS				
(a) Principal repayment and interest; housing of state agencies	GPR	S	-0-	-0-
(b) Principal repayment and interest; capitol and executive residence	GPR	S	2,332,600	2,046,500
	(1) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			2,332,600	2,046,500
TOTAL-ALL SOURCES			2,332,600	2,046,500
(2) ALL STATE-OWNED FACILITIES				
(b) Asbestos removal	GPR	A	-0-	-0-
(c) Hazardous materials removal	GPR	A	-0-	-0-
(d) Long-range building program; general purpose revenues	GPR	A	32,000,000	-0-
(f) Facilities preventive maintenance	GPR	A	-0-	-0-
(q) Building trust fund	SEG	C	-0-	-0-
(r) Planning and design	SEG	C	-0-	-0-
(u) Aids for buildings	SEG	C	-0-	-0-
(v) Building program funding contingency	SEG	C	-0-	-0-
(w) Building program funding	SEG	C	-0-	-0-
	(2) PROGRAM TOTALS			
GENERAL PURPOSE REVENUE			32,000,000	-0-
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			32,000,000	-0-
(3) STATE BUILDING PROGRAM				

STATUTE, AGENCY AND PURPOSE		**SOURCE**	**TYPE**	**2025-2026**	**2026-2027**
(a)	Principal repayment and interest	GPR	S	28,555,200	37,114,100
(b)	Principal repayment and interest	GPR	S	7,408,400	7,014,600
(bb)	Principal repayment, interest and rebates; AIDS Network, Inc.	GPR	S	24,500	22,300
(bc)	Principal repayment, interest and rebates; Grand Opera House in Oshkosh	GPR	S	43,800	11,400
(bd)	Principal repayment, interest and rebates; Aldo Leopold climate change classroom and interactive laboratory	GPR	S	19,300	70,300
(be)	Principal repayment, interest and rebates; Bradley Center Sports and Entertainment Corporation	GPR	S	575,400	549,000
(bf)	Principal repayment, interest and rebates; AIDS Resource Center of Wisconsin, Inc.	GPR	S	65,200	59,500
(bg)	Principal repayment, interest, and rebates; Madison Children's Museum	GPR	S	20,400	18,600
(bh)	Principal repayment, interest, and rebates; Myrick Hixon EcoPark, Inc.	GPR	S	32,400	31,900
(bj)	Principal repayment, interest and rebates; Lac du Flambeau Indian Tribal Cultural Center	GPR	S	15,400	21,400

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
(bL) Principal repayment, interest and rebates; family justice center	GPR	S	628,000	515,400
(bm) Principal repayment, interest, and rebates; HR Academy, Inc.	GPR	S	3,100	8,900
(bn) Principal repayment, interest and rebates; Hmong cultural center	GPR	S	20,500	20,900
(bo) Principal repayment, interest and rebates; psychiatric and behavioral health treatment beds; Marathon County	GPR	S	368,400	365,200
(bq) Principal repayment, interest and rebates; children's research institute	GPR	S	612,300	726,600
(br) Principal repayment, interest and rebates	GPR	S	12,200	4,100
(bt) Principal repayment, interest, and rebates; Wisconsin Agriculture Education Center, Inc.	GPR	S	343,600	327,500
(bu) Principal repayment, interest and rebates; Civil War exhibit at the Kenosha Public Museums	GPR	S	62,000	43,100
(bv) Principal repayment, interest, and rebates; Bond Health Center	GPR	S	27,600	113,600
(bw) Principal repayment, interest, and rebates; Eau Claire Confluence Arts, Inc.	GPR	S	1,036,500	869,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(bx)	Principal repayment, interest, and rebates; Carroll University	GPR	S	161,000	141,000
(cb)	Principal repayment, interest and rebates; Domestic Abuse Intervention Services, Inc.	GPR	S	33,700	34,400
(cd)	Principal repayment, interest, and rebates; K I Convention Center	GPR	S	114,200	62,400
(cf)	Principal repayment, interest, and rebates; Dane County; livestock facilities	GPR	S	554,300	768,900
(ch)	Principal repayment, interest, and rebates; Wisconsin Maritime Center of Excellence	GPR	S	303,700	332,000
(cj)	Principal repayment, interest, and rebates; Norskedalen Nature and Heritage Center	GPR	S	8,800	56,100
(cq)	Principal repayment, interest, and rebates; La Crosse Center	GPR	S	310,600	307,100
(cr)	Principal repayment, interest, and rebates; St. Ann Center for Intergenerational Care, Inc.; Bucyrus Campus	GPR	S	320,800	330,600
(cs)	Principal repayment, interest, and rebates; Brown County innovation center	GPR	S	321,700	318,400

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(cv)	Principal repayment, interest, and rebates; Beyond Vision; VisABILITY Center	GPR	S	357,800	359,500
(cw)	Principal repayment, interest, and rebates; projects	GPR	S	801,300	1,116,300
(cx)	Principal repayment, interest, and rebates; center	GPR	S	1,089,200	1,085,900
(cz)	Museum of nature and culture	GPR	S	889,200	2,093,800
(d)	Interest rebates on obligation proceeds; general fund	GPR	S	-0-	-0-
(e)	Principal repayment, interest and rebates; parking ramp	GPR	S	-0-	-0-
(g)	Principal repayment, interest and rebates; program revenues	PR	S	-0-	-0-
(h)	Principal repayment, interest, and rebates	PR	S	-0-	-0-
(i)	Principal repayment, interest and rebates; capital equipment	PR	S	-0-	-0-
(k)	Interest rebates on obligation proceeds; program revenues	PR-S	C	-0-	-0-
(kd)	Energy conservation construction projects; principal repayment, interest and rebates	PR-S	C	329,400	836,600
(km)	Aquaculture demonstration facility; principal repayment and interest	PR-S	A	-0-	-0-

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2025-2026	2026-2027
(q)	Principal repayment and interest; segregated revenues	SEG	S	-0-	-0-
(r)	Interest rebates on obligation proceeds; conservation fund	SEG	S	-0-	-0-
(s)	Interest rebates on obligation proceeds; transportation fund	SEG	S	-0-	-0-
(t)	Interest rebates on obligation proceeds; veterans trust fund	SEG	S	-0-	-0-
(w)	Bonding services	SEG	S	3,000,000	3,000,000
(x)	Segregated revenue supported building program projects; inflationary project cost overruns	SEG	C	-0-	-0-
		(3) PROGRAM TOTALS			
	GENERAL PURPOSE REVENUE			45,140,500	54,914,200
	PROGRAM REVENUE			329,400	836,600
	OTHER			(-0-)	(-0-)
	SERVICE			(329,400)	(836,600)
	SEGREGATED REVENUE			3,000,000	3,000,000
	OTHER			(3,000,000)	(3,000,000)
	TOTAL-ALL SOURCES			48,469,900	58,750,800
(4)	CAPITAL IMPROVEMENT FUND INTEREST EARNINGS				
(q)	Funding in lieu of borrowing	SEG	C	-0-	-0-
(r)	Interest on veterans obligations	SEG	C	-0-	-0-
		(4) PROGRAM TOTALS			
	SEGREGATED REVENUE			-0-	-0-
	OTHER			(-0-)	(-0-)
	TOTAL-ALL SOURCES			-0-	-0-
(5)	SERVICES TO NONSTATE GOVERNMENTAL UNITS				
(g)	Financial consulting services	PR	C	-0-	-0-
		(5) PROGRAM TOTALS			
	PROGRAM REVENUE			-0-	-0-

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
20.867 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			79,473,100	56,960,700
PROGRAM REVENUE			329,400	836,600
OTHER			(-0-)	(-0-)
SERVICE			(329,400)	(836,600)
SEGREGATED REVENUE			3,000,000	3,000,000
OTHER			(3,000,000)	(3,000,000)
TOTAL-ALL SOURCES			82,802,500	60,797,300
20.875 Budget Stabilization Fund				
(1) TRANSFERS TO FUND				
(a) General fund transfer	GPR	S	-0-	-0-
(1) PROGRAM TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
TOTAL-ALL SOURCES			-0-	-0-
(2) TRANSFERS FROM FUND				
(q) Budget stabilization fund transfer	SEG	A	-0-	-0-
(2) PROGRAM TOTALS				
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
20.875 DEPARTMENT TOTALS				
GENERAL PURPOSE REVENUE			-0-	-0-
SEGREGATED REVENUE			-0-	-0-
OTHER			(-0-)	(-0-)
TOTAL-ALL SOURCES			-0-	-0-
General Appropriations FUNCTIONAL AREA TOTALS				
GENERAL PURPOSE REVENUE			2,312,644,000	2,256,368,000
PROGRAM REVENUE			65,629,400	64,636,600
FEDERAL			(-0-)	(-0-)
OTHER			(2,000,000)	(2,000,000)
SERVICE			(63,629,400)	(62,636,600)
SEGREGATED REVENUE			1,871,707,100	1,860,575,800
FEDERAL			(-0-)	(-0-)
OTHER			(1,871,707,100)	(1,860,575,800)
SERVICE			(-0-)	(-0-)

STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
LOCAL			(-0-)	(-0-)
TOTAL-ALL SOURCES			4,249,980,500	4,181,580,400
STATE TOTALS			55,042,228,200	55,468,169,000
GENERAL PURPOSE REVENUE			22,692,520,300	22,960,175,000
PROGRAM REVENUE			23,618,420,500	24,035,906,100
FEDERAL			(15,401,429,600)	(15,791,217,300)
OTHER			(7,152,554,800)	(7,184,160,500)
SERVICE			(1,064,436,100)	(1,060,528,300)
SEGREGATED REVENUE			8,731,287,400	8,472,087,900
FEDERAL			(1,218,546,300)	(1,224,619,100)
OTHER			(7,245,467,500)	(6,982,611,500)
SERVICE			(143,471,400)	(141,150,700)
LOCAL			(123,802,200)	(123,706,600)

SECTION 18. 20.115 (3) (m) of the statutes is amended to read:

20.115 **(3)** (m) *Federal funds.* All federal moneys received as authorized by the governor under s. 16.54 for the purposes of the program. All moneys transferred under s. 20.505 (1) (mb) shall be credited to this appropriation for purposes of making grants under 2025 Wisconsin Act .... (this act), section 9102 (1).

SECTION 19. 20.155 (3) (c) of the statutes is created to read:

20.155 **(3)** (c) *Nuclear power siting study.* As a continuing appropriation, the amounts in the schedule for conducting a nuclear power siting study.

SECTION 20. 20.192 (1) (bg) of the statutes is created to read:

20.192 **(1)** (bg) *Talent recruitment grants.* As a continuing appropriation, the amounts in the schedule for grants for talent recruitment under s. 238.14.

SECTION 21. 20.235 (1) (fa) of the statutes is created to read:

20.235 **(1)** (fa) *Emergency medical services training reimbursement.* The amounts in the schedule for reimbursements related to training and material expenses incurred in completing an emergency medical services training course at a technical college under ch. 38.

SECTION 22. 20.255 (1) (eb) of the statutes is created to read:

20.255 **(1)** (eb) *Professional development for science teachers.* The amounts in the schedule for professional development for science teachers.

SECTION 23. 20.255 (2) (ag) of the statutes is created to read:

20.255 **(2)** (ag) *Grants to Lakeland STAR Academy.* The amounts in the schedule for payments under 2025 Wisconsin Act .... (this act), section 9134 (1).

SECTION 24. 20.255 (2) (ag) of the statutes, as created by 2025 Wisconsin Act .... (this act), is repealed.

SECTION 25. 20.285 (1) (fa) of the statutes is created to read:

20.285 **(1)** (fa) *Merit and market-based pay for University of Wisconsin System employees.* The amounts in the schedule for merit-based and market-based compensation for University of Wisconsin System employees, to attract faculty in high-demand fields of study.

SECTION 26. 20.285 (1) (qe) of the statutes is amended to read:

20.285 **(1)** (qe) *Rural physician residency assistance program.* Biennially, from the ~~critical access~~ hospital assessment fund, the amounts in the schedule for the department of family medicine in the University of Wisconsin School of Medicine and Public Health to establish and support physician residency positions under s. 36.63.

SECTION 27. 20.285 (1) (qj) of the statutes is amended to read:

20.285 **(1)** (qj) *Physician and dentist and health care provider loan assistance programs~~; critical access hospital assessment fund~~.* Biennially, from the ~~critical access~~ hospital assessment fund, the amounts in the schedule for loan repayments under ss. 36.60 and 36.61.

SECTION 28. 20.370 (2) (mq) of the statutes is created to read:

20.370 **(2)** (mq) *Forest-industry-wide strategic plan and road map.* As a continuing appropriation from the conservation fund, from the moneys received by the department for forestry activities, the amounts in the schedule for the grant under 2025 Wisconsin Act .... (this act), section 9132 (10).

SECTION 29. 20.370 (4) (jc) of the statutes is created to read:

20.370 **(4)** (jc) *Echo Lake dam grant.* As a continuing appropriation from the general fund, the amounts in the schedule to provide a grant to the city of Burlington for restoration of the dam on Echo Lake.

SECTION 30. 20.370 (4) (jq) of the statutes is created to read:

20.370 **(4)** (jq) *Rothschild dam grant.* From the moneys received by the department for forestry activities, the amounts in the schedule to provide financial assistance for the modernization of a dam on the Wisconsin River in the village of Rothschild.

SECTION 31. 20.370 (4) (jr) of the statutes is created to read:

20.370 **(4)** (jr) *Lake Vista shoreline stabilization.* As a continuing appropriation, from the local government fund, the amounts in the schedule for a grant to the city of Oak Creek for environmental remediation and redevelopment of Lake Vista Park.

SECTION 32. 20.370 (4) (ka) of the statutes is created to read:

20.370 **(4)** (ka) *Browns Lake dredging grant.* As a continuing appropriation, the amounts in the schedule for a grant to the Browns Lake sanitary district for the dredging of Browns Lake.

SECTION 33. 20.370 (4) (kq) of the statutes is created to read:

20.370 **(4)** (kq) *Green Lake Association sediment inactivation grant.* As a continuing appropriation, from the environmental fund, the amounts in the schedule to provide a grant to the Green Lake Association for sediment inactivation in the Silver Creek Estuary and the County K Marsh.

SECTION 34. 20.370 (4) (kr) of the statutes is created to read:

20.370 **(4)** (kr) *Deerskin River dredging grant.* As a biennial appropriation, from the environmental fund, the amounts in the schedule to provide a grant to the town of Washington in Vilas County for dredging the Deerskin River.

SECTION 35. 20.370 (5) (hs) of the statutes is created to read:

20.370 **(5)** (hs) *Wisconsin River retaining wall reconstruction.* From the environmental fund, the amounts in the schedule to provide a grant to the city of Wisconsin Rapids for reconstruction of a retaining wall as part of the Wisconsin Rapids Riverbank Project.

SECTION 36. 20.370 (6) (at) of the statutes is created to read:

20.370 (6) (at) *Town of Norway water abatement.* From the environmental fund, the amounts in the schedule for the grant under 2025 Wisconsin Act .... (this act), section 9132 (6).

SECTION 37. 20.370 (7) (bd) of the statutes is created to read:

20.370 **(7)** (bd) *Building demolition.* As a continuing appropriation, the amounts in the schedule for demolition of buildings on property owned by the department.

SECTION 38. 20.380 (1) (c) of the statutes is created to read:

20.380 **(1)** (c) *Grant to Taliesin Preservation, Inc.* As a continuing appropriation, the amounts in the schedule for the grant under 2025 Wisconsin Act .... (this act), section 9143 (1).

SECTION 39. 20.395 (1) (ft) of the statutes is amended to read:

20.395 **(1)** (ft) *Lift bridge aids, state funds.* Biennially, the amounts in the schedule to make payments for lift bridges ~~on connecting highways for purposes of~~ under s. 86.32 (2).

SECTION 40. 20.395 (1) (fu) of the statutes is amended to read:

20.395 **(1)** (fu) *County forest road aids, state funds.* ~~The~~ From the conservation fund, from the moneys received by the department of natural resources for forestry activities, the amounts in the schedule for payments to counties for forest road aids under s. 86.315.

SECTION 41. 20.395 (1) (jx) of the statutes is created to read:

20.395 **(1)** (jx) *Ferry boats and ferry terminal facilities, federal funds.* All moneys received from the federal government for constructing and maintaining ferry boats, ferry terminal facilities, and ferry maintenance facilities and other related activities, for such purposes.

SECTION 42. 20.395 (2) (bs) of the statutes is created to read:

20.395 **(2)** (bs) *Columbia County railroad bridge repairs.* From the local government fund, the amounts in the schedule to make the grant under 2025 Wisconsin Act .... (this act), section 9144 (2).

SECTION 43. 20.395 (2) (bt) of the statutes is amended to read:

20.395 **(2)** (bt) *Freight rail preservation.* As a continuing appropriation, the amounts in the schedule to acquire railroad property under ss. 85.08 (2) (L) and 85.09; ~~and~~ to provide grants and loans for rail property acquisitions and improvements under s. 85.08 (4m) (c) and (d), and for the grant under 2025 Wisconsin Act .... (this act), section 9144 (6).

SECTION 44. 20.395 (2) (cq) of the statutes is amended to read:

20.395 **(2)** (cq) *Harbor assistance, state funds.* As a continuing appropriation, the amounts in the schedule for harbor assistance under s. 85.095 (2) (a), for administration of the harbor assistance program under s. 85.095, ~~and~~ for grants under 1999 Wisconsin Act 9, section 9150 (4f), 2013 Wisconsin Act 20, section 9145 (4i) and (4u), 2015 Wisconsin Act 55, section 9145 (1c), 2017 Wisconsin Act 59, section 9145 (4d), and 2023 Wisconsin Act 19, section 9144 (2), for the project under 2025 Wisconsin Act .... (this act), section 9144 (7), and for the project under 2025 Wisconsin Act .... (this act), section 9144 (8).

SECTION 45. 20.395 (2) (dq) of the statutes is amended to read:

20.395 **(2)** (dq) *Aeronautics assistance, state funds.* As a continuing appropriation, the amounts in the schedule for the state's share of airport projects under ss. 114.34 and 114.35; for developing air marking and other air navigational facilities; for administration of the powers and duties of the secretary of transportation under s. 114.31; for costs associated with aeronautical activities under s. 114.31, except for the program under s. 114.31 (3) (b); for the administration of other aeronautical activities, except aircraft registration under s. 114.20, authorized by law; and for the grants under 2017 Wisconsin Act 59, section 9145 (3i), ~~and~~ 2023 Wisconsin Act 19, section 9144 (3), and 2025 Wisconsin Act .... (this act), 9144 (4).

SECTION 46. 20.395 (2) (fq) of the statutes is amended to read:

20.395 **(2)** (fq) *Local roads improvement discretionary supplement.* As a continuing appropriation, the amounts in the schedule for the local roads improvement discretionary supplemental grant program under s. 86.31 (3s) and for the grant under 2025 Wisconsin Act .... (this act), section 9144 (9).

SECTION 47. 20.395 (2) (ft) of the statutes is amended to read:

20.395 **(2)** (ft) *Local roads improvement program; discretionary grants, state funds.* As a continuing appropriation, the amounts in the schedule for the local roads improvement program under s. 86.31 (3g) to (3r), for the payments required under 2007 Wisconsin Act 20, section 9148 (3) and (14qq), for the grant under 2007 Wisconsin Act 20, section 9148 (9z), ~~and~~ for the grant under 2023 Wisconsin Act 19, section 9144 (4), and for the grant under 2025 Wisconsin Act .... (this act), section 9144 (1).

SECTION 48. 20.395 (2) (fu) of the statutes is amended to read:

20.395 **(2)** (fu) *Local roads improvement program; agricultural roads, state funds.* As a continuing appropriation, the amounts in the schedule for improvements to local agricultural roads under s. 86.31 (3o) and bridges and culverts under s. 85.64 (2).

SECTION 49. 20.395 (2) (fw) of the statutes is created to read:

20.395 **(2)** (fw) *Village of Warrens Zeda Street project.* From the local government fund, as a continuing appropriation, the amounts in the schedule for the grant under 2025 Wisconsin Act .... (this act), section 9144 (5).

SECTION 50. 20.395 (3) (cq) of the statutes is amended to read:

20.395 **(3)** (cq) *State highway rehabilitation, state funds.* As a continuing appropriation, the amounts in the schedule for improvement of existing state trunk and connecting highways; for improvement of bridges on state trunk or connecting highways and other bridges for which improvement is a state responsibility, for necessary approach work for such bridges and for replacement of such bridges with at-grade crossing improvements; for the construction and rehabilitation of the national system of interstate and defense highways and bridges and related appurtenances; for activities under s. 84.04 on roadside improvements; for bridges under s. 84.10; for the bridge project under s. 84.115; for payment to a local unit of government for a jurisdictional transfer under s. 84.02 (8); for the disadvantaged business demonstration and training program under s. 84.076; for the purpose specified in s. 84.017 (3); for the transfers required under 1999 Wisconsin Act 9, section 9250 (1) and 2003 Wisconsin Act 33, section 9153 (4q); and for the purposes described under 1999 Wisconsin Act 9, section 9150 (8g), 2001 Wisconsin Act 16, section 9152 (4e), 2007 Wisconsin Act 20, section 9148 (9i) (b) and (9x), 2021 Wisconsin Act 58, section 9144 (5), ~~and~~ 2023 Wisconsin Act 19, section 9144 (8), and 2025 Wisconsin Act .... (this act), section 9144 (3). This paragraph does not apply to any southeast Wisconsin freeway megaprojects under s. 84.0145, to any southeast Wisconsin freeway rehabilitation projects under s. 84.014 that also qualify as major highway projects under s. 84.013, or to the installation, replacement, rehabilitation, or maintenance of highway signs, traffic control signals, highway lighting, pavement markings, or intelligent transportation systems, unless incidental to the improvement of existing state trunk and connecting highways.

SECTION 51. 20.395 (4) (gq) of the statutes is created to read:

20.395 **(4)** (gq) *Work zone safety education.* As a continuing appropriation, the amounts in the schedule, for work zone safety course development under s. 84.01 (38) (a) 2.

SECTION 52. 20.395 (4) (gr) of the statutes is created to read:

20.395 **(4)** (gr) *Work zone safety pilot project.* As a continuing appropriation, the amounts in the schedule, for the pilot program under s. 84.01 (38) (b).

SECTION 53. 20.395 (5) (da) of the statutes is amended to read:

20.395 **(5)** (da) *State traffic patrol equipment, general fund.* From the general fund, the amounts in the schedule for ~~in-vehicle video camera equipment and tactical vests and helmets for the~~ state traffic patrol equipment.

SECTION 54. 20.395 (5) (db) of the statutes is created to read:

20.395 **(5)** (db) *Public protective services hearing protection program.* As a continuing appropriation, from the general fund, the amounts in the schedule for the public protective services hearing protection program.

SECTION 55. 20.395 (5) (eq) of the statutes is amended to read:

20.395 **(5)** (eq) *Driver education grants, state funds.* As a continuing appropriation, the amounts in the schedule for driver education grants. All moneys transferred to the transportation fund under s. 16.5185 (5) shall be credited to this appropriation account.

SECTION 56. 20.435 (1) (be) of the statutes is created to read:

20.435 **(1)** (be) *Regional referral hospital support payment; Waukesha County.* The amounts in the schedule for regional referral hospital support payments under s. 46.548.

SECTION 57. 20.435 (1) (bf) of the statutes is created to read:

20.435 **(1)** (bf) *Trauma care hospital supplement grants.* The amounts in the schedule for grants under s. 46.68 to support hospitals that satisfy the criteria established by the American College of Surgeons for classification as a Level I adult trauma center.

SECTION 58. 20.435 (1) (di) of the statutes is created to read:

20.435 **(1)** (di) *Grants for the Surgical Collaborative of Wisconsin.* The amounts in the schedule for grants to the Surgical Collaborative of Wisconsin under s. 146.69.

SECTION 59. 20.435 (2) (gk) of the statutes is amended to read:

20.435 **(2)** (gk) *Institutional operations and charges.* The amounts in the schedule for care, other than under s. 51.06 (1r), provided by the centers for the developmentally disabled, to reimburse the cost of providing the services and to remit any credit balances to county departments that occur on and after July 1, 1978, in accordance with s. 51.437 (4rm) (c); for care, other than under s. 46.043, provided by the mental health institutes, to reimburse the cost of providing the services and to remit any credit balances to county departments that occur on and after January 1, 1979, in accordance with s. 51.42 (3) (as) 2.; for care of juveniles placed at the Mendota juvenile treatment center for whom counties are financially responsible under s. 938.357 (3) (d), to reimburse the cost of providing that care; for maintenance of state-owned housing at centers for the developmentally disabled and mental health institutes; for repair or replacement of property damaged at the mental health institutes or at centers for the developmentally disabled; for reimbursing the total cost of using, producing, and providing services, products, and care; and to transfer to the appropriation account under sub. (5) (kp) for funding centers. All moneys received as payments from medical assistance on and after August 1, 1978; as payments from all other sources including other payments under s. 46.10 and payments under s. 51.437 (4rm) (c) received on and after July 1, 1978; as medical assistance payments, other payments under s. 46.10, and payments under s. 51.42 (3) (as) 2. received on and after January 1, 1979; as payments from counties for the care of juveniles placed at the Mendota juvenile treatment center; as payments for the rental of state-owned housing and other institutional facilities at centers for the developmentally disabled and mental health institutes; for the sale of electricity, steam, or chilled water; as payments in restitution of property damaged at the mental health institutes or at centers for the developmentally disabled; for the sale of surplus property, including vehicles, at the mental health institutes or at centers for the developmentally disabled; and for other services, products, and care shall be credited to this appropriation, except that any payment under s. 46.10 received for the care or treatment of patients admitted under s. 51.10, 51.15, or 51.20 for which the state is liable under s. 51.05 (3), of forensic patients committed under ch. 971 or 975, admitted under ch. 975, or transferred under s. 51.35 (3), or of patients transferred from a state prison under s. 51.37 (5), to the Mendota Mental Health Institute or the Winnebago Mental Health Institute shall be treated as general purpose revenue — earned, as defined under s. 20.001 (4); and except that moneys received under s. 51.06 (6) may be expended only as provided in s. 13.101 (17). <u>All moneys transferred under 2025 Wisconsin Act .... (this act), section 9219 (1), shall be credited to this appropriation account.</u>

SECTION 60. 20.435 (4) (w) of the statutes is amended to read:

20.435 **(4)** (w) *Medical Assistance trust fund.* From the Medical Assistance trust fund, biennially, the amounts in the schedule for meeting costs of medical assistance administered under ss. 46.275 (5), 46.278 (6), 46.283 (5), 46.284 (5), 49.45, and 49.472 (6), for refunds under s. 50.38 (6) (a) ~~and (6m) (a)~~, and for administrative costs associated with augmenting the amount of federal moneys received under 42 CFR 433.51.

SECTION 61. 20.435 (4) (xc) of the statutes is amended to read:

20.435 **(4)** (xc) *Hospital assessment fund; hospital payments.* From the hospital assessment fund, all moneys received from the assessment under s. 50.38 (2) (a) and (b), except moneys appropriated under s. 20.285 (1) (qe) and (qj) and except amounts transferred to the Medical Assistance trust fund under s. 50.38 (8), to ~~reimburse eligible hospitals~~ make the payments to hospitals required under s. 49.45 (3) (e) 11. for services provided under the Medical Assistance Program under subch. IV of ch. 49, make payments to health maintenance organizations under s. 49.45 (59), provide supplemental funds to rural hospitals under s. 49.45 (5m) (am), make supplemental payments to Level I adult trauma centers under s. 49.45 (6y) (ap), make supplemental payments to hospitals based on performance under s. 49.45 (6y) (ar), and make refunds under s. 50.38 (6).

SECTION 62. 20.435 (4) (xe) of the statutes is repealed.

SECTION 63. 20.435 (5) (title) of the statutes is amended to read:

20.435 **(5)** (title) ~~MENTAL HEALTH AND SUBSTANCE ABUSE~~ CARE AND TREATMENT SERVICES.

SECTION 64. 20.435 (5) (ch) of the statutes is created to read:

20.435 **(5)** (ch) *Suicide and crisis lifeline grants.* Biennially, the amounts in the schedule for grants under s. 46.533.

SECTION 65. 20.437 (1) (br) of the statutes is created to read:

20.437 **(1)** (br) *Grant for child care facility.* Biennially, the amounts in the schedule for the grant under 2025 Wisconsin Act .... (this act), section 9106 (1).

SECTION 66. 20.437 (1) (br) of the statutes, as created by 2025 Wisconsin Act .... (this act), is repealed.

SECTION 67. 20.437 (2) (bp) of the statutes is created to read:

20.437 **(2)** (bp) *Child care access program.* The amounts in the schedule for the program under s. 49.1335.

SECTION 68. 20.437 (2) (cr) of the statutes is created to read:

20.437 **(2)** (cr) *Community-based option for elementary school readiness.* The amounts in the schedule for the payments under s. 49.132 (5) (a).

SECTION 69. 20.437 (2) (mf) of the statutes is created to read:

20.437 **(2)** (mf) *Child care bridge payments.* The amounts in the schedule for child care bridge payments. All moneys transferred from the appropriation account under s. 20.505 (1) (mb) shall be credited to this appropriation account, except that interest earned on the amount transferred to this appropriation account shall be treated as general purpose revenue-earned, as defined under s. 20.001 (4).

SECTION 70. 20.437 (2) (mf) of the statutes, as created by 2025 Wisconsin Act .... (this act), is repealed.

SECTION 71. 20.455 (2) (db) of the statutes is created to read:

20.455 **(2)** (db) *Law enforcement data sharing.* The amounts in the schedule for law enforcement agencies to implement tools that provide for the sharing of law enforcement database information between law enforcement agencies.

SECTION 72. 20.455 (5) (a) of the statutes is amended to read:

20.455 **(5)** (a) *General program operations.* The amounts in the schedule for general program operations under chs. 949 and 950 <u>and for the administration of programs administered by the office of crime victim services under ch. 165</u>.

SECTION 73. 20.455 (5) (cm) of the statutes is created to read:

20.455 **(5)** (cm) *Community-based crime victim services.* Biennially, the amounts in the schedule to provide grants to community-based crime victim service providers for crime victim services to supplement federal crime victim grants.

SECTION 74. 20.455 (5) (cs) of the statutes is created to read:

20.455 **(5)** (cs) *Child advocacy centers.* Biennially, the amounts in the schedule to provide grants to child advocacy centers under s. 165.96.

SECTION 75. 20.465 (3) (qh) of the statutes is created to read:

20.465 **(3)** (qh) *Hazardous substance emergency response; local government fund.* From the local government fund, as a continuing appropriation, the amounts in the schedule for payments to regional emergency response teams described under s. 323.70 (2).

SECTION 76. 20.465 (3) (qp) of the statutes is created to read:

20.465 **(3)** (qp) *Live 911.* Annually, from the 911 fund, the amounts in the schedule for grants to public safety answering points for real-time video and multimedia communications between the public safety answering points and individuals who call for emergency services.

SECTION 77. 20.465 (3) (qu) of the statutes is created to read:

20.465 **(3)** (qu) *Urban search and rescue task force; local government fund.* From the local government fund, as a continuing appropriation, the amounts in the schedule for training, equipment, and administrative costs for an urban search and rescue task force described under s. 323.72.

SECTION 78. 20.465 (3) (qw) of the statutes is created to read:

20.465 **(3)** (qw) *Training facility grant.* From the local government fund, the amounts in the schedule for a grant to fund a portion of the renovation costs of a training facility for Neenah-Menasha fire and rescue.

SECTION 79. 20.465 (3) (qw) of the statutes, as created by 2025 Wisconsin Act .... (this act), is repealed.

SECTION 80. 20.465 (3) (sm) of the statutes is created to read:

20.465 **(3)** (sm) *State disaster assistance; local government fund.* From the local government fund, as a continuing appropriation, the amounts in the schedule to provide payments for damages and costs incurred as the result of a disaster.

SECTION 81. 20.485 (1) (gk) of the statutes is amended to read:

20.485 **(1)** (gk) *Institutional operations.* The amounts in the schedule for the care of the members of the Wisconsin veterans homes under s. 45.50, for the payment of stipends under s. 45.50 (2m) (f), for the transfer of moneys to the appropriation account under s. 20.435 (4) (ky) for payment of the state share of the medical assistance costs related to the provision of stipends under s. 45.50 (2m) (f), for the payment of assistance to indigent veterans under s. 45.43 to allow them to reside at the Wisconsin Veterans Home at Union Grove, for the transfer of moneys to the appropriation accounts under pars. (kc) and (kj), for the transfer of moneys in an amount up to $10,000,000 to the appropriation account under par. (ks), and for the payment of grants under s. 45.82. Not more than 1 percent of the moneys credited to this appropriation account may be used for the payment of assistance to indigent veterans under s. 45.43. All moneys received under par. (m) and s. 45.51 (7) (b) and (8) and all moneys received for the care of members under medical assistance, as defined in s. 49.43 (8), shall be credited to this appropriation account. <u>All moneys transferred under 2025 Wisconsin Act .... (this act), section 9248 (1) and (2), shall be credited to this appropriation account.</u> Except for the moneys transferred under this paragraph to the appropriation account under par. (kc), no moneys may be expended from this appropriation for the purposes specified in par. (kc).

SECTION 82. 20.485 (2) (a) of the statutes is created to read:

20.485 **(2)** (a) *Veterans Community Project of Milwaukee.* From the general fund, the amounts in the schedule for the department of veterans affairs in fiscal year 2025-26 to grant to the Veterans Community Project, a national nonprofit organization exempt from taxation under section 501 (c) (3) of the Internal Revenue Code, to use toward the Veterans Community Project of Milwaukee.

SECTION 83. 20.485 (2) (a) of the statutes, as created by 2025 Wisconsin Act .... (this act), is repealed.

SECTION 84. 20.505 (1) (aj) of the statutes is created to read:

20.505 **(1)** (aj) *Grant to Wisconsin Maritime Museum, Inc.* The amounts in the schedule for the grant to Wisconsin Maritime Museum, Inc., under 2025 Wisconsin Act .... (this act), section 9101 (3).

SECTION 85. 20.505 (1) (aj) of the statutes, as created by 2025 Wisconsin Act .... (this act), is repealed.

SECTION 86. 20.505 (1) (kv) of the statutes is created to read:

20.505 **(1)** (kv) *County grants.* The amounts in the schedule for the grants to counties under s. 16.07. All moneys transferred from the appropriation account under sub. (8) (hm) 16g. shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered balance on June 30 of each year shall revert to the appropriation account under sub. (8) (hm).

SECTION 87. 20.505 (1) (mb) of the statutes is amended to read:

20.505 **(1)** (mb) *Federal aid.* All moneys received from the federal government not otherwise appropriated under this section, as authorized by the governor under s. 16.54, to carry out the purposes for which received. <u>In each year of the 2025-27 fiscal biennium, $5,000,000 of the amounts received under this appropriation account shall be transferred to the appropriation account under s. 20.115 (3) (m). One million dollars in interest earnings from this appropriation account is transferred to s. 20.285 (1) (m) in the fiscal year that begins in 2025. In fiscal year 2025-26, of the interest earnings in this appropriation account, $110,000,000 is transferred to the appropriation account under s. 20.437 (2) (mf). To the extent that any interest earnings remain in this appropriation account in fiscal year 2025-26 after all transfers of interest earnings required under this paragraph, those remaining amounts are transferred to the appropriation account under s. 20.437 (2) (cm).</u>

SECTION 88. 20.505 (8) (hm) 16g. of the statutes is created to read:

20.505 **(8)** (hm) 16g. The amount transferred to sub. (1) (kv) shall be the amount in the schedule under sub. (1) (kv).

SECTION 89. 20.566 (1) (ha) of the statutes is renumbered 20.566 (9) (ha).

SECTION 90. 20.566 (1) (hd) of the statutes is renumbered 20.566 (9) (hd) and amended to read:

20.566 **(9)** (hd) *Administration of liquor tax and alcohol beverages* *enforcement; wholesaler fees funding special agent position.* All moneys received under s. 125.28 (4) for the purpose of funding one special agent position dedicated to alcohol ~~and tobacco~~ enforcement.

SECTION 91. 20.566 (9) of the statutes is created to read:

20.566 **(9)** DIVISION OF ALCOHOL BEVERAGES. (g) *General program operations.* The amounts in the schedule for alcohol beverages regulation and enforcement under ch. 125 and general program operations of the division of alcohol beverages. Except as provided in ss. 125.28 (4) and 125.535 (2), all moneys received by the division of alcohol beverages under ch. 125 shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year, the unencumbered balance of this appropriation account shall lapse to the general fund.

SECTION 92. 20.835 (1) (ze) of the statutes is created to read:

20.835 **(1)** (ze) *Local grant writing and compliance assistance grants.* From the local government fund, as a continuing appropriation, the amounts in the schedule to make grants to cities, villages, towns, and counties for grant writing and compliance assistance.

SECTION 93. 20.835 (2) (bm) of the statutes is created to read:

20.835 **(2)** (bm) *Film production services credit*. A sum sufficient to make the payments under ss. 71.07 (5f) (d) 2., 71.28 (5f) (d) 2., and 71.47 (5f) (d) 2.

SECTION 94. 20.855 (4) (dt) of the statutes is amended to read:

20.855 **(4)** (dt) *Transfer for an endowment fund for WisconsinEye.* Biennially, the amounts in the schedule to make ~~a payment~~ <u>one or more payments</u> to the WisconsinEye Public Affairs Network, Inc., under s. 16.004 (22) for the establishment of an endowment fund. Moneys cannot be expended from this appropriation account after June 30, ~~2025~~ 2026.

SECTION 95. 20.866 (1) (u) of the statutes is amended to read:

20.866 **(1)** (u) *Principal repayment and interest.* A sum sufficient from moneys appropriated under sub. (2) (zp) and ss. 20.115 (2) (d) and (7) (b) and (s), 20.190 (1) (c), (d), (i), and (j), 20.225 (1) (c) and (i), 20.245 (1) (e) and (j), 20.250 (1) (c) and (e), 20.255 (1) (d), 20.285 (1) (d), (gj), and (je), 20.320 (1) (c) and (t) and (2) (c), 20.370 (7) (aa), (ad), (ag), (aq), (ar), (at), (au), (bq), (br), (cb), (cc), (cd), (cg), (cq), (cr), (cs), (ct), (ea), (eq), and (er), 20.395 (6) (af), (aq), (ar), and (au), 20.410 (1) (e), (ec), and (ko) and (3) (e) and (fm), 20.435 (2) (ee), 20.465 (1) (d), 20.485 (1) (f) and (go) and (4) (qm), 20.505 (4) (es), (et), (ha), and (hb) and (5) (c), (g), and (kc), 20.855 (8) (a), and 20.867 (1) (a) and (b) and (3) (a), (b), (bb), (bc), (bd), (be), (bf), (bg), (bh), (bj), (bL), (bm), (bn), (bo), (bq), (br), (bt), (bu), (bv), (bw), (bx), (cb), (cd), (cf), (ch), (cj), (cq), (cr), (cs), (cv), (cw), (cx), (cy), (cz), (g), (h), (i), (kd), and (q) for the payment of principal, interest, premium due, if any, and payment due, if any, under an agreement or ancillary arrangement entered into under s. 18.06 (8) (a) relating to any public debt contracted under subchs. I and IV of ch. 18.

SECTION 96. 20.866 (2) (s) (intro.) of the statutes is amended to read:

20.866 **(2)** (s) *University of Wisconsin; academic facilities.* (intro.) From the capital improvement fund, a sum sufficient for the board of regents of the University of Wisconsin System to acquire, construct, develop, enlarge or improve university academic educational facilities and facilities to support such facilities. The state may contract public debt in an amount not to exceed $2,552,521,100 for this purpose. The state may contract additional public debt in an amount up to

$471,510,000 for this purpose. The state may contract additional public debt in an amount up to $540,612,000 for this purpose. The state may contract additional public debt in an amount up to $947,573,000 for this purpose. Of those amounts:

SECTION 97. 20.866 (2) (t) of the statutes is amended to read:

20.866 **(2)** (t) *University of Wisconsin; self-amortizing facilities.* From the capital improvement fund, a sum sufficient for the board of regents of the University of Wisconsin System to acquire, construct, develop, enlarge, or improve university self-amortizing educational facilities and facilities to support such facilities. The state may contract public debt in an amount not to exceed $2,740,855,400 for this purpose. The state may contract additional public debt in an amount up to $435,866,700 for this purpose. The state may contract additional public debt in an amount up to $83,875,000 for this purpose. The state may contract additional public debt in an amount up to $164,922,000 for this purpose. The state may contract additional public debt in an amount up to $110,219,000 for this purpose. The state may contract additional public debt in an amount up to $278,186,400 for this purpose. Of those amounts, $4,500,000 is allocated only for the University of Wisconsin-Madison indoor practice facility for athletic programs and only at the time that ownership of the facility is transferred to the state.

SECTION 98. 20.866 (2) (tr) of the statutes is amended to read:

20.866 **(2)** (tr) *Natural resources; recreation development.* From the capital improvement fund, a sum sufficient for the department of natural resources to acquire, construct, develop, enlarge or improve state recreation facilities and state fish hatcheries. The state may contract public debt in an amount not to exceed $23,061,500 for this purpose. The state may contract additional public debt in an amount up to $13,261,700 for this purpose. The state may contract additional public debt in an amount up to $12,523,000 for this purpose.

SECTION 99. 20.866 (2) (tu) of the statutes is amended to read:

20.866 **(2)** (tu) *Natural resources; segregated revenue supported facilities.* From the capital improvement fund, a sum sufficient for the department of natural resources to acquire, construct, develop, enlarge, or improve natural resource administrative office, laboratory, equipment storage, or maintenance facilities and to acquire, construct, develop, enlarge, or improve state recreation facilities and state fish hatcheries. The state may contract public debt in an amount not to exceed $108,171,100 for this purpose. The state may contract additional public debt in an amount up to $15,786,900 for this purpose. The state may contract additional public debt in an amount up to $33,583,500 for this purpose. The state may contract additional public debt in an amount up to $30,568,900 for this purpose. The state may contract additional public debt in an amount up to $37,983,200 for this purpose.

SECTION 100. 20.866 (2) (uuv) of the statutes is amended to read:

20.866 **(2)** (uuv) *Transportation; design-build projects.* From the capital improvement fund, a sum sufficient for the department of transportation to fund design-build projects under s. 84.062 that are state highway rehabilitation projects, major highway projects, or southeast Wisconsin freeway megaprojects. The state may contract public debt in an amount up to $20,000,000 for this purpose. In addition, the state may contract public debt in an amount not to exceed $92,500,000 for these purposes.

SECTION 101. 20.866 (2) (uuz) of the statutes is amended to read:

20.866 **(2)** (uuz) *Transportation; southeast Wisconsin freeway megaprojects subject to contingency.* From the capital improvement fund, a sum sufficient for the department of transportation to fund southeast Wisconsin freeway megaprojects as provided under s. 84.585. Subject to 2017 Wisconsin Act 58, section 60 (1c), the state may contract public debt in an amount not to exceed $252,400,000 for these purposes. <u>In addition, the state may contract public debt in an amount not to exceed $185,171,300 for these purposes.</u>

SECTION 102. 20.866 (2) (ux) of the statutes is amended to read:

20.866 **(2)** (ux) *Corrections; correctional facilities.* From the capital improvement fund, a sum sufficient for the department of corrections to acquire, construct, develop, enlarge, or improve adult and juvenile correctional facilities. The state may contract public debt in an amount not to exceed $951,679,900 for this purpose. The state may contract additional public debt in an amount up to $37,821,900 for this purpose. <u>The state may contract additional public debt in an amount up to $85,014,000 for this purpose.</u>

SECTION 103. 20.866 (2) (uz) of the statutes is amended to read:

20.866 **(2)** (uz) *Corrections; juvenile correctional facilities.* From the capital improvement fund, a sum sufficient for the department of corrections to acquire, construct, develop, enlarge or improve juvenile correctional facilities. The state may contract public debt in an amount not to exceed $28,652,200 for this purpose. The state may contract additional public debt in an amount up to $4,000,000 for this purpose. The state may contract additional public debt in an amount up to $41,791,000 for this purpose. <u>The state may contract additional public debt in an amount up to $124,749,000 for this purpose.</u>

SECTION 104. 20.866 (2) (v) of the statutes is amended to read:

20.866 **(2)** (v) *Health services; mental health and secure treatment facilities.* From the capital improvement fund, a sum sufficient for the department of health services to acquire, construct, develop, enlarge, or extend mental health and secure treatment facilities. The state may contract public debt in an amount not to exceed $223,646,200 for this purpose. The state may contract additional public debt in an amount up to $74,782,900 for this purpose. The state may contract additional public debt in an amount up to $60,367,400 for this purpose. The state may contract additional public debt in an amount up to $153,317,000 for this purpose.

SECTION 105. 20.866 (2) (ws) of the statutes is amended to read:

20.866 **(2)** (ws) *Administration; energy conservation projects; capital improvement fund.* From the capital improvement fund, a sum sufficient for the department of administration to provide funding to agencies, as defined in s. 16.70 (1e), for energy conservation construction projects at state facilities under the jurisdiction of the agencies pursuant to s. 16.847 (2). The state may contract public debt in an amount not exceeding $220,000,000 for this purpose. The state may contract additional public debt in an amount up to $25,000,000 for this purpose. The state may contract additional public debt in an amount up to $25,000,000 for this purpose. The state may contract additional public debt in an amount up to $25,000,000 for this purpose. The state may contract additional public debt in an amount up to $25,000,000 for this purpose.

SECTION 106. 20.866 (2) (xm) of the statutes is amended to read:

20.866 **(2)** (xm) *Building commission; refunding tax-supported and self-amortizing general obligation debt.* From the capital improvement fund, a sum sufficient to refund the whole or any part of any unpaid indebtedness used to finance tax-supported or self-amortizing facilities. In addition to the amount that may be contracted under par. (xe), the state may contract public debt in an amount not to exceed $7,510,000,000 for this purpose. The state may contract additional public debt in an amount up to $2,000,000,000 for this purpose. The state may contract additional public debt in an amount up to $1,725,000,000 for this purpose. The state may contract additional public debt in an amount up to $1,600,000,000 for this purpose. Such indebtedness shall be construed to include any premium and interest payable with respect thereto. Debt incurred by this paragraph shall be repaid under the appropriations providing for the retirement of public debt incurred for tax-supported and self-amortizing facilities in proportional amounts to the purposes for which the debt was refinanced. No moneys may be expended under this paragraph unless the true interest costs to the state can be reduced by the expenditure.

SECTION 107. 20.866 (2) (y) of the statutes is amended to read:

20.866 **(2)** (y) *Building commission; housing state departments and agencies.* From the capital improvement fund, a sum sufficient to the building commission for the purpose of housing state departments and agencies. The state may contract public debt in an amount not to exceed $917,767,100 for this purpose. The state may contract additional public debt in an amount up to $25,872,200 for this purpose. The state may contract additional public debt in an amount up to $24,086,000 for this purpose. The state may contract additional public debt in an amount up to $39,878,000 for this purpose. The state may contract additional public debt in an amount up to $54,128,900 for this purpose.

SECTION 108. 20.866 (2) (z) (intro.) of the statutes is amended to read:

20.866 **(2)** (z) *Building commission; other public purposes.* (intro.) From the capital improvement fund, a sum sufficient to the building commission for relocation assistance and capital improvements for other public purposes authorized by law but not otherwise specified in this chapter. The state may contract public debt in an amount not to exceed $2,677,933,400 for this purpose. The state may contract additional public debt in an amount up to $277,485,800 for this purpose. The state may contract additional public debt in an amount up to $357,987,700 for this purpose. <u>The state may contract additional public debt in an amount up to $39,188,000 for this purpose.</u> Of those amounts:

SECTION 109. 20.866 (2) (zcy) of the statutes is created to read:

20.866 **(2)** (zcy) *Medical College of Wisconsin eye institute.* From the capital improvement fund, a sum sufficient for the building commission to provide a grant to the Medical College of Wisconsin, Inc., for the eye institute construction project specified in s. 13.48 (31m). The state may contract public debt in an amount not to exceed $10,000,000 for this purpose.

SECTION 110. 20.866 (2) (zj) of the statutes is amended to read:

20.866 **(2)** (zj) *Military affairs; armories and military facilities.* From the capital improvement fund, a sum sufficient for the department of military affairs to acquire, construct, develop, enlarge, or improve armories and other military facilities. The state may contract public debt in an amount not to exceed $56,490,800 for this purpose. The state may contract additional public debt in an amount up to $3,606,300 for this purpose. The state may contract additional public debt in an amount up to $21,825,300 for this purpose. The state may contract additional public debt in an amount up to $14,272,700 for this purpose.

SECTION 111. 20.866 (2) (zm) of the statutes is amended to read:

20.866 **(2)** (zm) *Veterans affairs; veterans facilities.* From the capital improvement fund, a sum sufficient for the department of veterans affairs to acquire, construct, develop, enlarge, or improve facilities at state veterans homes, veterans cemeteries, and the veterans museum. The state may contract public debt in an amount not to exceed $15,018,700 for this purpose. The state may contract additional public debt in an amount up to $5,150,300 for this purpose. The state may contract additional public debt in an amount up to $7,190,900 for this purpose. The state may contract additional public debt in an amount up to $48,485,300 for this purpose.

SECTION 112. 20.866 (2) (zp) of the statutes is amended to read:

20.866 **(2)** (zp) *Veterans affairs; self-amortizing facilities.* From the capital improvement fund, a sum sufficient for the department of veterans affairs to acquire, construct, develop, enlarge, or improve facilities at state veterans homes. The state may contract public debt in an amount not to exceed $77,995,100 for this purpose. The state may contract additional public debt in an amount up to $5,523,700 for this purpose. The state may contract additional public debt in an amount up to $10,752,300 for this purpose. The state may contract additional public debt in an amount up to $9,581,000 for this purpose. The state may contract additional public debt in an amount up to $82,029,000 for this purpose.

SECTION 113. 20.866 (2) (zx) of the statutes is amended to read:

20.866 **(2)** (zx) *State fair park board; board facilities.* From the capital improvement fund, a sum sufficient for the state fair park board to acquire, construct, develop, enlarge, or improve state fair park board facilities. The state may contract public debt in an amount not to exceed $14,787,100 for this purpose. The state may contract public debt in an amount not to exceed $17,989,000 for this purpose.

SECTION 114. 20.866 (2) (zz) of the statutes is amended to read:

20.866 **(2)** (zz) *State fair park board; self-amortizing facilities.* From the capital improvement fund, a sum sufficient to the state fair park board to acquire, construct, develop, enlarge, or improve facilities at the state fair park in West Allis. The state may contract public debt not to exceed $53,687,100 for this purpose. The state may contract additional public debt in an amount up to $1,500,000 for this purpose. The state may contract additional public debt in an amount up to $12,350,000 for this purpose. The state may contract additional public debt in an amount up to $2,500,000 for this purpose.

SECTION 115. 20.867 (3) (cy) of the statutes is created to read:

20.867 **(3)** (cy) *Medical College of Wisconsin eye institute.* A sum sufficient to reimburse s. 20.866 (1) (u) for the payment of principal and interest costs incurred in financing the Medical College of Wisconsin, Inc., eye institute project specified in s. 13.48 (31m), to make the payments determined by the building commission under s. 13.488 (1) (m) that are attributable to the proceeds of obligations incurred in financing the project, and to make payments under an agreement or ancillary arrangement entered into under s. 18.06 (8) (a).

SECTION 116. 20.867 (3) (kr) of the statutes is created to read:

20.867 **(3)** (kr) *Grants for local construction projects.* All moneys transferred under 2025 Wisconsin Act .... (this act), section 9251 (3), to fund the grants for local construction projects awarded under s. 13.48 (20x).

SECTION 117. 20.867 (3) (x) of the statutes is amended to read:

20.867 **(3)** (x) *Segregated revenue supported building program projects; inflationary project cost overruns.* From the capital improvement fund, as a continuing appropriation, all moneys transferred under 2023 Wisconsin Act 19, section 9251 (1), ~~and~~ 2023 Wisconsin Act 102, section 9251 (1), <u>and 2025 Wisconsin Act .... (this act), section 9251 (1),</u> to fund the projects enumerated under 2023 Wisconsin Act 19, section 9104 (1), including the project created by 2023 Wisconsin Act 102, section 4, <u>and under 2025 Wisconsin Act .... (this act), section 9104 (1),</u> in the amounts designated as "segregated revenue" in ~~that section~~ <u>those act sections</u> for those projects; to fund the other expenditures and allocations designated as "segregated revenue" under 2023 Wisconsin Act 19, section 9104 (4) to (13); <u>to fund the projects enumerated under 2025 Wisconsin Act .... (this act), section 9104 (1), in the amounts designated as "existing segregated revenue" in that section for those projects;</u> and to offset building program project budget cost overruns caused by inflation under s. 13.48 (2) (L) in a total amount up to $20,000,000.

SECTION 118. 23.0917 (5g) (L) 3. of the statutes is created to read:

23.0917 **(5g)** (L) 3. Of the unobligated amount, the department shall obligate $6,000,000 for erosion control projects in the Kenosha Dunes unit of the Chiwaukee Prairie state natural area in Kenosha County.

SECTION 119. 24.55 of the statutes is amended to read:

24.55 Executive secretary; ~~deputy;~~ staff; appointments; duties; oath. The board shall appoint an executive secretary outside the classified service. ~~The~~

~~executive secretary shall appoint a deputy who shall, during the absence of the executive secretary, have all of the authority given by law to the executive secretary.~~ The executive secretary ~~and deputy~~ shall take and file the official oath.

SECTION 120. 25.17 (1) (cg) of the statutes is repealed.

SECTION 121. 25.491 (13) of the statutes is created to read:

25.491 **(13)** There is established in the local government fund a separate account that is designated the "disaster assistance account" to make the payments under s. 323.31.

SECTION 122. 25.77 (11) of the statutes is amended to read:

25.77 **(11)** All moneys transferred under s. 50.38 (8) ~~and (10)~~.

SECTION 123. 25.77 (12) of the statutes is amended to read:

25.77 **(12)** All moneys recouped and deposited under s. 50.38 (6) (a) 4. ~~and (6m) (a) 4.~~

SECTION 124. 25.772 of the statutes is amended to read:

25.772 Hospital assessment fund. There is established a separate nonlapsible trust fund designated as the hospital assessment fund, to consist of all moneys received under s. 50.38 (2) (a) <u>and (b)</u> from assessments on hospitals ~~other than critical access hospitals~~ and all moneys recouped and deposited under s. 50.38 (6) (a) 3.

SECTION 125. 25.774 of the statutes is repealed.

SECTION 126. 27.01 (7) (g) 1. of the statutes is amended to read:

27.01 **(7)** (g) 1. Except as provided in par. (gm), the fee for an annual vehicle admission receipt is ~~$37.50~~ <u>$49.50</u> for any vehicle that has a registration plate or plates from another state, except that no fee is charged for a receipt issued under s. 29.235 (6).

SECTION 127. 27.01 (7) (g) 2. of the statutes is amended to read:

27.01 **(7)** (g) 2. Except as provided in subds. 3. and 4., the department shall charge a fee for a daily vehicle admission receipt of not less than ~~$10.85~~ $19.85 but not more than ~~$15.85~~ $24.85, as determined by the secretary, for any vehicle that has a registration plate from another state.

SECTION 128. 27.01 (7) (g) 3. of the statutes is amended to read:

27.01 **(7)** (g) 3. Subject to par. (gm) 5., the department shall charge a fee for a daily vehicle admission receipt of not less than ~~$14.85~~ $24.85 but not more than ~~$19.85~~ $29.85 for a motor bus that has a registration plate from another state.

SECTION 129. 27.01 (7) (g) 4. of the statutes is amended to read:

27.01 **(7)** (g) 4. Notwithstanding subd. 3. and subject to par. (gm) 5., the department shall charge a fee for a daily vehicle admission receipt of not less than ~~$5.85~~ $9.85 but not more than ~~$10.85~~ $14.85 for a motor bus that has a registration plate from another state and primarily transports residents from nursing homes located in this state.

SECTION 130. 27.01 (7) (gm) 1. of the statutes is amended to read:

27.01 **(7)** (gm) 1. Instead of the fees under pars. (f) 1. and (g) 1., the department shall charge an individual $15 or ~~$20~~ $32, respectively, for an annual vehicle admission receipt if the individual applying for the receipt or a member of his or her household owns a vehicle for which a current annual vehicle admission receipt has been issued for the applicable fee under par. (f) 1. or (g) 1.

SECTION 131. 27.01 (10) (d) 2. of the statutes is amended to read:

27.01 **(10)** (d) 2. The department shall charge a camping fee of not less than $19 but not more than $35, as determined by the secretary, for each night at a campsite in a state campground for a nonresident camping party, except as provided under par. (fm). Beginning on July 7, 2023, the maximum camping fee allowed under this subdivision is $45. <u>Beginning on the effective date of this subdivision .... [LRB inserts date], the maximum camping fee allowed under this subdivision is $50.</u>

SECTION 132. 27.01 (10) (g) 5. of the statutes is amended to read:

27.01 **(10)** (g) 5. Except as provided in subd. 6., an additional camping fee of ~~$10~~ <u>$15</u> per night for a camping party that uses electricity supplied at a state campground if the campsite has an electric receptacle.

SECTION 133. 27.01 (10) (g) 6. of the statutes is amended to read:

27.01 **(10)** (g) 6. An additional camping fee of ~~$15~~ <u>$25</u> per night for a camping party that uses electricity supplied at a state campground located in Devil's Lake State Park, High Cliff State Park, Kohler-Andrae State Park, Peninsula State Park, or Willow River State Park, if the campsite has an electric receptacle.

SECTION 134. 36.11 (3) (b) of the statutes is amended to read:

36.11 **(3)** (b) Subject to s. 36.31 (2m), the board shall establish policies for the appropriate transfer of credits between institutions within the system, including postsecondary credits earned by a high school pupil enrolled in a course at an institution within the system under the program under s. 118.55. If the board determines that postsecondary credits earned by a high school pupil under the program under s. 118.55 are not transferable under this paragraph, the board shall permit the individual to take an examination to determine the individual's competency in the subject area of the course and, if the individual receives a passing score on the examination, shall award equivalent credits to the individual. The board's policies under this paragraph shall provide that, no later than September 1, 2026, all credits for core general education courses, as defined in s. 36.31 (2m) (a) 2., are transferable between institutions within the system and satisfy general education requirements at the receiving institution. No later than December 31, 2025, the board shall submit a proposal to the joint committee on employment relations related to the transfer policies.

SECTION 135. 36.11 (13) of the statutes is created to read:

36.11 **(13)** INSTITUTIONS' FUNDING ALLOCATION ON THE BASIS OF ENROLLMENT DECLINE AND COURSE CREDITS AWARDED. (a) From the appropriation under s. 20.285 (1) (a), the board shall allocate a total of $15,250,000 in each fiscal year to institutions that have had, on average, a decline in student enrollment in the immediately preceding 10-year period. The board shall 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.

(b) From the appropriation under s. 20.285 (1) (a), the board shall allocate a total of $11,250,000 in each fiscal year to 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 percent of the total amount of funds allocated under this paragraph.

(c) Funding provided under this subsection is in addition to an institution's allocation under ss. 36.09 (1) (h) and 36.112 and in addition to any other allocation of funding by the board.

SECTION 136. 36.115 (9) of the statutes is created to read:

36.115 **(9)** (a) Notwithstanding s. 16.505 (2m) and (2p), the board shall continue to maintain, across the entire system, the number of positions for system employees that are funded by either general purpose revenue or program revenue at the level in effect on January 1, 2024, as set forth in, and subject to all of the terms of, the resolution adopted by the board on December 13, 2023, except that this paragraph applies through and after December 31, 2026.

(b) The chancellor may not create or abolish any position under s. 16.505 (2m) or (2p) for any system employee assigned to the University of Wisconsin-Madison that would be inconsistent with par. (a).

SECTION 137. 36.115 (10) of the statutes are created to read:

36.115 **(10)** (a) In this subsection, "credit hour," with respect to a course, means 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.

(b) Notwithstanding sub. (8) and any provision of the personnel systems under subs. (2) and (3), the provisions of this subsection apply with respect to each institution within the system, including the University of Wisconsin-Madison.

(c) 1. Except as provided in subd. 2. and pars. (d) to (f), beginning on September 1, 2026, each full-time faculty member and each full-time member of the instructional academic staff shall teach no fewer than 24 credit hours per academic year and, if the faculty member or instructional academic staff member is employed on a 12-month contract, an additional 6 credit hours during the summer.

2. Except as provided in pars. (d) to (f), beginning on September 1, 2026, each full-time faculty member and each full-time member of the instructional academic staff assigned to an institution that is classified as Research 1 by the Carnegie Classification of Institutions of Higher Education shall teach no fewer than 12 credit hours per academic year and, if the faculty member or instructional academic staff member is employed on a 12-month contract, an additional 3 credit hours during the summer.

3. Beginning on September 1, 2026, an instructional employee who has less than a full-time appointment shall 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.

4. Beginning on September 1, 2026, an instructional employee employed on a 12-month contract who has the employee's instructional time offset by other sources shall teach not fewer than one course during any semester or summer session.

(d) 1. Each academic department in an institution may designate one individual to serve as the chairperson of the department. The duties of the chairperson shall be determined by the chancellor of the institution to which the individual is assigned. The teaching responsibilities under par. (c) may be reduced for the department chairperson commensurate with the individual's duties as chairperson.

2. An institution may assign administrative duties to instructional employees other than the chairperson of a department and may designate these instructional

employees as having these administrative duties, but the institution may not designate more than 10 percent of either faculty or instructional academic staff as having administrative duties. The teaching responsibilities under par. (c) may be reduced for instructional employees designated as having administrative duties to the extent the reduction is approved by the joint committee on employment relations no later than January 31, 2026.

(e) 1. In this paragraph, "buyout" means replacing general purpose revenue or program revenue funding for a position with funding from other revenue sources.

2. The board may develop a buyout policy under which the number of credit hours that an instructional employee is required to teach under par. (c) may be reduced by reducing in the same proportion the portion of the instructional employee's compensation, including salary and benefits, funded from general purpose revenue or program revenue and replacing it with compensation funded from other revenue sources.

(f) 1. Subject to subds. 2. to 4., the board may adopt guidelines, consistent with the provisions of this subsection that provide additional details relevant to the requirements under this subsection, or that present exceptions for reasonably justified circumstances, but only if, no later than December 1, 2025, the board submits to the joint committee on employment relations the proposed guidelines for legislative review.

2. In the proposed guidelines submitted under subd. 1., the board may propose exceptions to the requirements under par. (c) or other requirements under this subsection. If the joint committee on employment relations approves these

exceptions prior to January 31, 2026, the board may adopt and implement the exceptions and incorporate the approved exceptions into its guidelines.

3. In the proposed guidelines submitted under subd. 1., the board may propose exceptions to any required methodology for the buyout policy under par. (e). If the joint committee on employment relations approves these exceptions prior to January 31, 2026, the board may adopt and implement the exceptions and incorporate the approved exceptions into its guidelines.

4. To the extent applicable, the board's submission under subd. 1. shall include any request for a reduction in teaching responsibilities for instructional employees designated as having administrative duties under par. (d) 2.

(g) Annually, the board shall report to the appropriate standing committees of the legislature under s. 13.172 (3) all of the following information:

1. The total credit hours taught by faculty and instructional academic staff, grouped according to the following factors:

a. Classification 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.

d. Each funding source and the amount of funding from each source.

2. The percentage of teaching staff at each institution meeting the full workload requirements under this subsection.

(h) In its report under s. 13.94 (1) (t), the legislative audit bureau shall evaluate the board's compliance with the requirements under this subsection.

SECTION 138. 36.31 (2m) (d) of the statutes is created to read:

36.31 **(2m)** (d) Notwithstanding pars. (am) 1. and (b), no agreement under this subsection may limit the transfer of credits for core general education courses between institutions within the system.

SECTION 139. 38.12 (15) of the statutes is created to read:

38.12 **(15)** TEACHING REQUIREMENTS. (a) In this subsection, "credit hour," with respect to a course, means 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.

(b) Except as provided in and pars. (c) and (d), beginning on September 1, 2026, each full-time instructor shall teach no fewer than 24 credit hours per academic year and, if the instructor is employed on a 12-month contract, an additional 6 credit hours during the summer.

(c) 1. Each academic department in a district school may designate one individual to serve as the chairperson of the department. The duties of the chairperson shall be determined by the district director. The teaching responsibilities under par. (b) may be reduced for the department chairperson commensurate with the individual's duties as chairperson.

2. A district board may assign administrative duties to instructional employees other than the chairperson of a department and may designate these instructional employees as having these administrative duties, but the district board may not designate more than 10 percent of instructional employees as having administrative duties. The teaching responsibilities under par. (b) may be reduced for instructional employees designated as having administrative duties to the

extent the reduction is approved by the joint committee on employment relations no later than January 31, 2026.

(d) 1. In this paragraph, "buyout" means replacing position funding that derives from state revenue or property tax revenue with position funding that derives from other revenue sources.

2. The district board may develop a buyout policy under which the number of credit hours that an instructional employee is required to teach under par. (b) may be reduced by reducing in the same proportion the portion of the instructional employee's compensation, including salary and benefits, funded from state revenues or property tax revenues and replacing it with compensation funded from other revenue sources.

(e) 1. Subject to subds. 2. to 4., the district board may adopt guidelines, consistent with the provisions of this subsection that provide additional details relevant to the requirements under this subsection, or that present exceptions for reasonably justified circumstances, but only if, no later than December 1, 2025, the district board submits to the joint committee on employment relations the proposed guidelines for legislative review.

2. In the proposed guidelines submitted under subd. 1., the district board may propose exceptions to the requirements under par. (b) or other requirements under this subsection. If the joint committee on employment relations 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.

3. In the proposed guidelines submitted under subd. 1., the district board may propose exceptions to any required methodology for the buyout policy under par. (d).

If the joint committee on employment relations 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.

4. To the extent applicable, the district board's submission under subd. 1. shall include any request for a reduction in teaching responsibilities for instructional employees designated as having administrative duties under par. (c) 2.

(f) Annually, the district board shall report to the appropriate standing committees of the legislature under s. 13.172 (3) all of the following information:

1. The total credit hours taught by instructors, grouped according to the following factors:

a. Classification, as applicable.

b. Whether the employee has a full-time appointment and, if not, the extent of the part-time appointment.

c. Each funding source and the amount of funding from each source.

2. The percentage of teaching staff at district schools meeting the full workload requirements under this subsection.

SECTION 140. 38.16 (3) (a) 2w. of the statutes is amended to read:

38.16 **(3)** (a) 2w. "Revenue" means the sum of the tax levy, property tax relief aid under subs. (4) and (5), <u>amounts under s. 79.0965,</u> and payments received under s. 79.096, not including a payment received under s. 79.096 (3) <u>or 79.0965 (3)</u> for a tax incremental district that has been terminated.

SECTION 141. 41.152 of the statutes is created to read:

41.152 Film production tax credits. (1) The state film office shall implement a program to accredit productions and certify expenses for purposes of ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h). Application for accreditation or certification shall be made to the office in each taxable year for which accreditation or certification is desired.

(2) If the state film office accredits a production under sub. (1), the office shall determine the amount of the production's production expenditures, as defined in s. 71.07 (5f) (a) 4. The state film office shall not issue an accreditation or certification under sub. (1) without first receiving written confirmation from the applicant that the applicant has retained a certified public accountant located in this state to conduct periodic audits to ensure compliance with this section and ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h), as prescribed by rule by the office. An entity applying for a tax credit under s. 71.07 (5f), 71.28 (5f), or 71.47 (5f) that does not have its commercial domicile in this state shall indicate that on its application along with the amount of production expenditures it anticipates spending in this state and the amount of expenditures, if any, it anticipates spending in another state on the same production.

(3) The state film office shall notify the department of revenue of every production accredited under sub. (1), the amount of the production's production expenditures, as defined in s. 71.07 (5f) (a) 4., every certification issued under sub. (1), and the amount of the tax credits under ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) allocated to the applicant for the taxable year for which the applicant's claim relates. The state film office shall notify the department of revenue under this subsection no later than 30 days after allocating tax credits to an applicant.

(4) The state film office may not allocate more than $5,000,000 in tax credits under ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) in each fiscal year and no more than $1,000,000 in tax credits to any single applicant in each fiscal year.

(5) Each applicant who produces an accredited production, as defined in s. 71.07 (5f) (a) 1., that is eligible for a tax credit under s. 71.07 (5f), 71.28 (5f), or 71.47 (5f) shall include in the finished production an acknowledgment to the state of Wisconsin and the state film office as designed by the state film office, including a logo designed by the state film office.

(6) Annually, beginning in 2027, the state film office shall prepare a report specifying the number of persons who submitted tax credit applications in the previous year and the amount of the tax credits allocated to each such applicant. The report shall also provide recommendations and suggestions on improving the efficiency of the program implemented under this section. The office shall submit the report to the legislature, in the manner provided under s. 13.172 (2), no later than April 30 each year.

(7) The department shall promulgate rules to administer this section.

SECTION 142. 45.41 (5) of the statutes is amended to read:

45.41 **(5)** From the appropriation under s. 20.485 (2) (vs), the department may annually grant up to ~~$75,000~~ $100,000 to the Wisconsin department of the American Legion for the operation of Camp American Legion.

SECTION 143. 45.82 (2) of the statutes is amended to read:

45.82 **(2)** The department of veterans affairs shall award a grant annually to a county that meets the standards developed under this section if the county executive, administrator, or administrative coordinator certifies to the department that it employs a county veterans service officer who, if chosen after April 15, 2015, is elected or appointed under s. 45.80 (1). A grant for ~~$11,688~~ <u>$12,300</u> shall be awarded for a county with a population of less than 20,000, a grant for ~~$13,750~~ <u>$14,400</u> shall be awarded for a county with a population of 20,000 to 45,499, a grant for ~~$15,813~~ <u>$16,600</u> shall be awarded for a county with a population of 45,500 to 74,999, and a grant for ~~$17,875~~ <u>$18,800</u> shall be awarded for a county with a population of 75,000 or more. The department of veterans affairs shall use the most recent Wisconsin official population estimates prepared by the demographic services center when making grants under this subsection.

SECTION 144. 45.82 (3) of the statutes is repealed.

SECTION 145. 45.82 (4) of the statutes is amended to read:

45.82 **(4)** The department shall provide grants to the governing bodies of federally recognized American Indian tribes and bands from the appropriation under s. 20.485 (2) (km) or (vu) if that governing body enters into an agreement with the department regarding the creation, goals, and objectives of a tribal veterans service officer, appoints a veteran to act as a tribal veterans service officer, and gives that veteran duties similar to the duties described in s. 45.80 (5), except that the veteran shall report to the governing body of the tribe or band. The department may make in an amount not to exceed ~~$20,625~~ <u>$21,700</u> per grant annual grants under this subsection and shall promulgate rules to implement this subsection.

SECTION 146. 46.533 of the statutes is created to read:

46.533 Suicide and crisis lifeline; grants. (1) In this section, "national crisis hotline" means the telephone or text access number "988," or its successor, that is maintained under the federally administered program under 42 USC 290bb-36c.

(2) The department shall award grants to organizations that provide crisis intervention services and crisis care coordination to individuals who contact the national crisis hotline from anywhere within this state.

SECTION 147. 46.548 of the statutes is created to read:

46.548 Regional referral hospital support payment; Waukesha County. (1) DEFINITION. In this section, "eligible hospital" means a hospital that meets all of the following criteria:

(a) The hospital is located in Waukesha County.

(b) The hospital is certified under s. 50.35.

(c) The hospital has 300 or more licensed acute care beds.

(d) The hospital is privately owned and operated as a nonprofit.

(e) The hospital serves as a regional referral center providing tertiary-level care to residents of multiple counties.

(f) The hospital provides specialized services in at least 3 of the following areas:

1. Cardiology.

2. Oncology.

3. Orthopedic surgery.

4. Obstetrics with neonatal intensive care.

5. Behavioral health.

(2) STATE SUPPLEMENTAL PAYMENT. Beginning in fiscal year 2025-26 and annually thereafter, the department shall, from the appropriation under s. 20.435 (1) (be), make a payment in the amount appropriated under s. 20.435 (1) (be) for the fiscal year in which the payment is made to each eligible hospital under this section.

(3) USE OF FUNDS. A hospital receiving a payment under this section may use the funds for any of the following expenses:

(a) Staffing and 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.

(d) Programs that improve outcomes for patients with dementia, chronic disease, or behavioral health conditions.

(4) REPORTING REQUIREMENTS. Each hospital receiving a payment under this section shall submit an annual report to the department that includes all of the following information:

(a) A summary of how funds were used.

(b) The number and type of patients served through services supported by the use of funds under sub. (3).

(c) An attestation that funds were not used to supplant other public or private reimbursements.

SECTION 148. 46.68 of the statutes is created to read:

46.68 Trauma care hospital supplement grants. From the appropriation under s. 20.435 (1) (bf), the department shall award grants to support hospitals that satisfy the criteria established by the American College of Surgeons for classification as a Level I adult trauma center.

SECTION 149. 48.526 (7) (intro.) of the statutes is amended to read:

48.526 **(7)** ALLOCATIONS OF FUNDS. (intro.) Within the limits of the availability of the appropriations under s. 20.437 (1) (cj), (o), and (q), the department shall allocate funds for community youth and family aids for the period beginning on July 1, ~~2021~~ 2025, and ending on June 30, ~~2023 and for the 2023 fiscal biennium~~ 2027, as provided in this subsection to county departments under ss. 46.215, 46.22, and 46.23 as follows:

SECTION 150. 48.526 (7) (a) of the statutes is amended to read:

48.526 **(7)** (a) For community youth and family aids under this section, amounts not to exceed $47,740,750 for the last 6 months of ~~2023~~ 2025, $95,481,500 for ~~2024~~ 2026, and $47,740,750 for the first 6 months of ~~2025~~ 2027.

SECTION 151. 48.526 (7) (b) (intro.) of the statutes is amended to read:

48.526 **(7)** (b) (intro.) Of the amounts specified in par. (a), the department shall allocate $2,000,000 for the last 6 months of ~~2023~~ 2025, $4,000,000 for ~~2024~~ 2026, and $2,000,000 for the first 6 months of ~~2025~~ 2027 to counties based on each of the following factors weighted equally:

SECTION 152. 48.526 (7) (bm) of the statutes is amended to read:

48.526 **(7)** (bm) Of the amounts specified in par. (a), the department shall allocate $6,250,000 for the last 6 months of ~~2023~~ 2025, $12,500,000 for ~~2024~~ 2026, and $6,250,000 for the first 6 months of ~~2025~~ 2027 to counties based on each county's proportion of the number of juveniles statewide who are placed in a juvenile correctional facility or a secured residential care center for children and youth during the most recent 3-year period for which that information is available.

SECTION 153. 48.526 (7) (c) of the statutes is amended to read:

48.526 **(7)** (c) Of the amounts specified in par. (a), the department shall allocate $1,053,200 for the last 6 months of ~~2023~~ 2025, $2,106,500 for ~~2024~~ 2026, and $1,053,300 for the first 6 months of ~~2025~~ 2027 to counties based on each of the factors specified in par. (b) 1. to 3. weighted equally, except that no county may receive an allocation under this paragraph that is less than 93 percent nor more than 115 percent of the amount that the county would have received under this paragraph if the allocation had been distributed only on the basis of the factor specified in par. (b) 3.

SECTION 154. 48.526 (7) (e) of the statutes is amended to read:

48.526 **(7)** (e) For emergencies related to community youth and family aids under this section, amounts not to exceed $125,000 for the last 6 months of ~~2023~~ 2025, $250,000 for ~~2024~~ 2026, and $125,000 for the first 6 months of ~~2025~~ 2027. A county is eligible for payments under this paragraph only if it has a population of not more than 45,000.

SECTION 155. 48.526 (7) (h) of the statutes is amended to read:

48.526 **(7)** (h) For counties that are purchasing community supervision services under s. 938.533 (2), $1,062,400 in the last 6 months of ~~2023~~ 2025, $2,124,800 in ~~2024~~ 2026, and $1,062,400 in the first 6 months of ~~2025~~ 2027 for the provision of community supervision services for juveniles from that county. In distributing funds to counties under this paragraph, the department shall distribute to each county the full amount of the charges for the services purchased by that county, except that if the amounts available under this paragraph are insufficient to distribute that full amount, the department shall distribute those available amounts to each county that purchases community supervision services based on the ratio that the charges to that county for those services bear to the total charges to all counties that purchase those services.

SECTION 156. 48.526 (8) of the statutes is amended to read:

48.526 **(8)** ALCOHOL AND OTHER DRUG ABUSE TREATMENT. From the amount of the allocations specified in sub. (7) (a), the department shall allocate $666,700 in the last 6 months of ~~2023~~ 2025, $1,333,400 in ~~2024~~ 2026, and $666,700 in the first 6 months of ~~2025~~ 2027 for alcohol and other drug abuse treatment programs.

SECTION 157. 48.563 (2) of the statutes is amended to read:

48.563 **(2)** COUNTY ALLOCATION. For children and family services under s. 48.569 (1) (d), the department shall distribute not more than $101,154,200 in fiscal year 2021-22 and $101,162,800 in fiscal year 2022-23. In fiscal year ~~2023-24~~ 2025-26, the department shall distribute ~~$101,551,400~~ $102,178,600. In fiscal year ~~2024-25~~ 2026-27, the department shall distribute ~~$101,939,600~~ $102,417,600.

SECTION 158. 48.57 (3m) (am) (intro.) of the statutes is amended to read:

48.57 **(3m)** (am) (intro.) From the appropriations under s. 20.437 (2) (dz), (md), (me), and (s), the department shall reimburse counties having populations of less than 750,000 for payments made under this subsection and shall make payments under this subsection in a county having a population of 750,000 or more. Subject to par. (ap), a county department and, in a county having a population of 750,000 or more, the department shall make payments per month in the amount of

~~$375~~ $384 beginning on January 1, ~~2024~~ 2026, to a kinship care provider who is providing care and maintenance for a child if all of the following conditions are met:

SECTION 159. 48.57 (3n) (am) (intro.) of the statutes is amended to read:

48.57 **(3n)** (am) (intro.) From the appropriations under s. 20.437 (2) (dz), (md), (me), and (s), the department shall reimburse counties having populations of less than 750,000 for payments made under this subsection and shall make payments under this subsection in a county having a population of 750,000 or more. Subject to par. (ap), a county department and, in a county having a population of 750,000 or more, the department shall make monthly payments for each child per month in the amount of ~~$375~~ $384 beginning on January 1, ~~2024~~ 2026, to a long-term kinship care provider who is providing care and maintenance for that child if all of the following conditions are met:

SECTION 160. 48.62 (4) (a) of the statutes is amended to read:

48.62 **(4)** (a) Monthly payments in foster care shall be provided according to the rates specified in this subsection. Beginning on January 1, ~~2024~~ 2026, the rates for care and maintenance provided for a child of any age by a foster home that is certified to provide level one care, as defined in the rules promulgated under sub. (8) (a), are ~~$375~~ $384 and for care and maintenance provided by a foster home that is certified to provide care at a level of care that is higher than level one care, the rates are all of the following:

1. ~~$441~~ $452 for a child under 5 years of age.

2. ~~$483~~ $495 for a child 5 to 11 years of age.

3. ~~$548~~ $562 for a child 12 to 14 years of age.

4. ~~$572~~ $586 for a child 15 years of age or over.

SECTION 161. 48.65 (3) (a) of the statutes is amended to read:

48.65 **(3)** (a) Except as provided in par. (c), before the department may issue a license under sub. (1) to a child care center that provides care and supervision for 4 to 8 children or 4 to 12 children, the child care center must pay to the department a biennial fee of $60.50. Except as provided in par. (c), before the department may issue a license under sub. (1) to a child care center that provides care and supervision for ~~9~~ 13 or more children, the child care center must pay to the department a biennial fee of $30.25, plus a biennial fee of $16.94 per child, based on the number of children that the child care center is licensed to serve. A child care center that wishes to continue a license issued under sub. (1) shall pay the applicable fee under this paragraph by the continuation date of the license. A new child care center shall pay the applicable fee under this paragraph no later than 30 days before the opening of the child care center.

SECTION 162. 48.65 (4) of the statutes is created to read:

48.65 **(4)** (a) *Definitions*. In this subsection:

1. "Assistant child care teacher" means a child care worker who works under the supervision of a child care teacher.

2. "Child care teacher" means a child care worker who plans, implements, and supervises the daily activities for a designated group of children at a child care center licensed under this section and who meets the qualifications under s. DCF 251.05 (3) (f), Wis. Adm. Code.

3. "Full-day center" means a child care center licensed under this section that accepts children for 5 or more consecutive hours.

4. "School-age program" means a program in a child care center licensed

under this section that serves only school-age children before and after school, on days on which there is no school, and during the summer break.

5. "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 child care center licensed under this section.

(b) *Requirements for assistant child care teachers*. A child care center licensed under this section may hire an individual to be an assistant child care teacher if the individual meets all of the following requirements:

1. The individual is at least 16 years old.

2. The individual has satisfactorily completed at least one of the following within 6 months after assuming the position:

a. Two credits in early childhood education or its equivalent.

b. One non-credit, department-approved course in early childhood education.

c. An assistant child care teacher training program approved by the department of public instruction.

(c) *Sole supervision by assistant child care teachers*. An assistant child care teacher who has completed the training required under par. (b) 2. 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:

1. 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.

2. 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.

SECTION 163. 48.67 of the statutes is renumbered 48.67 (1m), and 48.67 (1m) (a) and (d) 1. (intro.), 2. and 3., as renumbered, are amended to read:

48.67 **(1m)** (a) That all child care center licensees, and all employees and volunteers of a child care center, who provide care and supervision for children under one year of age receive, before the date on which the license is issued or the employment or volunteer work commences, whichever is applicable, training in the most current medically accepted methods of preventing sudden infant death syndrome. The rules shall provide that any training in those methods that a licensee has obtained in connection with military service, as defined in s. 111.32 (12g), counts toward satisfying the training requirement under this ~~subsection~~ paragraph if the licensee demonstrates to the satisfaction of the department that the training obtained in that connection is substantially equivalent to the training required under this ~~subsection~~ paragraph.

(d) 1. (intro.) That all foster parents successfully complete training in the care and support needs of children who are placed in foster care that has been approved by the department. The training shall be completed on an ongoing basis, as determined by the department. The department shall promulgate rules prescribing the training that is required under this ~~subsection~~ paragraph and shall monitor compliance with this ~~subsection~~ paragraph according to those rules. The training shall include training in all of the following:

2. The training under ~~par. (a)~~ subd. 1. shall be available to a kinship care provider, as defined in s. 48.40 (1m), upon request of the kinship care provider.

3. For a foster parent receiving an initial license, the training under ~~par. (a)~~ subd. 1. shall be completed before the first child is placed with the foster parent.

SECTION 164. 48.67 (1b) of the statutes is created to read:

48.67 **(1b)** In this section, "provider" means an individual who provides care and supervision for children in a child care center licensed under s. 48.65 (1).

SECTION 165. 48.67 (2m) of the statutes is created to read:

48.67 **(2m)** (a) In the rules promulgated under sub. (1m), the department shall establish a category of child care centers licensed under s. 48.65 (1) that provide care and supervision for 4 to 12 children.

(b) The department shall regulate a child care center described in par. (a) in the same way that it regulates a child care center that is licensed to provide care and supervision for 4 to 8 children, including the maximum number of children per provider, except for all of the following:

1. The department shall prohibit a child care center described in par. (a) from authorizing more than 2 providers to provide care and supervision for children at one time.

2. The department may regulate a child care center described in par. (a) differently than a child care center that provides care and supervision for 4 to 8 children to the extent necessary to safely accommodate a larger group of children.

SECTION 166. 49.132 of the statutes is created to read:

49.132 Community-based option for elementary school readiness. (1) DEFINITIONS. In this section:

(a) "Child care provider" means a provider licensed under s. 48.65 or certified under s. 48.651.

(b) "Elementary school readiness program" means an instructional program that provides 4-year-old children with the social and cognitive skills to successfully transition to 5-year-old kindergarten in an elementary school setting.

(c) "School year" has the meaning given in s. 115.001 (13).

(2) PROGRAM. The department shall establish a community-based option for an elementary school readiness program under which a participating child care provider offers an elementary school readiness program to eligible children during the school year and receives funding from the department for each eligible child participating in the program.

(3) ELIGIBILITY. (a) *Child care providers.* A child care provider is eligible to participate in the program under this section if the child care provider satisfies all of the following:

1. Is in compliance with all legal, financial, and regulatory requirements imposed by law or by department rule.

2. Demonstrates to the department that it will annually provide at least 612 hours of direct child instruction in elementary school readiness to children participating in the program.

3. Demonstrates to the department that, for purposes of the program under this section, it uses a curriculum that meets the department of public instruction's model early learning standards.

4. By no later than February 1 of the preceding school year, notifies the department of its intent to participate in the elementary school readiness program

under this section according to application requirements established by the department.

5. Does 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.

(b) *Children.* A child is eligible to participate in the program under this section if all of the following apply:

1. The child is 4 years old on or before September 1 in the school year that the child proposes to participate in the program.

2. The child's parent or guardian submits an application to participate in the program under this section, on a form prepared by the department, to a participating child care provider.

3. A participating child care provider has accepted the child's application to attend the elementary school readiness program offered by the child care provider under this section.

(4) PARTICIPATING CHILD CARE PROVIDERS; ANNUAL NOTICE. Annually, by February 15, the department shall post on its website a list of all child care providers that have submitted a notice of intent to participate in the program under this section in the following school year. The department shall include all of the following for each participating child care provider:

(a) The name of the child care provider.

(b) The address at which the program under this section will be provided.

(c) The name of and contact information for the provider or an employee of the provider who can answer questions about a child participating in the program under this section at the child care provider.

(d) The number of spaces available with the child care provider for children participating in the program under this section.

(5) FUNDING. (a) 1. Except as provided in subd. 2., from the appropriation under s. 20.437 (2) (cr), for each child participating in an elementary school readiness program offered by a child care provider under this section, the department shall pay to the child care provider participating in the program under this section 0.6 times the sum of the revenue ceiling, as defined in s. 121.905 (1), for the current school year and the per pupil amount under s. 115.437 (2) (a) for the current school year.

2. If the appropriation under s. 20.437 (2) (cr) is insufficient to pay the full amount of costs under subd. 1., the department shall prorate payments among the participating child care providers under this section.

(b) The department shall pay 25 percent of the total amount under par. (a) in September, 25 percent in November, 25 percent in February, and 25 percent in May. Each installment may consist of a single check for all children participating in the elementary school readiness program offered by the child care provider.

(c) A child care provider may use payments received under this subsection to cover any costs associated with providing the program under this section. If a child is participating in the program under this section, the child care provider may charge additional amounts to provide care and supervision for that child outside of the elementary school readiness program hours.

(6) TEACHER QUALIFICATIONS. A teacher who teaches in an elementary school readiness program offered by a child care provider under this section shall have an associate degree or bachelor's degree.

SECTION 167. 49.1335 of the statutes is created to read:

49.1335 Child care access program. (1) In this section, "family child care center" has the meaning given in s. 49.136 (1) (j).

(2) The department shall award grants to Wonderschool, Inc., to increase access to high-quality child care in this state. The grants under this program may be used for any of the following activities:

(a) Assistance with child care licensing and certification.

(b) Coaching services and other support services.

(c) Tax education assistance for family child care centers.

SECTION 168. 49.155 (6g) (b) 5. of the statutes is created to read:

49.155 **(6g)** (b) 5. Any hours during which the child participates in an elementary school readiness program under s. 49.132.

SECTION 169. 49.175 (1) (a) of the statutes is amended to read:

49.175 **(1)** (a) *Wisconsin Works benefits.* For Wisconsin Works benefits, $37,000,000 in fiscal year 2021-22 and $34,000,000 in fiscal year 2022-23. In fiscal year 2023-24, for such benefits, $28,000,000. In fiscal year 2024-25, for such benefits, $29,000,000. <u>In fiscal year 2025-26, for such benefits, $26,806,500. In fiscal year 2026-27, for such benefits, $26,987,700.</u>

SECTION 170. 49.175 (1) (c) of the statutes is amended to read:

49.175 **(1)** (c) *Case management incentive payments.* For supplement payments to individuals under s. 49.255, ~~$2,700,000~~ in each fiscal year<u>, $1,000,000</u>.

SECTION 171. 49.175 (1) (fa) of the statutes is repealed.

SECTION 172. 49.175 (1) (g) of the statutes is amended to read:

49.175 **(1)** (g) *State administration of public assistance programs and overpayment collections.* For state administration of public assistance programs and the collection of public assistance overpayments, $17,231,100 in fiscal year 2021-22 and $17,482,300 in fiscal year 2022-23. In fiscal year 2023-24, for such purposes, $19,015,300. In fiscal year 2024-25, for such purposes, $19,424,300. <u>In fiscal year 2025-26, for such purposes, $20,314,000. In fiscal year 2026-27, for such purposes, $20,539,800.</u>

SECTION 173. 49.175 (1) (i) of the statutes is amended to read:

49.175 **(1)** (i) *Emergency assistance.* For emergency assistance under s. 49.138 and for transfer to the department of administration for low-income energy or weatherization assistance programs, ~~$6,000,000~~ in each fiscal year<u>, $10,414,400</u>.

SECTION 174. 49.175 (1) (Lm) of the statutes is amended to read:

49.175 **(1)** (Lm) *Jobs for America's Graduates.* For grants to the Jobs for America's Graduates-Wisconsin to fund programs that improve social, academic, and employment skills of youth who are eligible to receive temporary assistance for needy families under 42 USC 601 et seq., in ~~each~~ fiscal year <u>2024-25</u>, $1,000,000. <u>In fiscal year 2025-26, for such grants, $2,000,000. In fiscal year 2026-27, for such grants, $1,000,000.</u>

SECTION 175. 49.175 (1) (Lp) of the statutes is repealed.

SECTION 176. 49.175 (1) (p) of the statutes is amended to read:

49.175 **(1)** (p) *Direct child care services.* For direct child care services under s. 49.155 or 49.257, $376,700,400 in fiscal year 2021-22 and $383,900,400 in fiscal year 2022-23. In fiscal year 2023-24, for such direct child care services,

$368,834,800. In fiscal year 2024-25, for such direct child care services, $428,779,700. <u>In fiscal year 2025-26, for such direct child care services, $506,776,700. In fiscal year 2026-27, for such direct child care services, $523,776,700.</u>

SECTION 177. 49.175 (1) (q) of the statutes is amended to read:

49.175 **(1)** (q) *Child care state administration and licensing activities.* For state administration of child care programs under s. 49.155 and for child care licensing activities, $42,117,800 in fiscal year 2021-22 and $41,803,100 in fiscal year 2022-23. In fiscal year 2023-24, for such programs and activities, $45,796,000. In fiscal year 2024-25, for such programs and activities, $45,570,300. <u>In fiscal year 2025-26, for such programs and activities, $51,064,000. In fiscal year 2026-27, for such programs and activities, $48,734,700.</u>

SECTION 178. 49.175 (1) (qm) of the statutes is amended to read:

49.175 **(1)** (qm) *Quality care for quality kids.* For the child care quality improvement activities specified in ss. 49.155 (1g) and 49.257, $16,683,700 in fiscal year 2022-23. In fiscal year 2023-24, for such activities, $28,518,700. In fiscal year 2024-25, for such activities, $46,018,700. <u>In fiscal year 2025-26, for such activities, $47,018,700. In 2026-27, for such activities, $46,018,700.</u>

SECTION 179. 49.175 (1) (s) of the statutes is amended to read:

49.175 **(1)** (s) *Kinship care and long-term kinship care assistance.* For kinship care and long-term kinship care payments under s. 48.57 (3m) (am) and (3n) (am), for assessments to determine eligibility for those payments, and for agreements under s. 48.57 (3t) with the governing bodies of Indian tribes for the administration of the kinship care and long-term kinship care programs within the boundaries of the reservations of those tribes, $28,727,100 in fiscal year 2021-22 and $31,441,800 in fiscal year 2022-23. In fiscal year 2023-24, for such payments, $31,719,200. In fiscal year 2024-25, for such payments, $35,661,000. In fiscal year 2025-26, for such payments, $39,223,800. In fiscal year 2026-27, for such payments, $40,075,700.

SECTION 180. 49.175 (1) (z) of the statutes is amended to read:

49.175 **(1)** (z) *Grants to the Boys and Girls Clubs of America.* For grants to the Wisconsin Chapter of the Boys and Girls Clubs of America to fund programs that improve social, academic, and employment skills of youth who are eligible to receive temporary assistance for needy families under 42 USC 601 et seq., focusing on study habits, intensive tutoring in math and English, and exposure to career options and role models, $2,807,000 in ~~each~~ fiscal year 2024-25. In fiscal year 2025-26, for such grants, $7,807,000. In fiscal year 2026-27, for such grants, $3,307,000. Grants provided under this paragraph may not be used by the grant recipient to replace funding for programs that are being funded, when the grant proceeds are received, with moneys other than those from the appropriations specified in sub. (1) (intro.). The total amount of the grants includes funds for the BE GREAT: Graduate program in the amount of matching funds that the program provides, up to $1,532,000 in each fiscal year, to be used only for activities for which federal Temporary Assistance for Needy Families block grant moneys may be used.

SECTION 181. 49.175 (1) (zh) of the statutes is amended to read:

49.175 **(1)** (zh) *Earned income tax credit supplement.* For the transfer of moneys from the appropriation account under s. 20.437 (2) (md) to the appropriation account under s. 20.835 (2) (kf) for the earned income tax credit, $63,600,000 in fiscal year 2021-22 and $66,600,000 in fiscal year 2022-23. In fiscal year 2023-24, for such purposes, $61,725,000. In fiscal year 2024-25, for such purposes, $65,002,000. In fiscal year 2025-26, for such purposes, $63,300,000. In fiscal year 2026-27, for such purposes, $61,800,000.

SECTION 182. 49.45 (3) (e) 11. of the statutes is amended to read:

49.45 **(3)** (e) 11. The department shall use a portion of the moneys collected under s. 50.38 (2) ~~(a)~~ to pay for services provided by eligible hospitals, as defined in s. 50.38 (1), ~~other than critical access hospitals,~~ under the Medical Assistance Program under this subchapter, including services reimbursed on a fee-for-service basis and services provided under a managed care system. For state fiscal year 2008-09, total payments required under this subdivision, including both the federal and state share of Medical Assistance, shall equal the amount collected under s. 50.38 (2) (a) for fiscal year 2008-09 divided by 57.75 percent. For each state fiscal year after state fiscal year 2008-09, total payments required under this subdivision, including both the federal and state share of Medical Assistance, shall equal the amount collected under s. 50.38 (2) (a) for the fiscal year divided by 61.68 percent, except after state fiscal year 2024-25 the divisor shall be 56.1 percent.

SECTION 183. 49.45 (3) (e) 12. of the statutes is repealed.

SECTION 184. 49.45 (3m) of the statutes is repealed.

SECTION 185. 49.45 (3p) (a) of the statutes is amended to read:

49.45 **(3p)** (a) Subject to par. (c) and notwithstanding sub. (3) (e), from the appropriations under s. 20.435 (4) (b) and (o), in each fiscal year, the department shall pay an amount equal to the sum of $4,500,000, as the state share of payments, and the matching federal share of payments, to hospitals that ~~are not eligible for payments under sub. (3m) but that meet the criteria under sub. (3m) (a) 1. and 2.~~

would not be eligible for payments under s. 49.45 (3m), 2023 stats., as determined by the department, and that, in the most recent year for which information is available, charged at least 6 percent of overall charges for services to the Medical Assistance program for services provided to Medical Assistance recipients. The department may make a payment to a hospital under this subsection under a calculation method determined by the department that provides a fee-for-service supplemental payment that increases as the percentage of the total amount of the hospital's overall charges for services that are charges to the Medical Assistance program increases.

SECTION 186. 49.45 (5r) of the statutes is amended to read:

49.45 **(5r)** SUPPLEMENTAL FUNDING FOR UNCOMPENSATED CARE. Notwithstanding sub. (3) (e), from the appropriation account under s. 20.435 (4) (w), the department shall distribute ~~$3,000,000~~ $10,000,000 in each fiscal year to the University of Wisconsin Hospital and Clinics for care that is not otherwise compensated, except that the department may not make payments that exceed limitations based on customary charges under 42 USC 1396b (i) (3).

SECTION 187. 49.45 (59) (a) of the statutes is amended to read:

49.45 **(59)** (a) The department shall, from the appropriation ~~accounts~~ account under s. 20.435 (4) (xc) ~~and (xe)~~, pay each health maintenance organization with which it contracts to provide medical assistance a monthly amount that the health maintenance organization shall use to make payments to hospitals under par. (b).

SECTION 188. 49.46 (2) (b) 4. of the statutes is amended to read:

49.46 **(2)** (b) 4. Chiropractors' services, subject to par. (bj).

SECTION 189. 49.46 (2) (bj) of the statutes is created to read:

49.46 **(2)** (bj) 1. The department shall provide reimbursement for services that are reimbursable under this section and that are provided by a chiropractor who is licensed under ch. 446 and is acting within the scope of his or her license. If the department determines that it is unable to implement this paragraph without a state plan amendment or waiver of federal law, the department shall submit to the federal department of health and human services any state plan amendment or waiver of federal law necessary to implement this paragraph.

2. If the federal government approves the amendment or waiver request under subd. 1., the department shall implement this paragraph. If the federal government approves the amendment or waiver request under subd. 1. in part, the department shall implement this paragraph to the greatest extent approved by the federal government. If the federal government disapproves the amendment or waiver request under subd. 1., the department is not required to implement this paragraph.

SECTION 190. 50.38 (1) (d) of the statutes is created to read:

50.38 **(1)** (d) A long-term care hospital that meets the requirements of 42 CFR 412.23 (e) and is reimbursed by the federal Medicare program under the Medicare prospective payment system for long-term care hospitals, for which the department has issued a certificate of approval under s. 50.35 that only applies to the long-term care hospital and that is not a satellite operating under the certificate of approval of an acute care hospital.

SECTION 191. 50.38 (2) (a) of the statutes is amended to read:

50.38 **(2)** (a) For the privilege of doing business in this state, there is imposed on each eligible hospital that is not a critical access hospital an assessment each state fiscal year that is equal to ~~a~~ an outpatient uniform percentage, determined under sub. (3), of the hospital's outpatient gross patient revenues, as reported under s. 153.46 (5) and determined by the department, plus an inpatient uniform percentage, determined under sub. (3), of the hospital's inpatient gross revenues, as reported under s. 153.46 (5) and determined by the department. The assessments shall be deposited in the hospital assessment fund.

SECTION 192. 50.38 (2) (b) of the statutes is amended to read:

50.38 **(2)** (b) For the privilege of doing business in this state, there is imposed on each critical access hospital an assessment each state fiscal year that is equal to ~~a~~ the inpatient uniform percentage, ~~determined~~ established by the department under sub. (3), of the critical access hospital's gross inpatient revenues, as reported under s. 153.46 (5) and determined by the department. The assessments shall be deposited in the ~~critical access~~ hospital assessment fund.

SECTION 193. 50.38 (3) of the statutes is amended to read:

50.38 **(3)** The department shall establish the ~~percentage~~ inpatient and outpatient uniform percentages that ~~is~~ are applicable under sub. (2) (a) ~~and (b)~~ so that the total amount of assessments collected under sub. (2) (a) is equal to $1,507,096,900 in a state fiscal year ~~is equal to $414,507,300~~ or is equal to the greatest amount that may be collected in a state fiscal year without resulting in the reduction of the amount paid to this state under 42 USC 1396b (w), whichever amount is lower.

SECTION 194. 50.38 (3m) of the statutes is created to read:

50.38 **(3m)** The secretary shall notify the joint committee on finance of any material change in federal law that results in refunds or recoupments under sub.

(6). Notwithstanding s. 50.38 (2), following such notice, the department shall be authorized to suspend part of or all assessments under s. 50.38 (2) pursuant to s. 227.24.

SECTION 195. 50.38 (5) of the statutes is amended to read:

50.38 **(5)** At the discretion of the department, a hospital that is unable timely to make a payment by a date specified under sub. (4) may be allowed to make a delayed payment. A determination by the department that a hospital may not make a delayed payment under this subsection is final and is not subject to review under ch. 227. <u>At the discretion of the department, a hospital that is unable timely to make a payment by a date specified under sub. (4) and that is not granted a payment extension under this subsection may be referred to the department of revenue for debt collection.</u>

SECTION 196. 50.38 (6) (a) 1. of the statutes is amended to read:

50.38 **(6)** (a) 1. If the federal government does not provide federal financial participation under the federal Medicaid program for amounts collected under sub. (2) (a) <u>or (b)</u> that are used to make payments required under s. 49.45 (3) (e) 11. or (5r), that are transferred under sub. (8) and used to make payments from the Medical Assistance trust fund, or that are transferred under sub. (9) and expended under s. 20.435 (4) (jw), the department shall, from the fund from which the payment or expenditure was made, refund eligible hospitals~~, other than critical access hospitals,~~ the amount for which the federal government does not provide federal financial participation.

SECTION 197. 50.38 (6) (b) of the statutes is amended to read:

50.38 **(6)** (b) On June 30 of each state fiscal year, the department shall, from the appropriation account under s. 20.435 (4) (xc), refund to eligible hospitals~~, other than critical access hospitals,~~ any amounts not expended or encumbered from that appropriation in the fiscal year or transferred under sub. (8).

SECTION 198. 50.38 (6) (c) of the statutes is amended to read:

50.38 **(6)** (c) The department shall allocate any refund under this subsection to eligible hospitals~~, other than critical access hospitals,~~ in proportion to the percentage of the total assessments collected under sub. (2) ~~(a)~~ that each hospital paid.

SECTION 199. 50.38 (6m) of the statutes is repealed.

SECTION 200. 50.38 (7) (intro.) of the statutes is amended to read:

50.38 **(7)** (intro.) By ~~January 1~~ June 1 of each year the department shall report to the joint committee on finance all of the following information for the state fiscal year ending the previous June 30:

SECTION 201. 50.38 (7m) of the statutes is created to read:

50.38 **(7m)** (a) 1. The department shall submit to the legislative reference bureau for publication in the Wisconsin Administrative Register a notice specifying the information in subd. 2. if any of the following apply:

a. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the current calendar year does not equal the amount described under sub. (3).

b. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the current calendar year does not equal the amount described under sub. (3) divided by 56.1 percent.

c. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the next calendar year does not equal the amount described under sub. (3).

d. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the next calendar year does not equal the amount described in sub. (3) divided by 56.1 percent.

2. The department shall include in any notice submitted under subd. 1. all of the following information:

a. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the current calendar year.

b. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the current calendar year.

c. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the next calendar year.

d. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the next calendar year.

(b) 1. The department shall submit to the legislative reference bureau for publication in the Wisconsin Administrative Register a notice specifying the information in subd. 2. if, after the department has submitted a notice to the legislative reference bureau for publication in the Wisconsin Administrative Register under par. (a), any of the following apply:

a. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the current calendar year equals the amount described under sub. (3).

b. The statewide total of Medical Assistance payments required in s. 49.45 (3)

(e) 11. that the department expects to be paid in the current calendar year equals the amount described under sub. (3) divided by 56.1 percent.

c. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the next calendar year equals the amount described under sub. (3).

d. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the next calendar year equals the amount described in sub. (3) divided by 56.1 percent.

2. The department shall include in any notice submitted under subd. 1. all of the following information:

a. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the current calendar year.

b. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the current calendar year.

c. The statewide total of assessment payments in sub. (2) (a) that the department expects to be paid in the next calendar year.

d. The statewide total of Medical Assistance payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in the next calendar year.

SECTION 202. 50.38 (8) of the statutes is amended to read:

50.38 **(8)** In each state fiscal year, the secretary of administration shall transfer from the hospital assessment fund to the Medical Assistance trust fund an amount equal to the amount collected under sub. (2) (a) and (b) for that fiscal year minus the state share of payments to hospitals required under s. 49.45 (3) (e) 11., minus any amounts appropriated under s. 20.285 (1) (qe) and (qj), and minus any refunds paid to hospitals from the hospital assessment fund under sub. (6) (a) in that fiscal year.

SECTION 203. 50.38 (10) of the statutes is repealed.

SECTION 204. 59.25 (3) (j) of the statutes is renumbered 59.25 (3) (j) 1. (intro.) and amended to read:

59.25 **(3)** (j) 1. (intro.) Retain ~~10 percent~~ all of the following for fees in receiving and paying into the state treasury all money received by the treasurer for the state for fines and forfeitures~~, except that~~:

b. For a treasurer in a county other than Milwaukee County, 50 percent of the state forfeitures and fines under chs. 341 to 347, 349, and 351 ~~shall be retained as fees, and retain~~.

2. Retain the other fees for receiving and paying money into the state treasury that are prescribed by law.

SECTION 205. 59.25 (3) (j) 1. a. of the statutes is created to read:

59.25 **(3)** (j) 1. a. Except as provided in subd. 1. b. and c., 10 percent of the state forfeitures and fines.

SECTION 206. 59.25 (3) (j) 1. c. of the statutes is created to read:

59.25 **(3)** (j) 1. c. For a treasurer in Milwaukee County, 100 percent of the state forfeitures and fines under chs. 341 to 347, 349, and 351.

SECTION 207. 66.0602 (2m) (c) of the statutes is created to read:

66.0602 **(2m)** (c) A political subdivision that acts under s. 66.1113 (2) (k) to impose a tax under ss. 66.1113 (2) and 77.994 shall 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 previous reductions made under this paragraph.

SECTION 208. 66.1017 (1) (a) of the statutes is amended to read:

66.1017 **(1)** (a) "Family child care home" means a dwelling licensed as a child care center by the department of children and families under s. 48.65 where care is provided for not more than ~~8~~ 12 children.

SECTION 209. 66.1113 (2) (a) of the statutes is amended to read:

66.1113 **(2)** (a) The governing body of a political subdivision, by a two-thirds vote of the members of the governing body who are present when the vote is taken, may enact an ordinance or adopt a resolution declaring itself to be a premier resort area if, except as provided in pars. (e), (f), (g), (h), (i), ~~and~~ (j), and (k), at least 40 percent of the equalized assessed value of the taxable property within such political subdivision is used by tourism-related retailers.

SECTION 210. 66.1113 (2) (b) of the statutes is amended to read:

66.1113 **(2)** (b) Subject to pars. (g), (h), (i), ~~and~~ (j), and (k), a political subdivision that is a premier resort area may impose the tax under s. 77.994.

SECTION 211. 66.1113 (2) (k) of the statutes is created to read:

66.1113 **(2)** (k) 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 under par. (a), 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.

SECTION 212. 70.11 (48) of the statutes is created to read:

70.11 **(48)** RADIO, CELLULAR, AND TELECOMMUNICATION TOWERS. Radio, cellular, and telecommunication towers used exclusively to support equipment that provides telecommunications services, as defined in s. 76.80 (3), or that is used as digital broadcasting equipment for radio, television, or video service, as defined in s. 66.0420 (2) (y).

SECTION 213. 71.05 (1) (am) of the statutes is amended to read:

71.05 **(1)** (am) *Military retirement systems.* All retirement payments received from the U.S. military employee retirement system, to the extent that such payments are not exempt under par. (a) ~~or sub. (6) (b) 54~~.

SECTION 214. 71.05 (1) (an) of the statutes is amended to read:

71.05 **(1)** (an) *Uniformed services retirement benefits.* All retirement payments received from the U.S. government that relate to service with the coast guard, the commissioned corps of the national oceanic and atmospheric administration, or the commissioned corps of the public health service, to the extent that such payments are not exempt under par. (a) or (am) ~~or sub. (6) (b) 54~~.

SECTION 215. 71.05 (6) (a) 15. of the statutes is amended to read:

71.05 **(6)** (a) 15. The amount of the credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), <u>(5f), (5h),</u> (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

SECTION 216. 71.05 (6) (b) 4. (intro.) of the statutes is amended to read:

71.05 **(6)** (b) 4. (intro.) Disability payments other than disability payments that are paid from a retirement plan, the payments from which are exempt under

~~subd. 54. and~~ sub. (1) (am) and (an), if the individual either is single or is married and files a joint return and is under 65 years of age before the close of the taxable year to which the subtraction relates, retired on disability, and, when the individual retired, was permanently and totally disabled. In this subdivision, "permanently and totally disabled" means an individual who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. An individual shall not be considered permanently and totally disabled for purposes of this subdivision unless proof is furnished in such form and manner, and at such times, as prescribed by the department. The exclusion under this subdivision shall be determined as follows:

SECTION 217. 71.05 (6) (b) 22. of the statutes is renumbered 71.05 (6) (b) 22. a. and amended to read:

71.05 **(6)** (b) 22. a. For taxable years beginning after December 31, 1995, <u>and before January 1, 2025,</u> an amount up to $5,000 that is expended during the period that consists of the year to which the claim relates and the prior 2 taxable years, by a full-year resident of this state who is an adoptive parent, for adoption fees, court costs or legal fees relating to the adoption of a child, for whom a final order of adoption has been entered under s. 48.91 (3) or by an order of a court of any other state, or upon registration of a foreign adoption under s. 48.97 (2), during the taxable year.

SECTION 218. 71.05 (6) (b) 22. b. of the statutes is created to read:

71.05 **(6)** (b) 22. b. For taxable years beginning after December 31, 2024, an amount up to $15,000 that is expended during the period that consists of the year to which the claim relates and the prior 2 taxable years, by a full-year resident of this state who is an adoptive parent, for adoption fees, court costs, or legal fees relating to the adoption of a child, for whom a final order of adoption has been entered under s. 48.91 (3) or by an order of a court of any other state, or upon registration of a foreign adoption under s. 48.97 (2), during the taxable year.

SECTION 219. 71.05 (6) (b) 54. (intro.) of the statutes is amended to read:

71.05 **(6)** (b) 54. (intro.) Except for a payment that is exempt under sub. (1) (a), (am), or (an), or that is exempt as a railroad retirement benefit, <u>and except as provided under subds. 54m. and 54mn.,</u> for taxable years beginning after December 31, 2020, up to $5,000 of 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, if all of the following conditions apply:

SECTION 220. 71.05 (6) (b) 54m. of the statutes is created to read:

71.05 **(6)** (b) 54m. a. Except for a payment that is exempt under sub. (1) (a), (am), or (an), or that is exempt as a railroad retirement benefit, and except as provided under subd. 54mn., for taxable years beginning after December 31, 2024, the amount, up to the limit specified in subd. 54m. b. or c., whichever is applicable, of the payments or distributions received each year from a qualified retirement plan under the Internal Revenue Code or from an individual retirement account established under 26 USC 408.

b. If the individual is at least 67 years of age before the close of the taxable year to which the subtraction relates, the amount claimed by the individual under this subdivision may not exceed $24,000 for that taxable year.

c. If the individual is married and is a joint filer, and both spouses are at least 67 years of age before the close of the taxable year to which the subtraction relates, the total amount claimed by the spouses under this subdivision may not exceed $48,000 for that taxable year.

d. An individual who claims the subtraction under this subdivision for a taxable year may not claim any credit listed under s. 71.10 (4) for the same taxable year.

SECTION 221. 71.05 (6) (b) 54mn. of the statutes is created to read:

71.05 **(6)** (b) 54mn. For taxable years beginning after December 31, 2024, for an individual who is a part-year resident of this state, the amount that is calculated by multiplying the applicable amount under subd. 54m. b. or c. by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. A nonresident of this state is not eligible to claim the subtraction under subd. 54m. An individual who claims the subtraction under this subdivision for a taxable year may not claim any credit listed under s. 71.10 (4) for the same taxable year.

SECTION 222. 71.06 (1q) (intro.) of the statutes is amended to read:

71.06 **(1q)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; ~~AFTER~~ 2012 <u>TO 2024</u>. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2012, and before January 1, 2025:

SECTION 223. 71.06 (1r) of the statutes is created to read:

71.06 **(1r)** FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLD; AFTER 2024. The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2024:

(a) On all taxable income from $0 to $14,680, 3.50 percent.

(b) On all taxable income exceeding $14,680 but not exceeding $50,480, 4.40 percent.

(c) On all taxable income exceeding $50,480 but not exceeding $323,290, 5.30 percent.

(d) On all taxable income exceeding $323,290, 7.65 percent.

SECTION 224. 71.06 (2) (i) (intro.) of the statutes is amended to read:

71.06 **(2)** (i) (intro.) For joint returns, for taxable years beginning after December 31, 2012, and before January 1, 2025:

SECTION 225. 71.06 (2) (j) (intro.) of the statutes is amended to read:

71.06 **(2)** (j) (intro.) For married persons filing separately, for taxable years beginning after December 31, 2012, and before January 1, 2025:

SECTION 226. 71.06 (2) (k) of the statutes is created to read:

71.06 **(2)** (k) For joint returns, for taxable years beginning after December 31, 2024:

1. On all taxable income from $0 to $19,580, 3.50 percent.

2. On all taxable income exceeding $19,580 but not exceeding $67,300, 4.40 percent.

3. On all taxable income exceeding $67,300 but not exceeding $431,060, 5.30 percent.

4. On all taxable income exceeding $431,060, 7.65 percent.

SECTION 227. 71.06 (2) (L) of the statutes is created to read:

71.06 **(2)** (L) For married persons filing separately, for taxable years beginning after December 31, 2024:

1. On all taxable income from $0 to $9,790, 3.50 percent.

2. On all taxable income exceeding $9,790 but not exceeding $33,650, 4.40 percent.

3. On all taxable income exceeding $33,650 but not exceeding $215,530, 5.30 percent.

4. On all taxable income exceeding $215,530, 7.65 percent.

SECTION 228. 71.06 (2e) (a) of the statutes is amended to read:

71.06 **(2e)** (a) For taxable years beginning after December 31, 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1m) and (2) (c) and (d), and for taxable years beginning after December 31, 1999, <u>and before January 1, 2025,</u> the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p)

(a) to (c), (1q) (a) and (b), and (2) (e), (f), (g) 1. to 3., (h) 1. to 3., (i) 1. and 2., and (j) 1. and 2., shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 1997, as determined by the federal department of labor, except that for taxable years beginning after December 31, 2000, and before January 1, 2002, the dollar amount in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall be increased by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 1999, as determined by the federal department of labor, except that for taxable years beginning after December 31, 2011, the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year.

SECTION 229. 71.06 (2e) (b) of the statutes is amended to read:

71.06 **(2e)** (b) For taxable years beginning after December 31, 2009, <u>and before January 1, 2025,</u> the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1p) (d), (1q) (c), and (2) (g) 4., (h) 4., (i) 3., and (j) 3., and the dollar amount in the top bracket under subs. (1p) (e), (1q) (d), and (2) (g) 5., (h) 5., (i) 4., and (j) 4., shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2008, as determined by the federal department of labor, except that for taxable years beginning after December 31, 2011, the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year.

SECTION 230. 71.06 (2e) (bm) of the statutes is created to read:

71.06 **(2e)** (bm) For taxable years beginning after December 31, 2025, the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1r) and (2) (k) and (L), shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2024, as determined by the federal department of labor, except that the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year.

SECTION 231. 71.06 (2m) of the statutes is amended to read:

71.06 **(2m)** RATE CHANGES. If a rate under sub. ~~(1), (1m), (1n), (1p), (1q),~~ (1r) or (2) (k) or (L) changes during a taxable year, the taxpayer shall compute the tax for that taxable year by the methods applicable to the federal income tax under section 15 of the Internal Revenue Code.

SECTION 232. 71.06 (2s) (d) of the statutes is amended to read:

71.06 **(2s)** (d) For taxable years beginning after December 31, 2000, with respect to nonresident individuals, including individuals changing their domicile into or from this state, the tax brackets under subs. (1p), (1q), (1r), and (2) (g), (h), (i), ~~and~~ (j), (k), and (L) shall be multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income and the denominator of which is federal adjusted gross income. In this paragraph, for married persons filing separately "adjusted gross income" means the separate adjusted gross income of each spouse, and for married persons filing jointly "adjusted gross income" means the total adjusted gross income of both spouses. If an individual and that individual's spouse are not both domiciled in this state during the entire taxable year, the tax brackets under subs. (1p), (1q), (1r), and (2) (g), (h), (i), ~~and~~ (j), (k), and (L) on a joint return shall be multiplied by a fraction, the numerator of which is their joint Wisconsin adjusted gross income and the denominator of which is their joint federal adjusted gross income.

SECTION 233. 71.07 (5f) of the statutes is created to read:

71.07 **(5f)** FILM PRODUCTION SERVICES CREDIT. (a) *Definitions*. In this subsection:

1. "Accredited production" means a film, video, broadcast advertisement, or television production, as approved by the state film office, for which the aggregate salary and wages included in the cost of the production for the period ending 12 months after the month in which the principal filming or taping of the production begins exceeds $100,000 for a production that is 30 minutes or longer or $50,000 for a production that is less than 30 minutes. "Accredited production" includes a scripted, unscripted, reality, or competition production, but does 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 sports event or sports activity.

d. A gala presentation or awards show.

e. A finished production that solicits funds.

f. A production for which the production company is required under 18 USC 2257 to maintain records with respect to a performer portrayed in a single media or multimedia program.

g. A production produced primarily for industrial, corporate, or institutional purposes.

2. "Claimant" means a film production company, as defined in sub. (5h) (a) 2., that operates an accredited production in this state, if the company owns the copyright in the accredited production or has 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 state film office, for the commercial distribution of the finished production.

3. "Commercial domicile" means the location from which a trade or business is principally managed and directed, based on any factors the state film office 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.

4. "Production expenditures" means any expenditures that are 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 the state film office. "Production expenditures" includes 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" does not include salary or wages or expenditures for the marketing and distribution of an accredited production.

(b) *Filing claims*. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.02 any of the following amounts:

1. To the extent the salary or wages are not claimed under subd. 2., an amount equal to 30 percent of the salary or wages 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.

2. An amount equal to 30 percent of the production expenditures paid by the claimant in the taxable year to produce an accredited production.

3. An amount equal to the taxes imposed under ss. 77.52 and 77.53, to the extent those taxes are not used in claiming a credit under subd. 2., 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 from the final script stage to the distribution of the finished production.

(c) *Limitations*. 1. No amount of the salary or wages paid under par. (b) 1. may be the basis for a credit under this subsection unless the salary or wages are paid for services rendered after December 31, 2025, and directly incurred to produce the accredited production.

2. The total amount of the credits that may be claimed by a claimant under par. (b) 1. shall not exceed an amount equal to the first $250,000 of salary or wages paid to each of the claimant's employees, as described in par. (b) 1., in the taxable year, not including the salary or wages paid to the claimant's 2 highest-paid employees, as described in par. (b) 1., in the taxable year, if the claimant's budgeted production expenditures are $1,000,000 or more.

3. No credit may be allowed under this subsection unless the claimant files an application with the state film office, at the time and in the manner prescribed by the office, and the office approves the application. The claimant shall submit a copy of the approved application with the claimant's return.

4. Partnerships, limited liability companies, and tax-option corporations may

not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.

(d) *Administration*. 1. Section 71.28 (4) (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the credits under this subsection. Section 71.28 (4) (f), as it applies to the credit under s. 71.28 (4), applies to the credits under par. (b) 1. and 3.

2. If the allowable amount of the claim under par. (b) 2. exceeds the tax otherwise due under s. 71.02 or no tax is due under s. 71.02, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bm).

3. Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer a credit under par. (b) 1. or 3., in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department 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.

4. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an amount certified under this subsection.

SECTION 234. 71.07 (5h) of the statutes is created to read:

71.07 **(5h)** FILM PRODUCTION COMPANY INVESTMENT CREDIT. (a) *Definitions*. In this subsection:

1. "Claimant" means a person who files a claim under this subsection and who does business in this state as a film production company.

2. "Film production company" means an entity that creates films, videos, broadcast advertisement, or television productions, not including the productions described in sub. (5f) (a) 1. a. to g.

3. "Physical work" does not include preliminary activities such as planning, designing, securing financing, researching, developing specifications, or stabilizing property to prevent deterioration.

4. "Previously owned property" means real property that the claimant or a related person owned during the 2 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 section 267 of the Internal Revenue Code.

5. "Used exclusively" means used to the exclusion of all other uses except for other use not exceeding 5 percent of total use.

(b) *Filing claims*. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of the taxes, for the first 3 taxable years that the claimant is doing business in this state as a film production company, an amount that is equal to 30 percent of the following that the claimant paid in the taxable year to establish a film production company in this state:

1. The purchase price of depreciable, tangible personal property.

2. The amount expended to acquire, construct, rehabilitate, remodel, or repair real property.

(c) *Limitations*. 1. A claimant may claim the credit under par. (b) 1., if the tangible personal property is purchased after December 31, 2025, and the personal property is used exclusively in the claimant's business as a film production company.

2. A claimant may claim the credit under par. (b) 2. for an amount expended to construct, rehabilitate, remodel, or repair real property, if the claimant began the physical work of 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.

3. A claimant may claim the credit under par. (b) 2. 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.

4. No claim may be allowed under this subsection unless the state film office certifies, in writing, that the credits claimed under this subsection are for expenses

related to establishing a film production company in this state and the claimant submits a copy of the certification with the claimant's return.

5. No credit may be allowed under this subsection for any amount that the claimant paid for expenses described in par. (b) that the claimant used to claim a credit under sub. (5f).

6. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration*. 1. Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credits under this subsection.

2. Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer a credit under this subsection, in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department 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.

3. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an amount certified under this subsection.

SECTION 235. 71.10 (4) (fs) of the statutes is created to read:

71.10 **(4)** (fs) Film production company investment credit under s. 71.07 (5h).

SECTION 236. 71.10 (4) (ft) of the statutes is created to read:

71.10 **(4)** (ft) Film production services credit under s. 71.07 (5f) (b) 1. and 3.

SECTION 237. 71.10 (4) (i) of the statutes is amended to read:

71.10 **(4)** (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s. 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 238. 71.125 (1) of the statutes is amended to read:

71.125 **(1)** Except as provided in sub. (2), the tax imposed by this chapter on individuals and the rates under s. 71.06 (1), (1m), (1n), (1p), (1q), (1r), and (2) shall apply to the Wisconsin taxable income of estates or trusts, except nuclear decommissioning trust or reserve funds, and that tax shall be paid by the fiduciary.

SECTION 239. 71.125 (2) of the statutes is amended to read:

71.125 **(2)** Each electing small business trust, as defined in section 1361 (e) (1) of the Internal Revenue Code, is subject to tax at the highest rate under s. 71.06 (1), (1m), (1n), (1p), ~~or~~ (1q), or (1r), whichever taxable year is applicable, on its income as computed under section 641 of the Internal Revenue Code, as modified by s. 71.05 (6) to (12), (19) and (20).

SECTION 240. 71.17 (6) of the statutes is amended to read:

71.17 **(6)** FUNERAL TRUSTS. If a qualified funeral trust makes the election under section 685 of the Internal Revenue Code for federal income tax purposes, that election applies for purposes of this chapter and each trust shall compute its own tax and shall apply the rates under s. 71.06 (1), (1m), (1n), (1p), ~~or~~ (1q), or (1r).

SECTION 241. 71.21 (4) (a) of the statutes is amended to read:

71.21 **(4)** (a) The amount of the credits computed by a partnership under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and passed through to partners shall be added to the partnership's income.

SECTION 242. 71.26 (2) (a) 4. of the statutes is amended to read:

71.26 **(2)** (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm), (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

SECTION 243. 71.28 (5f) of the statutes is created to read:

71.28 **(5f)** FILM PRODUCTION SERVICES CREDIT. (a) *Definitions*. In this subsection:

1. "Accredited production" means a film, video, broadcast advertisement, or television production, as approved by the state film office, for which the aggregate salary and wages included in the cost of the production for the period ending 12 months after the month in which the principal filming or taping of the production begins exceeds $100,000 for a production that is 30 minutes or longer or $50,000 for a production that is less than 30 minutes. "Accredited production" includes a scripted, unscripted, reality, or competition production, but does 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 sports event or sports activity.

d. A gala presentation or awards show.

e. A finished production that solicits funds.

f. A production for which the production company is required under 18 USC 2257 to maintain records with respect to a performer portrayed in a single media or multimedia program.

g. A production produced primarily for industrial, corporate, or institutional purposes.

2. "Claimant" means a film production company, as defined in sub. (5h) (a) 2., that operates an accredited production in this state, if the company owns the

copyright in the accredited production or has 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 state film office, for the commercial distribution of the finished production.

3. "Commercial domicile" means the location from which a trade or business is principally managed and directed, based on any factors the state film office 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.

4. "Production expenditures" means any expenditures that are 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 the state film office. "Production expenditures" includes 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"

does not include salary or wages or expenditures for the marketing and distribution of an accredited production.

(b) *Filing claims*. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.23 any of the following amounts:

1. To the extent the salary or wages are not claimed under subd. 2., an amount equal to 30 percent of the salary or wages 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.

2. An amount equal to 30 percent of the production expenditures paid by the claimant in the taxable year to produce an accredited production.

3. An amount equal to the taxes imposed under ss. 77.52 and 77.53, to the extent those taxes are not used in claiming a credit under subd. 2., 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 from the final script stage to the distribution of the finished production.

(c) *Limitations*. 1. No amount of the salary or wages paid under par. (b) 1. may be the basis for a credit under this subsection unless the salary or wages are paid for services rendered after December 31, 2025, and directly incurred to produce the accredited production.

2. The total amount of the credits that may be claimed by a claimant under

par. (b) 1. shall not exceed an amount equal to the first $250,000 of salary or wages paid to each of the claimant's employees, as described in par. (b) 1., in the taxable year, not including the salary or wages paid to the claimant's 2 highest-paid employees, as described in par. (b) 1., in the taxable year, if the claimant's budgeted production expenditures are $1,000,000 or more.

3. No credit may be allowed under this subsection unless the claimant files an application with the state film office, at the time and in the manner prescribed by the office, and the office approves the application. The claimant shall submit a copy of the approved application with the claimant's return.

4. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.

(d) *Administration.* 1. Subsection (4) (e), (g), and (h), as it applies to the credit under sub. (4), applies to the credits under this subsection. Subsection (4) (f), as it applies to the credit under sub. (4), applies to the credits under par. (b) 1. and 3.

2. If the allowable amount of the claim under par. (b) 2. exceeds the tax otherwise due under s. 71.23 or no tax is due under s. 71.23, the amount of the claim not used to offset the tax due shall be certified by the department of revenue

to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bm).

3. Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer a credit under par. (b) 1. or 3., in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department 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.

4. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an amount certified under this subsection.

SECTION 244. 71.28 (5h) of the statutes is created to read:

71.28 **(5h)** FILM PRODUCTION COMPANY INVESTMENT CREDIT. (a) *Definitions*. In this subsection:

1. "Claimant" means a person who files a claim under this subsection and who does business in this state as a film production company.

2. "Film production company" means an entity that creates films, videos, broadcast advertisement, or television productions, not including the productions described in sub. (5f) (a) 1. a. to g.

3. "Physical work" does not include preliminary activities such as planning,

designing, securing financing, researching, developing specifications, or stabilizing property to prevent deterioration.

4. "Previously owned property" means real property that the claimant or a related person owned during the 2 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 section 267 of the Internal Revenue Code.

5. "Used exclusively" means used to the exclusion of all other uses except for other use not exceeding 5 percent of total use.

(b) *Filing claims*. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of the taxes, for the first 3 taxable years that the claimant is doing business in this state as a film production company, an amount that is equal to 30 percent of the following that the claimant paid in the taxable year to establish a film production company in this state:

1. The purchase price of depreciable, tangible personal property.

2. The amount expended to acquire, construct, rehabilitate, remodel, or repair real property.

(c) *Limitations*. 1. A claimant may claim the credit under par. (b) 1., if the tangible personal property is purchased after December 31, 2025, and the personal property is used exclusively in the claimant's business as a film production company.

2. A claimant may claim the credit under par. (b) 2. for an amount expended to

construct, rehabilitate, remodel, or repair real property, if the claimant began the physical work of 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.

3. A claimant may claim the credit under par. (b) 2. 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.

4. No claim may be allowed under this subsection unless the state film office certifies, in writing, that the credits claimed under this subsection are for expenses related to establishing a film production company in this state and the claimant submits a copy of the certification with the claimant's return.

5. No credit may be allowed under this subsection for any amount that the claimant paid for expenses described in par. (b) that the claimant used to claim a credit under sub. (5f).

6. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration*. 1. Subsection (4) (e) to (h), as it applies to the credit under sub. (4), applies to the credits under this subsection.

2. Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer a credit under this subsection, in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department 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.

3. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an amount certified under this subsection.

SECTION 245. 71.30 (3) (epr) of the statutes is created to read:

71.30 **(3)** (epr) Film production company investment credit under s. 71.28 (5h).

SECTION 246. 71.30 (3) (eps) of the statutes is created to read:

71.30 **(3)** (eps) Film production services credit under s. 71.28 (5f) (b) 1. and 3.

SECTION 247. 71.30 (3) (f) of the statutes is amended to read:

71.30 **(3)** (f) The total of farmland preservation credit under subch. IX, jobs credit under s. 71.28 (3q), enterprise zone jobs credit under s. 71.28 (3w), electronics and information technology manufacturing zone credit under s. 71.28 (3wm), business development credit under s. 71.28 (3y), research credit under s. 71.28 (4)

(k) 1., film production services credit under s. 71.28 (5f) (b) 2., and estimated tax payments under s. 71.29.

SECTION 248. 71.34 (1k) (g) of the statutes is amended to read:

71.34 **(1k)** (g) An addition shall be made for credits computed by a tax-option corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (4), (5), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and passed through to shareholders.

SECTION 249. 71.45 (2) (a) 10. of the statutes is amended to read:

71.45 **(2)** (a) 10. By adding to federal taxable income the amount of credit computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47 (3), (3t), (4), (4m), and (5).

SECTION 250. 71.47 (5f) of the statutes is created to read:

71.47 **(5f)** FILM PRODUCTION SERVICES CREDIT. (a) *Definitions*. In this subsection:

1. "Accredited production" means a film, video, broadcast advertisement, or television production, as approved by the state film office, for which the aggregate salary and wages included in the cost of the production for the period ending 12 months after the month in which the principal filming or taping of the production begins exceeds $100,000 for a production that is 30 minutes or longer or $50,000 for a production that is less than 30 minutes. "Accredited production" includes a

scripted, unscripted, reality, or competition production, but does 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 sports event or sports activity.

d. A gala presentation or awards show.

e. A finished production that solicits funds.

f. A production for which the production company is required under 18 USC 2257 to maintain records with respect to a performer portrayed in a single media or multimedia program.

g. A production produced primarily for industrial, corporate, or institutional purposes.

2. "Claimant" means a film production company, as defined in sub. (5h) (a) 2., that operates an accredited production in this state, if the company owns the copyright in the accredited production or has 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 state film office, for the commercial distribution of the finished production.

3. "Commercial domicile" means the location from which a trade or business is principally managed and directed, based on any factors the state film office 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.

4. "Production expenditures" means any expenditures that are 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 the state film office. "Production expenditures" includes 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" does not include salary or wages or expenditures for the marketing and distribution of an accredited production.

(b) *Filing claims*. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.43 any of the following amounts:

1. To the extent the salary or wages are not claimed under subd. 2., an amount equal to 30 percent of the salary or wages 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.

2. An amount equal to 30 percent of the production expenditures paid by the claimant in the taxable year to produce an accredited production.

3. An amount equal to the taxes imposed under ss. 77.52 and 77.53, to the extent those taxes are not used in claiming a credit under subd. 2., 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 from the final script stage to the distribution of the finished production.

(c) *Limitations*. 1. No amount of the salary or wages paid under par. (b) 1. may be the basis for a credit under this subsection unless the salary or wages are paid for services rendered after December 31, 2025, and directly incurred to produce the accredited production.

2. The total amount of the credits that may be claimed by a claimant under par. (b) 1. shall not exceed an amount equal to the first $250,000 of salary or wages paid to each of the claimant's employees, as described in par. (b) 1., in the taxable year, not including the salary or wages paid to the claimant's 2 highest-paid employees, as described in par. (b) 1., in the taxable year, if the claimant's budgeted production expenditures are $1,000,000 or more.

3. No credit may be allowed under this subsection unless the claimant files an application with the state film office, at the time and in the manner prescribed by

the office, and the office approves the application. The claimant shall submit a copy of the approved application with the claimant's return.

4. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.

(d) *Administration*. 1. Section 71.28 (4) (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the credits under this subsection. Section 71.28 (4) (f), as it applies to the credit under s. 71.28 (4), applies to the credits under par. (b) 1. and 3.

2. If the allowable amount of the claim under par. (b) 2. exceeds the tax otherwise due under s. 71.43 or no tax is due under s. 71.43, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bm).

3. Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer a credit under par. (b) 1. or 3., in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer,

and submits with the notification a copy of the transfer documents, and the department 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.

4. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an amount certified under this subsection.

SECTION 251. 71.47 (5h) of the statutes is created to read:

71.47 **(5h)** FILM PRODUCTION COMPANY INVESTMENT CREDIT. (a) *Definitions*. In this subsection:

1. "Claimant" means a person who files a claim under this subsection and who does business in this state as a film production company.

2. "Film production company" means an entity that creates films, videos, broadcast advertisement, or television productions, not including the productions described in sub. (5f) (a) 1. a. to g.

3. "Physical work" does not include preliminary activities such as planning, designing, securing financing, researching, developing specifications, or stabilizing property to prevent deterioration.

4. "Previously owned property" means real property that the claimant or a related person owned during the 2 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 section 267 of the Internal Revenue Code.

5. “Used exclusively” means used to the exclusion of all other uses except for other use not exceeding 5 percent of total use.

(b) *Filing claims*. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of the taxes, for the first 3 taxable years that the claimant is doing business in this state as a film production company, an amount that is equal to 30 percent of the following that the claimant paid in the taxable year to establish a film production company in this state:

1. The purchase price of depreciable, tangible personal property.

2. The amount expended to acquire, construct, rehabilitate, remodel, or repair real property.

(c) *Limitations*. 1. A claimant may claim the credit under par. (b) 1., if the tangible personal property is purchased after December 31, 2025, and the personal property is used exclusively in the claimant’s business as a film production company.

2. A claimant may claim the credit under par. (b) 2. for an amount expended to construct, rehabilitate, remodel, or repair real property, if the claimant began the physical work of 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.

3. A claimant may claim the credit under par. (b) 2. 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.

4. No claim may be allowed under this subsection unless the state film office certifies, in writing, that the credits claimed under this subsection are for expenses related to establishing a film production company in this state and the claimant submits a copy of the certification with the claimant's return.

5. No credit may be allowed under this subsection for any amount that the claimant paid for expenses described in par. (b) that the claimant used to claim a credit under sub. (5f).

6. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration*. 1. Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credits under this subsection.

2. Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer a credit under this subsection, in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the

transfer, and submits with the notification a copy of the transfer documents, and the department 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.

3. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an amount certified under this subsection.

SECTION 252. 71.49 (1) (epr) of the statutes is created to read:

71.49 **(1)** (epr) Film production company investment credit under s. 71.47 (5h).

SECTION 253. 71.49 (1) (eps) of the statutes is created to read:

71.49 **(1)** (eps) Film production services credit under s. 71.47 (5f) (b) 1. and 3.

SECTION 254. 71.49 (1) (f) of the statutes is amended to read:

71.49 **(1)** (f) The total of farmland preservation credit under subch. IX, jobs credit under s. 71.47 (3q), enterprise zone jobs credit under s. 71.47 (3w), business development credit under s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., <u>film production services credit under s. 71.47 (5f) (b) 2.,</u> and estimated tax payments under s. 71.48.

SECTION 255. 71.64 (9) (b) (intro.) of the statutes is amended to read:

71.64 **(9)** (b) (intro.) The department shall from time to time adjust the withholding tables to reflect any changes in income tax rates, any applicable surtax or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p), (1q), <u>(1r),</u> and (2) resulting from statutory changes, except as follows:

SECTION 256. 71.67 (5) (a) of the statutes is amended to read:

71.67 **(5)** (a) *Wager winnings.* A person holding a license to sponsor and manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n), (1p), ~~or~~ (1q), or (1r) if the amount of the payment is more than $1,000.

SECTION 257. 71.67 (5m) of the statutes is amended to read:

71.67 **(5m)** WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY PRIZE. A person that purchases an assignment of a lottery prize shall withhold from the amount of any payment made to purchase the assignment the amount that is determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n), (1p), ~~or~~ (1q), or (1r). Subsection (5) (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the amount withheld under this subsection.

SECTION 258. 71.83 (1) (a) 6. of the statutes is amended to read:

71.83 **(1)** (a) 6. 'Retirement plans.' Any natural person who is liable for a penalty for federal income tax purposes under section 72 (m) (5), (q), (t), and (v), 4973, 4974, 4975, or 4980A of the Internal Revenue Code is liable for 33 percent of the federal penalty unless the income received is exempt from taxation under s. 71.05 (1) (a) or (6) (b) 54., 54m., or 54mn. The penalties provided under this subdivision shall be assessed, levied, and collected in the same manner as income or franchise taxes.

SECTION 259. 76.81 (1) of the statutes is amended to read:

76.81 **(1)** Except as provided in sub. (2), there is imposed a tax on the real property of, and the tangible personal property of, every telephone company, excluding property that is exempt from the property tax under s. 70.11 (39) ~~and~~, (39m), and (48), motor vehicles that are exempt under s. 70.112 (5), property that is used less than 50 percent in the operation of a telephone company, as provided under s. 70.112 (4) (b), treatment plant and pollution abatement equipment that is exempt under s. 70.11 (21), and qualified broadband service property. Except as provided in s. 76.815, the rate for the tax imposed on each description of real property and on each item of tangible personal property is the net rate for the prior year for the tax under ch. 70 in the taxing jurisdictions where the description or item is located. The real and tangible personal property of a telephone company shall be assessed as provided under s. 70.112 (4) (b).

SECTION 260. 77.54 (30) (a) 2. of the statutes is amended to read:

77.54 **(30)** (a) 2. Electricity and natural gas sold ~~during the months of November, December, January, February, March and April~~ for residential use.

SECTION 261. 77.54 (75) of the statutes is created to read:

77.54 **(75)** The sales price from the sale of and the storage, use, or other consumption in this state of information products containing reports, statistics, records, or other data used exclusively by an insurance company possessing a certificate of authority issued by the commissioner of insurance, whether purchased by the insurance company or an affiliate, as defined in s. 600.03 (1), or used exclusively by an insurance intermediary licensed by or subject to the jurisdiction of the commissioner of insurance, for purposes of quoting, underwriting, determining insurability, assessing risks, setting rates, or adjusting claims. The exemption under this paragraph applies regardless of whether such information products are transferred in tangible or digital form and regardless of whether the charges for such products are made on a transactional basis or through a license, subscription, or similar fee for access to the products.

SECTION 262. 79.038 (1) (a) 1. b. of the statutes is amended to read:

79.038 **(1)** (a) 1. b. The agreement or contract transfers all services or duties specified under subd. 1. a. for a period of ~~time that is~~ at least ~~twice the length of the period described in par. (d) 1. that remains on the date that the application is submitted~~ 3 years.

SECTION 263. 79.038 (1) (b) 1. (intro.) of the statutes is amended to read:

79.038 **(1)** (b) 1. (intro.) The department of revenue may award a grant for an agreement or contract under par. (a) only for a transfer of one or more of the following services or duties~~, and only if the innovation plan indicates that the transfer will realize a projected savings of at least 10 percent of the total cost of providing the service or duty~~:

SECTION 264. 79.038 (1) (c) 1. of the statutes is repealed.

SECTION 265. 79.038 (1) (c) 1m. of the statutes is created to read:

79.038 **(1)** (c) 1m. The department may not approve a grant under par. (a) after the end of the 6th fiscal year after the date identified in the notice under 2023 Wisconsin Act 12, section 244 (1).

SECTION 266. 79.038 (1) (d) 1. of the statutes is amended to read:

79.038 **(1)** (d) 1. A grant awarded under par. (a) shall be distributed in payments made each year that a service or duty is transferred under an innovation plan during the period consisting of the first fiscal year that begins after the date identified in the notice under 2023 Wisconsin Act 12, section 244 (1), and the 4 following ~~2~~ fiscal years. ~~Except as provided in subds. 2., 3., and 4., with regard to an innovation plan involving only counties and municipalities, the amount of the grant awarded under par. (a) for that plan to be distributed in each year is equal to 25 percent of the total costs specified under par. (a) 1. c. of performing the services and duties covered by the innovation plan in the year immediately preceding the transfer of the services or duties, excluding the costs specified under par. (a) 1. c. paid by the county or municipality with the highest total costs of performing the services or duties covered by the innovation plan in the year immediately preceding the transfer of the services or duties.~~ Except as provided in subds. 2., ~~3.,~~ 3m., and 4., with regard to an innovation plan ~~involving the transfer of a service or duty to a nonprofit organization or private entity~~, the amount of the grant awarded under par. (a) for that plan to be distributed in each year is equal to 25 percent of the total costs specified for the county or municipality transferring services or duties under par. (a) 1. c. of performing the transferred services and duties in the year immediately preceding the transfer of the services or duties.

SECTION 267. 79.038 (1) (d) 3. of the statutes is repealed.

SECTION 268. 79.038 (1) (d) 3m. of the statutes is created to read:

79.038 **(1)** (d) 3m. If, for a year during the period under subd. 1. that a county or municipality is awarded a grant for an innovation plan under par. (a), the total cost of performing the service or duty specified by the innovation plan's agreement or contract under par. (a) 1. a. for all counties and municipalities that are a party to the agreement or contract exceeds 115 percent of such cost for the year immediately preceding the transfer of the service or duty as indicated under par. (a) 1. c., the department of revenue shall notify the department of administration of each county and municipality that is a party to the agreement or contract, and the department of administration may not make a payment for that grant in the next year to any such county or municipality.

SECTION 269. 79.038 (1) (e) 2. of the statutes is repealed.

SECTION 270. 84.01 (38) (title) of the statutes is amended to read:

84.01 **(38)** (title) WORK ZONE SAFETY ~~EDUCATION~~.

SECTION 271. 84.01 (38) of the statutes is renumbered 84.01 (38) (a) 1.

SECTION 272. 84.01 (38) (a) 2. of the statutes is created to read:

84.01 **(38)** (a) 2. The department shall award a grant to a private organization for the development of a work zone safety course that a student can complete over the Internet.

SECTION 273. 84.01 (38) (b) of the statutes is created to read:

84.01 **(38)** (b) 1. The department shall establish a pilot program to test the effectiveness of enhanced highway work zone safety measures. Under the program, the department shall designate not more than 10 projects on 2-lane highways to participate in enhanced highway work zone safety measures and any number of additional projects to serve as control projects. The department shall collect data on the effectiveness of the enhanced projects in comparison with the control projects.

2. Not later than the end of April 2027, the department shall submit a report to the legislature under s. 13.172 (2) evaluating the impact of enhanced highway work zone safety measures as compared to the control projects.

SECTION 274. 84.013 (3) (be) of the statutes is created to read:

84.013 **(3)** (be) I 39/90/94 extending 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 the completion of the project.

SECTION 275. 84.59 (6) of the statutes is amended to read:

84.59 **(6)** The building commission may contract revenue obligations when it reasonably appears to the building commission that all obligations incurred under this section can be fully paid from moneys received or anticipated and pledged to be received on a timely basis. Except as provided in this subsection, the principal amount of revenue obligations issued under this section may not exceed $4,055,372,900, excluding any obligations that have been defeased under a cash optimization program administered by the building commission, to be used for transportation facilities under s. 84.01 (28) and major highway projects for the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal amount, the building commission may contract revenue obligations under this section up to $142,254,600, excluding any obligations that have been defeased under a cash optimization program administered by the building commission, to be used for transportation facilities under s. 84.01 (28) and major highway projects for the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal amount, the building commission may contract revenue obligations under this section up to $128,258,200, excluding any obligations that have been defeased under a cash optimization program administered by the building commission, to be used for transportation facilities under s. 84.01 (28) and major highway projects for the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal amount, the building commission may contract revenue obligations under this section up to $204,535,200 to be used for major highway projects for the purposes under ss. 84.06 and 84.09 and up to $9,500,000 to be used for transportation facilities under s. 84.01 (28), excluding in each case any obligations that have been defeased under a cash optimization program administered by the building commission. In addition to the foregoing limits on principal amount, the building commission may contract revenue obligations under this section as the building commission determines is desirable to refund outstanding revenue obligations contracted under this section, to make payments under agreements or ancillary arrangements entered into under s. 18.55 (6) with respect to revenue obligations issued under this section, and to pay expenses associated with revenue obligations contracted under this section.

SECTION 276. 85.097 of the statutes is created to read:

85.097 Ferry boat and ferry terminal facilities assistance. (1) In this section, "local governmental unit" means a city, village, town, or county or any agency of a city, village, town, or county.

(2) The department shall assist local governmental units in obtaining federal funding for the construction and maintenance of ferry boats, ferry terminal facilities, and ferry maintenance facilities and other related activities. Assistance under this subsection may include applying for federal funding on behalf of a local governmental unit and receiving and distributing federal funding to a local governmental unit or using federal funding on behalf of a local governmental unit.

SECTION 277. 85.193 (2) (intro.) of the statutes is amended to read:

85.193 **(2)** EXEMPTION FROM LOCAL ZONING. (intro.) No zoning ordinance enacted under s. 59.69, 59.693, 60.61, 60.62, 61.35, or 62.23 may apply to a borrow site or material disposal site if all of the following apply:

SECTION 278. 85.64 of the statutes is renumbered 85.64 (1).

SECTION 279. 85.64 (2) of the statutes is created to read:

85.64 **(2)** (a) During the 2025-27 fiscal biennium, the department shall designate 20 percent of moneys appropriated under s. 20.395 (2) (fu) for grants for improvements to bridges or culverts identified as being in poor or worse condition in assessments performed under sub. (1). The department shall establish criteria for evaluating the suitability of projects for grants under this paragraph.

(b) If the department does not receive sufficient complete grant applications meeting the criteria under par. (a) in the 2025-27 fiscal biennium, the moneys designated under par. (a) shall be available for any other purpose for which the moneys were appropriated.

SECTION 280. 86.19 (1g) (i) of the statutes is created to read:

86.19 **(1g)** (i) The department shall erect and maintain 2 directional signs along eastbound and westbound I 94 at the CTH "K" interchange in Racine County displaying the words "The Prairie School" and "Wind Point Lighthouse."

SECTION 281. 86.255 (2) (c) of the statutes is created to read:

86.255 **(2)** (c) The purchase of any land, easements, or development rights in land executed in the name of the department for the completion of the I 39/90/94 project under s. 84.013 (3) (be).

SECTION 282. 86.30 (2) (a) 3. of the statutes is amended to read:

86.30 **(2)** (a) 3. For each mile of road or street under the jurisdiction of a municipality as determined under s. 86.302, the mileage aid payment shall be ~~$2,628 in calendar years 2020 and 2021, $2,681 in calendar year 2022, and~~ $2,734 in calendar ~~year~~ years 2023 ~~and~~ to 2025, $2,930 in calendar year 2026, and $3,018 in calendar year 2027 and thereafter.

SECTION 283. 86.30 (9) (b) of the statutes is amended to read:

86.30 **(9)** (b) For the purpose of calculating and distributing aids under sub. (2), the amounts for aids to counties are ~~$127,140,200 in calendar year 2023. In calendar year 2024, the amounts for aids to counties are $129,683,000. In calendar year 2025 and thereafter, the amounts for aids to counties are~~ $132,276,700 in calendar year 2025, $136,245,000 in calendar year 2026, and $140,332,400 in calendar year 2027 and thereafter. These amounts, to the extent practicable, shall be used to determine the statewide county average cost-sharing percentage in the particular calendar year.

SECTION 284. 86.30 (9) (c) of the statutes is amended to read:

86.30 **(9)** (c) For the purpose of calculating and distributing aids under sub. (2), the amounts for aids to municipalities are ~~$398,996,800 in calendar year 2023. In calendar year 2024, the amounts for aids to municipalities are $406,976,700. In calendar year 2025 and thereafter, the amounts for aids to municipalities are~~ $415,116,200 in calendar year 2025, $434,165,700 in calendar year 2026, and $447,190,700 in calendar year 2027 and thereafter. These amounts, to the extent practicable, shall be used to determine the statewide municipal average cost-sharing percentage in the particular calendar year.

SECTION 285. 86.31 (3o) (m) 1. of the statutes is renumbered 86.31 (3o) (m) 1m. a. and amended to read:

86.31 **(3o)** (m) 1m. a. ~~After June 23, 2026, the~~ The department may not award a grant under this subsection from moneys appropriated in the 2023-25 fiscal biennium after June 23, 2026.

SECTION 286. 86.31 (3o) (m) 2. of the statutes is renumbered 86.31 (3o) (m) 1m. b. and amended to read:

86.31 **(3o)** (m) 1m. b. ~~After June 23, 2028, the~~ The department may not reimburse any costs incurred under this subsection after June 23, 2028, with moneys appropriated in the 2023-25 fiscal biennium.

SECTION 287. 86.31 (3o) (m) 2m. of the statutes is created to read:

86.31 **(3o)** (m) 2m. a. The department may not award a grant under this subsection from moneys appropriated in the 2025-27 fiscal biennium after 3 years after the effective date of this subd. 2m. a. .... [LRB inserts date].

b. The department may not reimburse any costs incurred under this subsection after 5 years after the effective date of this subd. 2m. b. .... [LRB inserts date] with moneys appropriated in the 2025-27 fiscal biennium.

SECTION 288. 86.31 (3o) (n) of the statutes is amended to read:

86.31 **(3o)** (n) Except as provided in pars. (k) and (m) ~~2.~~, this subsection does not apply after ~~June 23, 2028~~ 5 years after the effective date of this paragraph .... [LRB inserts date].

SECTION 289. 86.31 (3s) (bm) of the statutes is amended to read:

86.31 **(3s)** (bm) From the appropriation under s. 20.395 (2) (fq), the department shall allocate in ~~2023-24~~ 2025-26 amounts for county trunk highway improvements, town road improvements, and municipal street improvements so that the total funding under s. 20.395 (2) (fq) in ~~2023-24~~ 2025-26 is distributed among these groups at the same percentage that each group is allocated from the total funding allocated under par. (b).

SECTION 290. 86.32 (1m) of the statutes is created to read:

86.32 **(1m)** Notwithstanding sub. (1), the city of Menasha shall be eligible for aids payments under sub. (2) (a) for the actual costs of maintenance and operation of the lift bridge on Racine Street in the city of Menasha.

SECTION 291. 86.32 (2) (a) of the statutes is amended to read:

86.32 **(2)** (a) Cities, villages, and towns shall be reimbursed for actual costs, as approved by the department, incurred in maintaining and operating lift bridges under subs. (1) and (1m). Documentation of costs shall be submitted by each city, village, and town by January 31 and reimbursement shall be made, starting in 1982-83, on the first Monday in July for costs incurred during the prior calendar year. If the amount appropriated under s. 20.395 (1) (ft) is insufficient to pay the actual costs approved by the department for the maintenance and operation of lift bridges, the department shall prorate the amount appropriated in the manner it deems desirable.

SECTION 292. 102.03 (4) of the statutes is amended to read:

102.03 **(4)** The right to compensation and the amount of the compensation shall in all cases be determined in accordance with the provisions of law in effect as of the date of the injury except as to employees whose rate of compensation is changed as provided in s. 102.43 (5) (c) or (7) or 102.44 (1), (2) (a) 2., or (5) and employees who are eligible to receive private rehabilitative counseling and rehabilitative training under s. 102.61 (1m) and except as provided in s. 102.555 (12) (b).

SECTION 293. 102.16 (1m) (a) of the statutes is amended to read:

102.16 **(1m)** (a) If an insurer or self-insured employer concedes by compromise under sub. (1) or stipulation under s. 102.18 (1) (a) that the insurer or self-insured employer is liable under this chapter for any health services provided to an injured employee by a health service provider, but disputes the ~~reasonableness of the~~ fee charged by the health service provider, the department or the division may include in its order confirming the compromise or stipulation a determination made by the department under sub. (2) as to ~~the reasonableness of~~ the fee or, if such a determination has not yet been made, the department or the division may notify, or direct the insurer or self-insured employer to notify, the health service provider under sub. (2) (b) that ~~the reasonableness of~~ the fee is in dispute. The department or the division shall deny payment of a health service fee that the department determines <u>is unreasonable or not allowable</u> under sub. (2) ~~to be unreasonable~~. A health service provider and an insurer or self-insured employer that are parties to a fee dispute under this paragraph are bound by the department's determination under sub. (2) on the ~~reasonableness of the disputed~~ fee, unless that determination is set aside, reversed, or modified by the department under sub. (2) (f) or is set aside on judicial review as provided in sub. (2) (f).

SECTION 294. 102.16 (2) (c) of the statutes is renumbered 102.16 (2) (c) 1. and amended to read:

102.16 **(2)** (c) 1. ~~After~~ <u>Except as provided in subd. 2., after</u> a fee dispute is submitted to the department, the insurer or self-insured employer that is a party to the dispute shall provide to the department information on that fee and information on fees charged by other health service providers for comparable services. The insurer or self-insured employer shall obtain the information on comparable fees from a database that is certified by the department under par. (h) 2. Except as provided in par. (e) 1., if the insurer or self-insured employer does not provide the information required under this ~~paragraph~~ subdivision, the department shall determine that the disputed fee is reasonable and order that it be paid. If the insurer or self-insured employer provides the information required under this ~~paragraph~~ subdivision, the department shall use that information to determine the reasonableness of the disputed fee under par. (d).

SECTION 295. 102.16 (2) (c) 2. of the statutes is created to read:

102.16 **(2)** (c) 2. After a dispute is submitted to the department concerning the the applicability of s. 102.423 to the fee or the amount of the fee under s. 102.423, the insurer or self-insured employer that is a party to the dispute shall 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 under this subdivision to confirm the applicability of s. 102.423, the department shall determine that s. 102.423 does not apply to the fee and may adjudicate the fee under subd. 1. If the insurer or self-insured employer does not provide the information required under this subdivision to determine that the amount of the fee exceeds the allowable amount under s. 102.423, as applicable, the department shall determine that the disputed fee is allowable and order that it be paid. If the insurer or self-insured employer provides the information required under this subdivision, the department shall use that information to determine if s. 102.423 applies to the disputed fee and whether the amount of the fee otherwise comports with s. 102.423.

SECTION 296. 102.16 (2) (d) of the statutes is renumbered 102.16 (2) (d) 1. and amended to read:

102.16 **(2)** (d) 1. The department shall analyze the information provided to the department under par. (c) 1. according to the criteria provided in this paragraph to determine the reasonableness of the disputed fee. Except as provided in 2011 Wisconsin Act 183, section 30 (2) (b), the department shall determine that a disputed fee is reasonable and order that the disputed fee be paid if that fee is at or below the mean fee for the health service procedure for which the disputed fee was charged, plus 1.2 standard deviations from that mean, as shown by data from a database that is certified by the department under par. (h) 2. Except as provided in 2011 Wisconsin Act 183, section 30 (2) (b), the department shall determine that a disputed fee is unreasonable and order that a reasonable fee be paid if the disputed fee is above the mean fee for the health service procedure for which the disputed fee was charged, plus 1.2 standard deviations from that mean, as shown by data from a database that is certified by the department under par. (h) 2., unless the health service provider proves to the satisfaction of the department that a higher fee is justified because the service provided in the disputed case was more difficult or more complicated to provide than in the usual case. This subdivision does not apply to a fee to which s. 102.423 applies.

SECTION 297. 102.16 (2) (d) 2. of the statutes is created to read:

102.16 **(2)** (d) 2. a. The department shall analyze the information provided to the department under par. (c) 2. and determine whether s. 102.423 applies to the disputed fee and, if s. 102.423 applies, whether the amount of the fee otherwise comports with s. 102.423.

b. If the department determines that s. 102.423 does not apply to the disputed fee, the department shall evaluate the fee under subd. 1. The department may request additional information described under par. (c) 1. as needed to make that determination.

SECTION 298. 102.16 (2) (e) 2. of the statutes is amended to read:

102.16 **(2)** (e) 2. Notwithstanding subd. 1., the department may use only a hospital radiology database that has been certified by the department under par. (h) 2. to determine the reasonableness of a hospital fee for radiology services.

SECTION 299. 102.16 (2) (e) 3. of the statutes is created to read:

102.16 **(2)** (e) 3. This paragraph does not apply to a fee to which s. 102.423 applies.

SECTION 300. 102.16 (2) (h) of the statutes is renumbered 102.16 (2) (h) 1. and amended to read:

102.16 **(2)** (h) 1. The department shall promulgate rules establishing procedures and requirements for the fee dispute resolution process under this subsection~~, including~~.

2. The rules ~~specifying~~ promulgated under subd. 1. shall specify the standards that health service fee databases must meet for certification under this ~~paragraph~~ subdivision. Using those standards, the department shall certify databases of the health service fees that various health service providers charge. In certifying

databases under this ~~paragraph~~ subdivision, the department shall certify at least one database of hospital fees for radiology services, including diagnostic and interventional radiology, diagnostic ultrasound and nuclear medicine. The databases certified under this subdivision shall not be used for purposes of establishing the fee schedule under s. 102.423 (3) or for determining the reasonableness of a fee that is governed by the provisions of s. 102.423.

SECTION 301. 102.18 (1) (bg) 1. of the statutes is amended to read:

102.18 **(1)** (bg) 1. If the division finds under par. (b) that an insurer or self-insured employer is liable under this chapter for any health services provided to an injured employee by a health service provider, but that the reasonableness of the fee charged by the health service provider is in dispute, the division may include in its order under par. (b) a determination made by the department under s. 102.16 (2) as to ~~the reasonableness of~~ the fee or, if such a determination has not yet been made, the division may notify, or direct the insurer or self-insured employer to notify, the health service provider under s. 102.16 (2) (b) that the ~~reasonableness of the~~ fee is in dispute.

SECTION 302. 102.423 of the statutes is created to read:

102.423 Health service fee schedule. (1) DEFINITIONS. In this section:

(a) "Eligible hospital" has the meaning given under s. 50.38 (1).

(b) "Items or services" means hospital facility services that are "items and services," as defined under 45 CFR 180.20.

(2) APPLICABILITY. (a) Subject to par. (b), this section shall apply to a fee for an item or service only if all of the following apply:

1. The fee is for an item or service that was provided by an eligible hospital.

2. The fee is for an item or service for which the eligible hospital may receive hospital inpatient or hospital outpatient reimbursement from the Medical Assistance program under subch. IV of ch. 49.

3. The fee was paid within the applicable period under par. (c).

(b) 1. a. If a notice from the department of health services under s. 50.38 (7m) (a) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (a) 1. a. or b. applies, then this section shall not apply from the day the notice is published until subd. 2. applies.

b. Except as provided in subd. 1. a., if a notice from the department of health services under s. 50.38 (7m) (a) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (a) 1. c. or d. applies, then this section shall not apply beginning on the first day of the calendar year following the calendar year in which the notice is published until subd. 2. applies.

2. a. Notwithstanding subd. 1., if a notice from the department of health services under s. 50.38 (7m) (b) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (b) 1. a. or b. applies, then this section applies from the day the notice is published.

b. Notwithstanding subd. 1. and except as provided in subd. 2. a., if a notice from the department of health services under s. 50.38 (7m) (b) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (b) 1. c. or d. applies, then this section applies beginning on the first day of the calendar year following the calendar year in which the notice is published.

(c) 1. In order for this section to apply to a fee, an insurer or self-insured employer must remit payment for the fee to the eligible hospital within the period specified in subd. 2., which shall begin to run on the day after whichever of the following dates is latest:

a. The date the eligible 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.

b. The date the eligible hospital electronically sends the bill described in subd. 1. a. or, if the bill is sent by mail, the 3rd day after the date the bill is postmarked.

2. a. 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 shall be 90 calendar days after the date determined under subd. 1.

b. 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 subd. 1.

3. 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. The eligible hospital shall provide the requested records to the extent practicable or within 10 days after the request is received, but a request under this

subdivision by an insurer or self-insured employer shall not operate to extend the periods specified under subds. 1. and 2.

(3) ESTABLISHMENT OF SCHEDULE. (a) By July 1, 2027, the department shall 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 under this subsection is established, the department shall 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 shall be no earlier than the date the notice is published. In determining the maximum fees, the department shall divide the state into 5 regions based on geographical and economic similarity, including similarity in the cost of items and services, and, for each region, shall do all of the following:

1. a. Determine, for each item or service included in the schedule, the amount that represents the 75th percentile of the commercial, in-network negotiated amounts, across all commercial health insurance plans, issuers, and administrators in that region. The department shall make the determinations under this subd. 1. a. in accordance with subd. 1. b. and c.

b. In order to determine the amounts under this subdivision, the department shall utilize the machine-readable files of all health insurance plans, issuers, administrators, and hospitals made public pursuant to 26 CFR 54.9815-2715A3, 29 CFR 2590.715-2715A3, 45 CFR 147.212, and 45 CFR 180.40 (a) that contain in-network negotiated rates for each eligible hospital in that region.

c. In determining the amounts under this subdivision, the department shall not use any amounts from Medicare advantage, services provided under a managed care system under the Medical Assistance program under subch. IV of ch. 49, databases certified by the department under s. 102.16 (2) (h), or any sources other than those specified in subd. 1. b.

2. Set the maximum fee for each item or service included in the schedule at 120 percent of the amount determined under subd. 1. for that region.

(am) The department shall contract with a 3rd party to perform the duties specified under pars. (a) 1. and 2.

(b) Every year, the department shall redetermine the schedule of maximum fees using the procedures specified in par. (a), subject to par. (am).

(d) The department shall publish the current fee schedule established under this subsection on the department's website. Notwithstanding s. 227.10 (1), the fee schedule need not be promulgated as a rule.

(4) LIABILITY OF INSURER OR SELF-INSURED EMPLOYER. (a) The liability of an insurer or self-insured employer for an item or service included in a fee schedule established under sub. (3) is limited to the maximum fee allowed under the schedule for the item or service as of the date on which the item or service was provided, any fee agreed to by contract between the insurer or self-insured employer and eligible hospital for the item or service as of that date, or the eligible hospital's actual fee for the item or service as of that date, whichever is least.

(b) An eligible hospital that provides items or services to an injured employee under this chapter may not collect, or bring an action to collect, from the injured employee any charge that is in excess of the liability of the insurer or self-insured employer under this subsection.

(c) A schedule of maximum fees established under sub. (3) first applies to an item or service provided to an injured employee on the effective date specified in the notice published under sub. (3) (a).

(5) RULES. The department shall, subject to sub. (3) (d), promulgate rules to implement this section.

SECTION 303. 102.44 (2) of the statutes is renumbered 102.44 (2) (a) 1. and amended to read:

102.44 **(2)** (a) 1. In case of permanent total disability, aggregate indemnity shall be weekly indemnity for the period that the employee may live, subject to increase under subd. 2.

(b) 1. Total impairment for industrial use of both eyes, the loss of both arms at or near the shoulder, the loss of both legs at or near the hip, or the loss of one arm at the shoulder and one leg at the hip constitutes permanent total disability. ~~This~~

2. The enumeration under subd. 1. is not exclusive, but in other cases the division shall find the facts.

SECTION 304. 102.44 (2) (a) 2., 3. and 4. of the statutes are created to read:

102.44 **(2)** (a) 2. For injuries occurring on or after January 1, 2026, weekly indemnity for permanent total disability shall, 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 shall be increased to the maximum compensation rate then in effect for that year, as determined under s. 102.11 (1).

b. If the employee was receiving less than the maximum compensation rate, the employee's weekly indemnity shall be increased to an amount that bears the same proportion to the maximum compensation rate then in effect for that year, as determined under s. 102.11 (1), as the employee's compensation rate bore to the maximum compensation rate that was in effect at the time of the injury.

3. a. If a notice from the department of health services under s. 50.38 (7m) (a) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (a) 1. a. or b. applies, then no further increases under subd. 2. shall be applied after the date that notice is published until subd. 4. applies.

b. Except as provided in subd. 3. a., if a notice from the department of health services under s. 50.38 (7m) (a) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (a) 1. c. or d. applies, then no further increases under subd. 2. shall be applied beginning on the first day of the calendar year following the calendar year in which the notice is published until subd. 4. applies.

4. a. Notwithstanding subd. 3., if a notice from the department of health services under s. 50.38 (7m) (b) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (b) 1. a. or b. applies, then increases under subd. 2. shall be applied beginning on from the day the notice is published.

b. Notwithstanding subd. 3. and except as provided in subd. 4. a., if a notice from the department of health services under s. 50.38 (7m) (b) 1. is published by the legislative reference bureau in the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (b) 1. c. or d. applies, then increases under subd. 2. shall be applied beginning on the first day of the calendar year following the calendar year in which the notice is published.

SECTION 305. 106.276 (1) (c) 4. of the statutes is amended to read:

106.276 **(1)** (c) 4. The application is received by the department before July 1, ~~2025~~ 2027.

SECTION 306. 118.40 (2r) (e) 2p. a. of the statutes is amended to read:

118.40 **(2r)** (e) 2p. a. Add the amounts appropriated in the current fiscal year under s. 20.255 (2), except s. 20.255 (2) (ac), (aw), (az), (bb), (dj), (du), (fc), (fm), (fp), (fq), (fr), (fu), (k), and (m); and s. 20.505 (4) (es); and the amount, as determined by the secretary of administration, of the appropriation under s. 20.505 (4) (s) allocated for payments to telecommunications providers under contracts with school districts and cooperative educational service agencies under s. 16.971 (13).

SECTION 307. 118.51 (16) (a) 3. b. of the statutes is amended to read:

118.51 **(16)** (a) 3. b. Beginning with the amount in the 2015-16 school year and, except as provided in subd. 3. c., in each school year thereafter, the sum of the amount determined under this subdivision for the previous school year; the amount of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current school year, if positive; ~~and~~ the change in the amount of statewide categorical aid per pupil between the previous school year and the current school year, as determined under s. 118.40 (2r) (e) 2p., if positive; and in the 2025-26 school year, $1,578.

SECTION 308. 121.58 (2) (a) 4. of the statutes is amended to read:

121.58 **(2)** (a) 4. For each pupil so transported whose residence is more than 12 miles from the school attended, $300 per school year in the 2016-17 school year and $365 for the 2020-21 school year. The amount for the 2021-22 school year and the 2022-23 school year is $375. The amount for ~~each~~ the 2023-24 and 2024-25 school ~~year thereafter~~ years is $400. For the 2025-26 school year and each school year thereafter, the amount is four hundred fifty dollars.

SECTION 309. 121.59 (2) (a) of the statutes is amended to read:

121.59 **(2)** (a) Divide the statewide school district transportation costs in the previous school year by the statewide membership in the previous school year and multiply 1.35 by the quotient ~~by 1.4~~.

SECTION 310. 121.90 (2) (am) 2. of the statutes is amended to read:

121.90 **(2)** (am) 2. Amounts under ss. 79.095 (4) ~~and~~, 79.096, and 79.0965 for the current school year, not including payments received under s. 79.096 (3) or 79.0965 (3) for a tax incremental district that has been terminated.

SECTION 311. 125.025 (5) of the statutes is created to read:

125.025 **(5)** FEES. Except as provided in ss. 125.28 (4) and 125.535 (2), all fees collected by the division in connection with permits issued under this chapter shall be credited to the appropriation account under s. 20.566 (9) (g).

SECTION 312. 125.28 (4) of the statutes is amended to read:

125.28 **(4)** The amount of the permit fee shall be established by the division and shall be an amount that is sufficient to fund one special agent position dedicated to alcohol and tobacco enforcement in the division, but the permit fee may not exceed $2,500 per year or fractional part thereof. All permit fees received under this subsection shall be credited to the appropriation account under s. 20.566 ~~(1)~~ (9) (hd).

SECTION 313. 125.535 (2) of the statutes is amended to read:

125.535 **(2)** ANNUAL PERMIT FEE. The division may, by rule, establish an annual fee, not to exceed $100, for each permit issued under this section. All permit fees collected under this subsection shall be credited to the appropriation account under s. 20.566 ~~(1)~~ (9) (ha).

SECTION 314. 125.69 (4) (e) of the statutes is amended to read:

125.69 **(4)** (e) *Costs.* The cost of administering this subsection shall be charged to the manufacturer, rectifier and wholesaler permittees. The division shall determine the costs and shall establish the procedure for apportioning the cost against the permittees and provide for the method of payment to the division. All moneys collected by the division under this paragraph shall be credited to the appropriation account under s. 20.566 (9) (g).

SECTION 315. 139.06 (1) (a) of the statutes is amended to read:

139.06 **(1)** (a) The taxes imposed under s. 139.03 (intro.) on intoxicating liquor at the rates under s. 139.03 (2m) shall be paid to, and a monthly return filed with, the department of revenue on or before the 15th of the month following the month in which the tax liability is incurred. An administrative fee of 11 cents per gallon on intoxicating liquor taxed at the rates under s. 139.03 (2m) is imposed, shall be paid along with the taxes and shall be ~~deposited in~~ credited to the appropriation under s. 20.566 ~~(1)~~ (9) (ha).

SECTION 316. 146.69 of the statutes is created to read:

146.69 Grants for the Surgical Collaborative of Wisconsin. The department shall award grants totaling $150,000 per fiscal year to the Surgical Collaborative of Wisconsin to support surgical care quality improvements.

SECTION 317. 165.85 (5x) of the statutes is amended to read:

165.85 **(5x)** OFFICER TRAINING REIMBURSEMENT. Notwithstanding sub. (5), in each fiscal year, the department of justice shall determine the amount of additional costs, including but not limited to tuition, lodging, travel, meals, salaries and fringe benefits, to each political subdivision as a result of the enactment of 1993 Wisconsin Act 460. In each fiscal year, the department shall pay each political subdivision the amount determined under this subsection for that political subdivision from the ~~appropriation~~ appropriations under s. 20.455 (2) (am) and (q), subject to the limitations under s. 20.455 (2) (am).

SECTION 318. 230.125 of the statutes is created to read:

230.125 Cash payment for compensatory time off prohibited. Accrued compensatory time cannot be paid in cash.

SECTION 319. 238.14 of the statutes is created to read:

238.14 Talent recruitment grants. (1) DEFINITIONS. In this section:

(a) "Household" means a group of one or more individuals who dwell together within the same dwelling.

(b) "Household goal" means the total number of households that a talent recruitment program under this section seeks to successfully incentivize to relocate or commit to relocate from outside this state to a municipality in this state.

(2) ESTABLISHMENT OF GRANT PROGRAM. The corporation shall establish and administer the economic development program under this section for the purpose of awarding grants for talent recruitment programs to incentivize households to relocate from outside this state to a municipality in this state.

(3) GRANTS. (a) The corporation shall award grants to eligible applicants under sub. (4) for the purpose of the administration of talent recruitment programs and the costs associated with incentivizing households to relocate from outside this state to municipalities in this state.

(b) No more than $500,000 in grant moneys may be awarded to support talent recruitment programming in a single municipality in a single fiscal year.

(c) The corporation shall disburse 50 percent of the total grant award upon entering into a grant contract and 50 percent of the total grant award upon the recipient reporting to the corporation that it has successfully met half of the household goal stated in the talent recruitment program plan under sub. (4) (b). If the recipient fails to meet half of its stated household goal, the corporation shall not disburse the remaining grant amount.

(4) APPLICANT ELIGIBILITY. An applicant is eligible to receive a grant if the applicant meets all of the following criteria:

(a) The applicant is any of the following:

1. A city, village, town, county, or American Indian tribe or band in this state.

2. A nonprofit organization, the mission of which includes economic development, workforce and talent development, or community development.

(b) The applicant provides the corporation with a talent recruitment program plan that includes all of the following details:

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.

4. The program's estimated total economic impact.

(c) The applicant demonstrates its ability to contribute at least 20 percent of the total talent recruitment program cost. The applicant's contribution may include local investments and in-kind donations.

(d) If the applicant is a previous recipient of grant under this section, the applicant has met the household goal stated in the talent recruitment program plan under par. (b) for the previous grant.

(5) HOUSEHOLD ELIGIBILITY. A household is eligible for talent recruitment program incentives under this section if the household meets all of the following criteria:

(a) The household resides outside of this state at the time the household applies for talent recruitment program incentives under this section.

(b) The household has an individual household income of at least $55,000.

(c) The household submits an application to the recipient of a grant under this section to receive talent recruitment program incentives.

(6) REPORTS. Each recipient of a grant under this section shall provide semiannual reports to the corporation with the following data regarding talent recruitment program outcomes:

(a) Total number of household applications.

(b) Total number of approved households.

(c) 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.

SECTION 320. 250.15 (1) (c) of the statutes is created to read:

250.15 **(1)** (c) "Health center look-alike" means a health care entity that is designated by the federal health resources and services administration as a federally qualified health center look-alike.

SECTION 321. 250.15 (2) (bm) of the statutes is created to read:

250.15 **(2)** (bm) To community health centers, $800,000.

SECTION 322. 250.15 (2) (d) of the statutes is amended to read:

250.15 **(2)** (d) ~~Two million two hundred fifty thousand~~ Three million dollars to free and charitable clinics.

SECTION 323. 250.15 (2) (e) of the statutes is created to read:

250.15 **(2)** (e) To health center look-alikes, $200,000. A grant awarded to a health center look-alike under this paragraph may not exceed $100,000.

SECTION 324. 255.35 (3) (a) of the statutes is amended to read:

255.35 **(3)** (a) The department shall implement a statewide poison control system, which shall provide poison control services that are available statewide, on a 24-hour per day and 365-day per year basis and shall provide poison information and education to health care professionals and the public. From the appropriation account under s. 20.435 (1) (ds), the department shall, if the requirement under par. (b) is met, distribute total funding of not more than ~~$425,000~~ $482,500 in each fiscal year to supplement the operation of the system and to provide for the statewide collection and reporting of poison control data. The department may, but need not, distribute all of the funds in each fiscal year to a single poison control center.

SECTION 325. 281.59 (4) (f) of the statutes is amended to read:

281.59 **(4)** (f) Revenue obligations may be contracted by the building commission when it reasonably appears to the building commission that all obligations incurred under this subsection, and all payments under an agreement or ancillary arrangement entered into under s. 18.55 (6) with respect to revenue obligations issued under this subsection, can be fully paid on a timely basis from moneys received or anticipated to be received. Revenue obligations issued under this subsection for the clean water fund program and safe drinking water loan program shall not exceed $2,526,700,000 in principal amount, excluding obligations issued to refund outstanding revenue obligation notes. The building commission may contract additional revenue obligations in an amount up to $24,700,000. The building commission may contract additional revenue obligations in an amount up to $46,000,000. <u>The building commission may contract additional revenue obligations in an amount up to $732,250,100.</u>

SECTION 326. 301.068 (3) (b) of the statutes is amended to read:

301.068 **(3)** (b) The community services provide offenders with necessary supervision and services that improve their opportunity to complete their terms of probation, parole, or extended supervision. The community services may include employment training and placement, educational assistance, <u>education and vocational training utilizing virtual reality technologies,</u> transportation, and housing. The community services shall focus on mitigating offender attributes and factors that are likely to lead to criminal behavior.

SECTION 327. 301.26 (4) (d) 2. of the statutes is amended to read:

301.26 **(4)** (d) 2. Beginning on July 1, ~~2023~~ 2025, and ending on June 30, ~~2024~~ 2026, the per person daily cost assessment to counties shall be, for care in a Type 1 juvenile correctional facility, as defined in s. 938.02 (19), ~~$1,246~~ $2,501 and, for care for juveniles transferred from a juvenile correctional institution under s. 51.35 (3), ~~$1,246~~ $2,501.

SECTION 328. 301.26 (4) (d) 3. of the statutes is amended to read:

301.26 **(4)** (d) 3. Beginning on July 1, ~~2024~~ 2026, and ending on June 30, ~~2025~~ 2027, the per person daily cost assessment to counties shall be, for care in a Type 1 juvenile correctional facility, as defined in s. 938.02 (19), ~~$1,268~~ $2,758 and, for care for juveniles transferred from a juvenile correctional institution under s. 51.35 (3), ~~$1,268~~ $2,758.

SECTION 329. 341.135 (2m) of the statutes is created to read:

341.135 **(2m)** FEES. Beginning with registration plates issued on October 1, 2026, the department shall assess a fee of $6 per plate for the issuance of new registration plates that are not replacement plates for which a fee is collected under s. 341.16. The fee under this subsection is an addition to any other fee required for the registration of a vehicle.

SECTION 330. 341.14 (6r) (b) 23. of the statutes is created to read:

341.14 **(6r)** (b) 23. In addition to the fee under subd. 2., a voluntary payment of $25 shall be collected in connection with the issuance or renewal of a plate issued on an annual basis for the special group specified under par. (f) 70. In addition to the fee under subd. 2., a voluntary payment of $50 shall be collected in connection with the issuance or renewal of a plate issued on a biennial basis for the special group specified under par. (f) 70. if the plate is issued or renewed during the first year of the biennial registration period or $25 for the issuance or renewal if the plate is issued or renewed during the 2nd year of the biennial registration period. No plate may be issued for the special group specified under par. (f) 70. unless the voluntary payment under this subdivision is collected. All moneys received under this subdivision, in excess of $23,700 or the actual initial costs of production for the special group plates under par. (f) 70., whichever is less, shall be deposited in the transportation fund.

SECTION 331. 341.14 (6r) (b) 24. of the statutes is created to read:

341.14 **(6r)** (b) 24. In addition to the fee under subd. 2., a voluntary payment of $25 shall be collected in connection with the issuance or renewal of a plate issued on an annual basis for the special group specified under par. (f) 71. In addition to the fee under subd. 2., a voluntary payment of $50 shall be collected in connection with the issuance or renewal of a plate issued on a biennial basis for the special group specified under par. (f) 71. if the plate is issued or renewed during the first year of the biennial registration period or $25 for the issuance or renewal if the plate is issued or renewed during the 2nd year of the biennial registration period. No plate may be issued for the special group specified under par. (f) 71. unless the voluntary payment under this subdivision is collected. All moneys received under this subdivision, in excess of $23,700 or the actual initial costs of production for the special group plates under par. (f) 71., whichever is less, shall be deposited in the transportation fund.

SECTION 332. 341.14 (6r) (cb) of the statutes is created to read:

341.14 **(6r)** (cb) Notwithstanding par. (c), special group plates issued under par. (f) 70. shall have a black background and white lettering displaying the word "Wisconsin" and identifying letters or numbers or both, not exceeding 7 positions and not less than one position.

SECTION 333. 341.14 (6r) (cr) of the statutes is created to read:

341.14 **(6r)** (cr) Notwithstanding par. (c), special group plates issued under par. (f) 71. shall have a yellow background and black lettering displaying the words "America's Dairyland" and "Wisconsin" and identifying letters or numbers or both, not exceeding 7 positions and not less than one position.

SECTION 334. 341.14 (6r) (e) of the statutes is amended to read:

341.14 **(6r)** (e) The department shall specify one combination of colors for special group plates for groups or organizations which are not military in nature and not special group plates under par. (f) 35. to 47., 50., ~~and~~, 59., 70., and 71., for each professional football team under par. (f) 55., for each professional baseball team under par. (f) 60., and for each professional basketball team under par. (f) 65. The department shall specify one combination of colors for special group plates under par. (f) 35. to 47. Subject to par. (c), the department shall specify the word or words comprising the special group name and the symbol to be displayed upon special group plates for a group or organization which is not military in nature after consultation with the chief executive officer in this state of the group or organization. The department shall require that the word or words and symbol for a university specified under par. (f) 35. to 47. be a registration decal or tag and affixed to the special group plate and be of the colors for a university specified under par. (f) 35. to 47. that the president of the University of Wisconsin System specifies. The department shall consult the chief trademark officer of Harley-Davidson Michigan, LLC before specifying the colors for the special group plate under par. (f) 61r.

SECTION 335. 341.14 (6r) (f) 70. of the statutes is created to read:

341.14 **(6r)** (f) 70. Persons interested in obtaining blackout registration plates.

SECTION 336. 341.14 (6r) (f) 71. of the statutes is created to read:

341.14 **(6r)** (f) 71. Persons interested in obtaining retro registration plates.

SECTION 337. 341.14 (6r) (fm) 7. of the statutes is amended to read:

341.14 **(6r)** (fm) 7. After October 1, 1998, additional authorized special groups may only be special groups designated by the department under this paragraph. The authorized special groups enumerated in par. (f) shall be limited solely to those special groups specified under par. (f) on October 1, 1998. This subdivision does not apply to the special groups specified under par. (f) 3m., 6m., 9g., 9m., 12g., 12m., 15m., 15n., 15o., 15p., 15q., 19m., 33m., 48m., 49d., 49h., 49s., 54., 55., 55m., 56., 57., 58., 59., 60., 61., 61m., 61r., 62., 63., 64., 65., 65m., 66., 67., 68., ~~and~~ 69.<u>, 70., and 71.</u>

SECTION 338. 341.16 (1) (a) of the statutes is amended to read:

341.16 **(1)** (a) Whenever a current registration plate is lost or destroyed, the owner of the vehicle to which the plate was attached shall immediately apply to the department for replacement. Except as provided in par. (b) and sub. (2m), upon satisfactory proof of the loss or destruction of the plate and upon payment of a fee of ~~$4~~ $6 for each plate, the department shall issue a replacement.

SECTION 339. 341.16 (2) of the statutes is amended to read:

341.16 **(2)** Whenever a current registration plate becomes illegible, the owner of the vehicle to which the plate is attached shall apply to the department for a replacement. Except as provided in sub. (2m), upon receipt of satisfactory proof of illegibility, and upon payment of a fee of ~~$4~~ $6 for each plate, the department shall issue a replacement. Upon receipt of a replacement plate, the applicant shall destroy the illegible plate.

SECTION 340. 341.16 (2s) of the statutes is amended to read:

341.16 **(2s)** When the owner of a vehicle applies to the department to renew the registration of a vehicle for which new plates are required under s. 341.135 (2), and upon payment of a fee of ~~$4~~ $6 for each plate, the department shall issue new replacement plates. Upon receipt of replacement plates, the applicant shall destroy the replaced plates.

SECTION 341. 341.25 (2) (c) to (q) of the statutes are amended to read:

341.25 **(2)** (c) Not more than 8,000 .... ~~106.00~~ 117.00

(cm) Not more than 10,000 .... ~~155.00~~ 171.00

(d) Not more than 12,000 .... ~~209.00~~ 230.00

(e) Not more than 16,000 .... ~~283.00~~ 312.00

(f) Not more than 20,000 .... ~~356.00~~ 392.00

(g) Not more than 26,000 .... ~~475.00~~ 523.00

(h) Not more than 32,000 .... ~~609.00~~ 670.00

(i) Not more than 38,000 .... ~~772.00~~ 850.00

(j) Not more than 44,000 .... ~~921.00~~ 1,014.00

(k) Not more than 50,000 .... ~~1,063.00~~ 1,170.00

(km) Not more than 54,000 .... ~~1,135.00~~ 1,249.00

(L) Not more than 56,000 .... ~~1,209.00~~ 1,330.00

(m) Not more than 62,000 .... ~~1,367.00~~ 1,504.00

(n) Not more than 68,000 .... ~~1,543.00~~ 1,698.00

(o) Not more than 73,000 .... ~~1,755.00~~ 1,931.00

(p) Not more than 76,000 .... ~~2,081.00~~ 2,290.00

(q) Not more than 80,000 .... ~~2,560.00~~ 2,816.00

SECTION 342. 342.14 (1) of the statutes is amended to read:

342.14 **(1)** For filing an application for the first certificate of title, ~~$157~~ $207, by the owner of the vehicle.

SECTION 343. 342.14 (3) of the statutes is amended to read:

342.14 **(3)** For a certificate of title after a transfer, ~~$157~~ $207, by the owner of the vehicle, except that this fee shall be waived with respect to an application for transfer of a decedent's interest in a vehicle to his or her surviving domestic partner under ch. 770 or an immediate family member.

SECTION 344. 343.21 (1) (a) of the statutes is amended to read:

343.21 **(1)** (a) For the initial issuance or renewal of a license authorizing only the operation of "Class D" motor vehicles, other than a probationary license under s. 343.085, ~~$24~~ $32.50.

SECTION 345. 563.13 (4) of the statutes is amended to read:

563.13 **(4)** A ~~$10~~ $20 license fee for each bingo occasion proposed to be conducted and ~~$5~~ $10 for an annual license for the designated member responsible for the proper utilization of gross receipts. All moneys received under this subsection shall be credited to the appropriation account under s. 20.505 (8) (jn).

SECTION 346. 563.135 (1) (intro.) of the statutes is amended to read:

563.135 **(1)** (intro.) An application for a license to conduct bingo for an organization listed under s. 563.11 (1) (b) to (d) shall be accompanied by a ~~$5~~ $10 license fee and a sworn statement by the owner or operator of the organization that all of the following rules shall apply to bingo conducted by the organization:

SECTION 347. 563.92 (2) of the statutes is amended to read:

563.92 **(2)** The fee for a raffle license shall be ~~$25~~ $50 and shall be remitted with the application. A raffle license shall be valid for 12 months and may be renewed as provided in s. 563.98 (1g). The department shall issue the license within 30 days after the filing of a complete application if the applicant qualifies under s. 563.907 and has not exceeded the limits of s. 563.91. The department shall notify the applicant within 15 days after it is filed if the raffle license application is incomplete or the application shall be considered complete. A complete license application that is not denied within 30 days after its filing shall be considered approved. All moneys received by the department under this subsection shall be credited to the appropriation account under s. 20.505 (8) (jn).

SECTION 348. 601.83 (1) (hp) of the statutes is created to read:

601.83 **(1)** (hp) Notwithstanding pars. (h) and (hm), in 2026 and in each year thereafter, the commissioner may expend from all revenue sources $265,000,000 or less for the healthcare stability plan under this section.

SECTION 349. 775.01 of the statutes is renumbered 775.01 (1) and amended to read:

775.01 **(1)** ~~Upon~~ Except as provided in sub. (2), upon the refusal of the legislature to allow a claim against the state~~,~~ the claimant may commence an action against the state by service as provided in s. 801.11 (3) and by filing with the clerk of court a bond, not exceeding $1,000, with 2 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 of court all costs, in case the claimant fails to obtain judgment against the state.

SECTION 350. 775.01 (2) of the statutes is created to read:

775.01 **(2)** Upon the conclusion of the claims board that the facts of a claim described under s. 16.007 (2m) would be more properly adjudicated in a court of law or upon the failure of the claims board to make a final determination on a claim described under s. 16.007 (2m) within 6 months from the date that the claim was referred to the claims board, the claimant may commence an action against the state seeking judgment on the claim by service as provided in s. 801.11 (3) and by filing with the clerk of court a bond, not exceeding $1,000, with 2 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 of court all costs, in case the claimant fails to obtain judgment against the state.

SECTION 351. 995.15 (2) (intro.) of the statutes is amended to read:

995.15 **(2)** (intro.) ~~No~~ Subject to sub. (2m), no later than July 1, 2025, and annually thereafter, every manufacturer of electronic vaping devices that are sold in this state, either directly by the manufacturer or through a distributor, wholesaler, retailer, or similar intermediary, shall certify to the department, on a form and in the manner prescribed by the department, that the manufacturer shall comply with this section and that ~~either~~ one of the following ~~apply~~ applies:

SECTION 352. 995.15 (2) (c) of the statutes is created to read:

995.15 **(2)** (c) The electronic vaping device contains hemp, as defined in s. 94.55 (1), and does not contain nicotine.

SECTION 353. 995.15 (2m) of the statutes is created to read:

995.15 **(2m)** The requirements of sub. (2) first apply to a manufacturer of an electronic vaping device that meets the description provided under sub. (2) (c) on July 1, 2026.

SECTION 354. 995.15 (4) of the statutes is amended to read:

995.15 **(4)** The submissions to the department under subs. (2) and (3) shall include a copy of the marketing authorization or similar order for the electronic vaping device issued by the U.S. food and drug administration pursuant to 21 USC 387j, as provided under sub. (2) (a), ~~or~~ evidence that the pre-market tobacco product application for the electronic vaping device was submitted to the U.S. food and drug administration, as provided under sub. (2) (b), and a final decision on the application has not otherwise taken effect, or a certificate of analysis from an independent laboratory showing that the electronic vaping device meets the description provided under sub. (2) (c).

SECTION 355. 995.15 (9) (a) of the statutes is amended to read:

995.15 **(9)** (a) ~~Beginning~~ Subject to par. (d), beginning September 1, 2025, or on the date that the department first makes the directory maintained under sub. (6) available for public inspection on its website, whichever is later, the department shall impose on each retailer who sells or offers for sale an electronic vaping device in this state that is not included in the directory a forfeiture of $1,000 per day for each electronic vaping device offered for sale in violation of this section until each such device is no longer offered for sale in this state or until each such device is properly listed on the directory pursuant to this section.

SECTION 356. 995.15 (9) (b) of the statutes is amended to read:

995.15 **(9)** (b) ~~Beginning~~ <u>Subject to par. (d), beginning</u> September 1, 2025, or on the date that the department first makes the directory maintained under sub. (6) available for public inspection on its website, whichever is later, the department shall impose on each manufacturer of an electronic vaping device that is sold in this state, but not included in the directory a forfeiture of $1,000 per day for each electronic vaping device offered for sale in violation of this section until each such device is no longer offered for sale in this state or until each such device is properly listed on the directory pursuant to this section.

SECTION 357. 995.15 (9) (d) of the statutes is created to read:

995.15 **(9)** (d) The department may not impose a forfeiture under par. (a) or (b) for the sale or offering for sale of an electronic vaping device that meets the description provided under sub. (2) (c) before September 1, 2026.

SECTION 358. 2023 Wisconsin Act 19, section 9144 (2) (a) is amended to read:

[2023 Wisconsin Act 19] Section 9144 (2) (a) ~~In the 2023-25 fiscal biennium, from~~ <u>From</u> the appropriation under s. 20.395 (2) (cq), notwithstanding the eligibility criteria under s. 85.095, the department of transportation shall award a grant of $10,000,000 under s. 85.095 (2) (a) 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.

SECTION 359. 2023 Wisconsin Act 19, section 9144 (2) (b) is amended to read:

[2023 Wisconsin Act 19] Section 9144 (2) (b) This subsection does not apply unless the department of transportation is awarded ~~a grant under the federal Port Infrastructure Development Program~~ federal funding for the construction of a pipeline extension from the Mitchell International Airport to the port of Milwaukee.

SECTION 360. 2023 Wisconsin Act 153, section 8 (1) is amended to read:

[2023 Wisconsin Act 153] Section 8 (1) The treatment of s. 20.445 (1) (bm) (by SECTION 5) and the repeal of ss. 20.445 (1) (bk) and 106.276 take effect July 1, ~~2025~~ 2027.

SECTION 361. DCF 251.055 (table) of the administrative code is amended to read:

TABLE DCF 251.055
Maximum Group Size and Minimum Number of Child Care Workers in Group Child Care Centers

Age of Children	Minimum Number of Child Care Workers to Children	Maximum Number of Children in a Group
Birth to ~~2 Years~~ 18 Months	1:4	8
~~2 Years~~ 18 Months to 2 1/2 Years	1:~~6~~ 7	~~12~~ 14
2 1/2 Years to 3 Years	1:8	16
3 Years to 4 Years	1:10	20
4 Years to 5 Years	1:13	26
5 Years and Over	1:18	36

SECTION 362. DCF 251.055 (2) (e) of the administrative code is amended to read:

DCF 251.055 (2) (e) When the group of children is a mixed age group of children ~~2 years~~ 18 months and older, the group size shall be determined by the number of children that can be cared for by 2 child care workers with the required staff-to-child ratios in Table 251.055 adjusted on a pro rata basis in accordance with the ages of the children in the group.

SECTION 363. SPS 361.02 (3) (g) of the administrative code is amended to read:

SPS 361.02 **(3)** (g) A one- or 2-family dwelling in which a public or private day care center for ~~8~~ 12 or fewer children is located.

SECTION 9101. Nonstatutory provisions; Administration.

(1) WISCONSINEYE ENDOWMENT FUND PAYMENT. In fiscal year 2025-26, the secretary of administration shall make a payment to the WisconsinEye Public Affairs Network, Inc., under s. 16.004 (22) (b) in the amount of $250,000. The payment under this subsection is not subject to the matching requirement under s. 16.004 (22) (c).

(2) TRIBAL GRANTS. From the appropriation under s. 20.505 (1) (ky), in the 2025-27 fiscal biennium, the department of administration shall award grants in equal amounts to each federally recognized American Indian tribe or band in this state that received a grant under 2023 Wisconsin Act 19, section 9101 (2).

(3) GRANT TO WISCONSIN MARITIME MUSEUM, INC. From the appropriation under s. 20.505 (1) (aj), in the 2025-26 fiscal year, the department of administration shall award a grant in the amount of $500,000 to the Wisconsin Maritime Museum, Inc., to assist in the restoration of the USS Cobia.

SECTION 9102. Nonstatutory provisions; Agriculture, Trade and Consumer Protection.

(1) FOOD SECURITY AND WISCONSIN PRODUCTS GRANT PROGRAM. In fiscal

years 2025-26 and 2026-27, from the appropriation under s. 20.115 (3) (m), the department of agriculture, trade and consumer protection may award grants to nonprofit food banks, nonprofit food pantries, and other nonprofit organizations that provide food assistance for the purpose of purchasing food products that are made or grown in this state. Notwithstanding s. 16.42 (1) (e), in submitting information under s. 16.42 for purposes of the 2027-29 biennial budget bill, the department shall submit information concerning the appropriation under s. 20.115 (3) (m) as though the total amount appropriated under s. 20.115 (3) (m) for the 2026-27 fiscal year was $5,000,000 less than the total amount that was actually appropriated under s. 20.115 (3) (m) for the 2026-27 fiscal year.

SECTION 9104. Nonstatutory provisions; Building Commission.

(1) AUTHORIZED STATE BUILDING PROGRAM. For the fiscal years beginning on July 1, 2025, and ending on June 30, 2027, the Authorized State Building Program is as follows:

(a) DEPARTMENT OF ADMINISTRATION

1. *Projects financed by general fund supported borrowing:*

a. State capitol — fiber and cable upgrades — Madison	$29,794,000
(Total project all funding sources $30,994,000)	
b. State capitol — elevator modernization — Madison	9,394,000

2. *Projects financed by program revenue supported borrowing:*

a. Tommy G. Thompson Center — elevator modernization —Madison	6,106,000

3. *Projects financed by existing segregated revenue:*

a. State capitol — fiber and cable upgrades — Madison	1,200,000

(Total project all funding sources $30,994,000)

4. *Agency totals:*

General fund supported borrowing	39,188,000
Program revenue supported borrowing	6,106,000
Existing segregated revenue	1,200,000
Total — All sources of funds	$46,494,000

(b) BUILDING COMMISSION

1. *Projects financed by gifts, grants, and other receipts:*

a. Grants for local construction projects	$50,000,000

2. *Agency totals:*

Gifts, grants, and other receipts	50,000,000
Total — All sources of funds	$50,000,000

(c) DEPARTMENT OF CORRECTIONS

1. *Projects financed by general fund supported borrowing:*

a. Type 1 juvenile correctional facility — Dane County	$124,749,000
(Total project all funding sources $130,749,000)	
b. Prairie du Chien Correctional Institution — central heating plant replacement — Prairie du Chien	26,654,000
c. Minor facilities renewal — heating distribution systems replacements — statewide	29,790,000
d. Milwaukee Secure Detention Facility — elevator replacement — Milwaukee	11,081,000
e. Kettle Moraine Correctional Institution — emergency generator replacement — Plymouth	9,056,000

2. *Projects financed by existing segregated revenue:*

a. Type 1 juvenile facility — Dane County	6,000,000
(Total project all funding sources $130,749,000)	

3. *Agency totals:*

General fund supported borrowing	201,330,000
Existing segregated revenue	6,000,000
Total — All sources of funds	$207,330,000

(d) DEPARTMENT OF HEALTH SERVICES

1. *Projects financed by general fund supported borrowing:*

a. Central Wisconsin Center — food service building renovation — Madison	$39,663,000

(Total project all funding sources $44,663,000)

b. Mendota Mental Health Institute — utility improvements phase II — Madison 55,454,000

c. Winnebago Mental Health Institute — utility and service tunnel improvements — Oshkosh 58,200,000

(Total project all funding sources $61,200,000)

2. *Projects financed by existing segregated revenue:*

a. Central Wisconsin Center — food service building renovation — Madison 5,000,000

(Total project all funding sources $44,663,000)

b. Winnebago Mental Health Institute — utility and service tunnel improvements — Oshkosh 3,000,000

(Total project all funding sources $61,200,000)

3. *Agency totals:*

General fund supported borrowing	153,317,000
Existing segregated revenue	8,000,000
Total — All sources of funds	$161,317,000

(e) DEPARTMENT OF MILITARY AFFAIRS

1. *Projects financed by general fund supported borrowing:*

a. Readiness center remodel — Madison $2,184,500

(Total project all funding sources $4,369,000)

b. West Bend AASF — fire suppression system replacement — West Bend 2,912,500

(Total project all funding sources $5,825,000)

c. Field maintenance shop expansion — Whitewater 2,888,000

(Total project all funding sources $5,776,000)

d. Readiness center remodel — phase V — Milwaukee 4,663,500

(Total project all funding sources $9,327,000)

e. Camp Douglas — Camp Williams generator replacement — Juneau County 1,624,200

(Total project all funding sources $6,497,000)

2. *Projects financed by federal funds:*

a. Readiness center remodel — Madison 2,184,500

(Total project all funding sources $4,369,000)

b. West Bend AASF — fire suppression system replacement — West Bend 2,912,500

(Total project all funding sources $5,825,000)

c. Field maintenance shop expansion — Whitewater 2,888,000

(Total project all funding sources $5,776,000)

d. Readiness center remodel — phase V — Milwaukee	4,663,500
(Total project all funding sources $9,327,000)	
e. Camp Douglas — Camp Williams generator replacement — Juneau County	4,872,800
(Total project all funding sources $6,497,000)	
3. *Agency totals:*	
General fund supported borrowing	14,272,700
Federal funds	17,521,300
Total — All sources of funds	$31,794,000
(f) DEPARTMENT OF NATURAL RESOURCES	
1. *Projects financed by general fund supported borrowing:*	
a. Mead Wildlife Area — river dike system upgrade — Marathon County	$6,021,000
b. Badger State Trail — trail repairs — Dane County	6,502,000
2. *Projects financed by segregated fund supported borrowing:*	
a. Devil's Lake State Park — conservation warden office renovation — Sauk County	3,151,000

b. Spring Green ranger station — fire response ranger station replacement — Sauk County	6,176,000
c. Forest fire command center replacement — statewide	4,725,000
d. Wausaukee ranger station – Peshtigo and Wausaukee ranger stations — Marinette County	6,134,000
e. Richard Bong State Recreation Area — conservation warden office and storage expansion — Kenosha County	2,357,000

4. *Agency totals:*

General fund supported borrowing	12,523,000
Segregated fund supported borrowing	22,543,000
Total — All sources of funds	$35,066,000

(g) STATE FAIR PARK

1. *Projects financed by general fund supported borrowing:*

a. State Fair Park — west side restrooms reconstruction — West Allis	$4,906,000
b. State Fair Park — north parking lots infrastructure and repaving — West Allis	13,083,000

2. *Agency totals:*

General fund supported revenue borrowing	17,989,000

Total — All sources of funds	$17,989,000
(h) DEPARTMENT OF VETERANS AFFAIRS	
1. *Projects financed by general fund supported borrowing:*	
a. Wisconsin Veterans Home at King — plumbing repairs and lead abatement	$2,453,500
(Total project all funding sources $7,010,000)	
b. Wisconsin Veterans Home at King — boiler and deaerator feed replacement	8,414,700
(Total project all funding sources $24,042,000)	
c. Wisconsin Veterans Home at Chippewa Falls — technology improvements	1,597,800
(Total project all funding sources $4,565,000)	
d. Northern Wisconsin Veterans Memorial Cemetery — phase V expansion — Spooner	1,519,000
(Total project all funding sources $3,414,000)	
2. *Projects financed by program revenue supported borrowing:*	
a. Wisconsin Veterans Home at King — plumbing repairs and lead abatement	4,556,500
(Total project all funding sources $7,010,000)	

b. Wisconsin Veterans Home at King — boiler and deaerator feed replacement	15,627,300
(Total project all funding sources $24,042,000)	
c. Wisconsin Veterans Home at Chippewa Falls — technology improvements	2,967,200
(Total project all funding sources $4,565,000)	
3. *Projects financed by federal funds:*	
a. Northern Wisconsin Veterans Memorial Cemetery — phase V expansion — Spooner	1,895,000
(Total project all funding sources $3,414,000)	
4. *Agency totals:*	
General fund supported borrowing	13,985,000
Program revenue supported borrowing	23,151,000
Federal funds	1,895,000
Total — All sources of funds	$39,031,000
(i) UNIVERSITY OF WISCONSIN SYSTEM	
1. *Projects financed by general fund supported borrowing:*	
a. Systemwide — instructional space projects program	$48,674,000
(Total project all funding sources $49,174,000)	

b. Systemwide — minor facilities renewal program, group I	90,480,000
(Total project all funding sources $112,857,000)	
c. Systemwide — minor facilities renewal project program, group II	123,458,000
(Total project all funding sources $131,758,000)	
d. La Crosse — Prairie Springs Science Center completion	194,466,000
e. Milwaukee — health sciences renovation	181,825,000
(Total project all funding sources $189,325,000)	
f. Stevens Point — Sentry Hall addition and renovation	91,098,000
(Total project all funding sources $98,098,000)	
g. Oshkosh — Polk Learning Commons addition and renovation	137,572,000
h. Madison — science hall renovation	80,000,000
(Total project all funding sources $163,200,000)	
2. *Projects financed by program revenue supported borrowing:*	
a. Systemwide — minor facilities renewal projects program, group I	20,151,000
(Total project all funding sources $112,857,000)	

b. Systemwide — minor facilities renewal projects program, group II 8,300,000

(Total project all funding sources $131,758,000)

c. Stout — recreation complex addition and renovation 16,713,000

(Total project all funding sources $31,728,000)

d. Madison — Dejope residence hall dining addition and renovation 10,668,000

e. Madison — Chadbourne residence hall dining addition and renovation 18,795,000

3. *Projects financed by existing program revenue supported borrowing:*

a. Stout — recreation complex addition and renovation 10,015,000

(Total project all funding sources $31,728,000)

4. *Projects financed by existing segregated revenue:*

a. Milwaukee — health sciences renovation 5,000,000

(Total project all funding sources $189,325,000)

5. *Projects financed by gifts, grants, and other receipts:*

a. Systemwide — instructional space projects program 500,000

(Total project all funding sources $49,174,000)

b. Stevens Point — Sentry Hall addition and renovation	7,000,000
(Total project all funding sources $98,098,000)	
c. Madison — science hall renovation	83,200,000
(Total project all funding sources $163,200,000)	
6. *Projects financed by program revenue:*	
a. Systemwide — minor facilities renewal projects program, group I	2,226,000
(Total project all funding sources $112,857,000)	
b. Milwaukee — health sciences renovation	2,500,000
(Total project all funding sources $189,325,000)	
c. Stout — recreation complex addition and renovation	5,000,000
(Total project all funding sources $31,728,000)	
7. *Agency totals:*	
General fund supported borrowing	947,573,000
Program revenue supported borrowing	74,627,000
Existing program revenue supported borrowing	10,015,000
Existing segregated revenue	5,000,000
Gifts, grants, and other receipts	90,700,000
Program revenue	9,726,000
Total — All sources of funds	$1,137,641,000

(j) MEDICAL COLLEGE OF WISCONSIN

1. *Projects financed by general fund supported borrowing:*

a. Eye institute — Wauwatosa	$10,000,000
(Total program all funding sources $41,599,000)	

2. *Projects financed by gifts, grants, and other receipts*:

a. Eye institute — Wauwatosa	$31,599,000
(Total program all funding sources $41,599,000)	

3. *Agency totals*:

General fund supported borrowing	10,000,000
Gifts, grants, and other receipts	31,599,000
Total — All sources of funds	$41,599,000

(k) ALL AGENCY PROJECT FUNDING

1. *Projects financed by general fund supported borrowing — stewardship property development and local assistance funds:*

a. Utilities repair and renovation	$758,400
(Total program all funding sources $192,544,400)	
b. Programmatic remodeling and renovation	4,241,600
(Total program all funding sources $23,069,800)	

2. *Projects financed by program revenue supported borrowing:*

a.	Facility maintenance and repair (Total program all funding sources $387,490,200)	94,704,900
b.	Utilities repair and renovation (Total program all funding sources $192,544,400)	99,041,300
c.	Health, safety, and environmental protection (Total program all funding sources $33,203,000)	12,428,000
d.	Preventive maintenance	461,500
e.	Programmatic remodeling and renovation (Total program all funding sources $23,069,800)	3,258,000
f.	Land and property acquisition	44,750,000
g.	Energy conservation (Total program all funding sources $27,000,000)	25,000,000

3. *Projects financed by segregated fund supported borrowing:*

a.	Facility maintenance and repair (Total program all funding sources $387,490,200)	8,254,500
b.	Utilities repair and renovation	4,185,700

(Total program all funding sources $192,544,400)

c. Programmatic remodeling and renovation 3,000,000

(Total program all funding sources $23,069,800)

4. *Projects financed by segregated fund supported revenue borrowing:*

a. Facility maintenance and repair 8,725,000

(Total program all funding sources $387,490,200)

b. Health, safety, and environmental protection 775,000

(Total program all funding sources $33,203,000)

5. *Projects financed by segregated revenue:*

a. Facility maintenance and repair 225,000,000

(Total program all funding sources $387,490,200)

b. Utilities repair and renovation 75,000,000

(Total program all funding sources $192,544,400)

c. Health, safety, and environmental protection 20,000,000

(Total program all funding sources $33,203,000)

d. Programmatic remodeling and renovation 5,000,000

(Total program all funding sources $23,069,800)

e.	Capital equipment acquisition	1,500,000
6.	*Projects financed by program revenue:*	
a.	Facility maintenance and repair (Total program all funding sources $387,490,200)	27,996,300
b.	Utilities repair and renovation (Total program all funding sources $192,544,400)	10,226,300
c.	Programmatic remodeling and renovation (Total program all funding sources $23,069,800)	7,570,200
d.	Energy conservation (Total program all funding sources $27,000,000)	2,000,000
7.	*Projects financed by federal funds:*	
a.	Facility maintenance and repair (Total program all funding sources $387,490,200)	15,935,300
b.	Utilities repair and renovation (Total program all funding sources $192,544,400)	2,832,700
8.	*Projects financed by gifts, grants, and other receipts:*	
a.	Facility maintenance and repair	729,200

(Total program all funding sources
$387,490,200)

b. Utilities repair and renovation	500,000

(Total program all funding sources
$192,544,400)

9. *Projects financed by building trust funds:*

a. Facility maintenance and repair	6,145,000

(Total program all funding sources
$387,490,200)

10. *Agency totals:*

General fund supported borrowing authority — stewardship property development and local assistance funds	5,000,000
Program revenue supported borrowing	279,643,700
Segregated fund supported borrowing	15,440,200
Segregated fund supported revenue borrowing	9,500,000
Segregated revenue	326,500,000
Program revenue	47,792,800
Federal funds	18,768,000
Gifts, grants, and other receipts	1,229,200
Building trust funds	6,145,000
Total — All sources of funds	$710,018,900

(L) SUMMARY

Total general fund supported borrowing	$1,410,177,700
Total program revenue supported borrowing	383,527,700
Total existing program revenue supported borrowing	15,015,000
Total existing segregated revenue	20,200,000
Total segregated fund supported borrowing	37,983,200
Total segregated fund supported revenue borrowing	9,500,000
Total segregated revenue	326,500,000
Total program revenue	57,518,800
Total federal funds	38,184,300
Total gifts, grants, and other receipts	173,528,200
Total building trust funds	6,145,000
Total — All sources of funds	$2,478,279,900

(2) PROGRAMS PREVIOUSLY AUTHORIZED. In addition to the projects and financing authority enumerated in sub. (1), the building and financing authority enumerated in the previous state building program is continued in the 2025-27 fiscal biennium.

(3) LOANS. During the 2025-27 fiscal biennium, the building commission may make loans from general fund supported borrowing or the building trust funds to state agencies, as defined in s. 20.001 (1) of the statutes, for projects that are to be

utilized for programs not funded by general purpose revenue and that are authorized in sub. (1).

(4) 2017–19 AUTHORIZED STATE BUILDING PROGRAM CHANGES.

(a) In 2017 Wisconsin Act 59, section 9104 (1) (i) 1. b., as amended by 2021 Wisconsin Act 58, under projects financed by general fund supported borrowing, the amount authorized for the project identified as "Wisconsin Veterans Home at King — central services kitchen upgrade" is increased by $34,500,300 and the appropriate totals are adjusted accordingly.

(b) In 2017 Wisconsin Act 59, section 9104 (1) (i) 2. a., as amended by 2021 Wisconsin Act 58, under projects financed by program revenue supported borrowing, the amount authorized for the project identified as "Wisconsin Veterans Home at King — central services kitchen upgrade" is increased from $7,588,800 to $65,905,400 and the appropriate totals are adjusted accordingly.

(5) 2021–23 AUTHORIZED STATE BUILDING PROGRAM CHANGES. In 2021 Wisconsin Act 58, section 9104 (1) (b) 1. c., under projects financed by general fund supported borrowing, the amount authorized for the project identified as "Wisconsin Secure Program Facility — new health services unit — Boscobel" is increased from $7,792,000 to $16,225,000 and the appropriate totals are adjusted accordingly.

(6) MEDICAL COLLEGE OF WISCONSIN EYE INSTITUTE. Notwithstanding s. 13.48 (31m) (b), the building commission is prohibited from making a grant to the Medical College of Wisconsin, Inc., for the eye institute construction project, as enumerated in sub. (1) (j), under s. 13.48 (31m), unless the department of

administration has reviewed and approved plans for the project. Notwithstanding ss. 16.85 (1) and 16.855 (1m), the department of administration is prohibited from supervising any services or work or letting any contract for the project. Section 16.87 does not apply to the project.

(7) ADVANCE PLANNING FOR THE DEPARTMENT OF CORRECTIONS. From the appropriation under s. 20.867 (2) (r), the building commission shall allocate the following amounts to develop preliminary plans and specifications for the specified projects of the department of corrections:

(a) For construction projects contributing to a department of corrections realignment and leading to the closure of the Green Bay Correctional Institute by 2029, $15,000,000.

(b) For a new 16-bed facility at the Grow Academy in Dane County, $1,500,000.

(c) For a toilet and shower room reconstruction project within housing units 1 to 6 at the Fox Lake Correctional Institution, $800,000.

(d) For a reverse osmosis water treatment system project at the Jackson Correctional Institution, $300,000.

(e) To convert the existing Green Unit at the Racine Correctional Institution into an infirmary medical unit, $300,000.

(8) ADVANCE PLANNING FOR THE DEPARTMENT OF HEALTH SERVICES.

(a) *Sand Ridge Secure Treatment Facility.* From the appropriation under s. 20.867 (2) (r), the building commission shall allocate $800,000 to develop preliminary plans and specifications for expansion of the health services unit at the Sand Ridge Secure Treatment Facility in the city of Mauston.

(b) *Wisconsin Resource Center.* From the appropriation under s. 20.867 (2) (r), the building commission shall allocate $800,000 to develop preliminary plans and specifications for a north building wet cell renovation at the Wisconsin Resource Center located on the grounds of the Winnebago Mental Health Institute.

(9) ADVANCE PLANNING FOR THE DEPARTMENT OF MILITARY AFFAIRS. From the appropriation under s. 20.867 (2) (r), the building commission shall allocate the following amounts to develop preliminary plans and specifications for the specified projects of the department of military affairs:

(a) For a new readiness center in the city of Chippewa Falls, $1,700,000.

(b) For a new readiness center in the city of Wausau, $1,995,000.

(c) For a new readiness center in the city of Wisconsin Rapids, $1,149,000.

(10) ADVANCE PLANNING FOR THE DEPARTMENT OF NATURAL RESOURCES. From the appropriation under s. 20.867 (2) (r), the building commission shall allocate the following amounts to develop preliminary plans and specifications for the specified projects of the department of natural resources:

(a) For vault toilet building replacements at the Northern Highland American Legion State Forest, $276,000.

(b) For statewide minor facilities renewal program toilet and shower building replacements, $1,147,000.

(c) For boat access improvements at the Northern Highland American Legion State Forest, $493,000.

(d) For statewide minor facilities renewal program road and parking lot improvements, $2,635,000.

(e) For statewide public entrance and visitor station replacements, $606,000.

(f) For replacement of the interpretive center at Willow River State Park, $250,000.

(11) ADVANCE PLANNING FOR THE STATE FAIR PARK. From the appropriation under s. 20.867 (2) (r), the building commission shall allocate $4,000,000 to develop preliminary plans and specifications for redevelopment of the swine, sheep, and goat barn area at state fair park.

(12) ADVANCE PLANNING FOR THE UNIVERSITY OF WISCONSIN SYSTEM.

(a) *Building trust funds.* From the appropriation under s. 20.867 (2) (r), the building commission shall allocate the following amounts to develop preliminary plans and specifications for the specified projects of the University of Wisconsin System:

1. For renovations to restrooms at Sandburg Hall's east tower at UW–Milwaukee, $800,000.

2. For repairs, renovations, and replacements at central plants and utility distribution facilities at various campuses, $10,721,000.

3. For renovations, relocation, and replacements of various engineering, science, and physics facilities to accommodate engineering, neuroscience, and psychological programs at UW–Milwaukee, $6,900,000.

4. For the humanities relocation and demolition at UW–Madison, $5,000,000.

5. For the addition and renovation of Ottensman Hall at UW–Platteville, $6,727,000.

(b) *Program revenue.* From program revenue, the building commission shall allocate the following amounts to develop preliminary plans and specifications for the specified projects of the University of Wisconsin System:

1. For a new west campus research building and parking ramp at UW–Madison, $19,653,000.

2. For systemwide central plant and utility distribution repairs, renovations, and replacements, $6,222,000.

(13) UNIVERSITY OF WISCONSIN SYSTEM MINOR FACILITIES RENEWAL PROGRAM, GROUP I. The amounts specified under sub. (1) (i) 1. b., 2. a., and 6. a. shall be expended for the following projects:

(a) UW–Eau Claire — Vicki Lord Larson elevator and accessibility renovation.

(b) UW–Madison — Vilas Communication Hall roof replacement.

(c) UW–Green Bay — multi-building roof replacements.

(d) UW–Stout — multi-academic building roof replacements.

(e) UW–Parkside — heating and chilling plant curtain wall repairs and replacement.

(f) UW–Whitewater — Anderson Library exterior door and window replacements.

(g) UW–La Crosse — multi-residence hall fire sprinkler system retrofits.

(h) UW–Madison — Waters residence hall exterior envelope renovation.

(i) UW–Whitewater — Benson Hall renovation.

(j) UW–River Falls — Mann Valley Laboratory Farms roadway and utilities replacement.

(k) UW–Milwaukee — core campus building automation system renovation and repairs.

(l) UW–Madison — multi-building direct digital controls renovation.

(m) UW–Platteville — Russell Hall HVAC system energy improvement project.

(n) UW–Green Bay — Kress Event Center air handling unit replacements.

(o) UW–Milwaukee — Maryland Avenue bridge repairs and restoration.

(p) UW–Green Bay — instructional services roof/plaza deck waterproofing and replacement.

(q) UW–Stevens Point — Trainer Natural Resources greenhouse renovation.

(14) UNIVERSITY OF WISCONSIN SYSTEM MINOR FACILITIES RENEWAL PROGRAM, GROUP II. The amounts specified under sub. (1) (i) 1. c. and 2. b. shall be expended for the following projects:

(a) UW–Madison — multi-building fire alarm and smoke detection system replacements, phases XII and XIII.

(b) UW–Whitewater — Williams Center roof replacement and flood mitigation.

(c) UW–Madison — multi-building elevator replacements and modernizations, phase II.

(d) UW–Stevens Point — multi-activity center and Quandt Gymnasium areas roof replacements.

(e) UW–Milwaukee — Lapham Hall exterior envelope repairs and roof replacement.

(f) UW–La Crosse — heating plant boiler burner replacements.

(g) UW–Parkside — campus-wide exterior electrical infrastructure and lighting renovation.

(h) UW–River Falls — multi-building exterior envelope maintenance and repairs.

(i) UW–Whitewater — Center of the Arts music classroom, laboratory, and studio renovations.

(j) UW–Stout — Johnson Fieldhouse renovation.

(k) UW–Platteville — Karrmann Student Access Center.

(l) UW–Superior — NCAA standards compliance for baseball and softball fields.

(15) UNIVERSITY OF WISCONSIN SYSTEM INSTRUCTIONAL SPACE PROJECTS PROGRAM. The amounts specified under sub. (1) (i) 1. a. and 5. a. shall be expended for the following projects:

(a) UW–Green Bay — athletic training and cadaver laboratory renovations.

(b) UW–Stevens Point — science building occupational therapy renovation.

(c) UW–Parkside — Greenquist Hall science laboratory renovations.

(d) UW–Milwaukee — physics instructional laboratory relocations.

(e) UW–Green Bay — Studio Arts C-Wing laboratory renovations.

(f) UW–Milwaukee — Lapham Hall active learning classroom renovation.

(g) UW–Madison — Van Vleck Lecture Hall renovations.

(h) UW–La Crosse — Mitchell Hall and Morris Hall laboratory renovations.

(i) UW–River Falls — North Hall active learning classroom renovation.

(j) UW–Oshkosh — Titan TV remote infrastructure modernization.

SECTION 9106. Nonstatutory provisions; Children and Families.

(1) GRANT FOR CHILD CARE FACILITY. From the appropriation under s. 20.437 (1) (br), the department of children and families shall award a grant for the

purchase, construction, or renovation of a child care facility in the city of Platteville. The recipient of the grant under this subsection may be a governmental or nongovernmental entity and shall provide match funding of at least $2,000,000.

(2) CHILD CARE CENTER TEACHER-STUDENT RATIO PILOT PROJECT. The department of children and families shall conduct a 2-year pilot project under which the required teacher-to-child ratio for certain children under the care and supervision of a participating child care center is changed as provided in this subsection. Specifically, for a participating child care center, the teacher-to-child ratio is one teacher for every 7 children aged 18 months to 30 months. A child care center may participate in the pilot program under this subsection if the child care center is licensed under s. 48.65. During the pilot project, for the care of a child under the age of 30 months by a participating child care center, the department shall increase the monthly maximum payment rate under s. 49.155 (6) by $100.

(3) CHILD CARE BRIDGE PAYMENTS. The department of children and families shall use the amounts transferred from the appropriation account under s. 20.505 (1) (mb) to the appropriation account under s. 20.437 (2) (cm) as provided under SECTION 87 of this act for the purpose of providing the increased payments described in the child care center teacher-student ratio pilot project under sub. (4) during the period of that pilot project. On the date on which the pilot project concludes, any remaining amount of the amount transferred shall lapse to the general fund.

(4) CHILD CARE CENTER TEACHER-STUDENT RATIO PILOT PROJECT. The department of children and families shall conduct a 2-year pilot project as provided in this subsection. A child care center is eligible to participate in the pilot project

under this subsection if the child care center is licensed under s. 48.65 to provide care and supervision for 9 or more children who are not related to the provider and certifies to the department of children and families that it has no more than one child care worker for every 7 children aged 18 months or older and under the age of 30 months. During the pilot project, for the care of a child under the age of 30 months by a participating child care center, the department shall increase the monthly maximum payment rate under s. 49.155 (6) by the following amounts:

(a) For a child under the age of 18 months, $200.

(b) For a child aged 18 months or older and under the age of 30 months, $100.

(5) CHILD CARE ACCESS PROGRAM. From the amounts allocated under s. 49.175 (1) (qm), the department of children and families shall allocate $1,000,000 in fiscal year 2025-26 to the child care access program under s. 49.1335.

SECTION 9108. Nonstatutory provisions; Corrections.

(1) ELECTRICIAN POSITION AT PRAIRIE DU CHIEN. The 1.0 GPR electrician position authorized for the department of corrections in this act shall be assigned to the correctional institution at Prairie du Chien.

(2) VIRTUAL REALITY EDUCATIONAL AND VOCATIONAL TRAINING. Of the money appropriated to the department of corrections under s. 20.410 (1) (ds), the department shall allocate $1,000,000 in the 2025-26 fiscal year to fund education and vocational training utilizing virtual reality technologies under s. 301.068 (3) (b).

SECTION 9110. Nonstatutory provisions; District Attorneys.

(1) ALLOCATION OF ADDITIONAL ASSISTANT DISTRICT ATTORNEY POSITIONS. The

42.0 GPR assistant district attorney positions authorized under this act shall be apportioned as follows to the prosecutorial units for the following counties:

(a) Brown County shall receive 7.0 assistant district attorney positions.

(b) Burnett County shall receive 0.5 assistant district attorney position.

(c) Columbia County shall receive 1.0 assistant district attorney position.

(d) Crawford County shall receive 0.5 assistant district attorney position.

(e) Dane County shall receive 1.0 assistant district attorney position.

(f) Eau Claire County shall receive 2.0 assistant district attorney positions.

(g) Fond du Lac County shall receive 4.0 assistant district attorney positions.

(h) Grant County shall receive 1.5 assistant district attorney positions.

(i) Kenosha County shall receive 2.5 assistant district attorney positions.

(j) Manitowoc County shall receive 2.0 assistant district attorney positions.

(k) Marinette County shall receive 0.5 assistant district attorney position.

(l) Monroe County shall receive 1.5 assistant district attorney positions.

(m) Oconto County shall receive 0.5 assistant district attorney position.

(n) Oneida County shall receive 0.5 assistant district attorney position.

(o) Outagamie County shall receive 2.0 assistant district attorney positions.

(p) St. Croix County shall receive 1.5 assistant district attorney positions.

(q) Shawano and Menominee Counties shall receive 2.0 assistant district attorney positions.

(r) Trempealeau County shall receive 1.0 assistant district attorney position.

(s) Vilas County shall receive 0.5 assistant district attorney position.

(t) Walworth County shall receive 1.0 assistant district attorney position.

(u) Waukesha County shall receive 6.0 assistant district attorney positions.

(v) Waupaca County shall receive 1.0 assistant district attorney position.

(w) Wood County shall receive 2.0 assistant district attorney positions.

SECTION 9119. Nonstatutory provisions; Health Services.

(1) GRANT TO LUTHERAN SOCIAL SERVICES OF WISCONSIN AND UPPER MICHIGAN. From the appropriation under s. 20.435 (5) (bc), in the 2025-26 fiscal year, the department of health services shall award a grant in the amount of $1,000,000 to Lutheran Social Services of Wisconsin and Upper Michigan, Inc., to assist with the purchase and renovation of the Libertas Treatment Center in the city of Chippewa Falls to provide a 50-bed treatment center to men with substance use disorders who are in need of services.

(2) DISPROPORTIONATE SHARE HOSPITAL PROGRAM. The department of health services shall submit any necessary request to the federal department of health and human services for a state plan amendment or waiver of federal Medicaid law or to modify or withdraw from any waiver of federal Medicaid law relating to the hospital payment methodology granted under s. 49.45 (3m) (d), 2023 stats., to reflect the termination of the disproportionate share hospital payments program implemented under s. 49.45 (3m), 2023 stats. The department of health services may also submit any necessary request to the federal department of health and human services for a state plan amendment or waiver of federal Medicaid law or to modify any waiver of federal Medicaid law relating to the rural critical care access supplement program under s. 49.45 (3p) to reflect the termination of the disproportionate share hospital payments program implemented under s. 49.45 (3m), 2023 stats.

(3) BUDGETING PRACTICES; HOSPITAL ASSESSMENTS. The changes made by this act to hospital assessments do not affect any requirements under s. 16.46. The

department of administration and the department of health services shall review, reestimate, and request general purpose revenue for hospital payments under the Medical Assistance program under subch. IV of ch. 49 as needed.

(4) FEDERAL APPROVAL; HOSPITAL ASSESSMENTS.

(a) The department of health services shall submit any necessary requests to the federal department of health and human services for a state plan amendment, waiver of federal Medicaid law, or other approval to implement in totality of the changes made by this act relating to hospital assessments.

(b) 1. The department of health services shall submit to the legislative reference bureau for publication in the Wisconsin Administrative Register a notice specifying the information in subd. 2. if all of the following are true:

a. All necessary requests in par. (a) have been approved.

b. Based upon the approvals received in par. (a), the statewide total of assessment payments in s. 50.38 (2) (a) that the department of health services expects to be paid in state fiscal years 2026-27 and 2027-28 equals or exceeds $1,130,322,000 on an annual basis.

c. Based upon the approvals received in par. (a), the statewide total of Medicaid payments required in s. 49.45 (3) (e) 11. that the department expects to be paid in state fiscal years 2026-27 and 2027-28 equals or exceeds $2,014,835,400 on an annual basis.

2. The notice in subd. 1. shall specify all of the following information:

a. All necessary requests in par. (a) have been approved.

b. Based upon the approvals received in par. (a), the statewide total of assessment payments in s. 50.38 (2) (a) that the department of health services expects to be paid in state fiscal years 2026-27 and 2027-28 equals or exceeds $1,130,322,000 on an annual basis.

c. Based upon the approvals received in par. (a), the statewide total of Medicaid payments required in s. 49.45 (3) (e) 11. that the department of health services expects to be paid in state fiscal years 2026-27 and 2027-28 equals or exceeds $2,014,835,400 on an annual basis.

d. The first date of service for which the department of health services will make payments required in s. 49.45 (3) (e) 11.

e. The schedule within which hospitals are required to make initial assessment payments under s. 50.38 (2) following the publication of the notice in subd. 1.

(5) INITIAL REDUCTION; HOSPITAL ASSESSMENTS. Notwithstanding s. 50.38 (2), if the federal department of health and human services approves any necessary requests under sub. (4) (a) such that the changes made by this act relating to hospital assessments may not be implemented until after October 1, 2025, the department of health services shall proportionately reduce the amount of any assessment under s. 50.38 (2) based on the number of full calendar quarters between July 1, 2025, and the date that the changes made by this act relating to hospital assessments may be implemented.

(6) QUARTERLY REPORTS; HOSPITAL ASSESSMENTS. After submission of a request for federal approval under sub. (4) (a), the department of health services shall submit on a quarterly basis a report to the legislature in the manner provided under s. 13.172 (2) on the status of federal approval until federal approval is received under sub. (4) (a).

SECTION 9123. Nonstatutory provisions; Insurance.

(1) WISCONSIN HEALTHCARE STABILITY PLAN 2025. Notwithstanding s. 601.83 (1) (h) and (hm), in policy year 2025, the commissioner of insurance shall make reinsurance payments for all requests submitted to the commissioner of insurance under s. 601.83 (5) up to a maximum of $265,000,000 in payments.

SECTION 9127. Nonstatutory provisions; Justice.

(1) COMMUNITY-ORIENTED POLICING-HOUSE GRANT PROGRAM APPROPRIATION. Notwithstanding s. 20.001 (3) (b), at the end of the 2023-25 fiscal biennium, the unencumbered balance in s. 20.455 (2) (cp) shall not revert to the fund from which appropriated and shall be retained in that account.

SECTION 9128. Nonstatutory provisions; Legislature.

(1) DATE OF PUBLICATION. Notwithstanding s. 35.095 (3) (a), the legislative reference bureau shall publish this act on the date of enactment.

(2) REQUIRED GENERAL FUND STRUCTURAL BALANCE. Section 20.003 (4m) shall not apply to the actions of the legislature in enacting any legislation during the 2025-26 legislative session.

SECTION 9132. Nonstatutory provisions; Natural Resources.

(1) SNOWMOBILE TRAIL AND PROJECT AIDS LAPSE. Notwithstanding s. 20.001 (3) (c), the balance of the appropriation account under s. 20.370 (5) (cr) that is unencumbered on June 30, 2025, is lapsed to the conservation fund and credited to the snowmobile account of the conservation fund.

(2) MEAT INSPECTION PROGRAM STAFF. Notwithstanding s. 230.27 (1), the termination date of 2.0 meat inspection project positions provided to the department under 2021 Act 58 is extended by 2 years.

(3) TRANSFER TO THE NONPOINT ACCOUNT. Of the moneys described in s. 25.46 (1) that are received for the purpose of environmental management, except the moneys described in s. 25.46 (1) (ej), (ek), (hm), (j), (jj), (t), and (u), $3,195,200 shall, in fiscal year 2025-26, and $3,825,200 shall, in fiscal year 2026-27, be considered to have been received for the purpose of nonpoint source water pollution abatement. These moneys shall be in addition to the moneys considered to have been received for the purpose of nonpoint source water pollution abatement under s. 25.46 (2m).

(4) GRANT TO IOWA COUNTY FOR CTH C CONSTRUCTION PROJECT. During the 2025-27 fiscal biennium, from the appropriation under s. 20.370 (7) (mr), the department of natural resources shall award a grant of $500,000 to Iowa County for the maintenance of CTH C between STH 23 and USH 14. The department of natural resources shall award the grant under this subsection notwithstanding the certification and prioritization requirements of s. 84.28 (1).

(5) WISCONSIN RIVER RETAINING WALL RECONSTRUCTION. In fiscal year 2025-26, from the appropriation under s. 20.370 (5) (hs), the department of natural resources shall award a grant in the amount of $500,000 to the city of Wisconsin Rapids for reconstruction of a retaining wall as part of the Wisconsin Rapids Riverbank Project.

(6) TOWN OF NORWAY WATER ABATEMENT. In fiscal year 2025-26, from the appropriation under s. 20.370 (6) (at), the department of natural resources shall award a grant in the amount of $100,000 to the town of Norway in Racine County to assist with the mitigation of water runoff from STH 36.

(7) DEERSKIN RIVER DREDGING. In the 2025-26 fiscal year, from the appropriation under s. 20.370 (4) (kr), the department of natural resources shall

make a grant in the amount of $1,750,000 to the town of Washington in Vilas County for dredging the Deerskin River.

(8) LAKE VISTA SHORELINE STABILIZATION. From the appropriation under s. 20.370 (4) (jr), in fiscal year 2025-26, the department of natural resources shall award a grant in the amount of $2,200,000 to the city of Oak Creek for environmental remediation and redevelopment of Lake Vista Park.

(9) GREEN LAKE ASSOCIATION SEDIMENT INACTIVATION GRANT. In fiscal year 2025-26, from the appropriation under s. 20.370 (4) (kq), the department of natural resources shall award a grant in the amount of $250,000 to the Green Lake Association for sediment inactivation in the Silver Creek Estuary and the County K Marsh.

(10) FOREST-INDUSTRY-WIDE STRATEGIC PLAN. In the 2025-26 fiscal year, the department of natural resources shall award a grant of $1,000,000 from the appropriation under s. 20.370 (2) (mq) jointly to the Great Lakes Timber Professionals Association and the Wisconsin Paper Council to research and develop a recommended forest-industry-wide strategic plan for this state. Upon completion, the Great Lakes Timber Professionals Association and the Wisconsin Paper Council shall provide this research and recommended plan to the council on forestry. No later than December 31, 2027, the council on forestry shall provide a report detailing the research outcomes and recommendations to the governor and the chief clerk of each house of the legislature, for distribution to the appropriate standing committees under s. 13.172 (3).

(11) DREDGING PROJECT ON MANITOWOC RIVER. From the appropriation under s. 20.370 (4) (ma), the department of natural resources shall expend $70,000

in fiscal year 2025-26 for a dredging project on the Manitowoc River at the Town of Brillion.

SECTION 9134. Nonstatutory provisions; Public Instruction.

(1) GRANTS TO LAKELAND STAR ACADEMY. In each fiscal year of the 2025-27 fiscal biennium, the department of public instruction shall distribute the amount appropriated under s. 20.255 (2) (ag) to the Lakeland Union High School District for the Lakeland STAR Academy.

SECTION 9137. Nonstatutory provisions; Revenue.

(1) DIVISION OF ALCOHOL BEVERAGES.

(a) *Position and employee transfer.* On the effective date of this paragraph, 1.0 full-time equivalent attorney position, and the incumbent employee who holds that position, in the department of revenue, as determined by the secretary of revenue, is transferred to the division of alcohol beverages.

(b) *Employee status.* The employee transferred under par. (a) has all the rights and the same status under ch. 230 in the division of alcohol beverages that the employee enjoyed in the department of revenue immediately before the transfer. Notwithstanding s. 230.28 (4), if the employee transferred under par. (a) has attained permanent status in class, the employee is not required to serve a probationary period.

SECTION 9138. Nonstatutory provisions; Safety and Professional Services.

(1) CALL CENTER POSITIONS. Notwithstanding s. 230.27 (1), the termination date of 5.0 PR call center office operations associate project positions provided to

the department of safety and professional services under 2023 Wisconsin Act 19 is September 30, 2028.

SECTION 9143. Nonstatutory provisions; Tourism.

(1) GRANT TO TALIESIN PRESERVATION, INC. From the appropriation under s. 20.380 (1) (c), in the 2025-27 fiscal biennium, the department of tourism shall award a grant to Taliesin Preservation, Inc., for restoration projects at Taliesin.

SECTION 9144. Nonstatutory provisions; Transportation.

(1) WASHBURN COUNTY UNDERPASS. In fiscal year 2025-26, from the appropriation under s. 20.395 (2) (ft), the department of transportation shall award a grant to of $1,900,000 to Washburn County for construction of an underpass beneath STH 53 to connect the Wild Rivers State Trail to services and facilities. The grant under this subsection shall be awarded notwithstanding limitations on the amount and use of aids or eligibility requirements under s. 86.31.

(2) COLUMBIA COUNTY RAILROAD BRIDGE REPAIRS. In fiscal year 2025-26, from the appropriation under s. 20.395 (2) (bs), the department of transportation shall make a grant of $100,000 to Columbia County, to be distributed to the appropriate local governments to conduct repairs to railroad bridges at the following locations in Columbia County:

(a) CTH A in the town of Courtland.

(b) Inglehart Road in the town of Scott.

(c) Sterk Road in the town of Scott.

(3) NOISE BARRIERS ON I 894 AND I 41. During the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (3) (cq), the department of transportation shall allocate $9,100,000 for the construction of noise attenuation barriers along I

894, from 76th Street to 92nd Street, and along I 41, from 500 feet north of Beloit Road to West Howard Avenue, in Milwaukee County.

(4) LAKELAND AIRPORT REPAIRS AND IMPROVEMENTS. Notwithstanding s. 114.34, in the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (2) (dq), the department of transportation shall 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 at the Lakeland Airport.

(5) VILLAGE OF WARRENS ZEDA STREET PROJECT. From the appropriation under s. 20.395 (2) (fw), not later than June 30, 2027, the department of transportation shall award a grant in the amount of $25,000 to the village of Warrens for costs incurred by the village for improvements to Zeda Street in the village of Warrens.

(6) SOUTH BRIDGE CONNECTOR RAIL CROSSING. In the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (2) (bt), the department of transportation shall commence a project to construct a 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. The department may expend not more than $30,000,000 under this subsection.

(7) MENOMINEE HARBOR.

(a) In the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (2) (cq), the department of transportation shall expend not more than $15,000,000 for the Menominee harbor dredging project.

(b) This subsection does not apply unless contributions to the Menominee harbor dredging project are also provided by the U.S. army corps of engineers and the state of Michigan.

(8) BROWN COUNTY PORT DEVELOPMENT. In the 2025-27 fiscal biennium, from the appropriations under ss. 20.395 (2) (cq) and 20.866 (2) (uv), notwithstanding the criteria under s. 85.095, the department of transportation shall award a grant under s. 85.095 (2) (a) to Brown County for port development. The amount of the grant awarded under this subsection shall be $20,000,000 or the total cost of the project, whichever is less.

(9) VILLAGE OF DEFOREST INTERCHANGE IMPROVEMENT. Notwithstanding limitations on the amount and use of aids provided under s. 86.31 or eligibility requirements for receiving aids under s. 86.31, in the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (2) (fq), the department of transportation shall award a grant to the village of DeForest for improvements to the I 39/CTH "V" interchange. The grant under this subsection shall be in the amount of $4,000,000.

SECTION 9147. Nonstatutory provisions; University of Wisconsin System.

(1) FUNDING FOR RISING PHOENIX PROGRAM AT THE UNIVERSITY OF WISCONSIN-GREEN BAY. From the appropriation under s. 20.285 (1) (m), the Board of Regents of the University of Wisconsin System shall allocate $1,000,000 in the fiscal year that begins in 2025 for the Rising Phoenix Early College High School Program at the University of Wisconsin-Green Bay.

(2) HIGH-DEMAND FIELDS OF STUDY. The Board of Regents of the University of Wisconsin System shall submit to the joint committee on employment relations, using the process described in s. 230.12 (3) (e) 1., a proposal for use of the money

appropriated under s. 20.285 (1) (fa) to attract faculty in high-demand fields of study. The Board of Regents may expend money from the appropriation under s. 20.285 (1) (fa) only for purposes approved by the joint committee on employment relations under this subsection.

(3) VIRTUAL MENTAL HEALTH SERVICES PILOT PROGRAM.

(a) The Board of Regents of the University of Wisconsin System shall create a virtual mental health pilot program that expands the provision of student virtual mental health services at institutions, as defined in s. 36.05 (9), that have not more than 30,000 full-time enrolled undergraduate students, as such enrollment was counted on the preceding April 1.

(b) The Board of Regents of the University of Wisconsin System shall contract with a vendor for the provision of virtual mental health services in the pilot program created under par. (a).

SECTION 9150. Nonstatutory provisions; Workforce Development.

(1) WISCONSIN FAST FORWARD; HEALTH CARE INDUSTRY TRAINING. From the appropriation under s. 20.445 (1) (b), in each year of the 2025-27 fiscal biennium, the department of workforce development shall allocate $250,000 for grants under s. 106.27 (1) to support training in the health care industry.

(2) EMERGENCY RULES; HEALTH SERVICE FEE SCHEDULE. Using the procedure under s. 227.24, the department of workforce development may promulgate rules required under s. 102.423 (5) as emergency rules. Notwithstanding s. 227.24 (1) (c) and (2), emergency rules promulgated under this subsection remain in effect until July 1, 2026, or the date on which permanent rules take effect, whichever is sooner. Notwithstanding s. 227.24 (1) (a) and (3), the department is not required to provide

evidence that promulgating a rule under this subsection as an emergency rule is necessary for the preservation of the public peace, health, safety, or welfare and is not required to provide a finding of emergency for a rule promulgated under this subsection.

SECTION 9219. Fiscal changes; Health Services.

(1) INSTITUTIONAL OPERATIONS AND CHARGES TRANSFER. There is transferred from the general fund to the appropriation account under s. 20.435 (2) (gk) $15,800,000 in fiscal year 2025-26.

SECTION 9223. Fiscal changes; Insurance.

(1) HEALTH INSURANCE RISK-SHARING PLAN BALANCE TRANSFER. Any balance of moneys that was credited to the appropriation account under s. 20.145 (5) (g), 2013 stats., or s. 20.145 (5) (k), 2013 stats., and that was not lapsed as a result of 2015 Wisconsin Act 55 is transferred in fiscal year 2025-26 to the appropriation account under s. 20.145 (1) (g).

SECTION 9232. Fiscal changes; Natural Resources.

(1) 5R PROCESSORS CLEANUP FUNDING LAPSE. Notwithstanding s. 20.001 (3) (c), the unencumbered balance of s. 20.370 (4) (hs) on the effective date of this subsection is lapsed to the environmental fund and credited to the environmental management account of the environmental fund.

(2) FORESTRY ACCOUNT TRANSFER. There is transferred from the forestry account in the conservation fund to the fish and wildlife account in the conservation fund $15,000,000 in fiscal year 2025-26 and $15,000,000 in fiscal year 2026-27.

SECTION 9238. Fiscal changes; Safety and Professional Services.

(1) CREDENTIAL FEE REVENUE LAPSE. Notwithstanding s. 20.001 (3) (a), from

the appropriation account to the department of safety and professional services under s. 20.165 (1) (g), there is lapsed to the general fund $5,000,000 in fiscal year 2025-26.

SECTION 9244. Fiscal changes; Transportation.

(1) TRANSFER FROM GENERAL FUND TO TRANSPORTATION FUND. In fiscal year 2025-26, there is transferred from the general fund to the transportation fund $565,000,000.

SECTION 9248. Fiscal changes; Veterans Affairs.

(1) VETERANS HOMES INSTITUTIONAL OPERATIONS. There is transferred from the general fund to the appropriation account under s. 20.485 (1) (gk) $5,000,000 in fiscal year 2025-26 for the institutional operations of the state veterans homes.

(2) FLAGPOLE INSTALLATION FOR VETERANS HOMES. There is transferred from the general fund to the appropriation account under s. 20.485 (1) (gk) $100,000 in fiscal year 2025-26 to support the department of veterans affairs' installation of flagpole-related infrastructure at the Wisconsin Veterans Home at King and the Wisconsin Veterans Home at Union Grove.

SECTION 9251. Fiscal changes; Other.

(1) TRANSFER TO THE CAPITAL IMPROVEMENT FUND. In fiscal year 2025-26, there is transferred from the general fund to the capital improvement fund $326,500,000.

(2) TRANSFER TO THE STATE BUILDING TRUST FUND. In fiscal year 2025-26, there is transferred from the general fund to the state building trust fund $32,000,000.

(3) INTEREST EARNINGS TRANSFER; GRANTS FOR LOCAL CONSTRUCTION

PROJECTS. In fiscal year 2025-26, from the appropriation account under s. 20.505 (1) (mb), of the interest earnings in that appropriation, there is transferred to s. 20.867 (3) (kr) $50,000,000.

SECTION 9334. Initial applicability; Public Instruction.

(1) HIGH COST TRANSPORTATION AID. The treatment of s. 121.59 (2) (a) first applies to aid paid in the 2025-26 school year.

(2) SCHOOL DISTRICT REVENUE LIMITS; DEFINITION OF STATE AID. The treatment of s. 121.90 (2) (am) 2. first applies to the calculation of revenue limits for the 2025-26 school year.

SECTION 9337. Initial applicability; Revenue.

(1) PROPERTY TAX EXEMPTION FOR TELECOMMUNICATION TOWERS. The treatment of s. 70.11 (48) first applies to the property tax assessments as of January 1, 2026.

(2) TELEPHONE COMPANY TAX EXEMPTION FOR TELECOMMUNICATION TOWERS. The treatment of s. 76.81 (1) first applies to the telephone company tax assessments as of January 1, 2027.

SECTION 9342. Initial applicability; Technical College System.

(1) TECHNICAL COLLEGE DISTRICT BOARD REVENUE LIMITS; DEFINITION OF REVENUE. The treatment of s. 38.16 (3) (a) 2w. first applies to the calculation of district boards' allowable revenue for the 2025-26 school year.

SECTION 9400. Effective dates; general. Except as otherwise provided in SECTIONS 9401 to 9451 of this act, this act takes effect immediately upon the governor's signature.

SECTION 9401. Effective dates; Administration.

(1) GRANT TO WISCONSIN MARITIME MUSEUM, INC. The repeal of s. 20.505 (1) (aj) takes effect on July 1, 2027.

(2) CASH PAYMENT FOR COMPENSATORY TIME OFF PROHIBITED. The treatment of s. 230.125 takes effect on January 1, 2026.

SECTION 9406. Effective dates; Children and Families.

(1) FOSTER CARE AND KINSHIP CARE RATES. The treatment of ss. 48.57 (3m) (am) (intro.) and (3n) (am) (intro.) and 48.62 (4) (a) takes effect on January 1, 2026, or on the day after publication, whichever is later.

(2) GRANT FOR CHILD CARE FACILITY. The repeal of s. 20.437 (1) (br) takes effect on July 1, 2027.

(3) CHILD CARE BRIDGE PAYMENTS. The repeal of s. 20.437 (2) (mf) takes effect on July 1, 2026.

(4) LICENSED CHILD CARE REQUIRED RATIOS. Notwithstanding s. 227.265, the treatment of administrative rules by SECTIONS 362 and 361 of this act takes effect on the effective date of this subsection.

(5) LARGE FAMILY CHILD CARE CENTERS. Notwithstanding s. 227.265, the treatment of s. SPS 361.02 (3) (g), Wis. Adm. Code, takes effect on the day after publication.

SECTION 9419. Effective dates; Health Services.

(1) DISPROPORTIONATE SHARE HOSPITAL PROGRAM. The treatment of s. 49.45 (3m) and (3p) (a) and SECTION 9119 (2) of this act takes effect on the day after any request submitted to the federal department of health and human services for a state plan amendment, waiver of federal Medicaid law, or other approval under SECTION 9119 (2) (a) of this act is approved.

(2) HOSPITAL ASSESSMENTS. The treatment of ss. 20.285 (1) (qe) and (qj), 20.435 (4) (w), (xc), and (xe), 25.17 (1) (cg), 25.77 (11) and (12), 25.772, 25.774, 49.45 (3) (e) 11. and 12. and (59) (a), 50.38 (1) (d), (2) (a) and (b), (3), (3m), (5), (6) (a) 1., (b), and (c), (6m), (7) (intro.), (7m), (8), and (10) and SECTION 9119 (5) of this act take effect on the date that the notice under SECTION 9119 (4) (b) of this act is published in the Wisconsin Administrative Register.

SECTION 9427. Effective dates; Justice.

(1) COMMUNITY-ORIENTED POLICING-HOUSE GRANT PROGRAM APPROPRIATION. The treatment of SECTION 9127 (1) of this act takes effect on June 30, 2025.

SECTION 9430. Effective dates; Local government.

(1) PREMIER RESORT AREA TAX. The treatment of ss. 66.0602 (2m) (c) and 66.1113 (2) (a), (b), and (k) takes effect on the first day of the first calendar quarter beginning at least 120 days after publication.

SECTION 9431. Effective dates; Military Affairs.

(1) TRAINING FACILITY GRANT. The repeal of s. 20.465 (3) (qw) takes effect on July 1, 2027.

SECTION 9434. Effective dates; Public Instruction.

(1) GRANTS TO LAKELAND STAR ACADEMY. The repeal of s. 20.255 (2) (ag) takes effect on July 1, 2027.

SECTION 9437. Effective dates; Revenue.

(1) INSURER INFORMATION PRODUCTS. The treatment of s. 77.54 (75) takes effect on the first day of the 3rd month beginning after publication.

(2) SALES TAX EXEMPTION FOR RESIDENTIAL ELECTRICITY AND NATURAL GAS.

The treatment of s. 77.54 (30) (a) 2. takes effect on the first day of the 3rd month beginning after publication.

SECTION 9444. Effective dates; Transportation.

(1) HEAVY VEHICLE REGISTRATION FEES. The treatment of s. 341.25 (2) (c) to (q) takes effect on October 1, 2026.

(2) OPERATOR'S LICENSE FEE. The treatment of s. 343.21 (1) (a) takes effect on October 1, 2026.

(3) REGISTRATION PLATE ISSUANCE FEES. The treatment of ss. 341.135 (2m) and 341.16 (1) (a), (2), and (2s) takes effect on October 1, 2026.

(4) TITLE FEES. The treatment of s. 342.14 (1) and (3) takes effect on October 1, 2026.

SECTION 9448. Effective dates; Veterans Affairs.

(1) VETERANS COMMUNITY PROJECT OF MILWAUKEE GRANT. The repeal of s. 20.485 (2) (a) takes effect on July 1, 2026.

SECTION 9450. Effective dates; Workforce Development.

(1) APPLICATIONS FOR COMMERCIAL DRIVING TRAINING GRANTS. The treatment of s. 106.276 (1) (c) 4. and 2023 Wisconsin Act 153, section 8 (1), take effect on the day after publication or retroactively to July 1, 2025, whichever occurs first.

(2) HEALTH SERVICE FEE SCHEDULE. The treatment of ss. 16.705 (1b) (g), 102.03 (4), 102.16 (1m) (a) and (2) (e) 2. and 3., 102.18 (1) (bg) 1., and 102.423, the renumbering and amendment of s. 102.16 (2) (c), (d) and (h) and 102.44 (2), the creation of s. 102.16 (2) (c) 2. and (d) 2. and 102.44 (2) (a) 2., 3., and 4., and SECTION 9150 (2) take effect on the day after the notice from the department of health services under SECTION 9119 (4) (b) 1. of this act is published by the legislative

reference bureau in the Wisconsin Administrative Register. If the notice specified in this subsection is not published by the legislative reference bureau before the first day of the 25th month beginning after the effective date of this subsection, the treatments in this act are void.

(END)