

**LEGISLATIVE
FISCAL BUREAU**

STATE OF WISCONSIN

June 2023

Comparative Summary of Budget Recommendations

Governor and Joint Committee on Finance

2023-25 Wisconsin State Budget

2023-25 WISCONSIN STATE BUDGET

Comparative Summary of Budget Recommendations

Governor and Joint Committee on Finance

Legislative Fiscal Bureau

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INTRODUCTION

This document provides a summary of the 2023-25 state budget recommendations of the Governor and Joint Committee on Finance.

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

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

Following the summary information is a section which contains a description, for each state agency and program, of budget changes recommended by the Governor and Joint Committee on Finance. The agency summaries appear in alphabetical order and contain a funding and position table as well as a brief narrative description and corresponding fiscal effect, if any, of each budget provision.

On May 2, 2023, the Joint Committee on Finance, under Motion #10, removed certain provisions within the Governor's 2023-25 budget recommendations from further budget consideration. In this document, the title of those provisions is included followed by "*Removed from budget consideration pursuant to Joint Finance Motion #10.*)" A complete description of those provisions can be found in the Legislative Fiscal Bureau's March, 2023, "Summary of Governor's Budget Recommendations."

The final section of the document contains a list of the 2023-25 budget papers prepared by the Legislative Fiscal Bureau.

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KEY TO ABBREVIATIONS

REVENUES

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

APPROPRIATIONS

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

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

OTHER

2021 Wisconsin Act 58	The 2021-23 biennial budget act.
AB 68/SB 111	Assembly Bill 68/Senate Bill 111, identical bills which incorporate the Governor's 2021-23 budget recommendations.
ASA 2 to AB 43	Assembly Substitute Amendment 2 to Assembly Bill 43, the 2023-25 budget recommendations of the Joint Committee on Finance.
SSA 2 to SB 70	Senate Substitute Amendment 2 to Senate Bill 70, the 2023-25 budget recommendations of the Joint Committee on Finance.
CY	Calendar year.
FY	Fiscal year.
FTE	Full-time equivalent position.
LTE	Limited-term employment position for which employment is limited to 1,040 hours per appointment in a 12-month period.
2022-23 Adjusted Base	The total 2022-23 authorized funding level for an agency or program. The adjusted base equals 2022-23 appropriations and any supplements. It is this base that serves as the beginning point for calculating budget changes for 2023-25.
2022-23 Base Year Doubled	The 2022-23 base multiplied by two. This produces the biennial base level against which 2023-25 budget levels may be compared.

USER'S GUIDE

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

- ① Name of agency.
- ② The funding source for the amounts shown in columns 3 through 6. Only the funding sources which are included in the agency's budget are shown.
- ③ The 2022-23 base represents authorized appropriation and position levels for 2022-23. The base is doubled in the budget column to provide a two-year to two-year comparison.
- ④ The Governor's recommended budget levels for 2023-25.
- ⑤ The Joint Finance Committee's recommended budget levels for 2023-25.
- ⑥ These columns indicate the change, by amount and percentage, of the Joint Finance Committee's 2023-25 recommended budget to the 2022-23 base year doubled and to the Governor's recommendations. For positions, the comparison is made between the recommended authorization for 2024-25 and that of 2022-23.
- ⑦ This uniform entry, "Standard Budget Adjustments," includes such things as full funding of continuing positions, turnover reductions, and removal of one-time funding items. The box highlights the funding and position change to the agency's base as a result of the item. For every item which has a fiscal and/or position change, a box with that information will be presented.
- ⑧ Narrative description of the various budget change items, for each entry as recommended by the Governor and Joint Committee on Finance. If the entry shows "Governor/Joint Finance" the recommendations proposed by the Governor were adopted by the Joint Committee on Finance. The fiscal effect (which is located in the box), highlights the funding and position change to the agency's base budget. Immediately following the title, there will be, if applicable, "[LFB Paper]" showing the number of the Legislative Fiscal Bureau budget issue paper prepared on this item.
- ⑨ On May 2, 2023, the Joint Committee on Finance, under Motion #10, removed certain provisions within the Governor's 2023-25 budget recommendations from consideration. Following the title of these items is "*(Removed from budget consideration pursuant to Joint Finance Motion #10)*" A description of these provisions can be found in the Legislative Fiscal Bureau's March, 2023, "Summary of Governor's Budget Recommendations."

CIRCUIT COURTS 1

Budget Summary 6							
2	3	4	5	Joint Finance Change to:			
Fund	2022-23 Base Year Doubled	2023-25 Governor	2023-25 Jt. Finance	Governor		Base	
				Amount	Percent	Amount	Percent
GPR	\$231,477,200	\$234,823,000	\$232,243,000	- \$2,580,000	- 1.1%	\$765,800	0.3%
PR	465,400	465,400	465,400	0	0.0	0	0.0
TOTAL	\$231,942,600	\$235,288,400	\$232,708,400	- \$2,580,000	- 1.1%	\$765,800	0.3%

FTE Position Summary 6					
	3			Joint Finance Change to:	
Fund	2022-23 Base	2024-25 Governor	2024-25 Jt. Finance	Governor	2022-23 Base
GPR	543.00	551.00	551.00	0.00	8.00
PR	0.00	0.00	0.00	0.00	0.00
TOTAL	543.00	551.00	551.00	0.00	8.00

Budget Change Items

- 7
1. **STANDARD BUDGET ADJUSTMENTS** [LFB Paper 105] GPR - \$2,378,600
- Governor/Joint Finance:** Provide an adjustment to the base of -\$1,189,300 annually associated with full funding of continuing position salaries and fringe benefits.
- 8
2. **CIRCUIT COURT BRANCHES FUNDING AND POSITIONS** [LFB Paper 106]

	Funding	Positions
GPR	\$2,303,600	8.00
- Governor/Joint Finance:** Provide \$1,107,000 in 2023-24, \$1,196,600 in 2024-25, and 8.0 positions annually for the last four new circuit court branches created under 2019 Act 184.
- 9
3. **PRETRIAL RISK ASSESSMENT REIMBURSEMENT** *(Removed from budget consideration pursuant to Joint Finance Motion #10)*

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

2023-25 OVERVIEW

TABLE 1

**Summary of 2023-25 Appropriations,
Compensation Reserves, and Authorizations**

<u>Fund Source</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Total</u>	<u>% of Total</u>
General Purpose Revenue	\$22,967,433,600	\$21,439,811,400	\$44,407,245,000	44.7%
Appropriations	22,656,252,700	21,041,881,400	43,698,134,100	
Compensation Reserves	311,180,900	397,930,000	709,110,900	
Federal Revenue	14,041,014,100	13,998,589,500	28,039,603,600	28.2%
Appropriations	13,974,638,000	13,919,472,400	27,894,110,400	
Compensation Reserves	66,376,100	79,117,100	145,493,200	
Program Revenue	7,582,503,500	7,535,742,000	15,118,245,500	15.2%
Appropriations	7,466,009,700	7,396,887,000	14,862,896,700	
Compensation Reserves	116,493,800	138,855,000	255,348,800	
Segregated Revenue	5,141,541,700	5,954,124,100	11,095,665,800	11.2%
Appropriations	5,076,060,500	5,876,073,700	10,952,134,200	
Compensation Reserves	<u>65,481,200</u>	<u>78,050,400</u>	<u>143,531,600</u>	
Subtotal	\$49,732,492,900	\$48,928,267,000	\$98,660,759,900	99.3%
Appropriations	49,172,960,900	48,234,314,500	97,407,275,400	
Compensation Reserves	559,532,000	693,952,500	1,253,484,500	
Bond Revenue			\$681,099,900	0.7%
General Obligation Bonding			635,099,900*	
Revenue Bonding			46,000,000	
TOTAL			\$99,341,859,800	100.0%

*Excludes \$1,725,000,000 of economic refunding bonds.

TABLE 2**Summary of Total All Funds Appropriations by Agency**

	2022-23 Base Year Doubled	2023-25 Governor	2023-25 Jt. Finance	Joint Finance Change to:			
				Governor		Base Year Doubled	
				Amount	Percent	Amount	Percent
Administration	\$1,225,974,400	\$2,337,568,900	\$1,270,506,500	-\$1,067,062,400	-45.6%	\$44,532,100	3.6%
Agriculture, Trade and Consumer Protection	220,845,600	292,958,600	249,772,400	-43,186,200	-14.7	28,926,800	13.1
Appropriation Obligation Bonds	622,359,600	646,207,700	1,046,207,700	400,000,000	61.9	423,848,100	68.1
Board for People with Developmental Disabilities	3,442,800	3,336,600	3,331,200	-5,400	-0.2	-111,600	-3.2
Board of Commissioners of Public Lands	3,399,600	3,745,500	3,348,300	-397,200	-10.6	-51,300	-1.5
Board on Aging and Long-Term Care	7,636,600	8,339,600	8,121,500	-218,100	-2.6	484,900	6.3
Building Commission	83,467,600	146,203,900	73,575,400	-72,628,500	-49.7	-9,892,200	-11.9
Child Abuse and Neglect Prevention Board	6,486,400	15,097,600	8,797,600	-6,300,000	-41.7	2,311,200	35.6
Children and Families	2,914,604,000	3,677,984,500	3,041,263,100	-636,721,400	-17.3	126,659,100	4.3
Circuit Courts	231,942,600	235,288,400	232,708,400	-2,580,000	-1.1	765,800	0.3
Compensation Reserves	---	1,669,306,700	1,253,484,500	-415,822,200	-24.9	1,253,484,500	N.A.
Corrections	2,944,268,800	3,110,483,600	3,045,109,500	-65,374,100	-2.1	100,840,700	3.4
Court of Appeals	24,769,000	23,988,700	23,988,700	0	0.0	-780,300	-3.2
District Attorneys	122,631,400	147,008,700	137,968,500	-9,040,200	-6.1	15,337,100	12.5
Educational Communications Board	41,810,800	42,734,900	44,038,900	1,304,000	3.1	2,228,100	5.3
Elections Commission	12,157,400	15,286,900	12,804,700	-2,482,200	-16.2	647,300	5.3
Employee Trust Funds	105,489,600	120,059,900	118,605,200	-1,454,700	-1.2	13,115,600	12.4
Employment Relations Commission	2,058,800	2,896,000	2,129,000	-767,000	-26.5	70,200	3.4
Environmental Improvement Fund	26,974,000	222,838,800	22,804,600	-200,034,200	-89.8	-4,169,400	-15.5
Ethics Commission	3,082,800	3,655,400	3,779,800	124,400	3.4	697,000	22.6
Financial Institutions	38,658,600	51,584,400	42,528,400	-9,056,000	-17.6	3,869,800	10.0
Fox River Navigational System Authority	250,800	250,800	250,800	0	0.0	0	0.0
Governor	8,716,400	9,060,800	9,060,800	0	0.0	344,400	4.0
Health Services	30,305,887,800	35,294,951,200	33,464,844,300	-1,830,106,900	-5.2	3,158,956,500	10.4
Higher Educational Aids Board	300,877,800	330,137,400	302,277,100	-27,860,300	-8.4	1,399,300	0.5
Historical Society	62,632,400	83,000,000	81,517,900	-1,482,100	-1.8	18,885,500	30.2
Insurance	567,022,600	641,574,200	629,006,600	-12,567,600	-2.0	61,984,000	10.9
Investment Board	205,462,200	205,462,200	205,462,200	0	0.0	0	0.0
Judicial Commission	705,600	704,100	704,100	0	0.0	-1,500	-0.2
Justice	317,439,000	409,659,900	334,845,800	-74,814,100	-18.3	17,406,800	5.5

	<u>2022-23 Base Year Doubled</u>	<u>2023-25 Governor</u>	<u>2023-25 Jt. Finance</u>	<u>Joint Finance Change to:</u>			
				<u>Governor</u>		<u>Base Year Doubled</u>	
				<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Kickapoo Reserve Management Board	\$2,089,600	\$2,063,400	\$2,288,000	\$224,600	10.9%	\$198,400	9.5%
Labor and Industry Review Commission	5,751,200	6,104,600	6,098,000	-6,600	-0.1	346,800	6.0
Legislature	184,596,600	186,100,200	184,535,700	-1,564,500	-0.8	-60,900	0.0
Lieutenant Governor	970,200	996,400	996,400	0	0.0	26,200	2.7
Lower Wisconsin State Riverway Board	526,000	532,000	532,000	0	0.0	6,000	1.1
Medical College of Wisconsin	22,231,800	43,422,300	28,391,600	-15,030,700	-34.6	6,159,800	27.7
Military Affairs	290,711,600	425,448,300	417,517,200	-7,931,100	-1.9	126,805,600	43.6
Miscellaneous Appropriations	390,468,400	443,585,900	426,882,500	-16,703,400	-3.8	36,414,100	9.3
Natural Resources	1,134,851,800	1,335,017,900	1,221,357,800	-113,660,100	-8.5	86,506,000	7.6
Program Supplements	664,200	143,869,100	407,180,700	263,311,600	183.0	406,516,500	N.A.
Public Defender	229,312,200	271,903,400	266,142,100	-5,761,300	-2.1	36,829,900	16.1
Public Instruction	16,468,423,000	19,308,971,100	17,494,569,500	-1,814,401,600	-9.4	1,026,146,500	6.2
Public Service Commission	66,261,600	825,481,300	67,636,600	-757,844,700	-91.8	1,375,000	2.1
Revenue	487,397,600	519,771,300	502,133,700	-17,637,600	-3.4	14,736,100	3.0
Safety and Professional Services	122,110,600	149,688,700	144,769,300	-4,919,400	-3.3	22,658,700	18.6
Secretary of State	576,200	985,400	563,200	-422,200	-42.8	-13,000	-2.3
Shared Revenue and Tax Relief	5,859,709,800	7,070,263,700	7,296,005,900	225,742,200	3.2	1,436,296,100	24.5
State Fair Park Board	45,512,600	43,574,000	44,646,900	1,072,900	2.5	-865,700	-1.9
State Treasurer	260,600	377,400	255,600	-121,800	-32.3	-5,000	-1.9
Supreme Court	69,234,000	73,905,400	77,001,400	3,096,000	4.2	7,767,400	11.2
Tourism	36,575,400	108,128,400	72,343,900	-35,784,500	-33.1	35,768,500	97.8
Transportation	6,606,302,600	7,536,025,000	7,633,269,000	97,244,000	1.3	1,026,966,400	15.5
University of Wisconsin System	13,548,814,600	13,854,724,700	13,730,681,100	-124,043,600	-0.9	181,866,500	1.3
Veterans Affairs	285,779,800	316,407,300	302,760,300	-13,647,000	-4.3	16,980,500	5.9
Wisconsin Artistic Endowment Foundation	0	4,500,000	0	-4,500,000	-100.0	0	N.A.
Wisconsin Economic Development Corporation	83,101,400	278,101,400	92,870,000	-185,231,400	-66.6	9,768,600	11.8
Wisconsin Housing and Economic Development Authority	0	100,000,000	525,000,000	425,000,000	425.0	525,000,000	N.A.
Wisconsin Technical College System	1,236,044,200	1,316,320,400	1,250,408,900	-65,911,500	-5.0	14,364,700	1.2
Workforce Development	<u>740,826,400</u>	<u>1,304,065,900</u>	<u>791,079,100</u>	<u>-512,986,800</u>	<u>-39.3</u>	<u>50,252,700</u>	<u>6.8</u>
TOTAL	\$88,330,159,000	\$105,421,710,800	\$98,660,759,900	-\$6,760,950,900	-6.4%	\$10,330,600,900	11.7%

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

<u>Agency</u>	<u>2022-23 Base</u>	<u>2024-25 Governor</u>	<u>2024-25 Jt. Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2022-23 Base</u>
Administration	1,459.78	1,535.78	1,448.78	-87.00	-11.00
Agriculture, Trade and Consumer Protection	641.29	658.79	639.29	-19.50	-2.00
Board for People with Developmental Disab.	7.00	7.00	7.00	0.00	0.00
Board of Commissioners of Public Lands	9.50	10.50	8.70	-1.80	-0.80
Board on Aging and Long-Term Care	44.50	47.50	45.50	-2.00	1.00
Child Abuse and Neglect Prevention Board	7.00	7.00	7.00	0.00	0.00
Children and Families	821.67	808.67	792.40	-16.27	-29.27
Circuit Courts	543.00	551.00	551.00	0.00	8.00
Corrections	10,261.52	10,263.12	10,160.52	-102.60	-101.00
Court of Appeals	75.50	75.50	75.50	0.00	0.00
District Attorneys	544.90	546.70	499.30	-47.40	-45.60
Educational Communications Board	54.18	54.18	51.50	-2.68	-2.68
Elections Commission	32.00	42.00	32.00	-10.00	0.00
Employee Trust Funds	275.20	291.20	287.20	-4.00	12.00
Employment Relations Commission	6.00	9.00	6.00	-3.00	0.00
Ethics Commission	8.00	8.00	8.00	0.00	0.00
Financial Institutions	141.54	144.04	141.54	-2.50	0.00
Governor	37.25	37.25	37.25	0.00	0.00
Health Services	6,589.92	6,903.42	6,529.44	-373.98	-60.48
Higher Educational Aids Board	10.00	14.00	11.50	-2.50	1.50
Historical Society	177.70	182.70	175.55	-7.15	-2.15
Insurance	134.83	172.33	139.83	-32.50	5.00
Investment Board	290.00	290.00	290.00	0.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00	0.00
Judicial Council	0.00	0.00	0.00	0.00	0.00
Justice	747.84	765.34	728.64	-36.70	-19.20
Kickapoo Reserve Management Board	4.00	4.00	4.00	0.00	0.00
Labor and Industry Review Commission	18.70	18.70	18.70	0.00	0.00
Legislature	777.97	780.97	782.97	2.00	5.00
Lieutenant Governor	5.00	5.00	5.00	0.00	0.00
Lower Wisconsin State Riverway Board	2.00	2.00	2.00	0.00	0.00
Military Affairs	604.00	613.50	590.00	-23.50	-14.00
Natural Resources	2,553.43	2,569.43	2,500.72	-68.71	-52.71
Public Defender	682.85	669.85	619.85	-50.00	-63.00
Public Instruction	654.00	659.00	641.27	-17.73	-12.73

<u>Agency</u>	<u>2022-23 Base</u>	<u>2024-25 Governor</u>	<u>2024-25 Jt. Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2022-23 Base</u>
Public Service Commission	161.75	169.25	162.75	-6.50	1.00
Revenue	1,178.00	1,219.60	1,177.80	-41.80	-0.20
Safety and Professional Services	242.14	320.64	257.89	-62.75	15.75
Secretary of State	2.00	4.00	2.00	-2.00	0.00
State Fair Park Board	47.00	47.00	47.00	0.00	0.00
State Treasurer	1.00	2.00	1.00	-1.00	0.00
Supreme Court	232.85	233.10	233.10	0.00	0.25
Tourism	34.00	41.50	34.00	-7.50	0.00
Transportation	3,287.41	3,341.41	3,293.91	-47.50	6.50
University of Wisconsin System	36,534.36	36,475.66	36,203.56	-272.10	-330.80
Veterans Affairs	1,242.43	1,252.93	1,240.50	-12.43	-1.93
Wisconsin Technical College System	55.00	55.00	55.00	0.00	0.00
Workforce Development	<u>1,674.45</u>	<u>1,821.45</u>	<u>1,574.25</u>	<u>-247.20</u>	<u>-100.20</u>
TOTAL	72,916.46	73,733.01	72,122.71	-1,610.30	-793.75

Full-Time Equivalent Positions Summary by Funding Source

	<u>2022-23 Base</u>	<u>2024-25 Governor</u>	<u>2024-25 Jt Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2022-23 Base</u>
GPR	35,613.81	35,982.41	35,248.50	-733.91	-365.31
FED	10,978.93	10,589.96	10,510.21	-79.55	-468.72
PR	21,477.32	21,993.99	21,518.98	-475.01	41.66
SEG	<u>4,846.40</u>	<u>5,166.65</u>	<u>4,845.02</u>	<u>-321.63</u>	<u>-1.38</u>
Total	72,916.46	73,733.01	72,122.71	-1,610.10	-793.75

TABLE 4**Summary of General Fund Appropriations and Reserves by Agency**

	2022-23 Base Year Doubled	2023-25 Governor	2023-25 Jt. Finance	Joint Finance Change to:			
				Governor		Base Year Doubled	
				Amount	Percent	Amount	Percent
Administration	\$34,900,800	\$1,030,183,700	\$69,467,200	-\$960,716,500	-93.3%	\$34,566,400	99.0%
Agriculture, Trade and Consumer Protection	61,674,200	112,024,200	75,457,700	-36,566,500	-32.6	13,783,500	22.3
Appropriation Obligation Bonds	622,359,600	646,207,700	1,046,207,700	400,000,000	61.9	423,848,100	68.1
Board for People with Developmental Disabilities	258,000	269,600	264,200	-5,400	-2.0	6,200	2.4
Board of Commissioners of Public Lands	3,294,200	3,640,100	3,121,200	-518,900	-14.3	-173,000	-5.3
Board on Aging and Long-Term Care	3,421,000	3,842,900	3,757,600	-85,300	-2.2	336,600	9.8
Building Commission	80,296,400	141,161,200	70,435,900	-70,725,300	-50.1	-9,860,500	-12.3
Child Abuse and Neglect Prevention Board	1,990,000	10,290,000	3,990,000	-6,300,000	-61.2	2,000,000	100.5
Children and Families	1,009,655,600	1,521,330,700	976,653,300	-544,677,400	-35.8	-33,002,300	-3.3
Circuit Courts	231,477,200	234,823,000	232,243,000	-2,580,000	-1.1	765,800	0.3
Compensation Reserves	---	946,875,400	709,110,900	-237,764,500	-25.1	709,110,900	N.A.
Corrections	2,690,131,600	2,828,858,100	2,762,538,500	-66,319,600	-2.3	72,406,900	2.7
Court of Appeals	24,769,000	23,988,700	23,988,700	0	0.0	-780,300	-3.2
District Attorneys	113,249,800	136,953,100	127,438,700	-9,514,400	-6.9	14,188,900	12.5
Educational Communications Board	11,668,400	11,720,500	13,024,500	1,304,000	11.1	1,356,100	11.6
Elections Commission	9,739,000	12,631,200	10,158,800	-2,472,400	-19.6	419,800	4.3
Employee Trust Funds	65,000	49,300	49,300	0	0.0	-15,700	-24.2
Employment Relations Commission	1,767,600	2,604,800	1,837,800	-767,000	-29.4	70,200	4.0
Environmental Improvement Fund	12,974,000	212,338,800	12,304,600	-200,034,200	-94.2	-669,400	-5.2
Ethics Commission	2,027,400	2,385,400	2,509,800	124,400	5.2	482,400	23.8
Financial Institutions	0	2,000,000	0	-2,000,000	-100.0	0	N.A.
Governor	8,716,400	9,060,800	9,060,800	0	0.0	344,400	4.0
Health Services	9,955,674,800	9,615,677,400	10,815,476,900	1,199,799,500	12.5	859,802,100	8.6
Higher Educational Aids Board	297,243,000	326,429,100	298,642,300	-27,786,800	-8.5	1,399,300	0.5
Historical Society	44,154,000	53,846,800	52,364,900	-1,481,900	-2.8	8,210,900	18.6
Insurance	68,466,400	83,180,800	38,268,500	-44,912,300	-54.0	-30,197,900	-44.1
Judicial Commission	705,600	704,100	704,100	0	0.0	-1,500	-0.2
Justice	158,032,200	242,128,300	164,184,600	-77,943,700	-32.2	6,152,400	3.9
Labor and Industry Review Commission	305,200	331,600	325,000	-6,600	-2.0	19,800	6.5
Legislature	179,703,600	180,858,400	179,293,900	-1,564,500	-0.9	-409,700	-0.2

	2022-23 Base Year Doubled	2023-25 Governor	2023-25 Jt. Finance	Joint Finance Change to:			
				Governor		Base Year Doubled	
				Amount	Percent	Amount	Percent
Lieutenant Governor	\$970,200	\$996,400	\$996,400	\$0	0.0%	\$26,200	2.7%
Medical College of Wisconsin	21,736,800	42,927,300	27,896,600	-15,030,700	-35.0	6,159,800	28.3
Military Affairs	67,803,000	129,399,100	118,523,800	-10,875,300	-8.4	50,720,800	74.8
Miscellaneous Appropriations	325,882,400	378,999,900	362,523,200	-16,476,700	-4.3	36,640,800	11.2
Natural Resources	189,000,200	287,623,700	222,457,800	-65,165,900	-22.7	33,457,600	17.7
Program Supplements	664,200	94,572,400	325,920,000	231,347,600	244.6	325,255,800	N.A.
Public Defender	226,301,800	268,942,200	263,180,900	-5,761,300	-2.1	36,879,100	16.3
Public Instruction	14,451,763,600	17,260,785,200	15,455,113,800	-1,805,671,400	-10.5	1,003,350,200	6.9
Public Service Commission	0	755,250,000	0	-755,250,000	-100.0	0	N.A.
Revenue	385,260,600	393,459,300	410,283,900	16,824,600	4.3	25,023,300	6.5
Safety and Professional Services			1,000,000	1,000,000	N.A.	1,000,000	N.A.
Shared Revenue and Tax Relief	5,102,097,000	6,201,524,500	4,718,189,700	-1,483,334,800	-23.9	-383,907,300	-7.5
State Fair Park Board	3,320,600	2,532,800	3,612,300	1,079,500	42.6	291,700	8.8
State Treasurer	0	0	0	0	N.A.	0	N.A.
Supreme Court	36,462,200	36,213,900	38,858,100	2,644,200	7.3	2,395,900	6.6
Tourism	12,974,000	102,750,200	49,032,700	-53,717,500	-52.3	36,058,700	277.9
Transportation	175,119,800	228,285,900	398,753,000	170,467,100	74.7	223,633,200	127.7
University of Wisconsin System	2,476,144,400	2,609,746,300	2,485,672,900	-124,073,400	-4.8	9,528,500	0.4
Veterans Affairs	3,499,800	3,821,500	4,018,000	196,500	5.1	518,200	14.8
Wisconsin Economic Development Corporation	9,101,400	199,101,400	0	-199,101,400	-100.0	-9,101,400	-100.0
Wisconsin Housing and Economic Development Authority	0	100,000,000	525,000,000	425,000,000	425.0	525,000,000	N.A.
Wisconsin Technical College System	1,159,866,200	1,241,049,800	1,174,388,300	-66,661,500	-5.4	14,522,100	1.3
Workforce Development	<u>110,215,000</u>	<u>374,952,900</u>	<u>118,943,200</u>	<u>-256,009,700</u>	-68.3	<u>8,728,200</u>	7.9
TOTAL	\$40,386,903,200	\$49,109,330,400	\$44,407,245,000	-\$4,702,085,400	-9.6%	\$4,020,341,800	10.0%

TABLE 5**Summary of General Fund Full-Time Equivalent Positions by Agency**

<u>Agency</u>	2022-23 <u>Base</u>	2024-25 <u>Governor</u>	2024-25 <u>Jt. Finance</u>	<u>Joint Finance Change to:</u>	
				<u>Governor</u>	<u>2022-23 Base</u>
Administration	59.87	87.92	59.87	-28.05	0.00
Agriculture, Trade and Consumer Protection	201.40	214.90	201.40	-13.50	0.00
Board of Commissioners of Public Lands	9.50	10.50	7.70	-2.80	-1.80
Board on Aging and Long-Term Care	20.48	21.98	21.13	-0.85	0.65
Children and Families	232.92	244.44	232.91	-11.53	-0.01
Circuit Courts	543.00	551.00	551.00	0.00	8.00
Corrections	9,716.22	9,725.52	9,615.22	-110.30	-101.00
Court of Appeals	75.50	75.50	75.50	0.00	0.00
District Attorneys	456.40	511.20	460.80	-50.40	4.40
Educational Communications Board	25.94	25.94	25.94	0.00	0.00
Elections Commission	25.75	35.75	25.75	-10.00	0.00
Employment Relations Commission	6.00	9.00	6.00	-3.00	0.00
Ethics Commission	4.70	4.70	4.70	0.00	0.00
Governor	37.25	37.25	37.25	0.00	0.00
Health Services	2,642.84	2,748.72	2,690.43	-58.29	47.59
Higher Educational Aids Board	10.00	14.00	11.50	-2.50	1.50
Historical Society	112.65	116.65	112.65	-4.00	0.00
Insurance	0.00	10.00	0.00	-10.00	0.00
Judicial Commission	2.00	2.00	2.00	0.00	0.00
Justice	405.58	453.28	412.28	-41.00	6.70
Labor and Industry Review Commission	0.80	0.80	0.80	0.00	0.00
Legislature	758.17	761.17	763.17	2.00	5.00
Lieutenant Governor	5.00	5.00	5.00	0.00	0.00
Military Affairs	82.08	104.48	82.48	-22.00	0.40
Natural Resources	222.52	225.52	219.77	-5.75	-2.75
Public Defender	614.85	664.85	614.85	-50.00	0.00
Public Instruction	252.47	258.47	246.29	-12.18	-6.18
Revenue	950.15	983.15	952.15	-31.00	2.00
Supreme Court	115.50	115.50	115.50	0.00	0.00
Tourism	32.00	40.50	33.00	-7.50	1.00
University of Wisconsin System	17,817.99	17,728.02	17,487.19	-240.83	-330.80
Wisconsin Technical College System	23.25	26.25	23.25	-3.00	0.00
Workforce Development	<u>151.03</u>	<u>168.45</u>	<u>151.02</u>	<u>-17.43</u>	<u>-0.01</u>
TOTAL	35,613.81	35,982.41	35,248.50	-733.91	-365.31

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

	<u>2023-24</u>	<u>2024-25</u>
Revenues		
Opening Balance, July 1	\$6,876,958,600	\$2,284,429,300
Taxes	19,244,800,000	20,680,000,000
Departmental Revenues		
Tribal Gaming Revenues	0	6,892,700
Other	<u>781,472,200</u>	<u>645,198,000</u>
Total Available	\$26,903,230,800	\$23,616,520,000
 Appropriations, Transfers, and Reserves		
Gross Appropriations	\$22,656,252,700	\$21,041,881,400
Transfers to:		
Building Program	1,234,081,900	0
PFAS Trust Fund	110,000,000	0
Local Government Fund	0	1,563,380,000
Innovation Fund	0	303,000,000
Transportation Fund		
EV Sales Tax	39,300,000	55,100,000
0.25% Transfer	48,112,000	51,700,000
Other	555,523,900	0
Compensation Reserves	311,180,900	397,930,000
Less Lapses	<u>-335,649,900</u>	<u>-384,237,300</u>
Net Appropriations	\$24,618,801,500	\$23,028,754,100
 Gross Balance	\$2,284,429,300	\$587,765,900
Less Required Statutory Balance	<u>-100,000,000</u>	<u>-105,000,000</u>
Net Balance, June 30	\$2,184,429,300	\$482,765,900

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

<u>Tax Source</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-25</u>	<u>% of Total</u>
Individual Income	\$7,617,300,000	\$8,742,200,000	\$16,359,500,000	41.0%
Sales and Use	7,639,500,000	7,816,900,000	15,456,400,000	38.7
Corporate Income/Franchise	2,680,600,000	2,808,200,000	5,488,800,000	13.7
Public Utility	374,000,000	370,000,000	744,000,000	1.9
Excise				
Cigarette	418,600,000	405,200,000	823,800,000	2.1
Tobacco Products	91,000,000	93,000,000	184,000,000	0.5
Vapor Products	7,700,000	8,500,000	16,200,000	<0.1
Liquor and Wine	69,000,000	71,000,000	140,000,000	0.4
Beer	8,100,000	8,000,000	16,100,000	<0.1
Insurance Company	236,000,000	246,000,000	482,000,000	1.2
Miscellaneous	<u>103,000,000</u>	<u>111,000,000</u>	<u>214,000,000</u>	<u>0.5</u>
TOTAL	\$19,244,800,000	\$20,680,000,000	\$39,924,800,000	100.0%

TABLE 8
2023-25 Departmental Revenues

<u>Agency</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Total</u>
Administration	\$7,216,500	\$7,237,000	\$14,453,500
Agriculture, Trade, and Consumer Protection	49,300	49,300	98,600
Board of Commissioners of Public Lands	60,000	60,000	120,000
Children and Families	45,000	45,000	90,000
Circuit Courts	31,158,200	30,845,700	62,003,900
Corrections	3,270,000	3,270,000	6,540,000
Court of Appeals	152,500	155,200	307,700
Educational Communications Board	6,900	6,900	13,800
Financial Institutions	83,241,100	82,986,400	166,227,500
Health Services	64,424,700	60,163,500	124,588,200
Higher Educational Aids Board	520,000	520,000	1,040,000
Insurance Commissioner	29,186,100	27,346,800	56,532,900
Interest Earnings	265,600,000	108,900,000	374,500,000
Justice	190,800	0	190,800
Local Government Fund Transfer	0	17,173,200	17,173,200
Military Affairs	24,500	24,500	49,000
Miscellaneous Appropriations	17,500,000	17,500,000	35,000,000
Natural Resources	4,658,500	4,566,600	9,225,100
Pension Obligation Bonds	197,309,800	205,823,500	403,133,300
Public Defender	5,500	5,500	11,000
Public Instruction	400,000	400,000	800,000
Public Service Commission	1,876,700	1,914,100	3,790,800
Revenue	33,750,300	35,379,800	69,130,100
Safety and Professional Services	1,771,800	1,771,800	3,543,600
Secretary of State	118,400	118,400	236,800
Shared Revenue and Tax Relief	9,422,100	9,422,100	18,844,200
Supreme Court	31,700	30,900	62,600
Tourism	0	0	0
Transportation	2,700,000	2,700,000	5,400,000
University of Wisconsin System	26,705,000	26,705,000	53,410,000
Workforce Development	<u>76,800</u>	<u>76,800</u>	<u>153,600</u>
Subtotal	\$781,472,200	\$645,198,000	\$1,426,670,200
Tribal Gaming	<u>0</u>	<u>6,892,700</u>	<u>6,892,700</u>
Total	\$781,472,200	\$652,090,700	\$1,433,562,900

TABLE 9

Summary of 2023-25 Appropriations By Functional Area

All Funds

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Human Resources	\$42,088,865,100	42.7%
Education	32,931,885,000	33.4
Environmental Resources	8,952,846,100	9.1
Shared Revenue and Tax Relief	7,296,005,900	7.4
General Executive	3,439,866,200	3.5
Commerce	1,271,230,200	1.3
Compensation Reserves	1,253,484,500	1.3
General Appropriations	907,638,600	0.9
Judicial	334,402,600	0.3
Legislative	<u>184,535,700</u>	<u>0.2</u>
TOTAL	\$98,660,759,900	100.0%

General Purpose Revenue

<u>Functional Area</u>	<u>Amount</u>	<u>% of Total</u>
Education	\$19,507,103,300	43.9%
Human Resources	15,622,951,600	35.2
Shared Revenue and Tax Relief	4,718,189,700	10.6
General Executive	1,815,036,000	4.1
General Appropriations	758,879,100	1.7
Compensation Reserves	709,110,900	1.6
Environmental Resources	682,548,100	1.5
Judicial	295,793,900	0.7
Legislative	179,293,900	0.4
Commerce	<u>118,338,500</u>	<u>0.3</u>
TOTAL	\$44,407,245,000	100.0%

TABLE 10

Summary of 2023-25 Appropriations and Reserves By Purpose

All Funds

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
State Operations	\$36,761,627,300	37.3%
Aids to Individuals and Organizations	35,278,351,700	35.7
Local Assistance	<u>26,620,780,900</u>	<u>27.0</u>
TOTAL	\$98,660,759,900	100.0%

General Purpose Revenue

<u>Purpose</u>	<u>Amount</u>	<u>% of Total</u>
Local Assistance	\$20,239,006,100	45.6%
Aids to Individuals and Organizations	12,367,371,900	27.8
State Operations	<u>11,800,867,000</u>	<u>26.6</u>
TOTAL	\$44,407,245,000	100.0%

