



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBs0089/1

ALL:all

**ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO ASSEMBLY BILL 50**

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

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

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

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

4 13.48 **(20x)** GRANTS FOR LOCAL CONSTRUCTION PROJECTS. (a) The building
5 commission shall establish and operate a grant program under this subsection to
6 assist nonstate organizations to carry out construction projects having a statewide
7 public purpose. The building commission is prohibited from awarding a grant for a
8 construction project under this subsection unless the commission finds that the
9 project is in the public interest and serves one or more statewide public purposes.

10 (b) From the appropriation under s. 20.867 (3) (kr), the building commission

SECTION 1

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

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

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

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

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

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

2 13.48 **(31m)** MEDICAL COLLEGE OF WISCONSIN EYE INSTITUTE. (a) The
3 legislature finds and determines that expanding research on eye disorders,
4 developing new vision care treatments, enhancing vision education, addressing the
5 growing demand for vision care and research, and creating jobs in this state is a
6 statewide responsibility of statewide dimension. It is therefore in the public
7 interest, and it is the public policy of this state, to assist the Medical College of
8 Wisconsin, Inc., to construct and equip a new eye institute in the city of Wauwatosa.

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

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

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

21 13.94 **(1)** (t) Annually conduct a financial audit of the University of Wisconsin
22 System. This audit shall also include an evaluation of compliance with the

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

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

4 13.94 (1) (zm) Biennially, beginning in 2027, prepare a performance
5 evaluation audit of the program to accredit productions for purposes of ss. 71.07 (5f)
6 and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) by the state film office.

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

8 **15.448 Same; offices.** (1) STATE FILM OFFICE. There is created a state film
9 office in the department of tourism. The director of the office shall be appointed by
10 the secretary of tourism.

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

12 16.004 (22) (b) From the appropriation under s. 20.855 (4) (dt), if the joint
13 committee on finance approves a request for funding made jointly by the secretary
14 and WisconsinEye, the secretary shall make ~~a payment~~ one or more payments in
15 the form of a grant to WisconsinEye for the establishment of an endowment fund.

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

17 16.004 (22) (c) The department is prohibited from making a payment under
18 par. (b) unless prior to ~~June 1, 2025~~ the date of the payment, WisconsinEye has
19 raised for the endowment fund from nonstate funding sources total amounts that at
20 least equal the amount of the payment, ~~up to \$10,000,000.~~

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

22 16.007 (2m) TIMELINE FOR CERTAIN CLAIMS. Any claim referred to the board
23 that relates to a contract with the department of transportation for transportation
24 infrastructure improvement or to a contract with the department of administration

1 or the Board of Regents of the University of Wisconsin System that is awarded
2 under s. 16.855 shall be heard by the claims board, and the claims board shall make
3 a final determination upon the claim within 6 months from the date that the claim
4 was referred to the claims board.

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

6 **16.07 County grants.** From the appropriation under s. 20.505 (1) (kv),
7 annually, the department shall award grants in equal amounts to each county in
8 this state in which a federally recognized American Indian tribe or band is
9 headquartered.

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

11 16.088 (4) Award grants to the Oneida Nation of Wisconsin to conduct an
12 intergovernmental training program, which shall be available to all tribal
13 governments in this state, to improve consultations and communication between
14 the tribes and the state, in an amount up to \$60,000 annually.

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

16 16.5185 (3m) In addition to the transfer under sub. (3), on December 30,
17 2025, and on each December 30 thereafter, the secretary shall transfer from the
18 local government fund to the transportation fund \$2,451,200.

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

20 16.5185 (5) Beginning on June 30, 2026, in each fiscal year, the secretary
21 shall transfer from the general fund to the transportation fund all moneys lapsed to
22 the general fund under s. 20.145 (1) (g), but not to exceed \$6,000,000 in a fiscal year.

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

SECTION 13

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

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

4 16.867 (2) If the estimated cost of a construction project under the
5 department's supervision is \$7,400,000 or more, the selection committee appointed
6 under sub. (1) shall use a request-for-proposal process established by the
7 department to select an architect or engineer for the project based on qualifications.
8 Beginning in fiscal year 2025-26, this amount is \$15,000,000.

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

10 20.005 (1) SUMMARY OF ALL FUNDS. The budget governing fiscal operations
11 for the state of Wisconsin for all funds beginning on July 1, 2025, and ending on
12 June 30, 2027, is summarized as follows: [See Figure 20.005 (1) following]

13 **Figure: 20.005 (1)**

14

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	<u>666,000,500</u>	<u>512,846,000</u>
Total Available	\$ 27,048,974,700	\$ 25,182,665,000
Appropriations, Transfers, and Reserves		
Gross Appropriations	\$ 22,692,520,300	\$ 22,960,175,000

SECTION 15

	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	<u>(433,525,900)</u>	<u>(540,407,500)</u>
Net Appropriations	\$ 25,001,147,900	\$ 24,353,341,900
Balances		
Gross Balance	\$ 2,047,826,800	\$ 829,323,100
Less Required Statutory Balance	<u>(110,000,000)</u>	<u>(115,000,000)</u>
Net Balance, June 30	\$ 1,937,826,800	\$ 714,323,100

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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

SECTION 15

	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

1 **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	<u>28,274,800</u>	<u>38,952,900</u>
TOTAL	\$ 261,664,200	\$ 366,017,300

2 **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	<u>348,600</u>	<u>348,600</u>
Total Gross Revenues	\$ 878,299,800	\$ 878,299,800
Expenses—SEG		
Prizes	\$ 559,055,200	\$ 559,055,200
Administrative Expenses	<u>24,783,600</u>	<u>24,783,700</u>
Total SEG Expenses	\$ 583,838,800	\$ 583,838,900

SECTION 15

	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	<u>3,397,000</u>	<u>2,381,000</u>
	\$ 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

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

2 20.005 (2) STATE BORROWING PROGRAM SUMMARY. The following schedule sets

1 forth the state borrowing program summary: [See Figures 20.005 (2) (a) and (b)
 2 following]

3 **Figure: 20.005 (2) (a)**

4 **SUMMARY OF BONDING AUTHORITY MODIFICATIONS**
 5 **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
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Medical College of Wisconsin

Eye Institute		10,000,000
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Military Affairs

Armories and military facilities		14,272,700
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SECTION 16

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
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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		<u>0</u>
TOTAL Revenue Obligation Bonds	\$	946,285,300
GRAND TOTAL	\$	3,156,895,100

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Figure: 20.005 (2) (b)

3

GENERAL OBLIGATION DEBT SERVICE

4

FISCAL YEARS 2025–26 AND 2026–27

STATUTE, AGENCY AND PURPOSE	SOURCE	2025–26	2026–27
<i>20.115 Agriculture, trade and consumer protection, department of</i>			
(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
<i>20.190 State fair park board</i>			
(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
<i>20.225 Educational communications board</i>			
(1) (c) Principal repayment and interest	GPR	1,874,000	1,806,700
<i>20.245 Historical society</i>			
(1) (e) Principal repayment, interest, and rebates	GPR	5,870,500	5,704,600
<i>20.250 Medical College of Wisconsin</i>			
(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
<i>20.255 Public instruction, department of</i>			
(1) (d) Principal repayment and interest	GPR	1,235,800	946,800
<i>20.285 University of Wisconsin System</i>			
(1) (d) Principal repayment and interest	GPR	202,653,600	207,291,600
<i>20.320 Environmental improvement program</i>			
(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
<i>20.370 Natural resources, department of</i>			
(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

SECTION 16

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
<i>20.395 Transportation, department of</i>			
(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
<i>20.410 Corrections, department of</i>			
(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
<i>20.435 Health services, department of</i>			
(2) (ee) Principal repayment and interest	GPR	32,018,000	32,904,600
<i>20.465 Military affairs, department of</i>			
(1) (d) Principal repayment and interest	GPR	7,038,200	6,874,100

STATUTE, AGENCY AND PURPOSE	SOURCE	2025-26	2026-27
<i>20.485 Veterans affairs, department of</i>			
(1) (f) Principal repayment and interest	GPR	1,375,200	1,370,600
<i>20.505 Administration, department of</i>			
(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
<i>20.855 Miscellaneous appropriations</i>			
(8) (a) Dental clinic and education facility; principal repayment, interest and rebates	GPR	836,500	495,500
<i>20.867 Building commission</i>			
(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

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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

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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
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20.245 Historical society

(1) (j) Self-amortizing facilities; principal repayment, interest, and rebates	PR	0	0
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20.285 University of Wisconsin System

(1) (gj) Self-amortizing facilities principal and interest	PR	173,269,000	160,854,900
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20.410 Corrections, department of

(1) (ko) Prison industries principal repayment, interest and rebates	PR	1,800	100
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20.485 Veterans affairs, department of

(1) (go) Self-amortizing facilities; principal repayment and interest	PR	3,607,800	3,364,800
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STATUTE, AGENCY AND PURPOSE	SOURCE	2025-26	2026-27
<i>20.505 Administration, department of</i>			
(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
<i>20.867 Building commission</i>			
(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
<i>20.115 Agriculture, trade and consumer protection, department of</i>			
(7) (s) Principal repayment and interest; soil and water, environmental fund	SEG	\$ 4,716,800	\$ 4,564,500
<i>20.320 Environmental improvement program</i>			
(1) (t) Principal repayment and interest — clean water fund program bonds	SEG	4,500,000	4,000,000
<i>20.370 Natural resources, department of</i>			
(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

SECTION 16

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
<i>20.395 Transportation, department of</i>			
(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	<u>168,300</u>	<u>165,800</u>
TOTAL Segregated Revenue Debt Service		\$ 210,816,900	\$ 206,487,500
GRAND TOTAL All Debt Service		\$ 894,650,700	\$ 876,783,200

1 **SECTION 17.** 20.005 (3) of the statutes is repealed and recreated to read:
2 20.005 (3) APPROPRIATIONS. The following schedule sets forth all annual,
3 biennial, and sum certain continuing appropriations and anticipated expenditures
4 from other appropriations for the programs and other purposes indicated. All
5 appropriations are made from the general fund unless otherwise indicated. The
6 letter abbreviations shown designating the type of appropriation apply to both
7 fiscal years in the schedule unless otherwise indicated. [See Figure 20.005 (3)
8 following]

9 **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
1	Meat and poultry inspection	GPR	A	6,981,400	6,268,900
2	Trade and consumer protection	GPR	A	2,227,900	2,228,000
3	NET APPROPRIATION			13,862,700	13,150,400
4	(c) Petroleum products; storage tank				
5	inventory	GPR	A	-0-	-0-
6	(g) Related services	PR	A	57,700	57,700
7	(gb) Food, lodging, and recreation	PR	A	12,364,000	12,364,000
8	(gc) Testing of petroleum products	PR	C	-0-	-0-
9	(gf) Fruit and vegetable inspection	PR	C	651,600	651,600
10	(gh) Public warehouse regulation	PR	A	128,400	128,400
11	(gm) Dairy trade regulation	PR	A	129,900	129,900
12	(h) Grain inspection and certification	PR	C	1,299,800	1,299,800
13	(hm) Ozone-depleting refrigerants and				
14	products regulation	PR	A	-0-	-0-
15	(i) Sale of supplies	PR	A	10,400	10,400
16	(im) Consumer protection; telephone				
17	solicitor fees	PR	A	391,600	391,600
18	(ip) Bisphenol A enforcement	PR	C	-0-	-0-
19	(j) Weights and measures inspection	PR	A	2,558,900	2,558,900
20	(jb) Consumer protection, information,				
21	and education	PR	A	147,800	147,800
22	(jm) Telecommunications utility trade				
23	practices	PR	A	522,900	522,900
24	(m) Federal funds	PR-F	C	6,746,500	6,765,900

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(q) Dairy, grain, and vegetable				
2	security	SEG	A	1,434,800	1,439,300
3	(r) Unfair sales act enforcement	SEG	A	320,200	322,900
4	(s) Weights and measures; petroleum				
5	inspection fund	SEG	A	929,500	930,000
6	(t) Petroleum products; petroleum				
7	inspection fund	SEG	A	5,397,600	5,399,100
8	(u) Recyclable and nonrecyclable				
9	products regulation	SEG	A	-0-	-0-
10	(v) Agricultural producer security;				
11	contingent financial backing	SEG	S	-0-	-0-
12	(w) Agricultural producer security;				
13	payments	SEG	S	200,000	200,000
14	(wb) Agricultural producer security;				
15	proceeds of contingent financial				
16	backing	SEG	C	-0-	-0-
17	(wc) Agricultural producer security;				
18	repayment of contingent financial				
19	backing	SEG	S	-0-	-0-
20		(1) PROGRAM TOTALS			
21	GENERAL PURPOSE REVENUE			13,862,700	13,150,400
22	PROGRAM REVENUE			25,009,500	25,028,900
23	FEDERAL			(6,746,500)	(6,765,900)
24	OTHER			(18,263,000)	(18,263,000)
25	SEGREGATED REVENUE			8,282,100	8,291,300
26	OTHER			(8,282,100)	(8,291,300)
27	TOTAL-ALL SOURCES			47,154,300	46,470,600
28	(2) ANIMAL HEALTH SERVICES				
29	(a) General program operations	GPR	A	3,812,200	3,885,800

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(b) Animal disease indemnities	GPR	S	108,600	108,600
2	(c) Financial assistance for				
3	paratuberculosis testing	GPR	A	-0-	-0-
4	(d) Principal repayment and interest	GPR	S	300	300
5	(e) Livestock premises registration	GPR	A	350,000	350,000
6	(g) Related services	PR	C	-0-	-0-
7	(h) Sale of supplies	PR	A	28,400	28,400
8	(ha) Inspection, testing and				
9	enforcement	PR	C	730,300	730,700
10	(j) Dog licenses, rabies control, and				
11	related services	PR	C	479,500	479,500
12	(jm) Veterinary examining board	PR	C	468,900	468,900
13	(m) Federal funds	PR-F	C	355,800	355,800
14	(q) Animal health inspection, testing,				
15	administration of the livestock				
16	premises registration program,				
17	and enforcement	SEG	A	518,000	518,000
18		(2) PROGRAM TOTALS			
19	GENERAL PURPOSE REVENUE			4,271,100	4,344,700
20	PROGRAM REVENUE			2,062,900	2,063,300
21	FEDERAL			(355,800)	(355,800)
22	OTHER			(1,707,100)	(1,707,500)
23	SEGREGATED REVENUE			518,000	518,000
24	OTHER			(518,000)	(518,000)
25	TOTAL-ALL SOURCES			6,852,000	6,926,000
26	(3) AGRICULTURAL DEVELOPMENT SERVICES				
27	(a) General program operations	GPR	A	2,659,200	2,659,900

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(as) Farm to school grants	GPR	A	-0-	-0-
2	(b) Aids to county and district fairs	GPR	A	650,000	650,000
3	(c) Agricultural investment aids	GPR	B	-0-	-0-
4	(d) Dairy industry promotion	GPR	A	-0-	-0-
5	(dm) Dairy processing plant grant				
6	program	GPR	A	600,000	600,000
7	(e) Aids to World Dairy Expo, Inc.	GPR	A	20,100	20,100
8	(f) Grants for meat processing				
9	facilities	GPR	B	700,000	700,000
10	(k) Tribal elder community food box				
11	program	PR-S	A	1,500,000	1,500,000
12	(q) Grants for agriculture in the				
13	classroom program	SEG	A	143,900	143,900
14	(r) Agricultural investment aids,				
15	agricultural management fund	SEG	B	-0-	-0-
16		(4) PROGRAM TOTALS			
17	GENERAL PURPOSE REVENUE			2,170,100	2,170,100
18	PROGRAM REVENUE			1,500,000	1,500,000
19	SERVICE			(1,500,000)	(1,500,000)
20	SEGREGATED REVENUE			143,900	143,900
21	OTHER			(143,900)	(143,900)
22	TOTAL-ALL SOURCES			3,814,000	3,814,000
23	(7) AGRICULTURAL RESOURCE MANAGEMENT				
24	(a) General program operations	GPR	A	1,006,500	1,006,500
25	(b) Principal repayment and interest,				
26	conservation reserve enhancement	GPR	S	870,900	839,000
27	(c) Soil and water resource				
28	management program	GPR	C	12,521,500	5,664,400

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(k) Computer system equipment, staff				
2	and services	PR-S	A	4,093,600	4,093,600
3	(kL) Central services	PR-S	C	722,900	722,900
4	(km) General laboratory services	PR-S	B	4,550,600	4,561,600
5	(ks) State services	PR-S	C	220,300	220,300
6	(m) Federal funds	PR-F	C	561,500	429,700
7	(pz) Indirect cost reimbursements	PR-F	C	2,082,400	2,082,400
8		(8) PROGRAM TOTALS			
9	GENERAL PURPOSE REVENUE			7,144,400	7,144,300
10	PROGRAM REVENUE			14,031,900	13,911,100
11	FEDERAL			(2,643,900)	(2,512,100)
12	OTHER			(1,800,600)	(1,800,600)
13	SERVICE			(9,587,400)	(9,598,400)
14	TOTAL-ALL SOURCES			21,176,300	21,055,400
15		20.115 DEPARTMENT TOTALS			
16	GENERAL PURPOSE REVENUE			45,919,100	38,392,000
17	PROGRAM REVENUE			52,524,300	52,423,300
18	FEDERAL			(17,075,400)	(16,963,000)
19	OTHER			(23,991,800)	(23,992,200)
20	SERVICE			(11,457,100)	(11,468,100)
21	SEGREGATED REVENUE			43,990,400	44,478,100
22	OTHER			(43,990,400)	(44,478,100)
23	TOTAL-ALL SOURCES			142,433,800	135,293,400
24	20.144 Financial Institutions, Department of				
25	(1) SUPERVISION OF FINANCIAL INSTITUTIONS, SECURITIES REGULATION AND OTHER FUNCTIONS				
26	(a) Losses on public deposits	GPR	S	-0-	-0-
27	(g) General program operations	PR	A	20,806,900	20,321,500
28	(h) Gifts, grants, settlements, and				
29	publications	PR	C	58,500	58,500
30	(i) Investor education and training				
31	fund	PR	A	84,500	84,500

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(j) Payday loan database and				
2	financial literacy	PR	C	900,000	900,000
3	(m) Credit union examinations,				
4	federal funds	PR-F	C	-0-	-0-
5	(u) State deposit fund	SEG	S	-0-	-0-
6		(1) PROGRAM TOTALS			
7	GENERAL PURPOSE REVENUE			-0-	-0-
8	PROGRAM REVENUE			21,849,900	21,364,500
9	FEDERAL			(-0-)	(-0-)
10	OTHER			(21,849,900)	(21,364,500)
11	SEGREGATED REVENUE			-0-	-0-
12	OTHER			(-0-)	(-0-)
13	TOTAL-ALL SOURCES			21,849,900	21,364,500
14	(3) COLLEGE TUITION AND EXPENSES AND COLLEGE SAVINGS PROGRAMS				
15	(tb) Payment of qualified higher				
16	education expenses and refunds;				
17	college tuition and expenses				
18	program	SEG	S	-0-	-0-
19	(td) Administrative expenses; college				
20	tuition and expenses program	SEG	A	118,300	118,300
21	(tf) Payment of qualified higher				
22	education expenses and refunds;				
23	college savings program trust fund	SEG	S	-0-	-0-
24	(th) Administrative expenses; college				
25	savings program trust fund	SEG	A	891,900	891,900
26	(tj) Payment of qualified higher				
27	education expenses and refunds;				
28	college savings program bank				
29	deposit trust fund	SEG	S	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(tL) Administrative expenses; college				
2	savings program bank deposit				
3	trust fund	SEG	A	-0-	-0-
4	(tn) Payment of qualified higher				
5	education expenses and refunds;				
6	college savings program credit				
7	union deposit trust fund	SEG	S	-0-	-0-
8	(tp) Administrative expenses; college				
9	savings program credit union				
10	deposit trust fund	SEG	A	-0-	-0-
11		(3) PROGRAM TOTALS			
12	SEGREGATED REVENUE			1,010,200	1,010,200
13	OTHER			(1,010,200)	(1,010,200)
14	TOTAL-ALL SOURCES			1,010,200	1,010,200
15		20.144 DEPARTMENT TOTALS			
16	GENERAL PURPOSE REVENUE			-0-	-0-
17	PROGRAM REVENUE			21,849,900	21,364,500
18	FEDERAL			(-0-)	(-0-)
19	OTHER			(21,849,900)	(21,364,500)
20	SEGREGATED REVENUE			1,010,200	1,010,200
21	OTHER			(1,010,200)	(1,010,200)
22	TOTAL-ALL SOURCES			22,860,100	22,374,700
23	20.145 Insurance, Office of the Commissioner of				
24	(1) SUPERVISION OF THE INSURANCE INDUSTRY				
25	(g) General program operations	PR	A	23,832,600	23,863,700
26	(gm) Gifts and grants	PR	C	-0-	-0-
27	(h) Holding company restructuring				
28	expenses	PR	C	-0-	-0-
29	(km) Interagency and intraagency				
30	operations	PR-S	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(m) Federal funds	PR-F	C	-0-	-0-
2		(1) PROGRAM TOTALS			
3	PROGRAM REVENUE			23,832,600	23,863,700
4	FEDERAL			(-0-)	(-0-)
5	OTHER			(23,832,600)	(23,863,700)
6	SERVICE			(-0-)	(-0-)
7	TOTAL-ALL SOURCES			23,832,600	23,863,700
8	(2) INJURED PATIENTS AND FAMILIES COMPENSATION FUND				
9	(a) Supplement for claims payable	GPR	S	-0-	-0-
10	(q) Interest earned on future medical				
11	expenses	SEG	S	-0-	-0-
12	(u) Administration	SEG	A	3,078,900	3,078,900
13	(um) Peer review council	SEG	A	163,900	163,900
14	(v) Specified responsibilities,				
15	investment board payments, and				
16	future medical expenses	SEG	C	54,150,400	54,150,400
17		(2) PROGRAM TOTALS			
18	GENERAL PURPOSE REVENUE			-0-	-0-
19	SEGREGATED REVENUE			57,393,200	57,393,200
20	OTHER			(57,393,200)	(57,393,200)
21	TOTAL-ALL SOURCES			57,393,200	57,393,200
22	(3) LOCAL GOVERNMENT PROPERTY INSURANCE FUND				
23	(u) Administration	SEG	A	-0-	-0-
24	(v) Specified payments, fire dues and				
25	reinsurance	SEG	C	500,000	500,000
26		(3) PROGRAM TOTALS			
27	SEGREGATED REVENUE			500,000	500,000
28	OTHER			(500,000)	(500,000)
29	TOTAL-ALL SOURCES			500,000	500,000
30	(4) STATE LIFE INSURANCE FUND				

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(u) Administration	SEG	A	695,500	695,500
2	(v) Specified payments and losses	SEG	C	4,493,000	4,493,000
3		(4) PROGRAM TOTALS			
4	SEGREGATED REVENUE			5,188,500	5,188,500
5	OTHER			(5,188,500)	(5,188,500)
6	TOTAL-ALL SOURCES			5,188,500	5,188,500
7	(5) WISCONSIN HEALTHCARE STABILITY PLAN				
8	(b) Reinsurance plan; state subsidy	GPR	S	30,851,300	41,712,800
9	(m) Federal funds; reinsurance plan	PR-F	C	199,148,700	223,287,200
10		(5) PROGRAM TOTALS			
11	GENERAL PURPOSE REVENUE			30,851,300	41,712,800
12	PROGRAM REVENUE			199,148,700	223,287,200
13	FEDERAL			(199,148,700)	(223,287,200)
14	TOTAL-ALL SOURCES			230,000,000	265,000,000
15		20.145 DEPARTMENT TOTALS			
16	GENERAL PURPOSE REVENUE			30,851,300	41,712,800
17	PROGRAM REVENUE			222,981,300	247,150,900
18	FEDERAL			(199,148,700)	(223,287,200)
19	OTHER			(23,832,600)	(23,863,700)
20	SERVICE			(-0-)	(-0-)
21	SEGREGATED REVENUE			63,081,700	63,081,700
22	OTHER			(63,081,700)	(63,081,700)
23	TOTAL-ALL SOURCES			316,914,300	351,945,400
24	20.155 Public Service Commission				
25	(1) REGULATION OF PUBLIC UTILITIES				
26	(g) Utility regulation	PR	A	18,174,700	18,281,900
27	(h) Holding company and nonutility				
28	affiliate regulation	PR	C	892,000	905,700
29	(i) Relay service	PR	A	2,863,800	2,863,800
30	(j) Intervenor financing and grants	PR	B	542,500	542,500
31	(L) Stray voltage program	PR	A	316,500	316,500

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

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(rm) Broadband grants; other funding	SEG	C	-0-	-0-
2	(s) Energy efficiency and renewable				
3	resource programs	SEG	A	536,300	536,300
4	(t) 911 fee administration	SEG	A	164,700	164,700
5		(3) PROGRAM TOTALS			
6	GENERAL PURPOSE REVENUE			-0-	-0-
7	SEGREGATED REVENUE			2,701,000	2,701,000
8	OTHER			(701,000)	(701,000)
9	SERVICE			(2,000,000)	(2,000,000)
10	TOTAL-ALL SOURCES			2,701,000	2,701,000
11		20.155 DEPARTMENT TOTALS			
12	GENERAL PURPOSE REVENUE			-0-	-0-
13	PROGRAM REVENUE			30,019,300	29,654,400
14	FEDERAL			(6,513,400)	(6,027,600)
15	OTHER			(23,505,900)	(23,626,800)
16	SEGREGATED REVENUE			8,641,000	8,641,000
17	OTHER			(6,641,000)	(6,641,000)
18	SERVICE			(2,000,000)	(2,000,000)
19	TOTAL-ALL SOURCES			38,660,300	38,295,400
20	20.165 Safety and Professional Services, Department of				
21	(1) PROFESSIONAL REGULATION AND ADMINISTRATIVE SERVICES				
22	(a) General program operations -				
23	executive and administrative				
24	services	GPR	A	-0-	-0-
25	(g) General program operations	PR	A	13,118,100	13,185,800
26	(gm) Applicant investigation				
27	reimbursement	PR	C	113,000	113,000
28	(h) Technical assistance; nonstate				
29	agencies and organizations	PR	C	-0-	-0-

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(m) Federal funds	PR-F	C	405,400	405,400
2	(ma) Federal aid - program				
3	administration	PR-F	C	-0-	-0-
4	(q) Groundwater - standards;				
5	implementation	SEG	A	-0-	-0-
6		(2) PROGRAM TOTALS			
7	GENERAL PURPOSE REVENUE			-0-	-0-
8	PROGRAM REVENUE			56,588,000	56,584,100
9	FEDERAL			(405,400)	(405,400)
10	OTHER			(52,936,600)	(52,932,700)
11	SERVICE			(3,246,000)	(3,246,000)
12	SEGREGATED REVENUE			-0-	-0-
13	OTHER			(-0-)	(-0-)
14	TOTAL-ALL SOURCES			56,588,000	56,584,100
15		20.165 DEPARTMENT TOTALS			
16	GENERAL PURPOSE REVENUE			-0-	-0-
17	PROGRAM REVENUE			76,302,900	76,303,000
18	FEDERAL			(496,600)	(465,000)
19	OTHER			(72,524,700)	(72,556,400)
20	SERVICE			(3,281,600)	(3,281,600)
21	SEGREGATED REVENUE			-0-	-0-
22	OTHER			(-0-)	(-0-)
23	TOTAL-ALL SOURCES			76,302,900	76,303,000
24	20.190 State Fair Park Board				
25	(1) STATE FAIR PARK				
26	(c) Housing facilities principal				
27	repayment, interest and rebates	GPR	S	140,400	141,200
28	(d) Principal repayment and interest	GPR	S	1,902,900	1,728,700
29	(h) State fair operations	PR	C	19,988,800	19,988,800
30	(i) State fair capital expenses	PR	C	180,000	180,000
31	(j) State fair principal repayment,				
32	interest and rebates	PR	S	1,503,700	1,477,600

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(jm) Gifts and grants	PR	C	-0-	-0-
2	(m) Federal funds	PR-F	C	-0-	-0-
3		(1) PROGRAM TOTALS			
4	GENERAL PURPOSE REVENUE			2,043,300	1,869,900
5	PROGRAM REVENUE			21,672,500	21,646,400
6	FEDERAL			(-0-)	(-0-)
7	OTHER			(21,672,500)	(21,646,400)
8	TOTAL-ALL SOURCES			23,715,800	23,516,300
9		20.190 DEPARTMENT TOTALS			
10	GENERAL PURPOSE REVENUE			2,043,300	1,869,900
11	PROGRAM REVENUE			21,672,500	21,646,400
12	FEDERAL			(-0-)	(-0-)
13	OTHER			(21,672,500)	(21,646,400)
14	TOTAL-ALL SOURCES			23,715,800	23,516,300
15	20.192 Wisconsin Economic Development Corporation				
16	(1) PROMOTION OF ECONOMIC DEVELOPMENT				
17	(a) Operations and programs	GPR	S	-0-	-0-
18	(b) Talent attraction and retention				
19	initiatives	GPR	C	-0-	-0-
20	(bd) Opportunity attraction and				
21	promotion	GPR	C	-0-	-0-
22	(bg) Talent recruitment grants	GPR	C	5,000,000	-0-
23	(bn) Child care fund	GPR	C	-0-	-0-
24	(c) Branch campus redevelopment				
25	grants	GPR	C	-0-	-0-
26	(m) Federal aid; programs	PR-F	C	-0-	-0-
27	(r) Economic development fund;				
28	operations and programs	SEG	C	42,600,000	43,300,000
29	(s) Brownfield site assessment grants	SEG	B	1,000,000	1,000,000
30		(1) PROGRAM TOTALS			

SECTION 17

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	GENERAL PURPOSE REVENUE			5,000,000	-0-
2	PROGRAM REVENUE			-0-	-0-
3	FEDERAL			(-0-)	(-0-)
4	SEGREGATED REVENUE			43,600,000	44,300,000
5	OTHER			(43,600,000)	(44,300,000)
6	TOTAL-ALL SOURCES			48,600,000	44,300,000
7		20.192 DEPARTMENT TOTALS			
8	GENERAL PURPOSE REVENUE			5,000,000	-0-
9	PROGRAM REVENUE			-0-	-0-
10	FEDERAL			(-0-)	(-0-)
11	SEGREGATED REVENUE			43,600,000	44,300,000
12	OTHER			(43,600,000)	(44,300,000)
13	TOTAL-ALL SOURCES			48,600,000	44,300,000
14		Commerce			
15		FUNCTIONAL AREA TOTALS			
16	GENERAL PURPOSE REVENUE			83,813,700	81,974,700
17	PROGRAM REVENUE			425,350,200	448,542,500
18	FEDERAL			(223,234,100)	(246,742,800)
19	OTHER			(187,377,400)	(187,050,000)
20	SERVICE			(14,738,700)	(14,749,700)
21	SEGREGATED REVENUE			160,323,300	161,511,000
22	FEDERAL			(-0-)	(-0-)
23	OTHER			(158,323,300)	(159,511,000)
24	SERVICE			(2,000,000)	(2,000,000)
25	LOCAL			(-0-)	(-0-)
26	TOTAL-ALL SOURCES			669,487,200	692,028,200
27		Education			
28		20.220 Wisconsin Artistic Endowment Foundation			
29	(1) SUPPORT OF THE ARTS				
30	(a) Education and marketing	GPR	C	-0-	-0-
31	(q) General program operations	SEG	A	-0-	-0-
32	(r) Support of the arts	SEG	C	-0-	-0-
33		(1) PROGRAM TOTALS			
34	GENERAL PURPOSE REVENUE			-0-	-0-
35	SEGREGATED REVENUE			-0-	-0-
36	OTHER			(-0-)	(-0-)
37	TOTAL-ALL SOURCES			-0-	-0-
38		20.220 DEPARTMENT TOTALS			

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	GENERAL PURPOSE REVENUE			-0-	-0-
2	SEGREGATED REVENUE			-0-	-0-
3	OTHER			(-0-)	(-0-)
4	TOTAL-ALL SOURCES			-0-	-0-
5	20.225 Educational Communications Board				
6	(1) INSTRUCTIONAL TECHNOLOGY				
7	(a) General program operations	GPR	A	3,592,600	3,592,900
8	(b) Energy costs; energy-related				
9	assessments	GPR	A	857,900	887,400
10	(c) Principal repayment and interest	GPR	S	1,874,000	1,806,700
11	(eg) Transmitter construction	GPR	C	-0-	-0-
12	(er) Transmitter operation	GPR	A	16,800	16,800
13	(g) Gifts, grants, contracts, leases,				
14	instructional material, and				
15	copyrights	PR	C	15,612,200	15,623,700
16	(i) Program revenue facilities;				
17	principal repayment, interest, and				
18	rebates	PR	S	-0-	-0-
19	(k) Funds received from other state				
20	agencies	PR-S	C	-0-	-0-
21	(kb) Emergency weather warning				
22	system operation	PR-S	A	161,300	161,700
23	(m) Federal grants	PR-F	C	-0-	-0-
24			(1) PROGRAM TOTALS		
25	GENERAL PURPOSE REVENUE			6,341,300	6,303,800
26	PROGRAM REVENUE			15,773,500	15,785,400
27	FEDERAL			(-0-)	(-0-)
28	OTHER			(15,612,200)	(15,623,700)
29	SERVICE			(161,300)	(161,700)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			22,114,800	22,089,200
2		20.225 DEPARTMENT TOTALS			
3	GENERAL PURPOSE REVENUE			6,341,300	6,303,800
4	PROGRAM REVENUE			15,773,500	15,785,400
5	FEDERAL			(-0-)	(-0-)
6	OTHER			(15,612,200)	(15,623,700)
7	SERVICE			(161,300)	(161,700)
8	TOTAL-ALL SOURCES			22,114,800	22,089,200
9	20.235 Higher Educational Aids Board				
10	(1) STUDENT SUPPORT ACTIVITIES				
11	(a) Private institution grants for				
12	veterans and dependents	GPR	B	2,500,000	2,500,000
13	(b) Wisconsin grants; private,				
14	nonprofit college students	GPR	B	30,394,100	32,472,600
15	(c) Dual enrollment credential grants	GPR	A	500,000	500,000
16	(cg) Nursing student loans	GPR	A	-0-	-0-
17	(cm) Nursing student loan program	GPR	A	445,500	445,500
18	(co) Nurse educators	GPR	C	5,000,000	5,000,000
19	(cr) Minority teacher loans	GPR	A	259,500	259,500
20	(ct) Teacher loan program	GPR	A	272,200	272,200
21	(cu) School leadership loan program	GPR	C	-0-	-0-
22	(cx) Loan program for teachers and				
23	orientation and mobility				
24	instructors of visually impaired				
25	pupils	GPR	A	99,000	99,000
26	(d) Dental education contract	GPR	A	1,733,000	1,733,000
27	(dg) Scholarship program; scholarships	GPR	A	800,000	800,000

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(bd) Purchase of defective student				
2	loans	GPR	S	-0-	-0-
3	(ga) Student interest payments	PR	C	900	900
4	(gb) Student interest payments, loans				
5	sold or conveyed	PR	C	-0-	-0-
6	(ia) Student loans; collection and				
7	administration	PR	C	-0-	-0-
8	(ja) Write-off of defaulted student				
9	loans	PR	A	-0-	-0-
10	(n) Federal aid; state operations	PR-F	C	-0-	-0-
11	(qa) Student loan revenue obligation				
12	repayment	SEG	C	-0-	-0-
13		(2) PROGRAM TOTALS			
14	GENERAL PURPOSE REVENUE			1,832,000	1,825,000
15	PROGRAM REVENUE			900	900
16	FEDERAL			(-0-)	(-0-)
17	OTHER			(900)	(900)
18	SEGREGATED REVENUE			-0-	-0-
19	OTHER			(-0-)	(-0-)
20	TOTAL-ALL SOURCES			1,832,900	1,825,900
21		20.235 DEPARTMENT TOTALS			
22	GENERAL PURPOSE REVENUE			150,499,200	156,727,600
23	PROGRAM REVENUE			1,841,500	1,868,000
24	FEDERAL			(150,000)	(150,000)
25	OTHER			(900)	(900)
26	SERVICE			(1,690,600)	(1,717,100)
27	SEGREGATED REVENUE			-0-	-0-
28	OTHER			(-0-)	(-0-)
29	TOTAL-ALL SOURCES			152,340,700	158,595,600
30	20.245 Historical Society				
31	(1) HISTORY SERVICES				
32	(a) General program operations	GPR	A	19,828,500	19,717,500

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

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(y) Northern great lakes center;				
2	interpretive programming	SEG	A	89,600	89,900
3		(1) PROGRAM TOTALS			
4	GENERAL PURPOSE REVENUE			29,106,800	27,276,700
5	PROGRAM REVENUE			9,609,500	9,665,000
6	FEDERAL			(2,814,800)	(2,708,500)
7	OTHER			(3,731,100)	(3,891,100)
8	SERVICE			(3,063,600)	(3,065,400)
9	SEGREGATED REVENUE			6,184,600	6,371,700
10	OTHER			(6,184,600)	(6,371,700)
11	TOTAL-ALL SOURCES			44,900,900	43,313,400
12		20.245 DEPARTMENT TOTALS			
13	GENERAL PURPOSE REVENUE			29,106,800	27,276,700
14	PROGRAM REVENUE			9,609,500	9,665,000
15	FEDERAL			(2,814,800)	(2,708,500)
16	OTHER			(3,731,100)	(3,891,100)
17	SERVICE			(3,063,600)	(3,065,400)
18	SEGREGATED REVENUE			6,184,600	6,371,700
19	OTHER			(6,184,600)	(6,371,700)
20	TOTAL-ALL SOURCES			44,900,900	43,313,400
21	20.250 Medical College of Wisconsin				
22	(1) TRAINING OF HEALTH PERSONNEL				
23	(a) Medical student tuition assistance	GPR	A	1,926,600	1,926,600
24	(b) Family medicine education	GPR	A	5,861,400	6,111,400
25	(c) Principal repayment, interest, and				
26	rebates; biomedical research and				
27	technology incubator	GPR	S	2,278,000	1,716,800
28	(e) Principal repayment and interest	GPR	S	500,800	475,300
29	(f) Psychiatry and behavioral health				
30	residency program	GPR	A	3,500,000	3,500,000
31	(k) Tobacco-related illnesses	PR-S	C	-0-	-0-
32		(1) PROGRAM TOTALS			
33	GENERAL PURPOSE REVENUE			14,066,800	13,730,100
34	PROGRAM REVENUE			-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	SERVICE			(-0-)	(-0-)
2	TOTAL-ALL SOURCES			14,066,800	13,730,100
3	(2) RESEARCH				
4	(g) Cancer research	PR	C	247,500	247,500
5	(h) Prostate cancer research	PR	C	-0-	-0-
6		(2) PROGRAM TOTALS			
7	PROGRAM REVENUE			247,500	247,500
8	OTHER			(247,500)	(247,500)
9	TOTAL-ALL SOURCES			247,500	247,500
10		20.250 DEPARTMENT TOTALS			
11	GENERAL PURPOSE REVENUE			14,066,800	13,730,100
12	PROGRAM REVENUE			247,500	247,500
13	OTHER			(247,500)	(247,500)
14	SERVICE			(-0-)	(-0-)
15	TOTAL-ALL SOURCES			14,314,300	13,977,600
16	20.255 Public Instruction, Department of				
17	(1) EDUCATIONAL LEADERSHIP				
18	(a) General program operations	GPR	A	12,231,000	12,232,600
19	(b) General program operations;				
20	Wisconsin Educational Services				
21	Program for the Deaf and Hard of				
22	Hearing and Wisconsin Center for				
23	the Blind and Visually Impaired	GPR	A	14,529,400	14,529,400
24	(c) Energy costs; Wisconsin				
25	Educational Services Program for				
26	the Deaf and Hard of Hearing and				
27	Wisconsin Center for the Blind				
28	and Visually Impaired; energy-				
29	related assessments	GPR	A	566,400	594,600

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gb) Wisconsin Educational Services				
2	Program for the Deaf and Hard of				
3	Hearing and Wisconsin Center for				
4	the Blind and Visually Impaired;				
5	nonresident fees	PR	C	-0-	-0-
6	(ge) Educator effectiveness evaluation				
7	system; fees	PR	C	4,309,500	4,309,500
8	(gL) Wisconsin Educational Services				
9	Program for the Deaf and Hard of				
10	Hearing and Wisconsin Center for				
11	the Blind and Visually Impaired;				
12	leasing of space	PR	C	12,000	12,000
13	(gs) Wisconsin Educational Services				
14	Program for the Deaf and Hard of				
15	Hearing and Wisconsin Center for				
16	the Blind and Visually Impaired;				
17	services	PR	C	7,000	7,000
18	(gt) Wisconsin Educational Services				
19	Program for the Deaf and Hard of				
20	Hearing and Wisconsin Center for				
21	the Blind and Visually Impaired;				
22	pupil transportation	PR	A	1,210,000	1,210,000
23	(he) Student information system; fees	PR	C	-0-	-0-
24	(hg) Personnel licensure, teacher				
25	supply, information and analysis				
26	and teacher improvement	PR	C	5,201,000	5,201,000

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

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

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

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(fc) College Possible, Inc.	GPR	A	500,000	500,000
2	(fg) Special Olympics	GPR	A	300,000	300,000
3	(fr) Wisconsin Reading Corps	GPR	A	2,250,000	2,250,000
4	(fz) Precollege scholarships	GPR	A	1,931,500	1,931,500
5	(ge) Special Olympics Wisconsin	PR	C	-0-	-0-
6	(mm) Federal funds; local assistance	PR-F	C	1,300,000	1,300,000
7	(ms) Federal funds; individuals and				
8	organizations	PR-F	C	62,868,500	62,868,500
9	(q) Periodical and reference				
10	information databases; Newslite				
11	for the Blind	SEG	A	3,486,300	3,582,900
12	(qm) Aid to public library systems	SEG	A	25,013,100	26,013,100
13	(r) Library service contracts	SEG	A	2,016,700	2,064,100
14	(s) Recollection Wisconsin	SEG	A	300,000	300,000
15		(3) PROGRAM TOTALS			
16	GENERAL PURPOSE REVENUE			9,591,700	9,591,700
17	PROGRAM REVENUE			64,168,500	64,168,500
18	FEDERAL			(64,168,500)	(64,168,500)
19	OTHER			(-0-)	(-0-)
20	SEGREGATED REVENUE			30,816,100	31,960,100
21	OTHER			(30,816,100)	(31,960,100)
22	TOTAL-ALL SOURCES			104,576,300	105,720,300
23		20.255 DEPARTMENT TOTALS			
24	GENERAL PURPOSE REVENUE			8,238,492,000	8,383,118,200
25	PROGRAM REVENUE			944,784,700	944,152,500
26	FEDERAL			(888,338,500)	(887,706,300)
27	OTHER			(22,921,400)	(22,921,400)
28	SERVICE			(33,524,800)	(33,524,800)
29	SEGREGATED REVENUE			101,816,100	102,960,100
30	OTHER			(101,816,100)	(102,960,100)
31	TOTAL-ALL SOURCES			9,285,092,800	9,430,230,800
32	20.285 University of Wisconsin System				

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027	
1	(je) Veterinary diagnostic laboratory;					
2	fees	PR	C	9,446,700	9,446,700	
3	(k) Funds transferred from other					
4	state agencies	PR-S	C	56,898,100	56,898,100	
5	(kg) Veterinary diagnostic laboratory;					
6	state agencies	PR-S	C	796,000	796,000	
7	(Li) General fund interest	PR	C	-0-	-0-	
8	(m) Federal aid	PR-F	C	1,893,814,000	1,892,814,000	
9	(mc) Veterinary diagnostic laboratory;					
10	federal funds	PR-F	C	309,900	309,900	
11	(q) Telecommunications services	SEG	A	1,054,800	1,054,800	
12	(qe) Rural physician residency					
13	assistance program	SEG	B	874,800	874,800	
14	(qj) Physician and dentist and health					
15	care provider loan assistance					
16	programs	SEG	B	310,000	310,000	
17	(qm) Grants for forestry programs	SEG	A	145,600	145,600	
18	(qr) Discovery farm grants	SEG	A	272,000	272,000	
19	(rm) Environmental program grants					
20	and scholarships; Wisconsin Merit					
21	scholarships	SEG	C	317,300	317,300	
22	(sp) Wisconsin Institute for					
23	Sustainable Technology	SEG	A	-0-	-0-	
24	(u) Trust fund income	SEG	C	38,775,700	38,775,700	
25	(w) Trust fund operations	SEG	C	-0-	-0-	
26						
		(1) PROGRAM TOTALS				

SECTION 17

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	GENERAL PURPOSE REVENUE			1,388,539,100	1,393,177,100
2	PROGRAM REVENUE			6,566,482,000	6,553,067,900
3	FEDERAL			(1,894,123,900)	(1,893,123,900)
4	OTHER			(4,611,294,800)	(4,598,880,700)
5	SERVICE			(61,063,300)	(61,063,300)
6	SEGREGATED REVENUE			41,750,200	41,750,200
7	OTHER			(41,750,200)	(41,750,200)
8	TOTAL-ALL SOURCES			7,996,771,300	7,987,995,200
9		20.285 DEPARTMENT TOTALS			
10	GENERAL PURPOSE REVENUE			1,388,539,100	1,393,177,100
11	PROGRAM REVENUE			6,566,482,000	6,553,067,900
12	FEDERAL			(1,894,123,900)	(1,893,123,900)
13	OTHER			(4,611,294,800)	(4,598,880,700)
14	SERVICE			(61,063,300)	(61,063,300)
15	SEGREGATED REVENUE			41,750,200	41,750,200
16	OTHER			(41,750,200)	(41,750,200)
17	TOTAL-ALL SOURCES			7,996,771,300	7,987,995,200
18	20.292 Technical College System Board				
19	(1) TECHNICAL COLLEGE SYSTEM				
20	(a) General program operations	GPR	A	3,399,500	3,299,500
21	(am) Fee remissions	GPR	A	14,200	14,200
22	(d) State aid for technical colleges;				
23	statewide guide	GPR	A	112,314,300	115,122,100
24	(dp) Property tax relief aid	GPR	S	449,000,000	449,000,000
25	(e) Grants to meet emergency				
26	financial need	GPR	C	320,000	320,000
27	(f) Grants to district boards	GPR	C	30,124,200	25,124,200
28	(g) Text materials	PR	A	121,200	121,200
29	(ga) Auxiliary services	PR	C	15,200	15,200
30	(gm) Fire schools; state operations	PR	A	497,300	497,300
31	(gr) Fire schools; local assistance	PR	A	600,000	600,000
32	(h) Gifts and grants	PR	C	20,600	20,600

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027	
1	(hm) Truck driver training	PR-S	C	150,000	150,000	
2	(i) Conferences	PR	C	72,600	72,600	
3	(j) Personnel certification	PR	A	288,700	288,700	
4	(k) Gifts and grants	PR	C	30,200	30,200	
5	(ka) Interagency projects; local					
6	assistance	PR-S	A	2,000,000	2,000,000	
7	(kb) Interagency projects; state					
8	operations	PR-S	A	263,600	263,600	
9	(kd) Transfer of Indian gaming					
10	receipts; work-based learning					
11	programs	PR-S	A	594,000	594,000	
12	(km) Master logger apprenticeship					
13	grants	PR-S	C	-0-	-0-	
14	(kx) Interagency and intra-agency					
15	programs	PR-S	C	57,900	57,900	
16	(L) Services for district boards	PR	A	51,300	51,300	
17	(m) Federal aid, state operations	PR-F	C	3,931,500	3,931,500	
18	(n) Federal aid, local assistance	PR-F	C	28,424,300	28,424,300	
19	(o) Federal aid, aids to individuals					
20	and organizations	PR-F	C	800,000	800,000	
21	(pz) Indirect cost reimbursements	PR-F	C	196,000	196,000	
22	(q) Agricultural education consultant	GPR	A	87,600	87,600	
23	(r) Veteran grant jobs pilot program	SEG	A	-0-	-0-	
24		(1) PROGRAM TOTALS				
25	GENERAL PURPOSE REVENUE			595,259,800	592,967,600	
26	PROGRAM REVENUE			38,114,400	38,114,400	
27	FEDERAL			(33,351,800)	(33,351,800)	

SECTION 17

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	OTHER			(1,697,100)	(1,697,100)
2	SERVICE			(3,065,500)	(3,065,500)
3	SEGREGATED REVENUE			-0-	-0-
4	OTHER			(-0-)	(-0-)
5	TOTAL-ALL SOURCES			633,374,200	631,082,000
6		20.292 DEPARTMENT TOTALS			
7	GENERAL PURPOSE REVENUE			595,259,800	592,967,600
8	PROGRAM REVENUE			38,114,400	38,114,400
9	FEDERAL			(33,351,800)	(33,351,800)
10	OTHER			(1,697,100)	(1,697,100)
11	SERVICE			(3,065,500)	(3,065,500)
12	SEGREGATED REVENUE			-0-	-0-
13	OTHER			(-0-)	(-0-)
14	TOTAL-ALL SOURCES			633,374,200	631,082,000
15		Education			
16		FUNCTIONAL AREA TOTALS			
17	GENERAL PURPOSE REVENUE			10,422,305,000	10,573,301,100
18	PROGRAM REVENUE			7,576,853,100	7,562,900,700
19	FEDERAL			(2,818,779,000)	(2,817,040,500)
20	OTHER			(4,655,505,000)	(4,643,262,400)
21	SERVICE			(102,569,100)	(102,597,800)
22	SEGREGATED REVENUE			149,750,900	151,082,000
23	FEDERAL			(-0-)	(-0-)
24	OTHER			(149,750,900)	(151,082,000)
25	SERVICE			(-0-)	(-0-)
26	LOCAL			(-0-)	(-0-)
27	TOTAL-ALL SOURCES			18,148,909,000	18,287,283,800

28

Environmental Resources29 **20.320 Environmental Improvement Program**

30 (1) CLEAN WATER FUND PROGRAM OPERATIONS

31 (a) Environmental aids - clean water

32	fund program	GPR	A	-0-	-0-
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33 (c) Principal repayment and interest -

34	clean water fund program	GPR	S	2,712,600	1,591,000
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35 (r) Clean water fund program

36	repayment of revenue obligations	SEG	S	-0-	-0-
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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(s) Clean water fund program				
2	financial assistance	SEG	S	-0-	-0-
3	(t) Principal repayment and interest -				
4	clean water fund program bonds	SEG	A	4,500,000	4,000,000
5	(u) Principal repayment and interest -				
6	clean water fund program revenue				
7	obligation repayment	SEG	C	-0-	-0-
8	(x) Clean water fund program				
9	financial assistance; federal	SEG-F	C	-0-	-0-
10		(1) PROGRAM TOTALS			
11	GENERAL PURPOSE REVENUE			2,712,600	1,591,000
12	SEGREGATED REVENUE			4,500,000	4,000,000
13	FEDERAL			(-0-)	(-0-)
14	OTHER			(4,500,000)	(4,000,000)
15	TOTAL-ALL SOURCES			7,212,600	5,591,000
16	(2) SAFE DRINKING WATER LOAN PROGRAM OPERATIONS				
17	(c) Principal repayment and interest -				
18	safe drinking water loan program	GPR	S	3,368,500	2,846,200
19	(r) Safe drinking water loan program				
20	repayment of revenue obligations	SEG	S	-0-	-0-
21	(s) Safe drinking water loan				
22	programs financial assistance	SEG	S	-0-	-0-
23	(u) Principal repayment and interest -				
24	safe drinking water loan program				
25	revenue obligation repayment	SEG	C	-0-	-0-
26	(x) Safe drinking water loan				
27	programs financial assistance;				
28	federal	SEG-F	C	-0-	-0-

SECTION 17

STATUTE, AGENCY AND PURPOSE	SOURCE TYPE	2025-2026	2026-2027
1	(2) PROGRAM TOTALS		
2	GENERAL PURPOSE REVENUE	3,368,500	2,846,200
3	SEGREGATED REVENUE	-0-	-0-
4	FEDERAL	(-0-)	(-0-)
5	OTHER	(-0-)	(-0-)
6	TOTAL-ALL SOURCES	3,368,500	2,846,200
7	20.320 DEPARTMENT TOTALS		
8	GENERAL PURPOSE REVENUE	6,081,100	4,437,200
9	SEGREGATED REVENUE	4,500,000	4,000,000
10	FEDERAL	(-0-)	(-0-)
11	OTHER	(4,500,000)	(4,000,000)
12	TOTAL-ALL SOURCES	10,581,100	8,437,200
13	20.360 Lower Wisconsin State Riverway Board		
14	(1) CONTROL OF LAND DEVELOPMENT AND USE IN THE LOWER WISCONSIN STATE RIVERWAY		
15	(g) Gifts and grants PR C	-0-	-0-
16	(q) General program operations -		
17	conservation fund SEG A	284,000	284,000
18	(1) PROGRAM TOTALS		
19	PROGRAM REVENUE	-0-	-0-
20	OTHER	(-0-)	(-0-)
21	SEGREGATED REVENUE	284,000	284,000
22	OTHER	(284,000)	(284,000)
23	TOTAL-ALL SOURCES	284,000	284,000
24	20.360 DEPARTMENT TOTALS		
25	PROGRAM REVENUE	-0-	-0-
26	OTHER	(-0-)	(-0-)
27	SEGREGATED REVENUE	284,000	284,000
28	OTHER	(284,000)	(284,000)
29	TOTAL-ALL SOURCES	284,000	284,000
30	20.370 Natural Resources, Department of		
31	(1) FISH, WILDLIFE, AND PARKS		
32	(ea) Parks - general program		
33	operations GPR A	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(eq) Parks and forests - operation and				
2	maintenance	SEG	S	-0-	-0-
3	(er) Parks - fees for campground				
4	reservations and online sales	SEG	C	1,495,000	1,495,000
5	(es) Parks - interpretive programs	SEG	C	-0-	-0-
6	(fb) Endangered resources - general				
7	program operations	GPR	A	-0-	-0-
8	(fc) Endangered resources - Wisconsin				
9	stewardship program	GPR	A	-0-	-0-
10	(fd) Endangered resources - natural				
11	heritage inventory program	GPR	A	387,300	387,300
12	(fe) Endangered resources - general				
13	fund	GPR	S	500,000	500,000
14	(fs) Endangered resources - voluntary				
15	payments; sales, leases, and fees	SEG	C	1,127,200	1,127,200
16	(ft) Endangered resources -				
17	application fees	SEG	C	-0-	-0-
18	(fu) Endangered resources program -				
19	gifts and grants; sale of state-				
20	owned lands	SEG	C	-0-	-0-
21	(gb) Education programs - program				
22	fees	PR	C	112,200	112,200
23	(gh) Horicon Marsh education and				
24	visitor center - program fees	PR	C	-0-	-0-
25	(gt) Habitat conservation plan fees	SEG	C	9,900	9,900

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

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(cz) Forestry - management of national				
2	forest land	SEG	C	-0-	-0-
3	(jr) Rental property and equipment -				
4	maintenance and replacement	SEG	C	245,500	245,500
5	(mi) General program operations -				
6	private and public sources	PR	C	183,000	183,000
7	(mk) General program operations -				
8	service funds	PR-S	C	405,200	405,200
9	(mq) Forest-industry-wide strategic				
10	plan and road map	SEG	C	1,000,000	-0-
11	(mv) General program operations -				
12	state funds; forestry	SEG	A	62,445,100	62,387,700
13	(mz) Forest fire emergencies - federal				
14	funds	SEG-F	C	-0-	-0-
15	(nz) General program operations -				
16	federal funds	SEG-F	C	2,089,400	2,024,300
17		(2) PROGRAM TOTALS			
18	PROGRAM REVENUE			588,200	588,200
19	OTHER			(183,000)	(183,000)
20	SERVICE			(405,200)	(405,200)
21	SEGREGATED REVENUE			66,636,400	65,513,900
22	FEDERAL			(2,089,400)	(2,024,300)
23	OTHER			(64,547,000)	(63,489,600)
24	TOTAL-ALL SOURCES			67,224,600	66,102,100
25	(3) PUBLIC SAFETY				
26	(ak) Law enforcement - snowmobile				
27	enforcement and safety training;				
28	service funds	PR-S	A	1,404,500	1,438,000

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(aq) Law enforcement - snowmobile				
2	enforcement and safety training	SEG	A	117,100	117,100
3	(ar) Law enforcement - boat				
4	enforcement and safety training	SEG	A	3,714,200	3,818,000
5	(as) Law enforcement - all-terrain				
6	vehicle and utility terrain vehicle				
7	enforcement	SEG	A	1,787,500	1,824,000
8	(at) Education and safety programs	SEG	C	337,600	337,600
9	(au) Law enforcement-all-terrain				
10	vehicle and utility terrain vehicle				
11	enforcement communications				
12	technology	SEG	C	1,080,000	80,000
13	(ax) Law enforcement - water resources				
14	enforcement	SEG	A	290,900	291,600
15	(ay) Off-highway motorcycle safety				
16	certification program	SEG	C	-0-	-0-
17	(bg) Enforcement - stationary sources	PR	A	2,000	2,000
18	(ca) Law enforcement - technology;				
19	state funds	GPR	B	-0-	-0-
20	(cq) Law enforcement - technology;				
21	environmental fund	SEG	B	-0-	-0-
22	(cr) Law enforcement - technology;				
23	conservation fund	SEG	B	-0-	-0-
24	(ma) General program operations -				
25	state funds	GPR	A	1,923,700	1,930,900

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(dr) Solid waste management -				
2	department action on corrective				
3	action, closure, and long-term care	SEG	C	-0-	-0-
4	(dt) Solid waste management - closure				
5	and long-term care	SEG	C	-0-	-0-
6	(du) Solid waste management - site-				
7	specific remediation	SEG	C	-0-	-0-
8	(dv) Solid waste management -				
9	environmental repair; spills;				
10	abandoned containers	SEG	C	6,292,700	4,292,700
11	(dw) Solid waste management -				
12	environmental repair; petroleum				
13	spills; administration	SEG	A	4,264,600	4,264,600
14	(dy) Solid waste management -				
15	corrective action; proofs of				
16	financial responsibility	SEG	C	-0-	-0-
17	(dz) Solid waste management -				
18	corrective action; moneys				
19	recovered from assessments and				
20	legal action	SEG	C	-0-	-0-
21	(eg) Solid waste facility siting board fee	PR	C	-0-	-0-
22	(eh) Solid waste management - source				
23	reduction review	PR	C	-0-	-0-
24	(eq) Solid waste management - dry				
25	cleaner environmental response	SEG	A	7,800	7,800
26	(fq) Indemnification agreements	SEG	S	-0-	-0-

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	Environmental management				
2	program management	SEG	A	636,000	636,000
3	NET APPROPRIATION			11,893,100	11,893,100
4	(mr) General program operations -				
5	nonpoint source	SEG	A	310,700	310,700
6	(ms) General program operations -				
7	environmental fund; federal funds	SEG-F	C	1,470,700	1,470,700
8	(mt) General program operations -				
9	environmental improvement				
10	programs; state funds	SEG	A	695,600	695,600
11	(mv) General program operations -				
12	brownfields	SEG	A	425,200	425,200
13	(mx) General program operations -				
14	clean water fund program; federal				
15	funds	SEG-F	C	2,022,400	1,500,200
16	(my) General program operations -				
17	environmental fund; federal funds	SEG-F	C	-0-	-0-
18	(nz) General program operations - safe				
19	drinking water loan programs;				
20	federal funds	SEG-F	C	4,291,900	3,510,400
21	(ps) Fire fighting foam	SEG	C	-0-	-0-
22		(4) PROGRAM TOTALS			
23	GENERAL PURPOSE REVENUE			40,110,400	13,792,000
24	PROGRAM REVENUE			40,646,800	40,031,700
25	FEDERAL			(25,199,300)	(24,584,200)
26	OTHER			(15,447,500)	(15,447,500)
27	SERVICE			(-0-)	(-0-)
28	SEGREGATED REVENUE			41,833,400	34,329,700
29	FEDERAL			(7,785,000)	(6,481,300)
30	OTHER			(34,048,400)	(27,848,400)

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(bs) Resource aids - county forest loans	SEG	A	616,200	616,200
2	(bt) Resource aids - county forest				
3	project loans	SEG	C	396,000	396,000
4	(bu) Resource aids - county forest				
5	project loans; severance share				
6	payments	SEG	C	350,000	350,000
7	(bv) Resource aids - county forests,				
8	forest croplands and managed				
9	forest land aids	SEG	S	2,230,000	2,230,000
10	(bw) Resource aids - county sustainable				
11	forestry and county forest				
12	administration grants	SEG	B	2,363,900	2,363,900
13	(bx) Resource aids - national forest				
14	income aids	SEG-F	C	782,200	782,200
15	(by) Resource aids - fire suppression				
16	grants	SEG	B	448,000	448,000
17	(bz) Resource aids - forestry outdoor				
18	activity grants	SEG	C	-0-	-0-
19	(cb) Recreation aids - snowmobile trail				
20	and area aids; general fund	GPR	A	-0-	-0-
21	(cq) Recreation aids - recreational				
22	boating and other projects	SEG	C	400,000	400,000
23	(cr) Recreation aids - county				
24	snowmobile trail and area aids	SEG	C	5,675,400	5,675,400
25	(cs) Recreation aids - snowmobile trail				
26	areas	SEG	C	4,873,800	5,076,100

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(aw) Environmental aids - river				
2	protection, nonprofit organization				
3	contracts	SEG	C	-0-	-0-
4	(bu) Financial assistance for				
5	responsible units	SEG	A	19,000,000	19,000,000
6	(bw) Recycling consolidation grants	SEG	A	1,000,000	1,000,000
7	(cf) Environmental aids -				
8	compensation for well				
9	contamination and abandonment -				
10	general fund	GPR	A	-0-	-0-
11	(cm) Environmental aids - federal				
12	funds	PR-F	C	800,000	800,000
13	(cr) Environmental aids -				
14	compensation for well				
15	contamination and abandonment	SEG	C	200,000	200,000
16	(da) Environmental planning aids -				
17	local water quality planning	GPR	A	196,400	196,400
18	(dg) Environmental aids - urban				
19	nonpoint source; general fund	GPR	B	4,000,000	-0-
20	(dm) Environmental planning aids -				
21	federal funds	PR-F	C	150,000	150,000
22	(dq) Environmental aids - urban				
23	nonpoint source	SEG	B	500,000	500,000
24	(ef) Brownfields revolving loan				
25	repayments	PR	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(eg) Groundwater mitigation and local				
2	assistance	PR	C	-0-	-0-
3	(eh) Brownfields revolving loan funds				
4	administered for other entity	PR	C	-0-	-0-
5	(em) Federal brownfields revolving loan				
6	funds	PR-F	C	1,000,000	1,000,000
7	(eq) Environmental aids - dry cleaner				
8	environmental response	SEG	B	763,600	763,600
9	(er) Vapor control system removal				
10	grants	SEG	B	-0-	-0-
11	(ev) Reimbursement for disposal of				
12	contaminated sediment	SEG	A	-0-	-0-
13	(fr) Petroleum storage environmental				
14	remedial action; awards	SEG	B	-0-	-0-
15	(fv) Removal of underground				
16	petroleum storage tanks	SEG	A	100,000	100,000
17		(6) PROGRAM TOTALS			
18	GENERAL PURPOSE REVENUE			10,696,400	196,400
19	PROGRAM REVENUE			1,950,000	1,950,000
20	FEDERAL			(1,950,000)	(1,950,000)
21	OTHER			(-0-)	(-0-)
22	SEGREGATED REVENUE			28,534,800	28,434,800
23	OTHER			(28,534,800)	(28,434,800)
24	TOTAL-ALL SOURCES			41,181,200	30,581,200
25	(7) DEBT SERVICE AND DEVELOPMENT				
26	(aa) Resource acquisition and				
27	development - principal				
28	repayment and interest	GPR	S	50,028,900	49,890,100
29	(ad) Land sales - principal repayment	PR	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ag) Land acquisition - principal				
2	repayment and interest	PR	C	-0-	-0-
3	(aq) Resource acquisition and				
4	development - principal				
5	repayment and interest	SEG	S	-0-	-0-
6	(ar) Dam repair and removal -				
7	principal repayment and interest	SEG	S	73,200	51,400
8	(at) Recreation development -				
9	principal repayment and interest	SEG	S	-0-	-0-
10	(au) State forest acquisition and				
11	development - principal				
12	repayment and interest	SEG	A	13,500,000	13,500,000
13	(bd) Building demolition	GPR	C	500,000	-0-
14	(bq) Principal repayment and interest -				
15	remedial action	SEG	S	1,311,100	1,147,500
16	(br) Principal repayment and interest -				
17	contaminated sediment	SEG	S	2,440,900	2,256,600
18	(cb) Principal repayment and interest -				
19	pollution abatement bonds	GPR	S	-0-	-0-
20	(cc) Principal repayment and interest -				
21	combined sewer overflow;				
22	pollution abatement bonds	GPR	S	117,600	109,500
23	(cd) Principal repayment and interest -				
24	municipal clean drinking water				
25	grants	GPR	S	1,100	800

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(fr) Resource acquisition and				
2	development - boating access to				
3	southeastern lakes	SEG	C	92,400	92,400
4	(fs) Resource acquisition and				
5	development - state funds	SEG	C	889,100	889,100
6	(ft) Resource acquisition and				
7	development - boating access	SEG	C	184,800	184,800
8	(fu) Resource acquisition and				
9	development - nonmotorized				
10	boating improvements	SEG	C	-0-	-0-
11	(fw) Resource acquisition and				
12	development - Mississippi and St.				
13	Croix rivers management	SEG	C	57,700	57,700
14	(fy) Resource acquisition and				
15	development - federal funds	SEG-F	C	4,212,800	4,212,800
16	(gg) Ice age trail - gifts and grants	PR	C	-0-	-0-
17	(gq) State trails - gifts and grants	SEG	C	-0-	-0-
18	(ha) Facilities acquisition, development				
19	and maintenance	GPR	C	144,400	144,400
20	(hq) Facilities acquisition, development				
21	and maintenance - conservation				
22	fund	SEG	C	372,400	372,400
23	(ht) Property development -				
24	conservation fund	SEG	C	-0-	-0-
25	(hu) Parks and trails development -				
26	conservation fund	SEG	C	1,954,900	4,509,500

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(mg) General program operations -				
2	stationary sources	PR	A	-0-	-0-
3	(mi) General program operations -				
4	private and public sources	PR	C	-0-	-0-
5	(mk) General program operations -				
6	service funds	PR-S	C	3,919,300	3,919,300
7	(mq) General program operations -				
8	mobile sources	SEG	A	1,074,500	1,079,800
9	(mr) General program operations -				
10	environmental improvement fund	SEG	A	372,000	374,000
11	(mt) Equipment and services	SEG-S	C	-0-	-0-
12	(mu) General program operations -				
13	state funds	SEG	A	27,676,400	27,935,300
14	(mv) General program operations -				
15	environmental fund	SEG	A	2,355,600	2,466,600
16	(my) Land and property management -				
17	federal funds	SEG-F	C	1,590,600	1,590,600
18	(mz) Indirect cost reimbursements	SEG-F	C	9,076,600	9,087,000
19	(ni) Geographic information systems,				
20	general program operations - other				
21	funds	PR	C	32,700	32,700
22	(nk) Geographic information systems,				
23	general program operations -				
24	service funds	PR-S	C	1,446,000	1,446,000
25	(zq) Gifts and donations	SEG	C	-0-	-0-
26		(8) PROGRAM TOTALS			

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(mx) Aids administration - clean water				
2	fund program; federal funds	SEG-F	C	2,394,100	2,084,300
3	(my) General program operations -				
4	federal funds	SEG-F	C	884,300	884,300
5	(mz) Indirect cost reimbursements	SEG-F	C	1,207,000	1,207,000
6	(nq) Aids administration - dry cleaner				
7	environmental response	SEG	A	-0-	-0-
8	(ny) Aids administration - safe				
9	drinking water loan programs;				
10	federal funds	SEG-F	C	1,099,500	684,600
11					
				(9) PROGRAM TOTALS	
12	GENERAL PURPOSE REVENUE			11,553,200	11,549,000
13	PROGRAM REVENUE			13,977,600	13,791,600
14	FEDERAL			(4,812,700)	(4,626,700)
15	OTHER			(5,681,900)	(5,681,900)
16	SERVICE			(3,483,000)	(3,483,000)
17	SEGREGATED REVENUE			28,186,100	26,885,800
18	FEDERAL			(5,584,900)	(4,860,200)
19	OTHER			(22,601,200)	(22,025,600)
20	TOTAL-ALL SOURCES			53,716,900	52,226,400
21					
				20.370 DEPARTMENT TOTALS	
22	GENERAL PURPOSE REVENUE			131,818,400	94,340,200
23	PROGRAM REVENUE			66,718,600	65,956,000
24	FEDERAL			(33,218,800)	(32,422,700)
25	OTHER			(22,246,100)	(22,246,100)
26	SERVICE			(11,253,700)	(11,287,200)
27	SEGREGATED REVENUE			454,022,900	446,740,100
28	FEDERAL			(62,261,900)	(60,016,600)
29	OTHER			(391,761,000)	(386,723,500)
30	SERVICE			(-0-)	(-0-)
31	TOTAL-ALL SOURCES			652,559,900	607,036,300
32					
	20.373 Fox River Navigational System Authority				
33	(1) INITIAL COSTS				

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(g) Administration, operation, repair,				
2	and rehabilitation	PR	C	-0-	-0-
3	(r) Establishment and operation	SEG	C	131,700	131,700
4		(1) PROGRAM TOTALS			
5	PROGRAM REVENUE			-0-	-0-
6	OTHER			(-0-)	(-0-)
7	SEGREGATED REVENUE			131,700	131,700
8	OTHER			(131,700)	(131,700)
9	TOTAL-ALL SOURCES			131,700	131,700
10		20.373 DEPARTMENT TOTALS			
11	PROGRAM REVENUE			-0-	-0-
12	OTHER			(-0-)	(-0-)
13	SEGREGATED REVENUE			131,700	131,700
14	OTHER			(131,700)	(131,700)
15	TOTAL-ALL SOURCES			131,700	131,700
16	20.375 Lower Fox River Remediation Authority				
17	(1) INITIAL COSTS				
18	(a) Initial costs	GPR	B	-0-	-0-
19		(1) PROGRAM TOTALS			
20	GENERAL PURPOSE REVENUE			-0-	-0-
21	TOTAL-ALL SOURCES			-0-	-0-
22		20.375 DEPARTMENT TOTALS			
23	GENERAL PURPOSE REVENUE			-0-	-0-
24	TOTAL-ALL SOURCES			-0-	-0-
25	20.380 Tourism, Department of				
26	(1) TOURISM DEVELOPMENT AND PROMOTION				
27	(a) General program operations	GPR	A	4,235,300	4,280,500
28	(b) Tourism marketing; general				
29	purpose revenue	GPR	B	3,387,000	4,387,000
30	(bt) Tourism marketing; additional				
31	general purpose revenue	GPR	C	30,000,000	-0-

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

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

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	FEDERAL			(833,200)	(833,200)
2	OTHER			(20,000)	(20,000)
3	SERVICE			(24,900)	(24,900)
4	TOTAL-ALL SOURCES			1,979,500	2,024,600
5	20.380 DEPARTMENT TOTALS				
6	GENERAL PURPOSE REVENUE			43,723,700	9,814,000
7	PROGRAM REVENUE			10,104,300	10,104,300
8	FEDERAL			(833,200)	(833,200)
9	OTHER			(119,100)	(119,100)
10	SERVICE			(9,152,000)	(9,152,000)
11	SEGREGATED REVENUE			1,603,500	1,603,500
12	OTHER			(1,603,500)	(1,603,500)
13	TOTAL-ALL SOURCES			55,431,500	21,521,800
14	20.385 Kickapoo Reserve Management Board				
15	(1) KICKAPOO VALLEY RESERVE				
16	(g) Kickapoo reserve management				
17	board; program services	PR	C	167,500	167,500
18	(h) Kickapoo reserve management				
19	board; gifts and grants	PR	C	-0-	-0-
20	(k) Kickapoo valley reserve; law				
21	enforcement services	PR-S	A	68,700	68,700
22	(m) Kickapoo reserve management				
23	board; federal aid	PR-F	C	-0-	-0-
24	(q) Kickapoo reserve management				
25	board; general program operations	SEG	A	463,300	463,300
26	(r) Kickapoo valley reserve; aids in				
27	lieu of taxes	SEG	S	400,000	400,000
28	(1) PROGRAM TOTALS				
29	PROGRAM REVENUE			236,200	236,200
30	FEDERAL			(-0-)	(-0-)
31	OTHER			(167,500)	(167,500)
32	SERVICE			(68,700)	(68,700)
33	SEGREGATED REVENUE			863,300	863,300
34	OTHER			(863,300)	(863,300)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			1,099,500	1,099,500
2		20.385	DEPARTMENT TOTALS		
3	PROGRAM REVENUE			236,200	236,200
4	FEDERAL			(-0-)	(-0-)
5	OTHER			(167,500)	(167,500)
6	SERVICE			(68,700)	(68,700)
7	SEGREGATED REVENUE			863,300	863,300
8	OTHER			(863,300)	(863,300)
9	TOTAL-ALL SOURCES			1,099,500	1,099,500
10	20.395 Transportation, Department of				
11	(1) AIDS				
12	(ar) Corrections of transportation aid				
13	payments	SEG	S	-0-	-0-
14	(as) Transportation aids to counties,				
15	state funds	SEG	A	133,268,800	137,266,900
16	(at) Transportation aids to				
17	municipalities, state funds	SEG	A	424,641,000	440,678,300
18	(av) Supplemental transportation aids				
19	to towns, state funds	SEG	A	-0-	-0-
20	(aw) Adjustments for certain				
21	transportation aid limitations	SEG	A	1,000,000	1,000,000
22	(bq) Intercity bus assistance program,				
23	state funds	SEG	C	-0-	-0-
24	(bs) Transportation employment and				
25	mobility, state funds	SEG	C	832,600	832,600
26	(bv) Transit and other transportation-				
27	related aids, local funds	SEG-L	C	110,000	110,000

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gq) Expressway policing aids, state				
2	funds	SEG	A	19,023,900	21,023,900
3	(gt) Soo Locks improvements, state				
4	funds	SEG	A	-0-	-0-
5	(hb) Tier B transit operating aids, state				
6	funds	GPR	A	25,475,900	25,475,900
7	(hc) Tier C transit operating aids, state				
8	funds	GPR	A	5,398,600	5,398,600
9	(hd) Tier A-1 transit operating aids,				
10	state funds	GPR	A	66,787,400	66,787,400
11	(he) Tier A-2 transit operating aids,				
12	state funds	GPR	A	17,549,500	17,549,500
13	(hf) Tier A-3 transit operating aids,				
14	state funds	GPR	A	-0-	-0-
15	(hq) Paratransit aids	SEG	A	3,781,400	3,781,400
16	(hr) Tier B transit operating aids, state				
17	funds	SEG	A	-0-	-0-
18	(hs) Tier C transit operating aids, state				
19	funds	SEG	A	-0-	-0-
20	(ht) Tier A-1 transit operating aids,				
21	state funds	SEG	A	-0-	-0-
22	(hu) Tier A-2 transit operating aids,				
23	state funds	SEG	A	-0-	-0-
24	(hw) Tier A-3 transit operating aids,				
25	state funds	SEG	A	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ig) Professional football stadium				
2	maintenance and operating costs,				
3	state funds	PR	C	450,000	450,000
4	(ih) Child abuse and neglect				
5	prevention, state funds	PR	C	125,000	125,000
6	(jx) Ferry boats and ferry terminal				
7	facilities, federal funds	SEG-F	C	-0-	-0-
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	(2) LOCAL TRANSPORTATION ASSISTANCE				
19	(aq) Accelerated local bridge				
20	improvement assistance, state				
21	funds	SEG	C	-0-	-0-
22	(av) Accelerated local bridge				
23	improvement assistance, local				
24	funds	SEG-L	C	-0-	-0-
25	(ax) Accelerated local bridge				
26	improvement assistance, federal				
27	funds	SEG-F	C	-0-	-0-
28	(az) Assessment of local bridges and				
29	culverts, state funds	SEG	B	-0-	-0-

(1) PROGRAM TOTALS

9	GENERAL PURPOSE REVENUE			115,211,400	115,211,400
10	PROGRAM REVENUE			1,010,600	1,010,600
11	OTHER			(575,000)	(575,000)
12	SERVICE			(435,600)	(435,600)
13	SEGREGATED REVENUE			652,005,200	674,040,600
14	FEDERAL			(30,405,100)	(30,405,100)
15	OTHER			(620,884,600)	(642,920,000)
16	LOCAL			(715,500)	(715,500)
17	TOTAL-ALL SOURCES			768,227,200	790,262,600

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(bq) Rail service assistance, state				
2	funds	SEG	C	1,319,300	1,319,300
3	(br) Passenger rail development, state				
4	funds	SEG	C	-0-	-0-
5	(bs) Columbia County railroad bridge				
6	repairs	SEG	A	100,000	-0-
7	(bt) Freight rail preservation	SEG	C	30,000,000	-0-
8	(bu) Freight rail infrastructure				
9	improvements and intermodal				
10	freight facilities grants, state				
11	funds	SEG	C	-0-	-0-
12	(bv) Rail service assistance, local funds	SEG-L	C	500,000	500,000
13	(bw) Freight rail assistance loan				
14	repayments, local funds	SEG-L	C	4,000,000	4,000,000
15	(bx) Rail service assistance, federal				
16	funds	SEG-F	C	-0-	-0-
17	(cq) Harbor assistance, state funds	SEG	C	50,651,000	651,000
18	(cr) Rail passenger service, state funds	SEG	C	7,318,100	7,318,100
19	(cs) Harbor assistance, federal funds	SEG-F	C	-0-	-0-
20	(ct) Passenger railroad station				
21	improvement and commuter rail				
22	transit system grants, state funds	SEG	B	-0-	-0-
23	(cu) Passenger railroad station				
24	improvement and commuter rail				
25	transit system grants, local funds	SEG-L	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(cv) Rail passenger service, local funds	SEG-L	C	-0-	-0-
2	(cw) Harbor assistance, local funds	SEG-L	C	-0-	-0-
3	(cx) Rail passenger service, federal				
4	funds	SEG-F	C	-0-	-0-
5	(dq) Aeronautics assistance, state				
6	funds	SEG	C	14,530,100	14,334,600
7	(ds) Aviation career education, state				
8	funds	SEG	A	178,800	178,800
9	(dv) Aeronautics assistance, local				
10	funds	SEG-L	C	42,000,000	42,000,000
11	(dx) Aeronautics assistance, federal				
12	funds	SEG-F	C	95,594,500	95,591,600
13	(eq) Highway and local bridge				
14	improvement assistance, state				
15	funds	SEG	C	28,470,600	28,470,600
16	(ev) Local bridge improvement				
17	assistance, local funds	SEG-L	C	19,907,600	19,907,600
18	(ex) Local bridge improvement				
19	assistance, federal funds	SEG-F	C	59,685,600	59,685,600
20	(fb) Local roads for job preservation,				
21	state funds	GPR	C	-0-	-0-
22	(fq) Local roads improvement				
23	discretionary supplement	SEG	C	105,900,000	-0-
24	(fr) Local roads improvement				
25	program, state funds	SEG	C	19,323,400	19,323,400

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ft) Local roads improvement				
2	program; discretionary grants,				
3	state funds	SEG	C	16,405,100	16,405,100
4	(fu) Local roads improvement				
5	program; agricultural roads, state				
6	funds	SEG	C	150,000,000	-0-
7	(fv) Local transportation facility				
8	improvement assistance, local				
9	funds	SEG-L	C	43,898,600	43,898,600
10	(fw) Village of Warrens Zeda Street				
11	project	SEG	A	25,000	-0-
12	(fx) Local transportation facility				
13	improvement assistance, federal				
14	funds	SEG-F	C	72,651,200	72,651,200
15	(fz) Local roads for job preservation,				
16	federal funds	SEG-F	C	-0-	-0-
17	(gj) Railroad crossing protection				
18	installation and maintenance,				
19	state funds	SEG	C	-0-	-0-
20	(gq) Railroad crossing improvement				
21	and protection maintenance, state				
22	funds	SEG	A	2,112,000	2,112,000
23	(gr) Railroad crossing improvement				
24	and protection installation, state				
25	funds	SEG	C	1,595,700	1,595,700

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gs) Railroad crossing repair				
2	assistance, state funds	SEG	C	467,300	467,300
3	(gv) Railroad crossing improvement,				
4	local funds	SEG-L	C	-0-	-0-
5	(gx) Railroad crossing improvement,				
6	federal funds	SEG-F	C	3,291,800	3,291,800
7	(hq) Multimodal transportation				
8	studies, state funds	SEG	C	-0-	-0-
9	(hx) Multimodal transportation				
10	studies, federal funds	SEG-F	C	-0-	-0-
11	(iq) Transportation facilities economic				
12	assistance and development, state				
13	funds	SEG	C	3,402,600	3,402,600
14	(iv) Transportation facilities economic				
15	assistance and development, local				
16	funds	SEG-L	C	3,588,700	3,588,700
17	(iw) Transportation facility				
18	improvement loans, local funds	SEG-L	C	-0-	-0-
19	(ix) Transportation facilities economic				
20	assistance and development,				
21	federal funds	SEG-F	C	-0-	-0-
22	(js) Transportation alternatives				
23	program, state funds	SEG	C	-0-	-0-
24	(jv) Transportation alternatives				
25	program, local funds	SEG-L	C	2,012,300	2,012,300

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(jx) Transportation alternatives				
2	program, federal funds	SEG-F	C	7,049,300	7,049,300
3	(kv) Congestion mitigation and air				
4	quality improvement, local funds	SEG-L	C	3,124,700	3,124,700
5	(kx) Congestion mitigation and air				
6	quality improvement, federal				
7	funds	SEG-F	C	10,719,000	10,719,000
8	(mq) Astronautics assistance, state				
9	funds	SEG	C	-0-	-0-
10	(mv) Astronautics assistance, local				
11	funds	SEG-L	C	-0-	-0-
12	(mx) Astronautics assistance, federal				
13	funds	SEG-F	C	-0-	-0-
14	(ph) Transportation infrastructure				
15	loans, gifts and grants	SEG	C	-0-	-0-
16	(pq) Transportation infrastructure				
17	loans, state funds	SEG	C	4,600	4,600
18	(pu) Transportation infrastructure				
19	loans, service funds	SEG-S	C	-0-	-0-
20	(pv) Transportation infrastructure				
21	loans, local funds	SEG-L	C	95,600	-0-
22	(px) Transportation infrastructure				
23	loans, federal funds	SEG-F	C	-0-	-0-
24		(2) PROGRAM TOTALS			
25	GENERAL PURPOSE REVENUE			-0-	-0-
26	SEGREGATED REVENUE			799,922,500	463,603,500
27	FEDERAL			(248,991,400)	(248,988,500)
28	OTHER			(431,803,600)	(95,583,100)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	SERVICE			(-0-)	(-0-)
2	LOCAL			(119,127,500)	(119,031,900)
3	TOTAL-ALL SOURCES			799,922,500	463,603,500
4	(3) STATE HIGHWAY FACILITIES				
5	(aq) Southeast Wisconsin freeway				
6	megaprojects, state funds	SEG	C	8,286,600	8,286,600
7	(av) Southeast Wisconsin freeway				
8	megaprojects, local funds	SEG-L	C	-0-	-0-
9	(ax) Southeast Wisconsin freeway				
10	megaprojects, federal funds	SEG-F	C	49,460,700	49,460,700
11	(bq) Major highway development, state				
12	funds	SEG	C	57,884,700	57,884,700
13	(br) Major highway development,				
14	service funds	SEG-S	C	103,422,800	101,112,400
15	(bv) Major highway development, local				
16	funds	SEG-L	C	-0-	-0-
17	(bx) Major highway development,				
18	federal funds	SEG-F	C	230,994,500	239,626,800
19	(cq) State highway rehabilitation, state				
20	funds	SEG	C	677,755,900	856,982,800
21	(cr) Southeast Wisconsin freeway				
22	rehabilitation, state funds	SEG	C	-0-	-0-
23	(ct) Owner controlled insurance				
24	program, service funds	SEG-S	C	-0-	-0-
25	(cv) State highway rehabilitation, local				
26	funds	SEG-L	C	2,059,200	2,059,200

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(cw) Southeast Wisconsin freeway				
2	rehabilitation, local funds	SEG-L	C	-0-	-0-
3	(cx) State highway rehabilitation,				
4	federal funds	SEG-F	C	542,122,500	542,122,500
5	(cy) Southeast Wisconsin freeway				
6	rehabilitation, federal funds	SEG-F	C	-0-	-0-
7	(dq) Major interstate bridge				
8	construction, state funds	SEG	C	-0-	-0-
9	(dr) High-cost state highway bridge				
10	projects, state funds	SEG	C	-0-	-0-
11	(dv) Major interstate bridge				
12	construction, local funds	SEG-L	C	-0-	-0-
13	(dw) High-cost state highway bridge				
14	projects, local funds	SEG-L	C	-0-	-0-
15	(dx) Major interstate bridge				
16	construction, federal funds	SEG-F	C	-0-	-0-
17	(dy) High-cost state highway bridge				
18	projects, federal funds	SEG-F	C	-0-	-0-
19	(eg) Supplement from sponsorship				
20	agreements, state funds	PR	C	10,500	10,500
21	(eq) Highway system management and				
22	operations, state funds	SEG	C	106,593,800	108,674,200
23	(er) State-owned lift bridge operations				
24	and maintenance, state funds	SEG	A	2,380,100	2,380,100

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(es) Routine maintenance activities,				
2	state funds	SEG	C	203,915,100	210,715,100
3	(et) Intelligent transportation systems				
4	and traffic control signals, state				
5	funds	SEG	C	9,818,200	9,818,200
6	(eu) Intelligent transportation systems				
7	and traffic control signals, local				
8	funds	SEG-L	C	-0-	-0-
9	(ev) Highway system management and				
10	operations, local funds	SEG-L	C	1,900,000	1,900,000
11	(ew) Routine maintenance activities,				
12	local funds	SEG-L	C	-0-	-0-
13	(ex) Highway system management and				
14	operations, federal funds	SEG-F	C	3,120,400	3,112,400
15	(ey) Routine maintenance activities,				
16	federal funds	SEG-F	C	-0-	-0-
17	(ez) Intelligent transportation systems				
18	and traffic control signals, federal				
19	funds	SEG-F	C	-0-	-0-
20	(iq) Administration and planning,				
21	state funds	SEG	A	15,779,100	15,779,100
22	(ir) Disadvantaged business				
23	mobilization assistance, state				
24	funds	SEG	C	-0-	-0-
25	(iv) Administration and planning,				
26	local funds	SEG-L	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ix) Administration and planning,				
2	federal funds	SEG-F	C	5,731,500	5,718,500
3	(jg) Surveying reference station				
4	system	PR	C	590,000	590,000
5	(jh) Utility facilities within highway				
6	rights-of-way, state funds	PR	C	279,700	279,700
7	(jj) Damage claims	PR	C	4,087,200	4,087,200
8	(js) Telecommunications services,				
9	service funds	SEG-S	C	-0-	-0-
10		(3) PROGRAM TOTALS			
11	PROGRAM REVENUE			4,967,400	4,967,400
12	OTHER			(4,967,400)	(4,967,400)
13	SEGREGATED REVENUE			2,021,225,100	2,215,633,300
14	FEDERAL			(831,429,600)	(840,040,900)
15	OTHER			(1,082,413,500)	(1,270,520,800)
16	SERVICE			(103,422,800)	(101,112,400)
17	LOCAL			(3,959,200)	(3,959,200)
18	TOTAL-ALL SOURCES			2,026,192,500	2,220,600,700
19	(4) GENERAL TRANSPORTATION OPERATIONS				
20	(aq) Departmental management and				
21	operations, state funds	SEG	A	83,985,900	80,275,700
22	(ar) Minor construction projects, state				
23	funds	SEG	C	-0-	-0-
24	(as) Transit safety oversight, state				
25	funds	SEG	C	72,700	72,700
26	(at) Capital building projects, service				
27	funds	SEG-S	C	4,750,000	4,750,000
28	(av) Departmental management and				
29	operations, local funds	SEG-L	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027	
1	(ax) Departmental management and					
2	operations, federal funds	SEG-F	C	11,151,800	10,990,100	
3	(ay) Transit safety oversight, federal					
4	funds	SEG-F	C	305,000	305,000	
5	(ch) Gifts and grants	SEG	C	-0-	-0-	
6	(dq) Demand management	SEG	A	480,100	480,100	
7	(eq) Data processing services, service					
8	funds	SEG-S	C	15,060,800	15,060,800	
9	(er) Fleet operations, service funds	SEG-S	C	12,685,600	12,675,300	
10	(es) Other department services,					
11	operations, service funds	SEG-S	C	5,139,000	5,139,000	
12	(et) Equipment acquisition	SEG	A	-0-	-0-	
13	(ew) Operating budget supplements,					
14	state funds	SEG	C	-0-	-0-	
15	(fq) Electric vehicle infrastructure,					
16	state funds	SEG	C	-0-	-0-	
17	(fv) Electric vehicle infrastructure,					
18	local funds	SEG-L	C	-0-	-0-	
19	(fx) Electric vehicle infrastructure,					
20	federal funds	SEG-F	C	16,753,200	16,753,200	
21	(gq) Work zone safety education	SEG	C	60,000	60,000	
22	(gr) Work zone safety pilot project	SEG	C	600,000	-0-	
23		(4) PROGRAM TOTALS				
24	SEGREGATED REVENUE			151,044,100	146,561,900	
25	FEDERAL			(28,210,000)	(28,048,300)	
26	OTHER			(85,198,700)	(80,888,500)	
27	SERVICE			(37,635,400)	(37,625,100)	
28	LOCAL			(-0-)	(-0-)	

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

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

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

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

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

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STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1 (qh) Highways, bridges and local				
2 transportation assistance clearing				
3 account	SEG	C	-0-	-0-
4 (qj) Highways, bridges and local				
5 transportation assistance clearing				
6 account, federally funded positions	SEG-F	C	-0-	-0-
7 (qn) Motor vehicle financial				
8 responsibility	SEG	C	-0-	-0-
9 (th) Temporary funding of projects				
10 financed by revenue bonds	SEG	S	-0-	-0-
11	(9) PROGRAM TOTALS			
12 SEGREGATED REVENUE			-0-	-0-
13 FEDERAL			(-0-)	(-0-)
14 OTHER			(-0-)	(-0-)
15 TOTAL-ALL SOURCES			-0-	-0-
16	20.395 DEPARTMENT TOTALS			
17 GENERAL PURPOSE REVENUE			192,250,400	179,845,500
18 PROGRAM REVENUE			22,182,700	22,182,900
19 OTHER			(18,213,200)	(18,213,400)
20 SERVICE			(3,969,500)	(3,969,500)
21 SEGREGATED REVENUE			4,011,369,800	3,884,091,200
22 FEDERAL			(1,153,893,100)	(1,162,339,800)
23 OTHER			(2,592,616,300)	(2,459,307,300)
24 SERVICE			(141,058,200)	(138,737,500)
25 LOCAL			(123,802,200)	(123,706,600)
26 TOTAL-ALL SOURCES			4,225,802,900	4,086,119,600
27	Environmental Resources			
28	FUNCTIONAL AREA TOTALS			
29 GENERAL PURPOSE REVENUE			373,873,600	288,436,900
30 PROGRAM REVENUE			99,241,800	98,479,400
31 FEDERAL			(34,052,000)	(33,255,900)
32 OTHER			(40,745,900)	(40,746,100)
33 SERVICE			(24,443,900)	(24,477,400)
34 SEGREGATED REVENUE			4,472,775,200	4,337,713,800
35 FEDERAL			(1,216,155,000)	(1,222,356,400)
36 OTHER			(2,991,759,800)	(2,852,913,300)
37 SERVICE			(141,058,200)	(138,737,500)

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	LOCAL			(123,802,200)	(123,706,600)
2	TOTAL-ALL SOURCES			4,945,890,600	4,724,630,100
3	Human Relations and Resources				
4	20.410 Corrections, Department of				
5	(1) ADULT CORRECTIONAL SERVICES				
6	(a) General program operations	GPR	A	1,321,943,600	1,331,242,800
7	(aa) Institutional repair and				
8	maintenance	GPR	A	6,585,500	6,618,000
9	(ab) Corrections contracts and				
10	agreements	GPR	A	36,866,300	40,341,100
11	(b) Services for community				
12	corrections	GPR	A	194,669,200	194,868,300
13	(bd) Services for drunken driving				
14	offenders	GPR	A	5,357,500	5,357,500
15	(bm) Pharmacological treatment for				
16	certain child sex offenders	GPR	A	58,900	58,900
17	(bn) Reimbursing counties for				
18	probation, extended supervision				
19	and parole holds	GPR	A	4,885,700	4,885,700
20	(c) Reimbursement claims of counties				
21	or municipalities containing state				
22	prisons	GPR	S	166,700	166,700
23	(cw) Mother-young child care program	GPR	A	198,000	198,000
24	(d) Purchased services for offenders	GPR	A	33,230,100	33,230,100
25	(df) Community reentry centers	GPR	A	1,000,000	1,000,000

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ko) Prison industries principal				
2	repayment, interest and rebates	PR-S	S	1,800	100
3	(kp) Correctional officer training	PR-S	A	2,694,100	2,694,100
4	(kx) Interagency and intra-agency				
5	programs	PR-S	C	2,746,800	2,746,800
6	(ky) Interagency and intra-agency aids	PR-S	C	1,427,700	1,427,700
7	(kz) Interagency and intra-agency local				
8	assistance	PR-S	C	-0-	-0-
9	(m) Federal project operations	PR-F	C	2,725,500	2,725,500
10	(n) Federal program operations	PR-F	C	86,800	86,800
11	(qm) Computer recycling	SEG	A	-0-	-0-
12		(1) PROGRAM TOTALS			
13	GENERAL PURPOSE REVENUE			1,690,361,500	1,700,828,800
14	PROGRAM REVENUE			100,348,700	100,361,000
15	FEDERAL			(2,812,300)	(2,812,300)
16	OTHER			(29,329,200)	(29,337,700)
17	SERVICE			(68,207,200)	(68,211,000)
18	SEGREGATED REVENUE			-0-	-0-
19	OTHER			(-0-)	(-0-)
20	TOTAL-ALL SOURCES			1,790,710,200	1,801,189,800
21	(2) PAROLE COMMISSION				
22	(a) General program operations	GPR	A	724,500	724,500
23	(kx) Interagency and intra-agency				
24	programs	PR-S	C	-0-	-0-
25		(2) PROGRAM TOTALS			
26	GENERAL PURPOSE REVENUE			724,500	724,500
27	PROGRAM REVENUE			-0-	-0-
28	SERVICE			(-0-)	(-0-)
29	TOTAL-ALL SOURCES			724,500	724,500
30	(3) JUVENILE CORRECTIONAL SERVICES				

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ky) Interagency and intra-agency aids	PR-S	C	-0-	-0-
2	(kz) Interagency and intra-agency local				
3	assistance	PR-S	C	-0-	-0-
4	(m) Federal project operations	PR-F	C	56,700	56,700
5	(n) Federal program operations	PR-F	C	30,000	30,000
6	(q) Girls school benevolent trust fund	SEG	C	-0-	-0-
7		(3) PROGRAM TOTALS			
8	GENERAL PURPOSE REVENUE			64,049,000	90,074,900
9	PROGRAM REVENUE			81,086,600	82,625,700
10	FEDERAL			(86,700)	(86,700)
11	OTHER			(80,059,300)	(81,598,400)
12	SERVICE			(940,600)	(940,600)
13	SEGREGATED REVENUE			-0-	-0-
14	OTHER			(-0-)	(-0-)
15	TOTAL-ALL SOURCES			145,135,600	172,700,600
16		20.410 DEPARTMENT TOTALS			
17	GENERAL PURPOSE REVENUE			1,755,135,000	1,791,628,200
18	PROGRAM REVENUE			181,435,300	182,986,700
19	FEDERAL			(2,899,000)	(2,899,000)
20	OTHER			(109,388,500)	(110,936,100)
21	SERVICE			(69,147,800)	(69,151,600)
22	SEGREGATED REVENUE			-0-	-0-
23	OTHER			(-0-)	(-0-)
24	TOTAL-ALL SOURCES			1,936,570,300	1,974,614,900
25	20.425 Employment Relations Commission				
26	(1) LABOR RELATIONS				
27	(a) General program operations	GPR	A	982,200	983,500
28	(i) Fees, collective bargaining				
29	training, publications, and appeals	PR	A	145,600	145,600
30		(1) PROGRAM TOTALS			
31	GENERAL PURPOSE REVENUE			982,200	983,500
32	PROGRAM REVENUE			145,600	145,600
33	OTHER			(145,600)	(145,600)
34	TOTAL-ALL SOURCES			1,127,800	1,129,100
35		20.425 DEPARTMENT TOTALS			

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	GENERAL PURPOSE REVENUE			982,200	983,500
2	PROGRAM REVENUE			145,600	145,600
3	OTHER			(145,600)	(145,600)
4	TOTAL-ALL SOURCES			1,127,800	1,129,100
5	20.427 Labor and Industry Review Commission				
6	(1) REVIEW COMMISSION				
7	(a) General program operations,				
8	review commission	GPR	A	165,800	165,800
9	(k) Unemployment administration	PR-S	C	1,992,200	1,992,200
10	(km) Equal rights; other moneys	PR-S	C	133,700	133,700
11	(m) Federal moneys	PR-F	C	-0-	-0-
12	(ra) Worker's compensation operations				
13	fund; worker's compensation				
14	activities	SEG	A	760,600	760,600
15		(1) PROGRAM TOTALS			
16	GENERAL PURPOSE REVENUE			165,800	165,800
17	PROGRAM REVENUE			2,125,900	2,125,900
18	FEDERAL			(-0-)	(-0-)
19	SERVICE			(2,125,900)	(2,125,900)
20	SEGREGATED REVENUE			760,600	760,600
21	OTHER			(760,600)	(760,600)
22	TOTAL-ALL SOURCES			3,052,300	3,052,300
23		20.427 DEPARTMENT TOTALS			
24	GENERAL PURPOSE REVENUE			165,800	165,800
25	PROGRAM REVENUE			2,125,900	2,125,900
26	FEDERAL			(-0-)	(-0-)
27	SERVICE			(2,125,900)	(2,125,900)
28	SEGREGATED REVENUE			760,600	760,600
29	OTHER			(760,600)	(760,600)
30	TOTAL-ALL SOURCES			3,052,300	3,052,300
31	20.432 Aging and Long-Term Care, Board on				
32	(1) IDENTIFICATION OF THE NEEDS OF THE AGED AND DISABLED				
33	(a) General program operations	GPR	A	2,197,200	2,200,900

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(i) Gifts and grants	PR	C	-0-	-0-
2	(k) Contracts with other state				
3	agencies	PR-S	C	1,979,000	1,954,100
4	(kb) Insurance and other information,				
5	counseling and assistance	PR-S	A	605,700	606,100
6	(m) Federal aid	PR-F	C	-0-	-0-
7		(1) PROGRAM TOTALS			
8	GENERAL PURPOSE REVENUE			2,197,200	2,200,900
9	PROGRAM REVENUE			2,584,700	2,560,200
10	FEDERAL			(-0-)	(-0-)
11	OTHER			(-0-)	(-0-)
12	SERVICE			(2,584,700)	(2,560,200)
13	TOTAL-ALL SOURCES			4,781,900	4,761,100
14		20.432 DEPARTMENT TOTALS			
15	GENERAL PURPOSE REVENUE			2,197,200	2,200,900
16	PROGRAM REVENUE			2,584,700	2,560,200
17	FEDERAL			(-0-)	(-0-)
18	OTHER			(-0-)	(-0-)
19	SERVICE			(2,584,700)	(2,560,200)
20	TOTAL-ALL SOURCES			4,781,900	4,761,100
21	20.433 Child Abuse and Neglect Prevention Board				
22	(1) PREVENTION OF CHILD ABUSE AND NEGLECT				
23	(b) Grants to organizations	GPR	A	1,995,000	1,995,000
24	(g) General program operations	PR	A	944,900	944,900
25	(h) Grants to organizations	PR	C	750,600	750,600
26	(i) Gifts and grants	PR	C	-0-	-0-
27	(jb) Fees for administrative services	PR	C	15,000	15,000
28	(k) Interagency programs	PR-S	C	-0-	-0-
29	(m) Federal project operations	PR-F	C	206,200	206,200
30	(ma) Federal project aids	PR-F	C	450,000	450,000

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(q) Children's trust fund; gifts and				
2	grants	SEG	C	15,000	15,000
3		(1) PROGRAM TOTALS			
4	GENERAL PURPOSE REVENUE			1,995,000	1,995,000
5	PROGRAM REVENUE			2,366,700	2,366,700
6	FEDERAL			(656,200)	(656,200)
7	OTHER			(1,710,500)	(1,710,500)
8	SERVICE			(-0-)	(-0-)
9	SEGREGATED REVENUE			15,000	15,000
10	OTHER			(15,000)	(15,000)
11	TOTAL-ALL SOURCES			4,376,700	4,376,700
12		20.433 DEPARTMENT TOTALS			
13	GENERAL PURPOSE REVENUE			1,995,000	1,995,000
14	PROGRAM REVENUE			2,366,700	2,366,700
15	FEDERAL			(656,200)	(656,200)
16	OTHER			(1,710,500)	(1,710,500)
17	SERVICE			(-0-)	(-0-)
18	SEGREGATED REVENUE			15,000	15,000
19	OTHER			(15,000)	(15,000)
20	TOTAL-ALL SOURCES			4,376,700	4,376,700
21	20.435 Health Services, Department of				
22	(1) PUBLIC HEALTH SERVICES PLANNING, REGULATION AND DELIVERY				
23	(a) General program operations	GPR	A	11,233,100	11,182,600
24	(am) Services, reimbursement, and				
25	payment related to human				
26	immunodeficiency virus	GPR	A	6,220,900	6,220,900
27	(b) General aids and local assistance	GPR	A	543,600	543,600
28	(bd) Hospital services grants	GPR	B	-0-	-0-
29	(be) Regional referral hospital support				
30	payment; Waukesha County	GPR	A	15,000,000	15,000,000
31	(bf) Trauma care hospital supplement				
32	grants	GPR	A	35,000,000	35,000,000

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

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

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

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

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

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

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

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

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

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

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ma) Federal project aids	PR-F	C	10,500,000	10,500,000
2	(mb) Federal project local assistance	PR-F	C	-0-	-0-
3	(md) Federal block grant aids	PR-F	C	-0-	-0-
4	(me) Federal block grant local				
5	assistance	PR-F	C	-0-	-0-
6	(na) Federal program aids	PR-F	C	1,000,000	1,000,000
7	(nL) Federal program local assistance	PR-F	C	9,500,000	9,500,000
8	(o) Federal aid; community aids	PR-F	C	42,737,500	42,737,500
9		(7) PROGRAM TOTALS			
10	GENERAL PURPOSE REVENUE			222,706,200	223,397,300
11	PROGRAM REVENUE			64,995,300	64,995,300
12	FEDERAL			(63,737,500)	(63,737,500)
13	SERVICE			(1,257,800)	(1,257,800)
14	TOTAL-ALL SOURCES			287,701,500	288,392,600
15	(8) GENERAL ADMINISTRATION				
16	(a) General program operations	GPR	A	20,457,900	19,460,300
17	(b) Inspector general; general				
18	operations	GPR	A	5,671,900	5,656,800
19	(c) Inspector general; local assistance	GPR	A	1,500,000	1,500,000
20	(i) Gifts and grants	PR	C	572,700	572,700
21	(k) Administrative and support				
22	services	PR-S	A	50,690,000	50,690,000
23	(kw) Inspector general; interagency and				
24	intra-agency programs	PR-S	C	1,185,200	1,185,200
25	(kx) Interagency and intra-agency				
26	programs	PR-S	C	571,400	571,400
27	(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
1	(kz) Interagency and intra-agency local				
2	assistance	PR-S	C	-0-	-0-
3	(m) Federal project operations	PR-F	C	-0-	-0-
4	(ma) Federal project aids	PR-F	C	-0-	-0-
5	(mb) Income augmentation services				
6	receipts	PR-F	C	376,100	376,100
7	(mc) Federal block grant operations	PR-F	C	1,757,800	1,757,800
8	(mm) Reimbursements from federal				
9	government	PR-F	C	-0-	-0-
10	(n) Federal program operations	PR-F	C	4,886,700	4,886,700
11	(o) Inspector general; federal program				
12	local assistance	PR-F	C	2,000,000	2,000,000
13	(p) Inspector general; federal program				
14	operations	PR-F	C	9,947,700	9,947,700
15	(pz) Indirect cost reimbursements	PR-F	C	6,340,300	5,749,900
16		(8) PROGRAM TOTALS			
17	GENERAL PURPOSE REVENUE			27,629,800	26,617,100
18	PROGRAM REVENUE			80,327,900	79,737,500
19	FEDERAL			(25,308,600)	(24,718,200)
20	OTHER			(572,700)	(572,700)
21	SERVICE			(54,446,600)	(54,446,600)
22	TOTAL-ALL SOURCES			107,957,700	106,354,600
23		20.435 DEPARTMENT TOTALS			
24	GENERAL PURPOSE REVENUE			5,888,731,800	6,221,439,700
25	PROGRAM REVENUE			12,618,599,600	13,119,624,500
26	FEDERAL			(10,675,514,700)	(11,134,013,800)
27	OTHER			(1,791,471,200)	(1,833,471,600)
28	SERVICE			(151,613,700)	(152,139,100)
29	SEGREGATED REVENUE			1,693,530,200	1,650,818,800
30	OTHER			(1,693,530,200)	(1,650,818,800)
31	TOTAL-ALL SOURCES			20,200,861,600	20,991,883,000

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ma) Federal project aids	PR-F	C	4,024,800	4,024,800
2	(mb) Federal project local assistance	PR-F	C	-0-	-0-
3	(mc) Federal block grant operations	PR-F	C	-0-	-0-
4	(md) Federal block grant aids	PR-F	C	-0-	-0-
5	(mw) Federal aid; Milwaukee child				
6	welfare services general program				
7	operations	PR-F	C	5,510,000	5,515,100
8	(mx) Federal aid; Milwaukee child				
9	welfare services aids	PR-F	C	19,045,800	18,829,300
10	(n) Federal program operations	PR-F	C	13,015,900	13,041,100
11	(na) Federal program aids	PR-F	C	12,968,700	12,968,700
12	(nL) Federal program local assistance	PR-F	C	18,645,900	18,645,900
13	(o) Federal aid; children, youth, and				
14	family aids	PR-F	C	50,729,500	50,801,400
15	(pd) Federal aid; state out-of-home				
16	care, adoption services, and				
17	subsidized guardianships	PR-F	C	56,450,700	56,661,000
18	(pm) Federal aid; adoption incentive				
19	payments	PR-F	C	400,000	400,000
20	(q) Community youth and family aids;				
21	local government fund	SEG	A	46,652,900	46,652,900
22		(1) PROGRAM TOTALS			
23	GENERAL PURPOSE REVENUE			286,781,900	284,657,500
24	PROGRAM REVENUE			225,813,800	225,909,800
25	FEDERAL			(182,033,800)	(182,129,800)
26	OTHER			(4,165,800)	(4,165,800)
27	SERVICE			(39,614,200)	(39,614,200)
28	SEGREGATED REVENUE			46,652,900	46,652,900
29	OTHER			(46,652,900)	(46,652,900)

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(mc) Federal block grant operations	PR-F	C	-0-	-0-
2	(md) Federal block grant aids	PR-F	C	-0-	-0-
3	(mf) Federal economic stimulus funds	PR-F	C	-0-	-0-
4	(mm) Reimbursements from federal				
5	government	PR-F	C	-0-	-0-
6	(n) Federal project activities	PR-F	C	-0-	-0-
7	(pz) Indirect cost reimbursements	PR-F	C	-0-	-0-
8		(3) PROGRAM TOTALS			
9	GENERAL PURPOSE REVENUE			2,262,800	2,263,200
10	PROGRAM REVENUE			50,694,500	50,099,200
11	FEDERAL			(-0-)	(-0-)
12	OTHER			(4,400)	(4,400)
13	SERVICE			(50,690,100)	(50,094,800)
14	TOTAL-ALL SOURCES			52,957,300	52,362,400
15		20.437 DEPARTMENT TOTALS			
16	GENERAL PURPOSE REVENUE			475,778,700	543,101,600
17	PROGRAM REVENUE			1,247,534,700	1,151,141,200
18	FEDERAL			(1,116,835,900)	(1,020,813,000)
19	OTHER			(29,027,000)	(29,191,400)
20	SERVICE			(101,671,800)	(101,136,800)
21	SEGREGATED REVENUE			55,927,600	55,927,600
22	OTHER			(55,927,600)	(55,927,600)
23	TOTAL-ALL SOURCES			1,779,241,000	1,750,170,400
24	20.438 People with Developmental Disabilities, Board for				
25	(1) DEVELOPMENTAL DISABILITIES				
26	(a) General program operations	GPR	A	114,200	114,200
27	(h) Program services	PR	C	-0-	-0-
28	(i) Gifts and grants	PR	C	-0-	-0-
29	(mc) Federal project operations	PR-F	C	1,227,700	1,138,600
30	(md) Federal project aids	PR-F	C	543,600	543,600
31		(1) PROGRAM TOTALS			
32	GENERAL PURPOSE REVENUE			114,200	114,200

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	PROGRAM REVENUE			1,771,300	1,682,200
2	FEDERAL			(1,771,300)	(1,682,200)
3	OTHER			(-0-)	(-0-)
4	TOTAL-ALL SOURCES			1,885,500	1,796,400
5	20.438 DEPARTMENT TOTALS				
6	GENERAL PURPOSE REVENUE			114,200	114,200
7	PROGRAM REVENUE			1,771,300	1,682,200
8	FEDERAL			(1,771,300)	(1,682,200)
9	OTHER			(-0-)	(-0-)
10	TOTAL-ALL SOURCES			1,885,500	1,796,400
11	20.440 Health and Educational Facilities Authority				
12	(1) CONSTRUCTION OF HEALTH AND EDUCATIONAL FACILITIES				
13	(a) General program operations	GPR	C	-0-	-0-
14	(1) PROGRAM TOTALS				
15	GENERAL PURPOSE REVENUE			-0-	-0-
16	TOTAL-ALL SOURCES			-0-	-0-
17	(2) RURAL HOSPITAL LOAN GUARANTEE				
18	(a) Rural assistance loan fund	GPR	C	-0-	-0-
19	(2) PROGRAM TOTALS				
20	GENERAL PURPOSE REVENUE			-0-	-0-
21	TOTAL-ALL SOURCES			-0-	-0-
22	20.440 DEPARTMENT TOTALS				
23	GENERAL PURPOSE REVENUE			-0-	-0-
24	TOTAL-ALL SOURCES			-0-	-0-
25	20.445 Workforce Development, Department of				
26	(1) WORKFORCE DEVELOPMENT				
27	(a) General program operations	GPR	A	10,203,900	10,203,900
28	(aa) Special death benefit	GPR	S	525,000	525,000

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gr) Agricultural education and				
2	workforce development council,				
3	gifts and grants	PR	C	-0-	-0-
4	(ka) Interagency and intra-agency				
5	agreements	PR-S	C	36,378,600	36,378,600
6	(kc) Administrative services	PR-S	A	39,989,300	39,989,300
7	(km) Nursing workforce survey and				
8	grants	PR-S	C	155,600	155,600
9	(m) Workforce investment and				
10	assistance; federal moneys	PR-F	C	65,153,200	62,077,300
11	(n) Employment assistance and				
12	unemployment insurance				
13	administration; federal moneys	PR-F	C	70,759,200	67,671,700
14	(na) Employment security buildings				
15	and equipment	PR-F	C	-0-	-0-
16	(nb) Unemployment administration;				
17	information technology systems	PR-F	C	-0-	-0-
18	(nd) Unemployment administration;				
19	apprenticeship and other				
20	employment services	PR-F	A	523,000	523,000
21	(ne) Unemployment insurance				
22	administration and bank service				
23	costs	PR-F	C	-0-	-0-
24	(o) Equal rights; federal moneys	PR-F	C	939,300	914,600
25	(p) Worker's compensation; federal				
26	moneys	PR-F	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(pz) Indirect cost reimbursements	PR-F	C	25,300	25,300
2	(ra) Worker's compensation operations				
3	fund; administration	SEG	A	14,257,600	14,257,600
4	(rb) Worker's compensation operations				
5	fund; contracts	SEG	C	93,900	93,900
6	(rp) Worker's compensation operations				
7	fund; uninsured employers				
8	program; administration	SEG	A	1,238,900	1,238,900
9	(s) Self-insured employers liability				
10	fund	SEG	C	-0-	-0-
11	(sm) Uninsured employers fund;				
12	payments	SEG	S	5,500,000	5,500,000
13	(t) Work injury supplemental benefit				
14	fund	SEG	C	5,360,000	5,360,000
15	(u) Unemployment interest payments				
16	and transfers	SEG	C	-0-	-0-
17	(v) Unemployment program integrity	SEG	C	571,700	571,700
18		(1) PROGRAM TOTALS			
19	GENERAL PURPOSE REVENUE			45,039,600	46,045,000
20	PROGRAM REVENUE			216,513,300	210,325,200
21	FEDERAL			(137,400,000)	(131,211,900)
22	OTHER			(2,589,800)	(2,589,800)
23	SERVICE			(76,523,500)	(76,523,500)
24	SEGREGATED REVENUE			27,022,100	27,022,100
25	OTHER			(27,022,100)	(27,022,100)
26	TOTAL-ALL SOURCES			288,575,000	283,392,300
27	(5) VOCATIONAL REHABILITATION SERVICES				
28	(a) General program operations;				
29	purchased services for clients	GPR	C	21,295,200	21,295,200

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gg) Contractual services	PR	C	-0-	-0-
2	(gp) Contractual aids	PR	C	-0-	-0-
3	(h) Enterprises and services for blind				
4	and visually impaired	PR	C	149,100	149,100
5	(he) Supervised business enterprise	PR	C	125,000	125,000
6	(i) Gifts and grants	PR	C	1,000	1,000
7	(kg) Vocational rehabilitation services				
8	for tribes	PR-S	A	314,900	314,900
9	(kx) Interagency and intra-agency				
10	programs	PR-S	C	-0-	-0-
11	(ky) Interagency and intra-agency aids	PR-S	C	-0-	-0-
12	(kz) Interagency and intra-agency local				
13	assistance	PR-S	C	-0-	-0-
14	(m) Federal project operations	PR-F	C	50,000	50,000
15	(ma) Federal project aids	PR-F	C	5,730,200	1,661,000
16	(n) Federal program aids and				
17	operations	PR-F	C	86,923,500	86,923,500
18	(nL) Federal program local assistance	PR-F	C	-0-	-0-
19		(5) PROGRAM TOTALS			
20	GENERAL PURPOSE REVENUE			21,295,200	21,295,200
21	PROGRAM REVENUE			93,293,700	89,224,500
22	FEDERAL			(92,703,700)	(88,634,500)
23	OTHER			(275,100)	(275,100)
24	SERVICE			(314,900)	(314,900)
25	TOTAL-ALL SOURCES			114,588,900	110,519,700
26		20.445 DEPARTMENT TOTALS			
27	GENERAL PURPOSE REVENUE			66,334,800	67,340,200
28	PROGRAM REVENUE			309,807,000	299,549,700
29	FEDERAL			(230,103,700)	(219,846,400)
30	OTHER			(2,864,900)	(2,864,900)

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	SERVICE			(76,838,400)	(76,838,400)
2	SEGREGATED REVENUE			27,022,100	27,022,100
3	OTHER			(27,022,100)	(27,022,100)
4	TOTAL-ALL SOURCES			403,163,900	393,912,000
5	20.455 Justice, Department of				
6	(1) LEGAL SERVICES				
7	(a) General program operations	GPR	A	20,231,600	18,672,000
8	(d) Legal expenses	GPR	B	734,400	734,400
9	(gh) Investigation and prosecution	PR	C	200,000	200,000
10	(gs) Delinquent obligation collection	PR	A	25,000	25,000
11	(hm) Restitution	PR	C	1,000,000	1,000,000
12	(k) Environment litigation project	PR-S	C	785,200	785,200
13	(km) Interagency and intra-agency				
14	assistance	PR-S	C	2,919,500	2,919,500
15	(m) Federal aid	PR-F	C	1,651,500	1,710,500
16		(1) PROGRAM TOTALS			
17	GENERAL PURPOSE REVENUE			20,966,000	19,406,400
18	PROGRAM REVENUE			6,581,200	6,640,200
19	FEDERAL			(1,651,500)	(1,710,500)
20	OTHER			(1,225,000)	(1,225,000)
21	SERVICE			(3,704,700)	(3,704,700)
22	TOTAL-ALL SOURCES			27,547,200	26,046,600
23	(2) LAW ENFORCEMENT SERVICES				
24	(a) General program operations	GPR	A	39,337,500	35,489,500
25	(am) Officer training reimbursement	GPR	S	150,000	150,000
26	(b) Investigations and operations	GPR	A	-0-	-0-
27	(bm) Law enforcement officer				
28	supplement grants - state funds	GPR	A	1,000,000	1,000,000
29	(c) Crime laboratory equipment	GPR	B	-0-	-0-

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

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

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

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(k) Interagency and intra-agency				
2	assistance; reimbursement to				
3	counties	PR-S	A	-0-	-0-
4	(ke) Child advocacy centers	PR-S	A	255,000	255,000
5	(kp) Reimbursement to counties for				
6	victim-witness services	PR-S	A	748,900	748,900
7	(m) Federal aid; victim compensation	PR-F	C	1,880,700	1,880,700
8	(ma) Federal aid; state operations				
9	relating to crime victim services	PR-F	C	1,611,900	1,576,700
10	(mh) Federal aid; victim assistance	PR-F	C	20,123,100	40,074,500
11		(5) PROGRAM TOTALS			
12	GENERAL PURPOSE REVENUE			33,122,700	12,783,600
13	PROGRAM REVENUE			30,133,200	50,050,400
14	FEDERAL			(23,615,700)	(43,531,900)
15	OTHER			(5,412,600)	(5,412,600)
16	SERVICE			(1,104,900)	(1,105,900)
17	TOTAL-ALL SOURCES			63,255,900	62,834,000
18		20.455 DEPARTMENT TOTALS			
19	GENERAL PURPOSE REVENUE			115,692,200	89,395,800
20	PROGRAM REVENUE			94,061,400	115,055,400
21	FEDERAL			(36,550,100)	(56,360,600)
22	OTHER			(20,474,300)	(20,613,000)
23	SERVICE			(37,037,000)	(38,081,800)
24	SEGREGATED REVENUE			9,312,200	9,312,500
25	OTHER			(9,312,200)	(9,312,500)
26	TOTAL-ALL SOURCES			219,065,800	213,763,700
27	20.465 Military Affairs, Department of				
28	(1) NATIONAL GUARD OPERATIONS				
29	(a) General program operations	GPR	A	8,797,200	8,797,200
30	(b) Repair and maintenance	GPR	A	970,200	970,200
31	(c) Public emergencies	GPR	S	4,250,000	4,250,000

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

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

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

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

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(t) Emergency response training -				
2	environmental fund	SEG	B	7,600	7,600
3		(3) PROGRAM TOTALS			
4	GENERAL PURPOSE REVENUE			101,927,000	10,163,700
5	PROGRAM REVENUE			62,491,500	62,471,200
6	FEDERAL			(55,430,600)	(55,410,300)
7	OTHER			(5,633,600)	(5,633,600)
8	SERVICE			(1,427,300)	(1,427,300)
9	SEGREGATED REVENUE			50,158,800	48,458,800
10	OTHER			(50,158,800)	(48,458,800)
11	TOTAL-ALL SOURCES			214,577,300	121,093,700
12	(4) NATIONAL GUARD YOUTH PROGRAMS				
13	(h) Gifts and grants	PR	C	1,700	1,700
14	(ka) Challenge academy program;				
15	public instruction funds	PR-S	C	1,372,100	1,372,100
16	(m) Federal aid	PR-F	C	4,117,100	4,117,100
17		(4) PROGRAM TOTALS			
18	PROGRAM REVENUE			5,490,900	5,490,900
19	FEDERAL			(4,117,100)	(4,117,100)
20	OTHER			(1,700)	(1,700)
21	SERVICE			(1,372,100)	(1,372,100)
22	TOTAL-ALL SOURCES			5,490,900	5,490,900
23		20.465 DEPARTMENT TOTALS			
24	GENERAL PURPOSE REVENUE			131,727,700	39,951,300
25	PROGRAM REVENUE			126,321,700	126,245,100
26	FEDERAL			(115,590,300)	(115,513,700)
27	OTHER			(7,871,200)	(7,871,200)
28	SERVICE			(2,860,200)	(2,860,200)
29	SEGREGATED REVENUE			50,158,800	48,458,800
30	OTHER			(50,158,800)	(48,458,800)
31	TOTAL-ALL SOURCES			308,208,200	214,655,200
32	20.475 District Attorneys				
33	(1) DISTRICT ATTORNEYS				
34	(d) Salaries and fringe benefits	GPR	A	72,578,300	73,680,900
35	(em) Salary adjustments	GPR	A	1,990,700	4,173,000

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(h) Gifts and grants	PR	C	5,167,900	5,538,200
2	(i) Other employees	PR	A	305,000	305,000
3	(k) Interagency and intra-agency				
4	assistance	PR-S	C	-0-	-0-
5	(km) Deoxyribonucleic acid evidence				
6	activities	PR-S	A	126,600	126,600
7	(m) Federal aid	PR-F	C	-0-	-0-
8		(1) PROGRAM TOTALS			
9	GENERAL PURPOSE REVENUE			74,569,000	77,853,900
10	PROGRAM REVENUE			5,599,500	5,969,800
11	FEDERAL			(-0-)	(-0-)
12	OTHER			(5,472,900)	(5,843,200)
13	SERVICE			(126,600)	(126,600)
14	TOTAL-ALL SOURCES			80,168,500	83,823,700
15		20.475 DEPARTMENT TOTALS			
16	GENERAL PURPOSE REVENUE			74,569,000	77,853,900
17	PROGRAM REVENUE			5,599,500	5,969,800
18	FEDERAL			(-0-)	(-0-)
19	OTHER			(5,472,900)	(5,843,200)
20	SERVICE			(126,600)	(126,600)
21	TOTAL-ALL SOURCES			80,168,500	83,823,700
22	20.485 Veterans Affairs, Department of				
23	(1) VETERANS HOMES				
24	(a) Aids to indigent veterans	GPR	A	178,200	178,200
25	(e) Lease rental payments	GPR	S	-0-	-0-
26	(f) Principal repayment and interest	GPR	S	1,375,200	1,370,600
27	(g) Home exchange	PR	C	207,000	207,000
28	(gd) Veterans home cemetery				
29	operations	PR	C	5,000	5,000
30	(gf) Veterans home member care	PR	C	-0-	-0-

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gk) Institutional operations	PR	A	123,163,900	123,063,900
2	(go) Self-amortizing facilities;				
3	principal repayment and interest	PR	S	3,607,800	3,364,800
4	(h) Gifts and bequests	PR	C	263,400	263,400
5	(i) State-owned housing maintenance	PR	C	15,700	15,700
6	(kc) Electric energy derived from				
7	renewable resources	PR-S	A	54,000	54,000
8	(kj) Grants for fire and emergency				
9	medical services	PR-S	B	300,000	300,000
10	(ks) Emergency mitigation	PR-S	C	-0-	-0-
11	(m) Federal aid; care at veterans				
12	homes	PR-F	C	1,300	1,300
13	(mn) Federal projects	PR-F	C	12,500	12,500
14	(t) Veterans homes member accounts	SEG	C	-0-	-0-
15		(1) PROGRAM TOTALS			
16	GENERAL PURPOSE REVENUE			1,553,400	1,548,800
17	PROGRAM REVENUE			127,630,600	127,287,600
18	FEDERAL			(13,800)	(13,800)
19	OTHER			(127,262,800)	(126,919,800)
20	SERVICE			(354,000)	(354,000)
21	SEGREGATED REVENUE			-0-	-0-
22	OTHER			(-0-)	(-0-)
23	TOTAL-ALL SOURCES			129,184,000	128,836,400
24	(2) LOANS AND AIDS TO VETERANS				
25	(a) Veterans Community Project of				
26	Milwaukee	GPR	A	2,500,000	-0-
27	(g) Consumer reporting agency fees	PR	C	-0-	-0-
28	(h) Public and private receipts	PR	C	18,200	18,200

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(vu) Grants to American Indian tribes				
2	and bands	SEG	A	177,500	177,500
3	(vw) Payments to veterans				
4	organizations for claims service	SEG	A	348,000	348,000
5	(vx) County grants	SEG	A	1,103,300	1,103,300
6	(x) Federal per diem payments	SEG-F	C	1,343,600	1,343,600
7	(yn) Veterans trust fund loans and				
8	expenses	SEG	B	20,000	20,000
9	(yo) Debt payment	SEG	S	-0-	-0-
10	(z) Gifts	SEG	C	-0-	-0-
11		(2) PROGRAM TOTALS			
12	GENERAL PURPOSE REVENUE			2,500,000	-0-
13	PROGRAM REVENUE			673,400	673,400
14	FEDERAL			(467,300)	(467,300)
15	OTHER			(18,200)	(18,200)
16	SERVICE			(187,900)	(187,900)
17	SEGREGATED REVENUE			17,933,800	17,933,800
18	FEDERAL			(1,343,600)	(1,343,600)
19	OTHER			(16,590,200)	(16,590,200)
20	TOTAL-ALL SOURCES			21,107,200	18,607,200
21	(4) VETERANS MEMORIAL CEMETERIES				
22	(a) Cemetery maintenance and				
23	beautification	GPR	A	22,200	22,200
24	(g) Cemetery operations	PR	C	393,500	393,500
25	(h) Gifts, grants and bequests	PR	C	100,000	100,000
26	(m) Federal aid; cemetery operations				
27	and burials	PR-F	C	1,371,800	1,371,800
28	(q) Cemetery administration and				
29	maintenance	SEG	A	1,437,800	1,437,800

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(k) Funds received from other state				
2	agencies	PR-S	C	-0-	-0-
3		(6) PROGRAM TOTALS			
4	PROGRAM REVENUE			-0-	-0-
5	SERVICE			(-0-)	(-0-)
6	TOTAL-ALL SOURCES			-0-	-0-
7		20.485 DEPARTMENT TOTALS			
8	GENERAL PURPOSE REVENUE			4,412,800	1,908,200
9	PROGRAM REVENUE			130,169,300	129,826,300
10	FEDERAL			(1,852,900)	(1,852,900)
11	OTHER			(127,774,500)	(127,431,500)
12	SERVICE			(541,900)	(541,900)
13	SEGREGATED REVENUE			23,293,700	23,302,700
14	FEDERAL			(1,343,600)	(1,343,600)
15	OTHER			(21,950,100)	(21,959,100)
16	TOTAL-ALL SOURCES			157,875,800	155,037,200
17	20.490 Wisconsin Housing and Economic Development Authority				
18	(1) FACILITATION OF CONSTRUCTION				
19	(a) Capital reserve fund deficiency	GPR	C	-0-	-0-
20		(1) PROGRAM TOTALS			
21	GENERAL PURPOSE REVENUE			-0-	-0-
22	TOTAL-ALL SOURCES			-0-	-0-
23	(2) HOUSING REHABILITATION LOAN PROGRAM				
24	(a) General program operations	GPR	C	-0-	-0-
25	(q) Loan loss reserve fund	SEG	C	-0-	-0-
26		(2) PROGRAM TOTALS			
27	GENERAL PURPOSE REVENUE			-0-	-0-
28	SEGREGATED REVENUE			-0-	-0-
29	OTHER			(-0-)	(-0-)
30	TOTAL-ALL SOURCES			-0-	-0-
31	(3) HOMEOWNERSHIP MORTGAGE ASSISTANCE				
32	(a) Homeowner eviction lien				
33	protection program	GPR	C	-0-	-0-
34		(3) PROGRAM TOTALS			

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	GENERAL PURPOSE REVENUE			-0-	-0-
2	TOTAL-ALL SOURCES			-0-	-0-
3	(4) DISADVANTAGED BUSINESS MOBILIZATION ASSISTANCE				
4	(g) Disadvantaged business				
5	mobilization loan guarantee	PR	C	-0-	-0-
6		(4) PROGRAM TOTALS			
7	PROGRAM REVENUE			-0-	-0-
8	OTHER			(-0-)	(-0-)
9	TOTAL-ALL SOURCES			-0-	-0-
10	(5) WISCONSIN DEVELOPMENT LOAN GUARANTEES				
11	(a) Wisconsin development reserve				
12	fund	GPR	C	-0-	-0-
13	(q) Environmental fund transfer to				
14	Wisconsin development reserve				
15	fund	SEG	C	-0-	-0-
16	(r) Agrichemical management fund				
17	transfer to Wisconsin development				
18	reserve fund	SEG	C	-0-	-0-
19	(s) Petroleum inspection fund				
20	transfer to Wisconsin development				
21	reserve fund	SEG	A	-0-	-0-
22		(5) PROGRAM TOTALS			
23	GENERAL PURPOSE REVENUE			-0-	-0-
24	SEGREGATED REVENUE			-0-	-0-
25	OTHER			(-0-)	(-0-)
26	TOTAL-ALL SOURCES			-0-	-0-
27	(6) FUNDS				
28	(am) Residential housing				
29	infrastructure revolving loan fund	GPR	C	-0-	-0-

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(b) Main street housing rehabilitation				
2	revolving loan fund	GPR	C	-0-	-0-
3	(c) Commercial-to-housing conversion				
4	revolving loan fund	GPR	C	-0-	-0-
5	(d) Housing rehabilitation	GPR	C	-0-	-0-
6		(6) PROGRAM TOTALS			
7	GENERAL PURPOSE REVENUE			-0-	-0-
8	TOTAL-ALL SOURCES			-0-	-0-
9		20.490 DEPARTMENT TOTALS			
10	GENERAL PURPOSE REVENUE			-0-	-0-
11	PROGRAM REVENUE			-0-	-0-
12	OTHER			(-0-)	(-0-)
13	SEGREGATED REVENUE			-0-	-0-
14	OTHER			(-0-)	(-0-)
15	TOTAL-ALL SOURCES			-0-	-0-
16		Human Relations and Resources			
17		FUNCTIONAL AREA TOTALS			
18	GENERAL PURPOSE REVENUE			8,517,836,400	8,838,078,300
19	PROGRAM REVENUE			14,722,522,700	15,139,279,300
20	FEDERAL			(12,181,774,100)	(12,553,637,800)
21	OTHER			(2,096,200,600)	(2,140,079,000)
22	SERVICE			(444,548,000)	(445,562,500)
23	SEGREGATED REVENUE			1,860,020,200	1,815,618,100
24	FEDERAL			(1,343,600)	(1,343,600)
25	OTHER			(1,858,676,600)	(1,814,274,500)
26	SERVICE			(-0-)	(-0-)
27	LOCAL			(-0-)	(-0-)
28	TOTAL-ALL SOURCES			25,100,379,300	25,792,975,700

29 General Executive Functions**30 20.505 Administration, Department of****31 (1) SUPERVISION AND MANAGEMENT**

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

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

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

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

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

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

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

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

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

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

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

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	PROGRAM REVENUE			35,929,100	35,897,500
2	FEDERAL			(34,415,100)	(34,383,500)
3	OTHER			(591,300)	(591,300)
4	SERVICE			(922,700)	(922,700)
5	TOTAL-ALL SOURCES			42,695,900	42,664,200
6	(8) DIVISION OF GAMING				
7	(am) Interest on racing and bingo				
8	moneys	GPR	S	-0-	-0-
9	(g) General program operations;				
10	racing	PR	A	-0-	-0-
11	(h) General program operations;				
12	Indian gaming	PR	A	2,155,000	2,154,300
13	(hm) Indian gaming receipts	PR	C	-0-	-0-
14	(jn) General program operations;				
15	raffles and bingo	PR	A	612,800	787,600
16			(8) PROGRAM TOTALS		
17	GENERAL PURPOSE REVENUE			-0-	-0-
18	PROGRAM REVENUE			2,767,800	2,941,900
19	OTHER			(2,767,800)	(2,941,900)
20	TOTAL-ALL SOURCES			2,767,800	2,941,900
21			20.505 DEPARTMENT TOTALS		
22	GENERAL PURPOSE REVENUE			358,302,100	294,688,100
23	PROGRAM REVENUE			574,376,300	567,085,400
24	FEDERAL			(143,008,700)	(139,958,100)
25	OTHER			(28,565,900)	(28,739,700)
26	SERVICE			(402,801,700)	(398,387,600)
27	SEGREGATED REVENUE			51,923,000	51,922,500
28	FEDERAL			(-0-)	(-0-)
29	OTHER			(51,923,000)	(51,922,500)
30	SERVICE			(-0-)	(-0-)
31	TOTAL-ALL SOURCES			984,601,400	913,696,000
32	20.507 Public Lands, Board of Commissioners of				
33	(1) TRUST LANDS AND INVESTMENTS				

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(a) General program operations	GPR	A	1,580,600	1,580,600
2	(c) Payments in lieu of taxes	GPR	A	35,000	35,000
3	(h) Trust lands and investments -				
4	general program operations	PR-S	A	-0-	-0-
5	(i) Gifts and grants	PR	C	-0-	-0-
6	(j) Payments to American Indian				
7	tribes or bands for raised sunken				
8	logs	PR	C	-0-	-0-
9	(k) Trust lands and investments -				
10	interagency and intra-agency				
11	assistance	PR-S	A	-0-	-0-
12	(mg) Federal aid - flood control	PR-F	C	52,700	52,700
13	(q) Forest land and timber				
14	management	SEG-S	A	413,200	413,200
15		(1) PROGRAM TOTALS			
16	GENERAL PURPOSE REVENUE			1,615,600	1,615,600
17	PROGRAM REVENUE			52,700	52,700
18	FEDERAL			(52,700)	(52,700)
19	OTHER			(-0-)	(-0-)
20	SERVICE			(-0-)	(-0-)
21	TOTAL-ALL SOURCES			2,081,500	2,081,500
22		20.507 DEPARTMENT TOTALS			
23	GENERAL PURPOSE REVENUE			1,615,600	1,615,600
24	PROGRAM REVENUE			52,700	52,700
25	FEDERAL			(52,700)	(52,700)
26	OTHER			(-0-)	(-0-)
27	SERVICE			(-0-)	(-0-)
28	TOTAL-ALL SOURCES			2,081,500	2,081,500
29	20.510 Elections Commission				
30	(1) ADMINISTRATION OF ELECTIONS				

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(a) General program operations;				
2	general purpose revenue	GPR	B	5,265,500	5,265,500
3	(be) Investigations	GPR	A	25,000	25,000
4	(bm) Training of chief inspectors	GPR	B	-0-	-0-
5	(br) Special counsel	GPR	A	-0-	-0-
6	(c) Voter identification training	GPR	A	82,600	82,600
7	(d) Election administration transfer	GPR	A	-0-	-0-
8	(e) Elections administration	GPR	A	-0-	-0-
9	(g) Recount fees	PR	A	-0-	-0-
10	(h) Materials and services	PR	A	1,000	1,000
11	(jm) Gifts and grants	PR	A	-0-	-0-
12	(jn) Election security and				
13	maintenance	PR	C	466,200	466,200
14	(m) Federal aid	PR-F	A	-0-	-0-
15	(t) Election administration	SEG	A	100	100
16	(x) Federal aid; election				
17	administration fund	SEG-F	C	1,047,700	919,100
18		(1) PROGRAM TOTALS			
19	GENERAL PURPOSE REVENUE			5,373,100	5,373,100
20	PROGRAM REVENUE			467,200	467,200
21	FEDERAL			(-0-)	(-0-)
22	OTHER			(467,200)	(467,200)
23	SEGREGATED REVENUE			1,047,800	919,200
24	FEDERAL			(1,047,700)	(919,100)
25	OTHER			(100)	(100)
26	TOTAL-ALL SOURCES			6,888,100	6,759,500
27		20.510 DEPARTMENT TOTALS			
28	GENERAL PURPOSE REVENUE			5,373,100	5,373,100
29	PROGRAM REVENUE			467,200	467,200
30	FEDERAL			(-0-)	(-0-)
31	OTHER			(467,200)	(467,200)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	SEGREGATED REVENUE			1,047,800	919,200
2	FEDERAL			(1,047,700)	(919,100)
3	OTHER			(100)	(100)
4	TOTAL-ALL SOURCES			6,888,100	6,759,500
5	20.515 Employee Trust Funds, Department of				
6	(1) EMPLOYEE BENEFIT PLANS				
7	(a) Annuity supplements and				
8	payments	GPR	S	12,200	8,000
9	(c) Contingencies	GPR	S	-0-	-0-
10	(t) Automated operating system	SEG	C	86,848,100	15,848,100
11	(tm) Health savings account plan	SEG	C	-0-	-0-
12	(u) Employee-funded reimbursement				
13	account plan	SEG	C	-0-	-0-
14	(w) Administration	SEG	A	47,961,000	47,961,000
15		(1) PROGRAM TOTALS			
16	GENERAL PURPOSE REVENUE			12,200	8,000
17	SEGREGATED REVENUE			134,809,100	63,809,100
18	OTHER			(134,809,100)	(63,809,100)
19	TOTAL-ALL SOURCES			134,821,300	63,817,100
20		20.515 DEPARTMENT TOTALS			
21	GENERAL PURPOSE REVENUE			12,200	8,000
22	SEGREGATED REVENUE			134,809,100	63,809,100
23	OTHER			(134,809,100)	(63,809,100)
24	TOTAL-ALL SOURCES			134,821,300	63,817,100
25	20.521 Ethics Commission				
26	(1) ETHICS, CAMPAIGN FINANCE AND LOBBYING REGULATION				
27	(a) General program operations;				
28	general purpose revenue	GPR	A	984,300	978,500
29	(be) Investigations	GPR	A	225,000	225,000
30	(br) Special counsel	GPR	A	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(g) General program operations;				
2	program revenue	PR	A	150,700	150,700
3	(h) Gifts and grants	PR	A	-0-	-0-
4	(i) Materials and services	PR	A	4,500	4,500
5	(im) Lobbying administration; program				
6	revenue	PR	A	505,600	511,900
7	(j) Electronic filing software	PR	A	-0-	-0-
8		(1) PROGRAM TOTALS			
9	GENERAL PURPOSE REVENUE			1,209,300	1,203,500
10	PROGRAM REVENUE			660,800	667,100
11	OTHER			(660,800)	(667,100)
12	TOTAL-ALL SOURCES			1,870,100	1,870,600
13		20.521 DEPARTMENT TOTALS			
14	GENERAL PURPOSE REVENUE			1,209,300	1,203,500
15	PROGRAM REVENUE			660,800	667,100
16	OTHER			(660,800)	(667,100)
17	TOTAL-ALL SOURCES			1,870,100	1,870,600
18	20.525 Governor, Office of the				
19	(1) EXECUTIVE ADMINISTRATION				
20	(a) General program operations	GPR	S	4,309,000	4,309,000
21	(b) Contingent fund	GPR	S	20,400	20,400
22	(c) Membership in national				
23	associations	GPR	S	140,700	140,700
24	(d) Disability board	GPR	S	-0-	-0-
25	(i) Gifts and grants	PR	C	-0-	-0-
26	(m) Federal aid	PR-F	C	-0-	-0-
27		(1) PROGRAM TOTALS			
28	GENERAL PURPOSE REVENUE			4,470,100	4,470,100
29	PROGRAM REVENUE			-0-	-0-
30	FEDERAL			(-0-)	(-0-)
31	OTHER			(-0-)	(-0-)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			4,470,100	4,470,100
2	(2) EXECUTIVE RESIDENCE				
3	(a) General program operations	GPR	S	364,300	364,300
4		(2) PROGRAM TOTALS			
5	GENERAL PURPOSE REVENUE			364,300	364,300
6	TOTAL-ALL SOURCES			364,300	364,300
7		20.525 DEPARTMENT TOTALS			
8	GENERAL PURPOSE REVENUE			4,834,400	4,834,400
9	PROGRAM REVENUE			-0-	-0-
10	FEDERAL			(-0-)	(-0-)
11	OTHER			(-0-)	(-0-)
12	TOTAL-ALL SOURCES			4,834,400	4,834,400
13	20.536 Investment Board				
14	(1) INVESTMENT OF FUNDS				
15	(k) General program operations	PR	C	102,814,700	102,814,700
16	(ka) General program operations;				
17	environmental improvement fund	PR-S	C	-0-	-0-
18		(1) PROGRAM TOTALS			
19	PROGRAM REVENUE			102,814,700	102,814,700
20	OTHER			(102,814,700)	(102,814,700)
21	SERVICE			(-0-)	(-0-)
22	TOTAL-ALL SOURCES			102,814,700	102,814,700
23		20.536 DEPARTMENT TOTALS			
24	PROGRAM REVENUE			102,814,700	102,814,700
25	OTHER			(102,814,700)	(102,814,700)
26	SERVICE			(-0-)	(-0-)
27	TOTAL-ALL SOURCES			102,814,700	102,814,700
28	20.540 Lieutenant Governor, Office of the				
29	(1) EXECUTIVE COORDINATION				
30	(a) General program operations	GPR	A	492,800	492,800
31	(g) Gifts, grants and proceeds	PR	C	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(k) Grants from state agencies	PR-S	C	-0-	-0-
2	(m) Federal aid	PR-F	C	-0-	-0-
3		(1) PROGRAM TOTALS			
4	GENERAL PURPOSE REVENUE			492,800	492,800
5	PROGRAM REVENUE			-0-	-0-
6	FEDERAL			(-0-)	(-0-)
7	OTHER			(-0-)	(-0-)
8	SERVICE			(-0-)	(-0-)
9	TOTAL-ALL SOURCES			492,800	492,800
10		20.540 DEPARTMENT TOTALS			
11	GENERAL PURPOSE REVENUE			492,800	492,800
12	PROGRAM REVENUE			-0-	-0-
13	FEDERAL			(-0-)	(-0-)
14	OTHER			(-0-)	(-0-)
15	SERVICE			(-0-)	(-0-)
16	TOTAL-ALL SOURCES			492,800	492,800
17	20.550 Public Defender Board				
18	(1) LEGAL ASSISTANCE				
19	(a) Program operation	GPR	B	137,047,300	140,725,300
20	(fb) Payments from clients;				
21	administrative costs	PR	A	334,400	334,600
22	(g) Gifts, grants, and proceeds	PR	C	-0-	-0-
23	(h) Contractual agreements	PR-S	A	-0-	-0-
24	(i) Tuition payments	PR	C	-0-	-0-
25	(kj) Conferences and training	PR-S	A	263,000	263,500
26	(L) Private bar and investigator				
27	reimbursement; payments for				
28	legal representation	PR	C	913,000	913,000
29	(m) Federal aid	PR-F	C	-0-	-0-
30		(1) PROGRAM TOTALS			
31	GENERAL PURPOSE REVENUE			137,047,300	140,725,300
32	PROGRAM REVENUE			1,510,400	1,511,100

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	FEDERAL			(-0-)	(-0-)
2	OTHER			(1,247,400)	(1,247,600)
3	SERVICE			(263,000)	(263,500)
4	TOTAL-ALL SOURCES			138,557,700	142,236,400
5	20.550 DEPARTMENT TOTALS				
6	GENERAL PURPOSE REVENUE			137,047,300	140,725,300
7	PROGRAM REVENUE			1,510,400	1,511,100
8	FEDERAL			(-0-)	(-0-)
9	OTHER			(1,247,400)	(1,247,600)
10	SERVICE			(263,000)	(263,500)
11	TOTAL-ALL SOURCES			138,557,700	142,236,400
12	20.566 Revenue, Department of				
13	(1) COLLECTION OF TAXES				
14	(a) General program operations	GPR	A	73,151,500	72,944,300
15	(g) Administration of county sales and				
16	use taxes	PR	A	3,553,700	3,554,500
17	(ga) Cigarette tax stamps	PR	A	249,300	249,300
18	(gb) Business tax registration	PR	A	2,044,500	2,044,500
19	(gf) Administration of resort tax	PR-S	A	72,000	72,000
20	(gg) Administration of local taxes	PR	A	182,200	182,200
21	(gi) Administration of municipality				
22	taxes	PR-S	A	1,100,700	1,100,700
23	(h) Debt collection	PR	A	4,693,000	4,693,300
24	(hb) Collections by the department	PR	A	1,484,400	1,484,400
25	(hc) Collections from the financial				
26	record matching program	PR	A	605,800	605,800
27	(hm) Collections under contracts	PR	S	-0-	-0-
28	(hn) Collections under the multistate				
29	tax commission audit program	PR	S	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ho) Collections under multistate				
2	streamlined sales tax project	PR	S	41,000	41,000
3	(hp) Administration of income tax				
4	checkoff voluntary payments	PR	A	27,300	27,300
5	(i) Gifts and grants	PR	C	-0-	-0-
6	(m) Federal funds; state operations	PR-F	C	-0-	-0-
7	(q) Economic development surcharge				
8	administration	SEG	A	308,900	308,900
9	(qm) Administration of rental vehicle				
10	fee	SEG	A	84,900	84,900
11	(r) Administration of dry cleaner fees	SEG	A	18,900	18,900
12	(s) Petroleum inspection fee collection	SEG	A	100,900	100,900
13	(t) Farmland preservation credit,				
14	2010 and beyond	SEG	A	-0-	-0-
15	(u) Motor fuel tax administration	SEG	A	2,050,400	2,054,500
16	(v) Cigarette, tobacco, and vapor				
17	product enforcement	SEG	A	659,900	659,900
18		(1) PROGRAM TOTALS			
19	GENERAL PURPOSE REVENUE			73,151,500	72,944,300
20	PROGRAM REVENUE			14,053,900	14,055,000
21	FEDERAL			(-0-)	(-0-)
22	OTHER			(12,881,200)	(12,882,300)
23	SERVICE			(1,172,700)	(1,172,700)
24	SEGREGATED REVENUE			3,223,900	3,228,000
25	OTHER			(3,223,900)	(3,228,000)
26	TOTAL-ALL SOURCES			90,429,300	90,227,300
27	(2) STATE AND LOCAL FINANCE				
28	(a) General program operations	GPR	A	9,870,900	9,870,900
29	(b) Valuation error loans	GPR	S	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(bm) Integrated property assessment				
2	system technology	GPR	A	2,545,300	2,545,300
3	(g) County assessment studies	PR	C	-0-	-0-
4	(ga) Commercial property assessment	PR	C	-0-	-0-
5	(gb) Manufacturing property				
6	assessment	PR	A	1,418,500	1,418,500
7	(gi) Municipal finance report				
8	compliance	PR	A	32,800	32,800
9	(h) Reassessments	PR	A	273,500	273,500
10	(hm) Administration of tax incremental,				
11	and environmental remediation				
12	tax incremental, financing				
13	programs	PR	C	207,400	207,400
14	(i) Gifts and grants	PR	C	-0-	-0-
15	(m) Federal funds; state operations	PR-F	C	-0-	-0-
16	(q) Railroad and air carrier tax				
17	administration	SEG	A	288,500	289,500
18	(r) Lottery and gaming credit				
19	administration	SEG	A	357,500	357,600
20	(s) Shared revenue and innovation				
21	grant administration	SEG	A	376,700	376,700
22		(2) PROGRAM TOTALS			
23	GENERAL PURPOSE REVENUE			12,416,200	12,416,200
24	PROGRAM REVENUE			1,932,200	1,932,200
25	FEDERAL			(-0-)	(-0-)
26	OTHER			(1,932,200)	(1,932,200)
27	SEGREGATED REVENUE			1,022,700	1,023,800
28	OTHER			(1,022,700)	(1,023,800)

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			110,165,700	110,165,800
2	(9) DIVISION OF ALCOHOL BEVERAGES				
3	(g) General program operations	PR	A	1,677,600	1,698,700
4	(ha) Administration of liquor tax and				
5	alcohol beverages enforcement	PR	A	1,602,000	1,679,700
6	(hd) Administration of liquor tax and				
7	alcohol beverages enforcement;				
8	wholesaler fees funding special				
9	agent position	PR	C	165,300	165,300
10					
			(9) PROGRAM TOTALS		
11	PROGRAM REVENUE			3,444,900	3,543,700
12	OTHER			(3,444,900)	(3,543,700)
13	TOTAL-ALL SOURCES			3,444,900	3,543,700
14			20.566 DEPARTMENT TOTALS		
15	GENERAL PURPOSE REVENUE			209,178,100	208,976,800
16	PROGRAM REVENUE			26,436,300	26,538,300
17	FEDERAL			(-0-)	(-0-)
18	OTHER			(18,375,600)	(18,475,500)
19	SERVICE			(8,060,700)	(8,062,800)
20	SEGREGATED REVENUE			28,178,800	28,184,100
21	OTHER			(28,178,800)	(28,184,100)
22	TOTAL-ALL SOURCES			263,793,200	263,699,200
23	20.575 Secretary of State				
24	(1) MANAGING AND OPERATING PROGRAM RESPONSIBILITIES				
25	(g) Program fees	PR	A	316,800	316,800
26	(ka) Agency collections	PR-S	A	3,400	3,400
27			(1) PROGRAM TOTALS		
28	PROGRAM REVENUE			320,200	320,200
29	OTHER			(316,800)	(316,800)
30	SERVICE			(3,400)	(3,400)
31	TOTAL-ALL SOURCES			320,200	320,200
32			20.575 DEPARTMENT TOTALS		
33	PROGRAM REVENUE			320,200	320,200

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	OTHER			(316,800)	(316,800)
2	SERVICE			(3,400)	(3,400)
3	TOTAL-ALL SOURCES			320,200	320,200
4	20.585 Treasurer, State				
5	(1) CUSTODIAN OF STATE FUNDS				
6	(b) Insurance	GPR	A	-0-	-0-
7	(h) Training conferences	PR	C	-0-	-0-
8	(i) Gifts and grants	PR	C	-0-	-0-
9	(k) Administrative expenses	PR-S	A	141,300	141,300
10	(kb) General program operations	PR-S	A	-0-	-0-
11		(1) PROGRAM TOTALS			
12	GENERAL PURPOSE REVENUE			-0-	-0-
13	PROGRAM REVENUE			141,300	141,300
14	OTHER			(-0-)	(-0-)
15	SERVICE			(141,300)	(141,300)
16	TOTAL-ALL SOURCES			141,300	141,300
17		20.585 DEPARTMENT TOTALS			
18	GENERAL PURPOSE REVENUE			-0-	-0-
19	PROGRAM REVENUE			141,300	141,300
20	OTHER			(-0-)	(-0-)
21	SERVICE			(141,300)	(141,300)
22	TOTAL-ALL SOURCES			141,300	141,300
23		General Executive Functions			
24		FUNCTIONAL AREA TOTALS			
25	GENERAL PURPOSE REVENUE			718,064,900	657,917,600
26	PROGRAM REVENUE			706,779,900	699,598,000
27	FEDERAL			(143,061,400)	(140,010,800)
28	OTHER			(152,448,400)	(152,728,600)
29	SERVICE			(411,270,100)	(406,858,600)
30	SEGREGATED REVENUE			216,371,900	145,248,100
31	FEDERAL			(1,047,700)	(919,100)
32	OTHER			(214,911,000)	(143,915,800)
33	SERVICE			(413,200)	(413,200)
34	LOCAL			(-0-)	(-0-)
35	TOTAL-ALL SOURCES			1,641,216,700	1,502,763,700

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	20.625 Circuit Courts				
2	(1) COURT OPERATIONS				
3	(a) Circuit courts	GPR	S	93,385,500	93,385,500
4	(b) Permanent reserve judges	GPR	A	-0-	-0-
5	(cg) Circuit court costs	GPR	B	38,392,900	38,392,900
6	(g) Sale of materials and services	PR	C	-0-	-0-
7	(h) Certificates of qualification for				
8	employment	PR	C	-0-	-0-
9	(k) Court interpreters	PR-S	A	232,700	232,700
10	(m) Federal aid	PR-F	C	-0-	-0-
11		(1) PROGRAM TOTALS			
12	GENERAL PURPOSE REVENUE			131,778,400	131,778,400
13	PROGRAM REVENUE			232,700	232,700
14	FEDERAL			(-0-)	(-0-)
15	OTHER			(-0-)	(-0-)
16	SERVICE			(232,700)	(232,700)
17	TOTAL-ALL SOURCES			132,011,100	132,011,100
18		20.625 DEPARTMENT TOTALS			
19	GENERAL PURPOSE REVENUE			131,778,400	131,778,400
20	PROGRAM REVENUE			232,700	232,700
21	FEDERAL			(-0-)	(-0-)
22	OTHER			(-0-)	(-0-)
23	SERVICE			(232,700)	(232,700)
24	TOTAL-ALL SOURCES			132,011,100	132,011,100
25	20.660 Court of Appeals				
26	(1) APPELLATE PROCEEDINGS				
27	(a) General program operations	GPR	S	12,936,600	12,946,900
28	(m) Federal aid	PR-F	C	-0-	-0-
29		(1) PROGRAM TOTALS			
30	GENERAL PURPOSE REVENUE			12,936,600	12,946,900
31	PROGRAM REVENUE			-0-	-0-
32	FEDERAL			(-0-)	(-0-)

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			12,936,600	12,946,900
2		20.660 DEPARTMENT TOTALS			
3	GENERAL PURPOSE REVENUE			12,936,600	12,946,900
4	PROGRAM REVENUE			-0-	-0-
5	FEDERAL			(-0-)	(-0-)
6	TOTAL-ALL SOURCES			12,936,600	12,946,900
7	20.665 Judicial Commission				
8	(1) JUDICIAL CONDUCT				
9	(a) General program operations	GPR	A	363,100	363,400
10	(cm) Contractual agreements	GPR	B	16,200	16,200
11	(mm) Federal aid	PR-F	C	-0-	-0-
12		(1) PROGRAM TOTALS			
13	GENERAL PURPOSE REVENUE			379,300	379,600
14	PROGRAM REVENUE			-0-	-0-
15	FEDERAL			(-0-)	(-0-)
16	TOTAL-ALL SOURCES			379,300	379,600
17		20.665 DEPARTMENT TOTALS			
18	GENERAL PURPOSE REVENUE			379,300	379,600
19	PROGRAM REVENUE			-0-	-0-
20	FEDERAL			(-0-)	(-0-)
21	TOTAL-ALL SOURCES			379,300	379,600
22	20.670 Judicial Council				
23	(1) ADVISORY SERVICES TO THE COURTS AND THE LEGISLATURE				
24	(a) General program operations	GPR	A	124,500	157,900
25	(k) Director of state courts and law				
26	library transfer	PR-S	C	-0-	-0-
27	(m) Federal aid	PR-F	C	-0-	-0-
28		(1) PROGRAM TOTALS			
29	GENERAL PURPOSE REVENUE			124,500	157,900
30	PROGRAM REVENUE			-0-	-0-
31	FEDERAL			(-0-)	(-0-)
32	SERVICE			(-0-)	(-0-)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			124,500	157,900
2		20.670 DEPARTMENT TOTALS			
3	GENERAL PURPOSE REVENUE			124,500	157,900
4	PROGRAM REVENUE			-0-	-0-
5	FEDERAL			(-0-)	(-0-)
6	SERVICE			(-0-)	(-0-)
7	TOTAL-ALL SOURCES			124,500	157,900
8	20.680 Supreme Court				
9	(1) SUPREME COURT PROCEEDINGS				
10	(a) General program operations	GPR	S	6,754,600	6,766,800
11	(m) Federal aid	PR-F	C	-0-	-0-
12		(1) PROGRAM TOTALS			
13	GENERAL PURPOSE REVENUE			6,754,600	6,766,800
14	PROGRAM REVENUE			-0-	-0-
15	FEDERAL			(-0-)	(-0-)
16	TOTAL-ALL SOURCES			6,754,600	6,766,800
17	(2) DIRECTOR OF STATE COURTS AND LAW LIBRARY				
18	(a) General program operations	GPR	B	13,994,600	13,994,600
19	(g) Gifts and grants	PR	C	708,500	708,500
20	(ga) Court commissioner training	PR	C	64,700	64,700
21	(gc) Court interpreter training and				
22	certification	PR	C	45,100	45,100
23	(h) Materials and services	PR	C	60,300	60,300
24	(i) Municipal judge training	PR	C	182,600	182,600
25	(j) Court information systems	PR	C	12,597,800	12,614,700
26	(kc) Central services	PR-S	A	292,800	292,800
27	(ke) Interagency and intra-agency				
28	automation assistance	PR-S	C	-0-	-0-

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(kf) Interagency and intra-agency				
2	assistance	PR-S	C	-0-	-0-
3	(L) Library collections and services	PR	C	79,400	79,400
4	(m) Federal aid	PR-F	C	529,000	529,500
5	(qm) Mediation fund	SEG	C	338,800	339,100
6		(2) PROGRAM TOTALS			
7	GENERAL PURPOSE REVENUE			13,994,600	13,994,600
8	PROGRAM REVENUE			14,560,200	14,577,600
9	FEDERAL			(529,000)	(529,500)
10	OTHER			(13,738,400)	(13,755,300)
11	SERVICE			(292,800)	(292,800)
12	SEGREGATED REVENUE			338,800	339,100
13	OTHER			(338,800)	(339,100)
14	TOTAL-ALL SOURCES			28,893,600	28,911,300
15	(3) BAR EXAMINERS AND RESPONSIBILITY				
16	(g) Board of bar examiners	PR	C	810,800	810,800
17	(h) Office of lawyer regulation	PR	C	3,708,300	3,708,300
18		(3) PROGRAM TOTALS			
19	PROGRAM REVENUE			4,519,100	4,519,100
20	OTHER			(4,519,100)	(4,519,100)
21	TOTAL-ALL SOURCES			4,519,100	4,519,100
22		20.680 DEPARTMENT TOTALS			
23	GENERAL PURPOSE REVENUE			20,749,200	20,761,400
24	PROGRAM REVENUE			19,079,300	19,096,700
25	FEDERAL			(529,000)	(529,500)
26	OTHER			(18,257,500)	(18,274,400)
27	SERVICE			(292,800)	(292,800)
28	SEGREGATED REVENUE			338,800	339,100
29	OTHER			(338,800)	(339,100)
30	TOTAL-ALL SOURCES			40,167,300	40,197,200
31		Judicial			
32		FUNCTIONAL AREA TOTALS			
33	GENERAL PURPOSE REVENUE			165,968,000	166,024,200
34	PROGRAM REVENUE			19,312,000	19,329,400
35	FEDERAL			(529,000)	(529,500)
36	OTHER			(18,257,500)	(18,274,400)
37	SERVICE			(525,500)	(525,500)

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	SEGREGATED REVENUE			338,800	339,100
2	FEDERAL			(-0-)	(-0-)
3	OTHER			(338,800)	(339,100)
4	SERVICE			(-0-)	(-0-)
5	LOCAL			(-0-)	(-0-)
6	TOTAL-ALL SOURCES			185,618,800	185,692,700
7	Legislative				
8	20.765 Legislature				
9	(1) ENACTMENT OF STATE LAWS				
10	(a) General program operations-				
11	assembly	GPR	S	34,087,700	34,087,700
12	(b) General program operations-				
13	senate	GPR	S	26,483,000	26,483,000
14	(d) Legislative documents	GPR	S	4,204,000	4,204,000
15	(e) Gifts, grants, and bequests	PR	C	-0-	-0-
16	(1) PROGRAM TOTALS				
17	GENERAL PURPOSE REVENUE			64,774,700	64,774,700
18	PROGRAM REVENUE			-0-	-0-
19	OTHER			(-0-)	(-0-)
20	TOTAL-ALL SOURCES			64,774,700	64,774,700
21	(3) SERVICE AGENCIES AND NATIONAL ASSOCIATIONS				
22	(b) Legislative reference bureau	GPR	B	7,161,400	7,161,400
23	(c) Legislative audit bureau	GPR	B	8,115,500	8,115,500
24	(cm) Legislative human resources office	GPR	B	1,564,100	1,564,100
25	(d) Legislative fiscal bureau	GPR	B	5,001,300	5,001,300

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

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			-0-	-0-
2		20.765 DEPARTMENT TOTALS			
3	GENERAL PURPOSE REVENUE			98,014,700	98,074,200
4	PROGRAM REVENUE			2,731,400	3,140,200
5	FEDERAL			(-0-)	(-0-)
6	OTHER			(20,000)	(20,000)
7	SERVICE			(2,711,400)	(3,120,200)
8	TOTAL-ALL SOURCES			100,746,100	101,214,400
9		Legislative			
10		FUNCTIONAL AREA TOTALS			
11	GENERAL PURPOSE REVENUE			98,014,700	98,074,200
12	PROGRAM REVENUE			2,731,400	3,140,200
13	FEDERAL			(-0-)	(-0-)
14	OTHER			(20,000)	(20,000)
15	SERVICE			(2,711,400)	(3,120,200)
16	SEGREGATED REVENUE			-0-	-0-
17	FEDERAL			(-0-)	(-0-)
18	OTHER			(-0-)	(-0-)
19	SERVICE			(-0-)	(-0-)
20	LOCAL			(-0-)	(-0-)
21	TOTAL-ALL SOURCES			100,746,100	101,214,400

22 General Appropriations

23	20.835 Shared Revenue and Tax Relief				
24	(1) SHARED REVENUE PAYMENTS				
25	(dm) Public utility distribution account	GPR	S	102,479,700	106,219,400
26	(k) State aid; nontaxable tribal land	PR-S	A	-0-	-0-
27	(s) Expenditure restraint incentive				
28	program account	SEG	S	58,145,700	58,145,700
29	(t) County and municipal aid account	SEG	S	770,396,000	796,589,500
30	(u) State aid, local government fund;				
31	tax exempt property	SEG	A	98,047,100	98,047,100
32	(v) State aid, local government fund;				
33	repeal of personal property taxes	SEG	A	173,800,000	173,800,000

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(co) Enterprise zone jobs credit	GPR	S	32,900,000	20,800,000
2	(cp) Electronics and information				
3	technology manufacturing zone				
4	credit	GPR	S	17,690,000	9,850,000
5	(d) Research credit	GPR	S	27,500,000	30,000,000
6	(dm) Farmland preservation credit	GPR	S	120,000	100,000
7	(do) Farmland preservation credit,				
8	2010 and beyond	GPR	S	21,500,000	21,700,000
9	(em) Veterans and surviving spouses				
10	property tax credit	GPR	S	83,000,000	92,700,000
11	(ep) Cigarette and tobacco product tax				
12	refunds	GPR	S	21,400,000	20,100,000
13	(f) Earned income tax credit	GPR	S	30,500,000	29,800,000
14	(ff) Earned income tax credit; periodic				
15	payments	GPR	S	-0-	-0-
16	(kf) Earned income tax credit;				
17	temporary assistance for needy				
18	families	PR-S	A	63,300,000	61,800,000
19		(2) PROGRAM TOTALS			
20	GENERAL PURPOSE REVENUE			289,367,000	276,207,000
21	PROGRAM REVENUE			63,300,000	61,800,000
22	SERVICE			(63,300,000)	(61,800,000)
23	TOTAL-ALL SOURCES			352,667,000	338,007,000
24	(3) STATE PROPERTY TAX RELIEF				
25	(b) School levy tax credit and first				
26	dollar credit	GPR	S	1,423,434,000	1,424,139,100

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	TOTAL-ALL SOURCES			25,584,200	25,584,200
2		20.835 DEPARTMENT TOTALS			
3	GENERAL PURPOSE REVENUE			1,981,273,100	1,979,669,700
4	PROGRAM REVENUE			63,300,000	61,800,000
5	OTHER			(-0-)	(-0-)
6	SERVICE			(63,300,000)	(61,800,000)
7	SEGREGATED REVENUE			1,791,998,900	1,825,385,800
8	OTHER			(1,791,998,900)	(1,825,385,800)
9	TOTAL-ALL SOURCES			3,836,572,000	3,866,855,500
10	20.855 Miscellaneous Appropriations				
11	(1) CASH MANAGEMENT EXPENSES; INTEREST AND PRINCIPAL REPAYMENT				
12	(a) Obligation on operating notes	GPR	S	-0-	-0-
13	(b) Operating note expenses	GPR	S	-0-	-0-
14	(bm) Payment of canceled drafts	GPR	S	4,700,000	4,700,000
15	(c) Interest payments to program				
16	revenue accounts	GPR	S	-0-	-0-
17	(d) Interest payments to segregated				
18	funds	GPR	S	-0-	-0-
19	(dm) Interest reimbursements to				
20	federal government	GPR	S	-0-	-0-
21	(e) Interest on prorated local				
22	government payments	GPR	S	-0-	-0-
23	(f) Payment of fees to financial				
24	institutions	GPR	S	-0-	-0-
25	(gm) Payment of canceled drafts;				
26	program revenues	PR	S	-0-	-0-
27	(q) Redemption of operating notes	SEG	S	-0-	-0-
28	(r) Interest payments to general fund	SEG	S	-0-	-0-

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(h) Volkswagen settlement funds	PR	C	-0-	-0-
2	(q) Terminal tax distribution	SEG	S	2,200,000	2,200,000
3	(r) Petroleum allowance	SEG	S	150,000	150,000
4	(s) Transfer to conservation fund;				
5	motorboat formula	SEG	S	12,872,200	13,190,500
6	(t) Transfer to conservation fund;				
7	snowmobile formula	SEG	S	4,873,800	5,076,100
8	(u) Transfer to conservation fund; all-				
9	terrain vehicle and utility terrain				
10	vehicle formula	SEG	S	3,098,900	3,160,100
11	(w) Transfer to transportation fund;				
12	petroleum inspection fund	SEG	A	6,258,500	6,258,500
13	(wc) Petroleum inspection fund				
14	supplement to environmental				
15	fund; environmental management	SEG	A	1,704,800	1,704,800
16		(4) PROGRAM TOTALS			
17	GENERAL PURPOSE REVENUE			213,512,200	207,117,800
18	PROGRAM REVENUE			-0-	-0-
19	OTHER			(-0-)	(-0-)
20	SEGREGATED REVENUE			31,158,200	31,740,000
21	OTHER			(31,158,200)	(31,740,000)
22	TOTAL-ALL SOURCES			244,670,400	238,857,800
23	(5) STATE HOUSING AUTHORITY RESERVE FUND				
24	(a) Enhancement of credit of				
25	authority debt	GPR	A	-0-	-0-
26		(5) PROGRAM TOTALS			
27	GENERAL PURPOSE REVENUE			-0-	-0-
28	TOTAL-ALL SOURCES			-0-	-0-
29	(6) MISCELLANEOUS RECEIPTS				

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(g) Gifts and grants	PR	C	-0-	-0-
2	(h) Vehicle and aircraft receipts	PR	A	-0-	-0-
3	(i) Miscellaneous program revenue	PR	A	-0-	-0-
4	(j) Custody accounts	PR	C	-0-	-0-
5	(k) Aids to individuals and				
6	organizations	PR-S	C	-0-	-0-
7	(ka) Local assistance	PR-S	C	-0-	-0-
8	(m) Federal aid	PR-F	C	-0-	-0-
9	(pz) Indirect cost reimbursements	PR-F	C	-0-	-0-
10		(6) PROGRAM TOTALS			
11	PROGRAM REVENUE			-0-	-0-
12	FEDERAL			(-0-)	(-0-)
13	OTHER			(-0-)	(-0-)
14	SERVICE			(-0-)	(-0-)
15	TOTAL-ALL SOURCES			-0-	-0-
16	(8) MARQUETTE UNIVERSITY				
17	(a) Dental clinic and education				
18	facility; principal repayment,				
19	interest and rebates	GPR	S	836,500	495,500
20		(8) PROGRAM TOTALS			
21	GENERAL PURPOSE REVENUE			836,500	495,500
22	TOTAL-ALL SOURCES			836,500	495,500
23	(9) STATE CAPITOL RENOVATION AND RESTORATION				
24	(a) South wing renovation and				
25	restoration	GPR	C	-0-	-0-
26		(9) PROGRAM TOTALS			
27	GENERAL PURPOSE REVENUE			-0-	-0-
28	TOTAL-ALL SOURCES			-0-	-0-
29		20.855 DEPARTMENT TOTALS			
30	GENERAL PURPOSE REVENUE			219,048,700	212,313,300

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	PROGRAM REVENUE			-0-	-0-
2	FEDERAL			(-0-)	(-0-)
3	OTHER			(-0-)	(-0-)
4	SERVICE			(-0-)	(-0-)
5	SEGREGATED REVENUE			31,608,200	32,190,000
6	OTHER			(31,608,200)	(32,190,000)
7	TOTAL-ALL SOURCES			250,656,900	244,503,300
8	20.865 Program Supplements				
9	(1) EMPLOYEE COMPENSATION AND SUPPORT				
10	(a) Judgments and legal expenses	GPR	S	-0-	-0-
11	(c) Compensation and related				
12	adjustments	GPR	S	-0-	-0-
13	(ci) University pay adjustments	GPR	S	-0-	-0-
14	(cj) Pay adjustments for certain				
15	university employees	GPR	A	-0-	-0-
16	(d) Employer fringe benefit costs	GPR	S	-0-	-0-
17	(dm) Discretionary merit compensation				
18	program	GPR	A	-0-	-0-
19	(e) Additional biweekly payroll	GPR	A	-0-	-0-
20	(em) Financial and procurement				
21	services	GPR	A	-0-	-0-
22	(fm) Risk management	GPR	A	-0-	-0-
23	(fn) Physically handicapped				
24	supplements	GPR	A	5,800	5,800
25	(g) Judgments and legal expenses;				
26	program revenues	PR	S	-0-	-0-
27	(i) Compensation and related				
28	adjustments; program revenues	PR	S	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ic) University pay adjustments	PR	S	-0-	-0-
2	(j) Employer fringe benefit costs;				
3	program revenues	PR	S	-0-	-0-
4	(jm) Additional biweekly payroll;				
5	nonfederal program revenues	PR	S	-0-	-0-
6	(js) Financial and procurement				
7	services; program revenues	PR	S	-0-	-0-
8	(kr) Risk management; program				
9	revenues	PR	S	-0-	-0-
10	(Ln) Physically handicapped				
11	supplements; program revenues	PR	S	-0-	-0-
12	(m) Additional biweekly payroll;				
13	federal program revenues	PR-F	S	-0-	-0-
14	(q) Judgments and legal expenses;				
15	segregated revenues	SEG	S	-0-	-0-
16	(s) Compensation and related				
17	adjustments; segregated revenues	SEG	S	-0-	-0-
18	(si) University pay adjustments	SEG	S	-0-	-0-
19	(t) Employer fringe benefit costs;				
20	segregated revenues	SEG	S	-0-	-0-
21	(tm) Additional biweekly payroll;				
22	nonfederal segregated revenues	SEG	S	-0-	-0-
23	(ts) Financial and procurement				
24	services; segregated revenues	SEG	S	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(ur) Risk management; segregated				
2	revenues	SEG	S	-0-	-0-
3	(vn) Physically handicapped				
4	supplements; segregated revenues	SEG	S	-0-	-0-
5	(x) Additional biweekly payroll;				
6	federal segregated revenues	SEG-F	S	-0-	-0-
7		(1) PROGRAM TOTALS			
8	GENERAL PURPOSE REVENUE			5,800	5,800
9	PROGRAM REVENUE			-0-	-0-
10	FEDERAL			(-0-)	(-0-)
11	OTHER			(-0-)	(-0-)
12	SEGREGATED REVENUE			-0-	-0-
13	FEDERAL			(-0-)	(-0-)
14	OTHER			(-0-)	(-0-)
15	TOTAL-ALL SOURCES			5,800	5,800
16	(2) STATE PROGRAMS AND FACILITIES				
17	(a) Private facility rental increases	GPR	A	-0-	-0-
18	(ag) State-owned office rent				
19	supplement	GPR	A	-0-	-0-
20	(am) Space management	GPR	A	-0-	-0-
21	(d) State deposit fund	GPR	S	-0-	-0-
22	(e) Maintenance of capitol and				
23	executive residence	GPR	A	-0-	-0-
24	(eb) Executive residence furnishings				
25	replacement	GPR	C	10,200	10,200
26	(em) Groundwater survey and analysis	GPR	A	182,500	182,500
27	(g) Private facility rental increases;				
28	program revenues	PR	S	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(gg) State-owned office rent				
2	supplement; program revenues	PR	S	-0-	-0-
3	(gm) Space management; program				
4	revenues	PR	S	-0-	-0-
5	(i) Enterprise resource planning				
6	system; program revenues	PR	S	-0-	-0-
7	(j) State deposit fund; program				
8	revenues	PR	S	-0-	-0-
9	(L) Data processing and				
10	telecommunications study;				
11	program revenues	PR	S	-0-	-0-
12	(q) Private facility rental increases;				
13	segregated revenues	SEG	S	-0-	-0-
14	(qg) State-owned office rent				
15	supplement; segregated revenues	SEG	S	-0-	-0-
16	(qm) Space management; segregated				
17	revenues	SEG	S	-0-	-0-
18	(r) Enterprise resource planning				
19	system; segregated revenues	SEG	S	-0-	-0-
20	(t) State deposit fund; segregated				
21	revenues	SEG	S	-0-	-0-
22		(2) PROGRAM TOTALS			
23	GENERAL PURPOSE REVENUE			192,700	192,700
24	PROGRAM REVENUE			-0-	-0-
25	OTHER			(-0-)	(-0-)
26	SEGREGATED REVENUE			-0-	-0-
27	OTHER			(-0-)	(-0-)
28	TOTAL-ALL SOURCES			192,700	192,700

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(3) TAXES AND SPECIAL CHARGES				
2	(a) Property taxes	GPR	S	-0-	-0-
3	(g) Property taxes; program revenues	PR	S	-0-	-0-
4	(i) Payments for municipal services;				
5	program revenues	PR	S	-0-	-0-
6	(q) Property taxes; segregated				
7	revenues	SEG	S	-0-	-0-
8	(s) Payments for municipal services;				
9	segregated revenues	SEG	S	-0-	-0-
10		(3) PROGRAM TOTALS			
11	GENERAL PURPOSE REVENUE			-0-	-0-
12	PROGRAM REVENUE			-0-	-0-
13	OTHER			(-0-)	(-0-)
14	SEGREGATED REVENUE			-0-	-0-
15	OTHER			(-0-)	(-0-)
16	TOTAL-ALL SOURCES			-0-	-0-
17	(4) JOINT COMMITTEE ON FINANCE SUPPLEMENTAL APPROPRIATIONS				
18	(a) General purpose revenue funds				
19	general program supplementation	GPR	B	32,650,600	7,225,800
20	(g) Program revenue funds general				
21	program supplementation	PR	S	2,000,000	2,000,000
22	(k) Public assistance programs				
23	supplementation	PR-S	C	-0-	-0-
24	(m) Federal funds general program				
25	supplementation	PR-F	C	-0-	-0-
26	(u) Segregated funds general program				
27	supplementation	SEG	S	45,100,000	-0-
28		(4) PROGRAM TOTALS			
29	GENERAL PURPOSE REVENUE			32,650,600	7,225,800

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	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	PROGRAM REVENUE			2,000,000	2,000,000
2	FEDERAL			(-0-)	(-0-)
3	OTHER			(2,000,000)	(2,000,000)
4	SERVICE			(-0-)	(-0-)
5	SEGREGATED REVENUE			45,100,000	-0-
6	OTHER			(45,100,000)	(-0-)
7	TOTAL-ALL SOURCES			79,750,600	9,225,800
8	(8) SUPPLEMENTATION OF PROGRAM REVENUE AND PROGRAM REVENUE - SERVICE APPROPRIATIONS				
9	(g) Supplementation of program				
10	revenue and program revenue -				
11	service appropriations	PR	S	-0-	-0-
12	(8) PROGRAM TOTALS				
13	PROGRAM REVENUE			-0-	-0-
14	OTHER			(-0-)	(-0-)
15	TOTAL-ALL SOURCES			-0-	-0-
16	20.865 DEPARTMENT TOTALS				
17	GENERAL PURPOSE REVENUE			32,849,100	7,424,300
18	PROGRAM REVENUE			2,000,000	2,000,000
19	FEDERAL			(-0-)	(-0-)
20	OTHER			(2,000,000)	(2,000,000)
21	SERVICE			(-0-)	(-0-)
22	SEGREGATED REVENUE			45,100,000	-0-
23	FEDERAL			(-0-)	(-0-)
24	OTHER			(45,100,000)	(-0-)
25	TOTAL-ALL SOURCES			79,949,100	9,424,300
26	20.866 Public Debt				
27	(1) BOND SECURITY AND REDEMPTION FUND				
28	(u) Principal repayment and interest	SEG	S	-0-	-0-
29	(1) PROGRAM TOTALS				
30	SEGREGATED REVENUE			-0-	-0-
31	OTHER			(-0-)	(-0-)
32	TOTAL-ALL SOURCES			-0-	-0-
33	20.866 DEPARTMENT TOTALS				
34	SEGREGATED REVENUE			-0-	-0-
35	OTHER			(-0-)	(-0-)
36	TOTAL-ALL SOURCES			-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	20.867 Building Commission				
2	(1) STATE OFFICE BUILDINGS				
3	(a) Principal repayment and interest;				
4	housing of state agencies	GPR	S	-0-	-0-
5	(b) Principal repayment and interest;				
6	capitol and executive residence	GPR	S	2,332,600	2,046,500
7		(1) PROGRAM TOTALS			
8	GENERAL PURPOSE REVENUE			2,332,600	2,046,500
9	TOTAL-ALL SOURCES			2,332,600	2,046,500
10	(2) ALL STATE-OWNED FACILITIES				
11	(b) Asbestos removal	GPR	A	-0-	-0-
12	(c) Hazardous materials removal	GPR	A	-0-	-0-
13	(d) Long-range building program;				
14	general purpose revenues	GPR	A	32,000,000	-0-
15	(f) Facilities preventive maintenance	GPR	A	-0-	-0-
16	(q) Building trust fund	SEG	C	-0-	-0-
17	(r) Planning and design	SEG	C	-0-	-0-
18	(u) Aids for buildings	SEG	C	-0-	-0-
19	(v) Building program funding				
20	contingency	SEG	C	-0-	-0-
21	(w) Building program funding	SEG	C	-0-	-0-
22		(2) PROGRAM TOTALS			
23	GENERAL PURPOSE REVENUE			32,000,000	-0-
24	SEGREGATED REVENUE			-0-	-0-
25	OTHER			(-0-)	(-0-)
26	TOTAL-ALL SOURCES			32,000,000	-0-
27	(3) STATE BUILDING PROGRAM				

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

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

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(bx) Principal repayment, interest, and				
2	rebates; Carroll University	GPR	S	161,000	141,000
3	(cb) Principal repayment, interest and				
4	rebates; Domestic Abuse				
5	Intervention Services, Inc.	GPR	S	33,700	34,400
6	(cd) Principal repayment, interest, and				
7	rebates; K I Convention Center	GPR	S	114,200	62,400
8	(cf) Principal repayment, interest, and				
9	rebates; Dane County; livestock				
10	facilities	GPR	S	554,300	768,900
11	(ch) Principal repayment, interest, and				
12	rebates; Wisconsin Maritime				
13	Center of Excellence	GPR	S	303,700	332,000
14	(cj) Principal repayment, interest, and				
15	rebates; Norskedalen Nature and				
16	Heritage Center	GPR	S	8,800	56,100
17	(cq) Principal repayment, interest, and				
18	rebates; La Crosse Center	GPR	S	310,600	307,100
19	(cr) Principal repayment, interest, and				
20	rebates; St. Ann Center for				
21	Intergenerational Care, Inc.;				
22	Bucyrus Campus	GPR	S	320,800	330,600
23	(cs) Principal repayment, interest, and				
24	rebates; Brown County innovation				
25	center	GPR	S	321,700	318,400

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(cv) Principal repayment, interest, and				
2	rebates; Beyond Vision;				
3	VisABILITY Center	GPR	S	357,800	359,500
4	(cw) Principal repayment, interest, and				
5	rebates; projects	GPR	S	801,300	1,116,300
6	(cx) Principal repayment, interest, and				
7	rebates; center	GPR	S	1,089,200	1,085,900
8	(cz) Museum of nature and culture	GPR	S	889,200	2,093,800
9	(d) Interest rebates on obligation				
10	proceeds; general fund	GPR	S	-0-	-0-
11	(e) Principal repayment, interest and				
12	rebates; parking ramp	GPR	S	-0-	-0-
13	(g) Principal repayment, interest and				
14	rebates; program revenues	PR	S	-0-	-0-
15	(h) Principal repayment, interest, and				
16	rebates	PR	S	-0-	-0-
17	(i) Principal repayment, interest and				
18	rebates; capital equipment	PR	S	-0-	-0-
19	(k) Interest rebates on obligation				
20	proceeds; program revenues	PR-S	C	-0-	-0-
21	(kd) Energy conservation construction				
22	projects; principal repayment,				
23	interest and rebates	PR-S	C	329,400	836,600
24	(km) Aquaculture demonstration				
25	facility; principal repayment and				
26	interest	PR-S	A	-0-	-0-

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	(q) Principal repayment and interest;				
2	segregated revenues	SEG	S	-0-	-0-
3	(r) Interest rebates on obligation				
4	proceeds; conservation fund	SEG	S	-0-	-0-
5	(s) Interest rebates on obligation				
6	proceeds; transportation fund	SEG	S	-0-	-0-
7	(t) Interest rebates on obligation				
8	proceeds; veterans trust fund	SEG	S	-0-	-0-
9	(w) Bonding services	SEG	S	3,000,000	3,000,000
10	(x) Segregated revenue supported				
11	building program projects;				
12	inflationary project cost overruns	SEG	C	-0-	-0-
13		(3) PROGRAM TOTALS			
14	GENERAL PURPOSE REVENUE			45,140,500	54,914,200
15	PROGRAM REVENUE			329,400	836,600
16	OTHER			(-0-)	(-0-)
17	SERVICE			(329,400)	(836,600)
18	SEGREGATED REVENUE			3,000,000	3,000,000
19	OTHER			(3,000,000)	(3,000,000)
20	TOTAL-ALL SOURCES			48,469,900	58,750,800
21	(4) CAPITAL IMPROVEMENT FUND INTEREST EARNINGS				
22	(q) Funding in lieu of borrowing	SEG	C	-0-	-0-
23	(r) Interest on veterans obligations	SEG	C	-0-	-0-
24		(4) PROGRAM TOTALS			
25	SEGREGATED REVENUE			-0-	-0-
26	OTHER			(-0-)	(-0-)
27	TOTAL-ALL SOURCES			-0-	-0-
28	(5) SERVICES TO NONSTATE GOVERNMENTAL UNITS				
29	(g) Financial consulting services	PR	C	-0-	-0-
30		(5) PROGRAM TOTALS			
31	PROGRAM REVENUE			-0-	-0-

SECTION 17

	STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2025-2026	2026-2027
1	OTHER			(-0-)	(-0-)
2	TOTAL-ALL SOURCES			-0-	-0-
3	20.867 DEPARTMENT TOTALS				
4	GENERAL PURPOSE REVENUE			79,473,100	56,960,700
5	PROGRAM REVENUE			329,400	836,600
6	OTHER			(-0-)	(-0-)
7	SERVICE			(329,400)	(836,600)
8	SEGREGATED REVENUE			3,000,000	3,000,000
9	OTHER			(3,000,000)	(3,000,000)
10	TOTAL-ALL SOURCES			82,802,500	60,797,300
11	20.875 Budget Stabilization Fund				
12	(1) TRANSFERS TO FUND				
13	(a) General fund transfer	GPR	S	-0-	-0-
14	(1) PROGRAM TOTALS				
15	GENERAL PURPOSE REVENUE			-0-	-0-
16	TOTAL-ALL SOURCES			-0-	-0-
17	(2) TRANSFERS FROM FUND				
18	(q) Budget stabilization fund transfer	SEG	A	-0-	-0-
19	(2) PROGRAM TOTALS				
20	SEGREGATED REVENUE			-0-	-0-
21	OTHER			(-0-)	(-0-)
22	TOTAL-ALL SOURCES			-0-	-0-
23	20.875 DEPARTMENT TOTALS				
24	GENERAL PURPOSE REVENUE			-0-	-0-
25	SEGREGATED REVENUE			-0-	-0-
26	OTHER			(-0-)	(-0-)
27	TOTAL-ALL SOURCES			-0-	-0-
28	General Appropriations				
29	FUNCTIONAL AREA TOTALS				
30	GENERAL PURPOSE REVENUE			2,312,644,000	2,256,368,000
31	PROGRAM REVENUE			65,629,400	64,636,600
32	FEDERAL			(-0-)	(-0-)
33	OTHER			(2,000,000)	(2,000,000)
34	SERVICE			(63,629,400)	(62,636,600)
35	SEGREGATED REVENUE			1,871,707,100	1,860,575,800
36	FEDERAL			(-0-)	(-0-)
37	OTHER			(1,871,707,100)	(1,860,575,800)
38	SERVICE			(-0-)	(-0-)

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

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

15 20.115 (3) (m) *Federal funds.* All federal moneys received as authorized by
16 the governor under s. 16.54 for the purposes of the program. All moneys
17 transferred under s. 20.505 (1) (mb) shall be credited to this appropriation for
18 purposes of making grants under 2025 Wisconsin Act (this act), section 9102 (1).

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

20 20.155 (3) (c) *Nuclear power siting study.* As a continuing appropriation, the
21 amounts in the schedule for conducting a nuclear power siting study.

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

23 20.192 (1) (bg) *Talent recruitment grants.* As a continuing appropriation, the
24 amounts in the schedule for grants for talent recruitment under s. 238.14.

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

26 20.235 (1) (fa) *Emergency medical services training reimbursement.* The
27 amounts in the schedule for reimbursements related to training and material
28 expenses incurred in completing an emergency medical services training course at
29 a technical college under ch. 38.

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

2 20.255 (1) (eb) *Professional development for science teachers.* The amounts in
3 the schedule for professional development for science teachers.

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

5 20.255 (2) (ag) *Grants to Lakeland STAR Academy.* The amounts in the
6 schedule for payments under 2025 Wisconsin Act ... (this act), section 9134 (1).

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

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

10 20.285 (1) (fa) *Merit and market-based pay for University of Wisconsin System*
11 *employees.* The amounts in the schedule for merit-based and market-based
12 compensation for University of Wisconsin System employees, to attract faculty in
13 high-demand fields of study.

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

15 20.285 (1) (qe) *Rural physician residency assistance program.* Biennially,
16 from the ~~critical-access~~ hospital assessment fund, the amounts in the schedule for
17 the department of family medicine in the University of Wisconsin School of
18 Medicine and Public Health to establish and support physician residency positions
19 under s. 36.63.

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

21 20.285 (1) (qj) *Physician and dentist and health care provider loan assistance*
22 *programs; ~~critical-access-hospital-assessment-fund.~~* Biennially, from the ~~critical~~
23 ~~access~~ hospital assessment fund, the amounts in the schedule for loan repayments
24 under ss. 36.60 and 36.61.

SECTION 28

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

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

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

7 20.370 (4) (jc) *Echo Lake dam grant.* As a continuing appropriation from the
8 general fund, the amounts in the schedule to provide a grant to the city of
9 Burlington for restoration of the dam on Echo Lake.

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

11 20.370 (4) (jq) *Rothschild dam grant.* From the moneys received by the
12 department for forestry activities, the amounts in the schedule to provide financial
13 assistance for the modernization of a dam on the Wisconsin River in the village of
14 Rothschild.

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

16 20.370 (4) (jr) *Lake Vista shoreline stabilization.* As a continuing
17 appropriation, from the local government fund, the amounts in the schedule for a
18 grant to the city of Oak Creek for environmental remediation and redevelopment of
19 Lake Vista Park.

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

21 20.370 (4) (ka) *Browns Lake dredging grant.* As a continuing appropriation,
22 the amounts in the schedule for a grant to the Browns Lake sanitary district for the
23 dredging of Browns Lake.

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

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1 20.370 (4) (kq) *Green Lake Association sediment inactivation grant.* As a
2 continuing appropriation, from the environmental fund, the amounts in the
3 schedule to provide a grant to the Green Lake Association for sediment inactivation
4 in the Silver Creek Estuary and the County K Marsh.

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

6 20.370 (4) (kr) *Deerskin River dredging grant.* As a biennial appropriation,
7 from the environmental fund, the amounts in the schedule to provide a grant to the
8 town of Washington in Vilas County for dredging the Deerskin River.

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

10 20.370 (5) (hs) *Wisconsin River retaining wall reconstruction.* From the
11 environmental fund, the amounts in the schedule to provide a grant to the city of
12 Wisconsin Rapids for reconstruction of a retaining wall as part of the Wisconsin
13 Rapids Riverbank Project.

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

15 20.370 (6) (at) *Town of Norway water abatement.* From the environmental
16 fund, the amounts in the schedule for the grant under 2025 Wisconsin Act ... (this
17 act), section 9132 (6).

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

19 20.370 (7) (bd) *Building demolition.* As a continuing appropriation, the
20 amounts in the schedule for demolition of buildings on property owned by the
21 department.

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

23 20.380 (1) (c) *Grant to Taliesin Preservation, Inc.* As a continuing

SECTION 38

1 appropriation, the amounts in the schedule for the grant under 2025 Wisconsin Act
2 (this act), section 9143 (1).

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

4 20.395 (1) (ft) *Lift bridge aids, state funds.* Biennially, the amounts in the
5 schedule to make payments for lift bridges ~~on connecting highways for purposes of~~
6 under s. 86.32 (2).

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

8 20.395 (1) (fu) *County forest road aids, state funds.* ~~The~~ From the
9 conservation fund, from the moneys received by the department of natural
10 resources for forestry activities, the amounts in the schedule for payments to
11 counties for forest road aids under s. 86.315.

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

13 20.395 (1) (jx) *Ferry boats and ferry terminal facilities, federal funds.* All
14 moneys received from the federal government for constructing and maintaining
15 ferry boats, ferry terminal facilities, and ferry maintenance facilities and other
16 related activities, for such purposes.

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

18 20.395 (2) (bs) *Columbia County railroad bridge repairs.* From the local
19 government fund, the amounts in the schedule to make the grant under 2025
20 Wisconsin Act (this act), section 9144 (2).

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

22 20.395 (2) (bt) *Freight rail preservation.* As a continuing appropriation, the
23 amounts in the schedule to acquire railroad property under ss. 85.08 (2) (L) and
24 85.09; ~~and~~ to provide grants and loans for rail property acquisitions and

1 improvements under s. 85.08 (4m) (c) and (d), and for the grant under 2025
2 Wisconsin Act (this act), section 9144 (6).

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

4 20.395 (2) (cq) *Harbor assistance, state funds.* As a continuing appropriation,
5 the amounts in the schedule for harbor assistance under s. 85.095 (2) (a), for
6 administration of the harbor assistance program under s. 85.095, ~~and~~ for grants
7 under 1999 Wisconsin Act 9, section 9150 (4f), 2013 Wisconsin Act 20, section 9145
8 (4i) and (4u), 2015 Wisconsin Act 55, section 9145 (1c), 2017 Wisconsin Act 59,
9 section 9145 (4d), and 2023 Wisconsin Act 19, section 9144 (2), for the project under
10 2025 Wisconsin Act (this act), section 9144 (7), and for the project under 2025
11 Wisconsin Act (this act), section 9144 (8).

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

13 20.395 (2) (dq) *Aeronautics assistance, state funds.* As a continuing
14 appropriation, the amounts in the schedule for the state's share of airport projects
15 under ss. 114.34 and 114.35; for developing air marking and other air navigational
16 facilities; for administration of the powers and duties of the secretary of
17 transportation under s. 114.31; for costs associated with aeronautical activities
18 under s. 114.31, except for the program under s. 114.31 (3) (b); for the
19 administration of other aeronautical activities, except aircraft registration under s.
20 114.20, authorized by law; and for the grants under 2017 Wisconsin Act 59, section
21 9145 (3i), ~~and~~ 2023 Wisconsin Act 19, section 9144 (3), and 2025 Wisconsin Act
22 (this act), 9144 (4).

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

24 20.395 (2) (fq) *Local roads improvement discretionary supplement.* As a

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

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

5 20.395 (2) (ft) *Local roads improvement program; discretionary grants, state*
6 *funds.* As a continuing appropriation, the amounts in the schedule for the local
7 roads improvement program under s. 86.31 (3g) to (3r), for the payments required
8 under 2007 Wisconsin Act 20, section 9148 (3) and (14qq), for the grant under 2007
9 Wisconsin Act 20, section 9148 (9z), ~~and~~ for the grant under 2023 Wisconsin Act 19,
10 section 9144 (4), and for the grant under 2025 Wisconsin Act (this act), section
11 9144 (1).

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

13 20.395 (2) (fu) *Local roads improvement program; agricultural roads, state*
14 *funds.* As a continuing appropriation, the amounts in the schedule for
15 improvements to local agricultural roads under s. 86.31 (3o) and bridges and
16 culverts under s. 85.64 (2).

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

18 20.395 (2) (fw) *Village of Warrens Zeda Street project.* From the local
19 government fund, as a continuing appropriation, the amounts in the schedule for
20 the grant under 2025 Wisconsin Act (this act), section 9144 (5).

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

22 20.395 (3) (cq) *State highway rehabilitation, state funds.* As a continuing
23 appropriation, the amounts in the schedule for improvement of existing state trunk
24 and connecting highways; for improvement of bridges on state trunk or connecting

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1 highways and other bridges for which improvement is a state responsibility, for
2 necessary approach work for such bridges and for replacement of such bridges with
3 at-grade crossing improvements; for the construction and rehabilitation of the
4 national system of interstate and defense highways and bridges and related
5 appurtenances; for activities under s. 84.04 on roadside improvements; for bridges
6 under s. 84.10; for the bridge project under s. 84.115; for payment to a local unit of
7 government for a jurisdictional transfer under s. 84.02 (8); for the disadvantaged
8 business demonstration and training program under s. 84.076; for the purpose
9 specified in s. 84.017 (3); for the transfers required under 1999 Wisconsin Act 9,
10 section 9250 (1) and 2003 Wisconsin Act 33, section 9153 (4q); and for the purposes
11 described under 1999 Wisconsin Act 9, section 9150 (8g), 2001 Wisconsin Act 16,
12 section 9152 (4e), 2007 Wisconsin Act 20, section 9148 (9i) (b) and (9x), 2021
13 Wisconsin Act 58, section 9144 (5), ~~and~~ 2023 Wisconsin Act 19, section 9144 (8), and
14 2025 Wisconsin Act (this act), section 9144 (3). This paragraph does not apply to
15 any southeast Wisconsin freeway megaprojects under s. 84.0145, to any southeast
16 Wisconsin freeway rehabilitation projects under s. 84.014 that also qualify as major
17 highway projects under s. 84.013, or to the installation, replacement, rehabilitation,
18 or maintenance of highway signs, traffic control signals, highway lighting,
19 pavement markings, or intelligent transportation systems, unless incidental to the
20 improvement of existing state trunk and connecting highways.

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

22 20.395 (4) (gq) *Work zone safety education.* As a continuing appropriation, the
23 amounts in the schedule, for work zone safety course development under s. 84.01
24 (38) (a) 2.

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

2 20.395 (4) (gr) *Work zone safety pilot project.* As a continuing appropriation,
3 the amounts in the schedule, for the pilot program under s. 84.01 (38) (b).

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

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

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

9 20.395 (5) (db) *Public protective services hearing protection program.* As a
10 continuing appropriation, from the general fund, the amounts in the schedule for
11 the public protective services hearing protection program.

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

13 20.395 (5) (eq) *Driver education grants, state funds.* As a continuing
14 appropriation, the amounts in the schedule for driver education grants. All moneys
15 transferred to the transportation fund under s. 16.5185 (5) shall be credited to this
16 appropriation account.

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

18 20.435 (1) (be) *Regional referral hospital support payment; Waukesha County.*
19 The amounts in the schedule for regional referral hospital support payments under
20 s. 46.548.

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

22 20.435 (1) (bf) *Trauma care hospital supplement grants.* The amounts in the
23 schedule for grants under s. 46.68 to support hospitals that satisfy the criteria

1 established by the American College of Surgeons for classification as a Level I adult
2 trauma center.

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

4 20.435 (1) (di) *Grants for the Surgical Collaborative of Wisconsin.* The
5 amounts in the schedule for grants to the Surgical Collaborative of Wisconsin under
6 s. 146.69.

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

8 20.435 (2) (gk) *Institutional operations and charges.* The amounts in the
9 schedule for care, other than under s. 51.06 (1r), provided by the centers for the
10 developmentally disabled, to reimburse the cost of providing the services and to
11 remit any credit balances to county departments that occur on and after
12 July 1, 1978, in accordance with s. 51.437 (4rm) (c); for care, other than under s.
13 46.043, provided by the mental health institutes, to reimburse the cost of providing
14 the services and to remit any credit balances to county departments that occur on
15 and after January 1, 1979, in accordance with s. 51.42 (3) (as) 2.; for care of
16 juveniles placed at the Mendota juvenile treatment center for whom counties are
17 financially responsible under s. 938.357 (3) (d), to reimburse the cost of providing
18 that care; for maintenance of state-owned housing at centers for the
19 developmentally disabled and mental health institutes; for repair or replacement of
20 property damaged at the mental health institutes or at centers for the
21 developmentally disabled; for reimbursing the total cost of using, producing, and
22 providing services, products, and care; and to transfer to the appropriation account
23 under sub. (5) (kp) for funding centers. All moneys received as payments from
24 medical assistance on and after August 1, 1978; as payments from all other sources

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1 including other payments under s. 46.10 and payments under s. 51.437 (4rm) (c)
2 received on and after July 1, 1978; as medical assistance payments, other payments
3 under s. 46.10, and payments under s. 51.42 (3) (as) 2. received on and after
4 January 1, 1979; as payments from counties for the care of juveniles placed at the
5 Mendota juvenile treatment center; as payments for the rental of state-owned
6 housing and other institutional facilities at centers for the developmentally
7 disabled and mental health institutes; for the sale of electricity, steam, or chilled
8 water; as payments in restitution of property damaged at the mental health
9 institutes or at centers for the developmentally disabled; for the sale of surplus
10 property, including vehicles, at the mental health institutes or at centers for the
11 developmentally disabled; and for other services, products, and care shall be
12 credited to this appropriation, except that any payment under s. 46.10 received for
13 the care or treatment of patients admitted under s. 51.10, 51.15, or 51.20 for which
14 the state is liable under s. 51.05 (3), of forensic patients committed under ch. 971 or
15 975, admitted under ch. 975, or transferred under s. 51.35 (3), or of patients
16 transferred from a state prison under s. 51.37 (5), to the Mendota Mental Health
17 Institute or the Winnebago Mental Health Institute shall be treated as general
18 purpose revenue — earned, as defined under s. 20.001 (4); and except that moneys
19 received under s. 51.06 (6) may be expended only as provided in s. 13.101 (17). All
20 moneys transferred under 2025 Wisconsin Act ... (this act), section 9219 (1), shall
21 be credited to this appropriation account.

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

23 20.435 (4) (w) *Medical Assistance trust fund.* From the Medical Assistance
24 trust fund, biennially, the amounts in the schedule for meeting costs of medical

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1 assistance administered under ss. 46.275 (5), 46.278 (6), 46.283 (5), 46.284 (5),
2 49.45, and 49.472 (6), for refunds under s. 50.38 (6) (a) ~~and (6m) (a)~~, and for
3 administrative costs associated with augmenting the amount of federal moneys
4 received under 42 CFR 433.51.

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

6 20.435 (4) (xc) *Hospital assessment fund; hospital payments.* From the
7 hospital assessment fund, all moneys received from the assessment under s. 50.38
8 (2) (a) and (b), except moneys appropriated under s. 20.285 (1) (qe) and (qj) and
9 except amounts transferred to the Medical Assistance trust fund under s. 50.38 (8),
10 to reimburse eligible hospitals make the payments to hospitals required under s.
11 49.45 (3) (e) 11. for services provided under the Medical Assistance Program under
12 subch. IV of ch. 49, make payments to health maintenance organizations under s.
13 49.45 (59), provide supplemental funds to rural hospitals under s. 49.45 (5m) (am),
14 make supplemental payments to Level I adult trauma centers under s. 49.45 (6y)
15 (ap), make supplemental payments to hospitals based on performance under s.
16 49.45 (6y) (ar), and make refunds under s. 50.38 (6).

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

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

19 20.435 (5) (title) ~~MENTAL HEALTH AND SUBSTANCE ABUSE CARE AND~~
20 TREATMENT SERVICES.

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

22 20.435 (5) (ch) *Suicide and crisis lifeline grants.* Biennially, the amounts in
23 the schedule for grants under s. 46.533.

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

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

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

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

6 20.437 (2) (bp) *Child care access program*. The amounts in the schedule for
7 the program under s. 49.1335.

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

9 20.437 (2) (cr) *Community-based option for elementary school readiness*. The
10 amounts in the schedule for the payments under s. 49.132 (5) (a).

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

12 20.437 (2) (mf) *Child care bridge payments*. The amounts in the schedule for
13 child care bridge payments. All moneys transferred from the appropriation account
14 under s. 20.505 (1) (mb) shall be credited to this appropriation account, except that
15 interest earned on the amount transferred to this appropriation account shall be
16 treated as general purpose revenue-earned, as defined under s. 20.001 (4).

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

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

20 20.455 (2) (db) *Law enforcement data sharing*. The amounts in the schedule
21 for law enforcement agencies to implement tools that provide for the sharing of law
22 enforcement database information between law enforcement agencies.

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

24 20.455 (5) (a) *General program operations*. The amounts in the schedule for

1 general program operations under chs. 949 and 950 and for the administration of
2 programs administered by the office of crime victim services under ch. 165.

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

4 20.455 (5) (cm) *Community-based crime victim services.* Biennially, the
5 amounts in the schedule to provide grants to community-based crime victim service
6 providers for crime victim services to supplement federal crime victim grants.

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

8 20.455 (5) (cs) *Child advocacy centers.* Biennially, the amounts in the
9 schedule to provide grants to child advocacy centers under s. 165.96.

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

11 20.465 (3) (qh) *Hazardous substance emergency response; local government*
12 *fund.* From the local government fund, as a continuing appropriation, the amounts
13 in the schedule for payments to regional emergency response teams described
14 under s. 323.70 (2).

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

16 20.465 (3) (qp) *Live 911.* Annually, from the 911 fund, the amounts in the
17 schedule for grants to public safety answering points for real-time video and
18 multimedia communications between the public safety answering points and
19 individuals who call for emergency services.

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

21 20.465 (3) (qu) *Urban search and rescue task force; local government fund.*
22 From the local government fund, as a continuing appropriation, the amounts in the
23 schedule for training, equipment, and administrative costs for an urban search and
24 rescue task force described under s. 323.72.

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

2 20.465 (3) (qw) *Training facility grant.* From the local government fund, the
3 amounts in the schedule for a grant to fund a portion of the renovation costs of a
4 training facility for Neenah-Menasha fire and rescue.

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

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

8 20.465 (3) (sm) *State disaster assistance; local government fund.* From the
9 local government fund, as a continuing appropriation, the amounts in the schedule
10 to provide payments for damages and costs incurred as the result of a disaster.

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

12 20.485 (1) (gk) *Institutional operations.* The amounts in the schedule for the
13 care of the members of the Wisconsin veterans homes under s. 45.50, for the
14 payment of stipends under s. 45.50 (2m) (f), for the transfer of moneys to the
15 appropriation account under s. 20.435 (4) (ky) for payment of the state share of the
16 medical assistance costs related to the provision of stipends under s. 45.50 (2m) (f),
17 for the payment of assistance to indigent veterans under s. 45.43 to allow them to
18 reside at the Wisconsin Veterans Home at Union Grove, for the transfer of moneys
19 to the appropriation accounts under pars. (kc) and (kj), for the transfer of moneys in
20 an amount up to \$10,000,000 to the appropriation account under par. (ks), and for
21 the payment of grants under s. 45.82. Not more than 1 percent of the moneys
22 credited to this appropriation account may be used for the payment of assistance to
23 indigent veterans under s. 45.43. All moneys received under par. (m) and s. 45.51
24 (7) (b) and (8) and all moneys received for the care of members under medical

1 assistance, as defined in s. 49.43 (8), shall be credited to this appropriation account.
2 All moneys transferred under 2025 Wisconsin Act (this act), section 9248 (1) and
3 (2), shall be credited to this appropriation account. Except for the moneys
4 transferred under this paragraph to the appropriation account under par. (kc), no
5 moneys may be expended from this appropriation for the purposes specified in par.
6 (kc).

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

8 20.485 (2) (a) *Veterans Community Project of Milwaukee.* From the general
9 fund, the amounts in the schedule for the department of veterans affairs in fiscal
10 year 2025-26 to grant to the Veterans Community Project, a national nonprofit
11 organization exempt from taxation under section 501 (c) (3) of the Internal Revenue
12 Code, to use toward the Veterans Community Project of Milwaukee.

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

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

16 20.505 (1) (aj) *Grant to Wisconsin Maritime Museum, Inc.* The amounts in
17 the schedule for the grant to Wisconsin Maritime Museum, Inc., under 2025
18 Wisconsin Act (this act), section 9101 (3).

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

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

22 20.505 (1) (kv) *County grants.* The amounts in the schedule for the grants to
23 counties under s. 16.07. All moneys transferred from the appropriation account

1 under sub. (8) (hm) 16g. shall be credited to this appropriation account.
2 Notwithstanding s. 20.001 (3) (a), the unencumbered balance on June 30 of each
3 year shall revert to the appropriation account under sub. (8) (hm).

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

5 20.505 (1) (mb) *Federal aid.* All moneys received from the federal government
6 not otherwise appropriated under this section, as authorized by the governor under
7 s. 16.54, to carry out the purposes for which received. In each year of the 2025-27
8 fiscal biennium, \$5,000,000 of the amounts received under this appropriation
9 account shall be transferred to the appropriation account under s. 20.115 (3) (m).
10 One million dollars in interest earnings from this appropriation account is
11 transferred to s. 20.285 (1) (m) in the fiscal year that begins in 2025. In fiscal year
12 2025-26, of the interest earnings in this appropriation account, \$110,000,000 is
13 transferred to the appropriation account under s. 20.437 (2) (mf). To the extent that
14 any interest earnings remain in this appropriation account in fiscal year 2025-26
15 after all transfers of interest earnings required under this paragraph, those
16 remaining amounts are transferred to the appropriation account under s. 20.437 (2)
17 (cm).

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

19 20.505 (8) (hm) 16g. The amount transferred to sub. (1) (kv) shall be the
20 amount in the schedule under sub. (1) (kv).

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

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

24 20.566 (9) (hd) *Administration of liquor tax and alcohol beverages*

1 *enforcement; wholesaler fees funding special agent position.* All moneys received
2 under s. 125.28 (4) for the purpose of funding one special agent position dedicated to
3 alcohol ~~and tobacco~~ enforcement.

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

5 20.566 (9) DIVISION OF ALCOHOL BEVERAGES. (g) *General program operations.*

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

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

14 20.835 (1) (ze) *Local grant writing and compliance assistance grants.* From
15 the local government fund, as a continuing appropriation, the amounts in the
16 schedule to make grants to cities, villages, towns, and counties for grant writing
17 and compliance assistance.

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

19 20.835 (2) (bm) *Film production services credit.* A sum sufficient to make the
20 payments under ss. 71.07 (5f) (d) 2., 71.28 (5f) (d) 2., and 71.47 (5f) (d) 2.

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

22 20.855 (4) (dt) *Transfer for an endowment fund for WisconsinEye.* Biennially,
23 the amounts in the schedule to make ~~a payment~~ one or more payments to the
24 WisconsinEye Public Affairs Network, Inc., under s. 16.004 (22) for the

1 establishment of an endowment fund. Moneys cannot be expended from this
2 appropriation account after June 30, ~~2025~~ 2026.

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

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

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

19 20.866 (2) (s) *University of Wisconsin; academic facilities.* (intro.) From the
20 capital improvement fund, a sum sufficient for the board of regents of the
21 University of Wisconsin System to acquire, construct, develop, enlarge or improve
22 university academic educational facilities and facilities to support such facilities.
23 The state may contract public debt in an amount not to exceed \$2,552,521,100 for
24 this purpose. The state may contract additional public debt in an amount up to

1 \$471,510,000 for this purpose. The state may contract additional public debt in an
2 amount up to \$540,612,000 for this purpose. The state may contract additional
3 public debt in an amount up to \$947,573,000 for this purpose. Of those amounts:

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

5 20.866 (2) (t) *University of Wisconsin; self-amortizing facilities.* From the
6 capital improvement fund, a sum sufficient for the board of regents of the
7 University of Wisconsin System to acquire, construct, develop, enlarge, or improve
8 university self-amortizing educational facilities and facilities to support such
9 facilities. The state may contract public debt in an amount not to exceed
10 \$2,740,855,400 for this purpose. The state may contract additional public debt in
11 an amount up to \$435,866,700 for this purpose. The state may contract additional
12 public debt in an amount up to \$83,875,000 for this purpose. The state may
13 contract additional public debt in an amount up to \$164,922,000 for this purpose.
14 The state may contract additional public debt in an amount up to \$110,219,000 for
15 this purpose. The state may contract additional public debt in an amount up to
16 \$278,186,400 for this purpose. Of those amounts, \$4,500,000 is allocated only for
17 the University of Wisconsin-Madison indoor practice facility for athletic programs
18 and only at the time that ownership of the facility is transferred to the state.

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

20 20.866 (2) (tr) *Natural resources; recreation development.* From the capital
21 improvement fund, a sum sufficient for the department of natural resources to
22 acquire, construct, develop, enlarge or improve state recreation facilities and state
23 fish hatcheries. The state may contract public debt in an amount not to exceed
24 \$23,061,500 for this purpose. The state may contract additional public debt in an

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1 amount up to \$13,261,700 for this purpose. The state may contract additional
2 public debt in an amount up to \$12,523,000 for this purpose.

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

4 20.866 (2) (tu) *Natural resources; segregated revenue supported facilities.*

5 From the capital improvement fund, a sum sufficient for the department of natural
6 resources to acquire, construct, develop, enlarge, or improve natural resource
7 administrative office, laboratory, equipment storage, or maintenance facilities and
8 to acquire, construct, develop, enlarge, or improve state recreation facilities and
9 state fish hatcheries. The state may contract public debt in an amount not to exceed
10 \$108,171,100 for this purpose. The state may contract additional public debt in an
11 amount up to \$15,786,900 for this purpose. The state may contract additional
12 public debt in an amount up to \$33,583,500 for this purpose. The state may
13 contract additional public debt in an amount up to \$30,568,900 for this purpose.
14 The state may contract additional public debt in an amount up to \$37,983,200 for
15 this purpose.

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

17 20.866 (2) (uuv) *Transportation; design-build projects.* From the capital
18 improvement fund, a sum sufficient for the department of transportation to fund
19 design-build projects under s. 84.062 that are state highway rehabilitation projects,
20 major highway projects, or southeast Wisconsin freeway megaprojects. The state
21 may contract public debt in an amount up to \$20,000,000 for this purpose. In
22 addition, the state may contract public debt in an amount not to exceed \$92,500,000
23 for these purposes.

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

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

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

9 20.866 (2) (ux) *Corrections; correctional facilities.* From the capital
10 improvement fund, a sum sufficient for the department of corrections to acquire,
11 construct, develop, enlarge, or improve adult and juvenile correctional facilities.
12 The state may contract public debt in an amount not to exceed \$951,679,900 for this
13 purpose. The state may contract additional public debt in an amount up to
14 \$37,821,900 for this purpose. The state may contract additional public debt in an
15 amount up to \$85,014,000 for this purpose.

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

17 20.866 (2) (uz) *Corrections; juvenile correctional facilities.* From the capital
18 improvement fund, a sum sufficient for the department of corrections to acquire,
19 construct, develop, enlarge or improve juvenile correctional facilities. The state
20 may contract public debt in an amount not to exceed \$28,652,200 for this purpose.
21 The state may contract additional public debt in an amount up to \$4,000,000 for
22 this purpose. The state may contract additional public debt in an amount up to
23 \$41,791,000 for this purpose. The state may contract additional public debt in an
24 amount up to \$124,749,000 for this purpose.

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

2 20.866 (2) (v) *Health services; mental health and secure treatment facilities.*

3 From the capital improvement fund, a sum sufficient for the department of health
4 services to acquire, construct, develop, enlarge, or extend mental health and secure
5 treatment facilities. The state may contract public debt in an amount not to exceed
6 \$223,646,200 for this purpose. The state may contract additional public debt in an
7 amount up to \$74,782,900 for this purpose. The state may contract additional
8 public debt in an amount up to \$60,367,400 for this purpose. The state may
9 contract additional public debt in an amount up to \$153,317,000 for this purpose.

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

11 20.866 (2) (ws) *Administration; energy conservation projects; capital*
12 *improvement fund.* From the capital improvement fund, a sum sufficient for the
13 department of administration to provide funding to agencies, as defined in s. 16.70
14 (1e), for energy conservation construction projects at state facilities under the
15 jurisdiction of the agencies pursuant to s. 16.847 (2). The state may contract public
16 debt in an amount not exceeding \$220,000,000 for this purpose. The state may
17 contract additional public debt in an amount up to \$25,000,000 for this purpose.
18 The state may contract additional public debt in an amount up to \$25,000,000 for
19 this purpose. The state may contract additional public debt in an amount up to
20 \$25,000,000 for this purpose. The state may contract additional public debt in an
21 amount up to \$25,000,000 for this purpose.

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

23 20.866 (2) (xm) *Building commission; refunding tax-supported and self-*
24 *amortizing general obligation debt.* From the capital improvement fund, a sum

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1 sufficient to refund the whole or any part of any unpaid indebtedness used to
2 finance tax-supported or self-amortizing facilities. In addition to the amount that
3 may be contracted under par. (xe), the state may contract public debt in an amount
4 not to exceed \$7,510,000,000 for this purpose. The state may contract additional
5 public debt in an amount up to \$2,000,000,000 for this purpose. The state may
6 contract additional public debt in an amount up to \$1,725,000,000 for this purpose.
7 The state may contract additional public debt in an amount up to \$1,600,000,000
8 for this purpose. Such indebtedness shall be construed to include any premium and
9 interest payable with respect thereto. Debt incurred by this paragraph shall be
10 repaid under the appropriations providing for the retirement of public debt
11 incurred for tax-supported and self-amortizing facilities in proportional amounts to
12 the purposes for which the debt was refinanced. No moneys may be expended under
13 this paragraph unless the true interest costs to the state can be reduced by the
14 expenditure.

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

16 20.866 (2) (y) *Building commission; housing state departments and agencies.*

17 From the capital improvement fund, a sum sufficient to the building commission for
18 the purpose of housing state departments and agencies. The state may contract
19 public debt in an amount not to exceed \$917,767,100 for this purpose. The state
20 may contract additional public debt in an amount up to \$25,872,200 for this
21 purpose. The state may contract additional public debt in an amount up to
22 \$24,086,000 for this purpose. The state may contract additional public debt in an
23 amount up to \$39,878,000 for this purpose. The state may contract additional
24 public debt in an amount up to \$54,128,900 for this purpose.

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

2 20.866 (2) (z) *Building commission; other public purposes.* (intro.) From the
3 capital improvement fund, a sum sufficient to the building commission for
4 relocation assistance and capital improvements for other public purposes
5 authorized by law but not otherwise specified in this chapter. The state may
6 contract public debt in an amount not to exceed \$2,677,933,400 for this purpose.
7 The state may contract additional public debt in an amount up to \$277,485,800 for
8 this purpose. The state may contract additional public debt in an amount up to
9 \$357,987,700 for this purpose. The state may contract additional public debt in an
10 amount up to \$39,188,000 for this purpose. Of those amounts:

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

12 20.866 (2) (zcy) *Medical College of Wisconsin eye institute.* From the capital
13 improvement fund, a sum sufficient for the building commission to provide a grant
14 to the Medical College of Wisconsin, Inc., for the eye institute construction project
15 specified in s. 13.48 (31m). The state may contract public debt in an amount not to
16 exceed \$10,000,000 for this purpose.

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

18 20.866 (2) (zj) *Military affairs; armories and military facilities.* From the
19 capital improvement fund, a sum sufficient for the department of military affairs to
20 acquire, construct, develop, enlarge, or improve armories and other military
21 facilities. The state may contract public debt in an amount not to exceed
22 \$56,490,800 for this purpose. The state may contract additional public debt in an
23 amount up to \$3,606,300 for this purpose. The state may contract additional public

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1 debt in an amount up to \$21,825,300 for this purpose. The state may contract
2 additional public debt in an amount up to \$14,272,700 for this purpose.

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

4 20.866 (2) (zm) *Veterans affairs; veterans facilities.* From the capital
5 improvement fund, a sum sufficient for the department of veterans affairs to
6 acquire, construct, develop, enlarge, or improve facilities at state veterans homes,
7 veterans cemeteries, and the veterans museum. The state may contract public debt
8 in an amount not to exceed \$15,018,700 for this purpose. The state may contract
9 additional public debt in an amount up to \$5,150,300 for this purpose. The state
10 may contract additional public debt in an amount up to \$7,190,900 for this purpose.
11 The state may contract additional public debt in an amount up to \$48,485,300 for
12 this purpose.

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

14 20.866 (2) (zp) *Veterans affairs; self-amortizing facilities.* From the capital
15 improvement fund, a sum sufficient for the department of veterans affairs to
16 acquire, construct, develop, enlarge, or improve facilities at state veterans homes.
17 The state may contract public debt in an amount not to exceed \$77,995,100 for this
18 purpose. The state may contract additional public debt in an amount up to
19 \$5,523,700 for this purpose. The state may contract additional public debt in an
20 amount up to \$10,752,300 for this purpose. The state may contract additional
21 public debt in an amount up to \$9,581,000 for this purpose. The state may contract
22 additional public debt in an amount up to \$82,029,000 for this purpose.

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

24 20.866 (2) (zx) *State fair park board; board facilities.* From the capital

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1 improvement fund, a sum sufficient for the state fair park board to acquire,
2 construct, develop, enlarge, or improve state fair park board facilities. The state
3 may contract public debt in an amount not to exceed \$14,787,100 for this purpose.
4 The state may contract public debt in an amount not to exceed \$17,989,000 for this
5 purpose.

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

7 20.866 (2) (zz) *State fair park board; self-amortizing facilities.* From the
8 capital improvement fund, a sum sufficient to the state fair park board to acquire,
9 construct, develop, enlarge, or improve facilities at the state fair park in West Allis.
10 The state may contract public debt not to exceed \$53,687,100 for this purpose. The
11 state may contract additional public debt in an amount up to \$1,500,000 for this
12 purpose. The state may contract additional public debt in an amount up to
13 \$12,350,000 for this purpose. The state may contract additional public debt in an
14 amount up to \$2,500,000 for this purpose.

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

16 20.867 (3) (cy) *Medical College of Wisconsin eye institute.* A sum sufficient to
17 reimburse s. 20.866 (1) (u) for the payment of principal and interest costs incurred
18 in financing the Medical College of Wisconsin, Inc., eye institute project specified in
19 s. 13.48 (31m), to make the payments determined by the building commission under
20 s. 13.488 (1) (m) that are attributable to the proceeds of obligations incurred in
21 financing the project, and to make payments under an agreement or ancillary
22 arrangement entered into under s. 18.06 (8) (a).

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

24 20.867 (3) (kr) *Grants for local construction projects.* All moneys transferred

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1 under 2025 Wisconsin Act (this act), section 9251 (3), to fund the grants for local
2 construction projects awarded under s. 13.48 (20x).

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

4 20.867 (3) (x) *Segregated revenue supported building program projects;*
5 *inflationary project cost overruns.* From the capital improvement fund, as a
6 continuing appropriation, all moneys transferred under 2023 Wisconsin Act 19,
7 section 9251 (1), ~~and~~ 2023 Wisconsin Act 102, section 9251 (1), and 2025 Wisconsin
8 Act (this act), section 9251 (1), to fund the projects enumerated under 2023
9 Wisconsin Act 19, section 9104 (1), including the project created by 2023 Wisconsin
10 Act 102, section 4, and under 2025 Wisconsin Act (this act), section 9104 (1), in
11 the amounts designated as “segregated revenue” in ~~that section~~ those act sections
12 for those projects; to fund the other expenditures and allocations designated as
13 “segregated revenue” under 2023 Wisconsin Act 19, section 9104 (4) to (13); to fund
14 the projects enumerated under 2025 Wisconsin Act (this act), section 9104 (1), in
15 the amounts designated as “existing segregated revenue” in that section for those
16 projects; and to offset building program project budget cost overruns caused by
17 inflation under s. 13.48 (2) (L) in a total amount up to \$20,000,000.

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

19 23.0917 (5g) (L) 3. Of the unobligated amount, the department shall obligate
20 \$6,000,000 for erosion control projects in the Kenosha Dunes unit of the Chiwaukee
21 Prairie state natural area in Kenosha County.

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

23 **24.55 Executive secretary; deputy; staff; appointments; duties; oath.**

24 The board shall appoint an executive secretary outside the classified service. ~~The~~

SECTION 119

1 ~~executive secretary shall appoint a deputy who shall, during the absence of the~~
2 ~~executive secretary, have all of the authority given by law to the executive secretary.~~

3 The executive secretary ~~and deputy~~ shall take and file the official oath.

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

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

6 25.491 (13) There is established in the local government fund a separate
7 account that is designated the “disaster assistance account” to make the payments
8 under s. 323.31.

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

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

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

12 25.77 (12) All moneys recouped and deposited under s. 50.38 (6) (a) 4. ~~and~~
13 ~~(6m)(a) 4.~~

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

15 **25.772 Hospital assessment fund.** There is established a separate
16 nonlapsible trust fund designated as the hospital assessment fund, to consist of all
17 moneys received under s. 50.38 (2) (a) and (b) from assessments on hospitals ~~other~~
18 ~~than critical access hospitals~~ and all moneys recouped and deposited under s. 50.38
19 (6) (a) 3.

20 **SECTION 125.** 25.774 of the statutes is repealed.

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

22 27.01 (7) (g) 1. Except as provided in par. (gm), the fee for an annual vehicle
23 admission receipt is ~~\$37.50~~ \$49.50 for any vehicle that has a registration plate or

1 plates from another state, except that no fee is charged for a receipt issued under s.
2 29.235 (6).

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

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

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

9 27.01 (7) (g) 3. Subject to par. (gm) 5., the department shall charge a fee for a
10 daily vehicle admission receipt of not less than ~~\$14.85~~ \$24.85 but not more than
11 ~~\$19.85~~ \$29.85 for a motor bus that has a registration plate from another state.

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

13 27.01 (7) (g) 4. Notwithstanding subd. 3. and subject to par. (gm) 5., the
14 department shall charge a fee for a daily vehicle admission receipt of not less than
15 ~~\$5.85~~ \$9.85 but not more than ~~\$10.85~~ \$14.85 for a motor bus that has a registration
16 plate from another state and primarily transports residents from nursing homes
17 located in this state.

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

19 27.01 (7) (gm) 1. Instead of the fees under pars. (f) 1. and (g) 1., the
20 department shall charge an individual \$15 or ~~\$20~~ \$32, respectively, for an annual
21 vehicle admission receipt if the individual applying for the receipt or a member of
22 his or her household owns a vehicle for which a current annual vehicle admission
23 receipt has been issued for the applicable fee under par. (f) 1. or (g) 1.

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

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1 27.01 (10) (d) 2. The department shall charge a camping fee of not less than
2 \$19 but not more than \$35, as determined by the secretary, for each night at a
3 campsite in a state campground for a nonresident camping party, except as
4 provided under par. (fm). Beginning on July 7, 2023, the maximum camping fee
5 allowed under this subdivision is \$45. Beginning on the effective date of this
6 subdivision ... [LRB inserts date], the maximum camping fee allowed under this
7 subdivision is \$50.

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

9 27.01 (10) (g) 5. Except as provided in subd. 6., an additional camping fee of
10 ~~\$10~~ \$15 per night for a camping party that uses electricity supplied at a state
11 campground if the campsite has an electric receptacle.

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

13 27.01 (10) (g) 6. An additional camping fee of ~~\$15~~ \$25 per night for a camping
14 party that uses electricity supplied at a state campground located in Devil's Lake
15 State Park, High Cliff State Park, Kohler-Andrae State Park, Peninsula State Park,
16 or Willow River State Park, if the campsite has an electric receptacle.

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

18 36.11 (3) (b) Subject to s. 36.31 (2m), the board shall establish policies for the
19 appropriate transfer of credits between institutions within the system, including
20 postsecondary credits earned by a high school pupil enrolled in a course at an
21 institution within the system under the program under s. 118.55. If the board
22 determines that postsecondary credits earned by a high school pupil under the
23 program under s. 118.55 are not transferable under this paragraph, the board shall
24 permit the individual to take an examination to determine the individual's

1 competency in the subject area of the course and, if the individual receives a passing
2 score on the examination, shall award equivalent credits to the individual. The
3 board's policies under this paragraph shall provide that, no later than September 1,
4 2026, all credits for core general education courses, as defined in s. 36.31 (2m) (a) 2.,
5 are transferable between institutions within the system and satisfy general
6 education requirements at the receiving institution. No later than December 31,
7 2025, the board shall submit a proposal to the joint committee on employment
8 relations related to the transfer policies.

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

10 **36.11 (13) INSTITUTIONS' FUNDING ALLOCATION ON THE BASIS OF ENROLLMENT**
11 **DECLINE AND COURSE CREDITS AWARDED.** (a) From the appropriation under s.
12 20.285 (1) (a), the board shall allocate a total of \$15,250,000 in each fiscal year to
13 institutions that have had, on average, a decline in student enrollment in the
14 immediately preceding 10-year period. The board shall allocate the money to each
15 qualifying institution in proportion to the full-time equivalent student enrollment
16 at the institution in the most recent academic year for which this data is available.

17 (b) From the appropriation under s. 20.285 (1) (a), the board shall allocate a
18 total of \$11,250,000 in each fiscal year to institutions in proportion to the aggregate
19 number of course credits awarded to undergraduate students enrolled in the
20 institution in the most recent academic year for which this data is available, except
21 that no institution may receive more than 25 percent of the total amount of funds
22 allocated under this paragraph.

23 (c) Funding provided under this subsection is in addition to an institution's

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1 allocation under ss. 36.09 (1) (h) and 36.112 and in addition to any other allocation
2 of funding by the board.

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

4 36.115 (9) (a) Notwithstanding s. 16.505 (2m) and (2p), the board shall
5 continue to maintain, across the entire system, the number of positions for system
6 employees that are funded by either general purpose revenue or program revenue at
7 the level in effect on January 1, 2024, as set forth in, and subject to all of the terms
8 of, the resolution adopted by the board on December 13, 2023, except that this
9 paragraph applies through and after December 31, 2026.

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

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

14 36.115 (10) (a) In this subsection, “credit hour,” with respect to a course,
15 means a period of not less than 50 consecutive minutes per week of instructional
16 time for each week of the semester or session that the course is offered, excluding
17 the week of or the week immediately preceding final examinations for the course.

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

21 (c) 1. Except as provided in subd. 2. and pars. (d) to (f), beginning on
22 September 1, 2026, each full-time faculty member and each full-time member of the
23 instructional academic staff shall teach no fewer than 24 credit hours per academic

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1 year and, if the faculty member or instructional academic staff member is employed
2 on a 12-month contract, an additional 6 credit hours during the summer.

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

10 3. Beginning on September 1, 2026, an instructional employee who has less
11 than a full-time appointment shall teach a minimum number of credit hours in the
12 proportion that the appointment bears to the required credit hours for a full-time
13 instructional employee.

14 4. Beginning on September 1, 2026, an instructional employee employed on a
15 12-month contract who has the employee's instructional time offset by other sources
16 shall teach not fewer than one course during any semester or summer session.

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

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

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

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

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

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

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

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

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

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

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

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

15 a. Classification as faculty or instructional academic staff.

16 b. Institution to which the employee is assigned.

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

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

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

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

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

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

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

5 38.12 **(15)** TEACHING REQUIREMENTS. (a) In this subsection, “credit hour,”
6 with respect to a course, means a period of not less than 50 consecutive minutes per
7 week of instructional time for each week of the semester or session that the course
8 is offered, excluding the week of or the week immediately preceding final
9 examinations for the course.

10 (b) Except as provided in and pars. (c) and (d), beginning on September 1,
11 2026, each full-time instructor shall teach no fewer than 24 credit hours per
12 academic year and, if the instructor is employed on a 12-month contract, an
13 additional 6 credit hours during the summer.

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

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

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

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

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

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

18 2. In the proposed guidelines submitted under subd. 1., the district board may
19 propose exceptions to the requirements under par. (b) or other requirements under
20 this subsection. If the joint committee on employment relations approves these
21 exceptions prior to January 31, 2026, the district board may adopt and implement
22 the exceptions and incorporate the approved exceptions into its guidelines.

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

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1 If the joint committee on employment relations approves these exceptions prior to
2 January 31, 2026, the district board may adopt and implement the exceptions and
3 incorporate the approved exceptions into its guidelines.

4 4. To the extent applicable, the district board's submission under subd. 1.
5 shall include any request for a reduction in teaching responsibilities for
6 instructional employees designated as having administrative duties under par. (c)
7 2.

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

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

12 a. Classification, as applicable.

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

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

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

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

19 38.16 (3) (a) 2w. "Revenue" means the sum of the tax levy, property tax relief
20 aid under subs. (4) and (5), amounts under s. 79.0965, and payments received under
21 s. 79.096, not including a payment received under s. 79.096 (3) or 79.0965 (3) for a
22 tax incremental district that has been terminated.

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

24 **41.152 Film production tax credits.** (1) The state film office shall

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1 implement a program to accredit productions and certify expenses for purposes of
2 ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h). Application for
3 accreditation or certification shall be made to the office in each taxable year for
4 which accreditation or certification is desired.

5 (2) If the state film office accredits a production under sub. (1), the office shall
6 determine the amount of the production's production expenditures, as defined in s.
7 71.07 (5f) (a) 4. The state film office shall not issue an accreditation or certification
8 under sub. (1) without first receiving written confirmation from the applicant that
9 the applicant has retained a certified public accountant located in this state to
10 conduct periodic audits to ensure compliance with this section and ss. 71.07 (5f) and
11 (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h), as prescribed by rule by the office.
12 An entity applying for a tax credit under s. 71.07 (5f), 71.28 (5f), or 71.47 (5f) that
13 does not have its commercial domicile in this state shall indicate that on its
14 application along with the amount of production expenditures it anticipates
15 spending in this state and the amount of expenditures, if any, it anticipates
16 spending in another state on the same production.

17 (3) The state film office shall notify the department of revenue of every
18 production accredited under sub. (1), the amount of the production's production
19 expenditures, as defined in s. 71.07 (5f) (a) 4., every certification issued under sub.
20 (1), and the amount of the tax credits under ss. 71.07 (5f) and (5h), 71.28 (5f) and
21 (5h), and 71.47 (5f) and (5h) allocated to the applicant for the taxable year for which
22 the applicant's claim relates. The state film office shall notify the department of

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1 revenue under this subsection no later than 30 days after allocating tax credits to
2 an applicant.

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

7 (5) Each applicant who produces an accredited production, as defined in s.
8 71.07 (5f) (a) 1., that is eligible for a tax credit under s. 71.07 (5f), 71.28 (5f), or
9 71.47 (5f) shall include in the finished production an acknowledgment to the state
10 of Wisconsin and the state film office as designed by the state film office, including
11 a logo designed by the state film office.

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

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

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

21 45.41 (5) From the appropriation under s. 20.485 (2) (vs), the department may
22 annually grant up to ~~\$75,000~~ \$100,000 to the Wisconsin department of the
23 American Legion for the operation of Camp American Legion.

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

2 45.82 (2) The department of veterans affairs shall award a grant annually to
3 a county that meets the standards developed under this section if the county
4 executive, administrator, or administrative coordinator certifies to the department
5 that it employs a county veterans service officer who, if chosen after April 15, 2015,
6 is elected or appointed under s. 45.80 (1). A grant for ~~\$11,688~~ \$12,300 shall be
7 awarded for a county with a population of less than 20,000, a grant for ~~\$13,750~~
8 \$14,400 shall be awarded for a county with a population of 20,000 to 45,499, a grant
9 for ~~\$15,813~~ \$16,600 shall be awarded for a county with a population of 45,500 to
10 74,999, and a grant for ~~\$17,875~~ \$18,800 shall be awarded for a county with a
11 population of 75,000 or more. The department of veterans affairs shall use the most
12 recent Wisconsin official population estimates prepared by the demographic
13 services center when making grants under this subsection.

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

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

16 45.82 (4) The department shall provide grants to the governing bodies of
17 federally recognized American Indian tribes and bands from the appropriation
18 under s. 20.485 (2) (km) or (vu) if that governing body enters into an agreement
19 with the department regarding the creation, goals, and objectives of a tribal
20 veterans service officer, appoints a veteran to act as a tribal veterans service officer,
21 and gives that veteran duties similar to the duties described in s. 45.80 (5), except
22 that the veteran shall report to the governing body of the tribe or band. The
23 department may make in an amount not to exceed ~~\$20,625~~ \$21,700 per grant

1 annual grants under this subsection and shall promulgate rules to implement this
2 subsection.

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

4 **46.533 Suicide and crisis lifeline; grants.** (1) In this section, “national
5 crisis hotline” means the telephone or text access number “988,” or its successor,
6 that is maintained under the federally administered program under 42 USC 290bb-
7 36c.

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

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

12 **46.548 Regional referral hospital support payment; Waukesha**
13 **County.** (1) DEFINITION. In this section, “eligible hospital” means a hospital that
14 meets all of the following criteria:

15 (a) The hospital is located in Waukesha County.

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

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

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

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

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

23 1. Cardiology.

24 2. Oncology.

1 3. Orthopedic surgery.

2 4. Obstetrics with neonatal intensive care.

3 5. Behavioral health.

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

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

10 (a) Staffing and equipment for specialty services with high regional demand.

11 (b) Capital upgrades that expand access to intensive or specialty care.

12 (c) Support for complex patient discharge planning and community care
13 coordination.

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

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

19 (a) A summary of how funds were used.

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

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

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

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

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

6 48.526 (7) ALLOCATIONS OF FUNDS. (intro.) Within the limits of the
7 availability of the appropriations under s. 20.437 (1) (cj), (o), and (q), the
8 department shall allocate funds for community youth and family aids for the period
9 beginning on July 1, ~~2021~~ 2025, and ending on June 30, ~~2023~~ and for the 2023 fiscal
10 ~~biennium~~ 2027, as provided in this subsection to county departments under ss.
11 46.215, 46.22, and 46.23 as follows:

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

13 48.526 (7) (a) For community youth and family aids under this section,
14 amounts not to exceed \$47,740,750 for the last 6 months of ~~2023~~ 2025, \$95,481,500
15 for ~~2024~~ 2026, and \$47,740,750 for the first 6 months of ~~2025~~ 2027.

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

17 48.526 (7) (b) (intro.) Of the amounts specified in par. (a), the department
18 shall allocate \$2,000,000 for the last 6 months of ~~2023~~ 2025, \$4,000,000 for ~~2024~~
19 2026, and \$2,000,000 for the first 6 months of ~~2025~~ 2027 to counties based on each
20 of the following factors weighted equally:

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

22 48.526 (7) (bm) Of the amounts specified in par. (a), the department shall
23 allocate \$6,250,000 for the last 6 months of ~~2023~~ 2025, \$12,500,000 for ~~2024~~ 2026,
24 and \$6,250,000 for the first 6 months of ~~2025~~ 2027 to counties based on each

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1 county's proportion of the number of juveniles statewide who are placed in a
2 juvenile correctional facility or a secured residential care center for children and
3 youth during the most recent 3-year period for which that information is available.

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

5 48.526 (7) (c) Of the amounts specified in par. (a), the department shall
6 allocate \$1,053,200 for the last 6 months of ~~2023~~ 2025, \$2,106,500 for ~~2024~~ 2026,
7 and \$1,053,300 for the first 6 months of ~~2025~~ 2027 to counties based on each of the
8 factors specified in par. (b) 1. to 3. weighted equally, except that no county may
9 receive an allocation under this paragraph that is less than 93 percent nor more
10 than 115 percent of the amount that the county would have received under this
11 paragraph if the allocation had been distributed only on the basis of the factor
12 specified in par. (b) 3.

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

14 48.526 (7) (e) For emergencies related to community youth and family aids
15 under this section, amounts not to exceed \$125,000 for the last 6 months of ~~2023~~
16 2025, \$250,000 for ~~2024~~ 2026, and \$125,000 for the first 6 months of ~~2025~~ 2027. A
17 county is eligible for payments under this paragraph only if it has a population of
18 not more than 45,000.

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

20 48.526 (7) (h) For counties that are purchasing community supervision
21 services under s. 938.533 (2), \$1,062,400 in the last 6 months of ~~2023~~ 2025,
22 \$2,124,800 in ~~2024~~ 2026, and \$1,062,400 in the first 6 months of ~~2025~~ 2027 for the
23 provision of community supervision services for juveniles from that county. In
24 distributing funds to counties under this paragraph, the department shall

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1 distribute to each county the full amount of the charges for the services purchased
2 by that county, except that if the amounts available under this paragraph are
3 insufficient to distribute that full amount, the department shall distribute those
4 available amounts to each county that purchases community supervision services
5 based on the ratio that the charges to that county for those services bear to the total
6 charges to all counties that purchase those services.

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

8 48.526 (8) ALCOHOL AND OTHER DRUG ABUSE TREATMENT. From the amount
9 of the allocations specified in sub. (7) (a), the department shall allocate \$666,700 in
10 the last 6 months of ~~2023~~ 2025, \$1,333,400 in ~~2024~~ 2026, and \$666,700 in the first
11 6 months of ~~2025~~ 2027 for alcohol and other drug abuse treatment programs.

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

13 48.563 (2) COUNTY ALLOCATION. For children and family services under s.
14 48.569 (1) (d), the department shall distribute not more than \$101,154,200 in fiscal
15 year 2021-22 and \$101,162,800 in fiscal year 2022-23. In fiscal year ~~2023-24~~ 2025-
16 26, the department shall distribute ~~\$101,551,400~~ \$102,178,600. In fiscal year
17 ~~2024-25~~ 2026-27, the department shall distribute ~~\$101,939,600~~ \$102,417,600.

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

19 48.57 (3m) (am) (intro.) From the appropriations under s. 20.437 (2) (dz),
20 (md), (me), and (s), the department shall reimburse counties having populations of
21 less than 750,000 for payments made under this subsection and shall make
22 payments under this subsection in a county having a population of 750,000 or more.
23 Subject to par. (ap), a county department and, in a county having a population of
24 750,000 or more, the department shall make payments per month in the amount of

SECTION 158

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

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

4 48.57 (**3n**) (am) (intro.) From the appropriations under s. 20.437 (2) (dz), (md),
5 (me), and (s), the department shall reimburse counties having populations of less
6 than 750,000 for payments made under this subsection and shall make payments
7 under this subsection in a county having a population of 750,000 or more. Subject
8 to par. (ap), a county department and, in a county having a population of 750,000 or
9 more, the department shall make monthly payments for each child per month in the
10 amount of ~~\$375~~ \$384 beginning on January 1, ~~2024~~ 2026, to a long-term kinship
11 care provider who is providing care and maintenance for that child if all of the
12 following conditions are met:

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

14 48.62 (**4**) (a) Monthly payments in foster care shall be provided according to
15 the rates specified in this subsection. Beginning on January 1, ~~2024~~ 2026, the rates
16 for care and maintenance provided for a child of any age by a foster home that is
17 certified to provide level one care, as defined in the rules promulgated under sub.
18 (8) (a), are ~~\$375~~ \$384 and for care and maintenance provided by a foster home that
19 is certified to provide care at a level of care that is higher than level one care, the
20 rates are all of the following:

- 21 1. ~~\$441~~ \$452 for a child under 5 years of age.
- 22 2. ~~\$483~~ \$495 for a child 5 to 11 years of age.
- 23 3. ~~\$548~~ \$562 for a child 12 to 14 years of age.
- 24 4. ~~\$572~~ \$586 for a child 15 years of age or over.

SECTION 161

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

2 48.65 (3) (a) Except as provided in par. (c), before the department may issue a
3 license under sub. (1) to a child care center that provides care and supervision for 4
4 to 8 children or 4 to 12 children, the child care center must pay to the department a
5 biennial fee of \$60.50. Except as provided in par. (c), before the department may
6 issue a license under sub. (1) to a child care center that provides care and
7 supervision for ~~9~~ 13 or more children, the child care center must pay to the
8 department a biennial fee of \$30.25, plus a biennial fee of \$16.94 per child, based on
9 the number of children that the child care center is licensed to serve. A child care
10 center that wishes to continue a license issued under sub. (1) shall pay the
11 applicable fee under this paragraph by the continuation date of the license. A new
12 child care center shall pay the applicable fee under this paragraph no later than 30
13 days before the opening of the child care center.

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

15 48.65 (4) (a) *Definitions.* In this subsection:

16 1. “Assistant child care teacher” means a child care worker who works under
17 the supervision of a child care teacher.

18 2. “Child care teacher” means a child care worker who plans, implements, and
19 supervises the daily activities for a designated group of children at a child care
20 center licensed under this section and who meets the qualifications under s. DCF
21 251.05 (3) (f), Wis. Adm. Code.

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

24 4. “School-age program” means a program in a child care center licensed

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

3 5. "School-age program leader" means a person who plans, implements, and
4 supervises the daily activities for a designated group of school-age children,
5 communicates with families, works with the community, and coordinates staff in a
6 school-age program at a child care center licensed under this section.

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

- 10 1. The individual is at least 16 years old.
- 11 2. The individual has satisfactorily completed at least one of the following
12 within 6 months after assuming the position:
- 13 a. Two credits in early childhood education or its equivalent.
- 14 b. One non-credit, department-approved course in early childhood education.
- 15 c. An assistant child care teacher training program approved by the
16 department of public instruction.

17 (c) *Sole supervision by assistant child care teachers.* An assistant child care
18 teacher who has completed the training required under par. (b) 2. and is at least 18
19 years old may provide sole supervision to a group of children in the following
20 instances and for the following amounts of time:

- 21 1. In a full-day center, if there is a child care teacher on the premises, for
22 opening and closing hours, not to exceed the first 2 hours and the last 2 hours of
23 center operation, and during the center's designated naptime, not to exceed 2 hours.

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1 2. In a school-age program, if there is a school-age program leader or child
2 care teacher on the premises, for no more than 45 minutes.

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

5 48.67 (1m) (a) That all child care center licensees, and all employees and
6 volunteers of a child care center, who provide care and supervision for children
7 under one year of age receive, before the date on which the license is issued or the
8 employment or volunteer work commences, whichever is applicable, training in the
9 most current medically accepted methods of preventing sudden infant death
10 syndrome. The rules shall provide that any training in those methods that a
11 licensee has obtained in connection with military service, as defined in s. 111.32
12 (12g), counts toward satisfying the training requirement under this ~~subsection~~
13 paragraph if the licensee demonstrates to the satisfaction of the department that
14 the training obtained in that connection is substantially equivalent to the training
15 required under this ~~subsection~~ paragraph.

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

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

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

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

4 48.67 (1b) In this section, “provider” means an individual who provides care
5 and supervision for children in a child care center licensed under s. 48.65 (1).

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

7 48.67 (2m) (a) In the rules promulgated under sub. (1m), the department
8 shall establish a category of child care centers licensed under s. 48.65 (1) that
9 provide care and supervision for 4 to 12 children.

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

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

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

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

21 **49.132 Community-based option for elementary school readiness. (1)**

22 DEFINITIONS. In this section:

23 (a) “Child care provider” means a provider licensed under s. 48.65 or certified
24 under s. 48.651.

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

4 (c) “School year” has the meaning given in s. 115.001 (13).

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

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

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

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

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

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

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

3 5. Does not have a contract with a school district to provide a 4-year-old
4 kindergarten for the school year in which the child care provider intends to
5 participate in the program.

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

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

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

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

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

21 (a) The name of the child care provider.

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

23 (c) The name of and contact information for the provider or an employee of the

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1 provider who can answer questions about a child participating in the program
2 under this section at the child care provider.

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

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

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

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

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

24 (6) TEACHER QUALIFICATIONS. A teacher who teaches in an elementary school

1 readiness program offered by a child care provider under this section shall have an
2 associate degree or bachelor's degree.

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

4 **49.1335 Child care access program.** (1) In this section, "family child care
5 center" has the meaning given in s. 49.136 (1) (j).

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

9 (a) Assistance with child care licensing and certification.

10 (b) Coaching services and other support services.

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

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

13 49.155 (6g) (b) 5. Any hours during which the child participates in an
14 elementary school readiness program under s. 49.132.

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

16 49.175 (1) (a) *Wisconsin Works benefits.* For Wisconsin Works benefits,
17 \$37,000,000 in fiscal year 2021-22 and \$34,000,000 in fiscal year 2022-23. In fiscal
18 year 2023-24, for such benefits, \$28,000,000. In fiscal year 2024-25, for such
19 benefits, \$29,000,000. In fiscal year 2025-26, for such benefits, \$26,806,500. In
20 fiscal year 2026-27, for such benefits, \$26,987,700.

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

22 49.175 (1) (c) *Case management incentive payments.* For supplement
23 payments to individuals under s. 49.255, ~~\$2,700,000~~ in each fiscal year, \$1,000,000.

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

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

2 49.175 (1) (g) *State administration of public assistance programs and*
3 *overpayment collections.* For state administration of public assistance programs
4 and the collection of public assistance overpayments, \$17,231,100 in fiscal year
5 2021-22 and \$17,482,300 in fiscal year 2022-23. In fiscal year 2023-24, for such
6 purposes, \$19,015,300. In fiscal year 2024-25, for such purposes, \$19,424,300. In
7 fiscal year 2025-26, for such purposes, \$20,314,000. In fiscal year 2026-27, for such
8 purposes, \$20,539,800.

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

10 49.175 (1) (i) *Emergency assistance.* For emergency assistance under s.
11 49.138 and for transfer to the department of administration for low-income energy
12 or weatherization assistance programs, ~~\$6,000,000~~ in each fiscal year, \$10,414,400.

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

14 49.175 (1) (Lm) *Jobs for America's Graduates.* For grants to the Jobs for
15 America's Graduates-Wisconsin to fund programs that improve social, academic,
16 and employment skills of youth who are eligible to receive temporary assistance for
17 needy families under 42 USC 601 et seq., in ~~each~~ fiscal year 2024-25, \$1,000,000. In
18 fiscal year 2025-26, for such grants, \$2,000,000. In fiscal year 2026-27, for such
19 grants, \$1,000,000.

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

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

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

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1 \$368,834,800. In fiscal year 2024-25, for such direct child care services,
2 \$428,779,700. In fiscal year 2025-26, for such direct child care services,
3 \$506,776,700. In fiscal year 2026-27, for such direct child care services,
4 \$523,776,700.

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

6 49.175 (1) (q) *Child care state administration and licensing activities.* For
7 state administration of child care programs under s. 49.155 and for child care
8 licensing activities, \$42,117,800 in fiscal year 2021-22 and \$41,803,100 in fiscal
9 year 2022-23. In fiscal year 2023-24, for such programs and activities, \$45,796,000.
10 In fiscal year 2024-25, for such programs and activities, \$45,570,300. In fiscal year
11 2025-26, for such programs and activities, \$51,064,000. In fiscal year 2026-27, for
12 such programs and activities, \$48,734,700.

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

14 49.175 (1) (qm) *Quality care for quality kids.* For the child care quality
15 improvement activities specified in ss. 49.155 (1g) and 49.257, \$16,683,700 in fiscal
16 year 2022-23. In fiscal year 2023-24, for such activities, \$28,518,700. In fiscal year
17 2024-25, for such activities, \$46,018,700. In fiscal year 2025-26, for such activities,
18 \$47,018,700. In 2026-27, for such activities, \$46,018,700.

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

20 49.175 (1) (s) *Kinship care and long-term kinship care assistance.* For kinship
21 care and long-term kinship care payments under s. 48.57 (3m) (am) and (3n) (am),
22 for assessments to determine eligibility for those payments, and for agreements
23 under s. 48.57 (3t) with the governing bodies of Indian tribes for the administration
24 of the kinship care and long-term kinship care programs within the boundaries of

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1 the reservations of those tribes, \$28,727,100 in fiscal year 2021-22 and \$31,441,800
2 in fiscal year 2022-23. In fiscal year 2023-24, for such payments, \$31,719,200. In
3 fiscal year 2024-25, for such payments, \$35,661,000. In fiscal year 2025-26, for such
4 payments, \$39,223,800. In fiscal year 2026-27, for such payments, \$40,075,700.

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

6 49.175 (1) (z) *Grants to the Boys and Girls Clubs of America.* For grants to the
7 Wisconsin Chapter of the Boys and Girls Clubs of America to fund programs that
8 improve social, academic, and employment skills of youth who are eligible to receive
9 temporary assistance for needy families under 42 USC 601 et seq., focusing on
10 study habits, intensive tutoring in math and English, and exposure to career
11 options and role models, \$2,807,000 in each fiscal year 2024-25. In fiscal year 2025-
12 26, for such grants, \$7,807,000. In fiscal year 2026-27, for such grants, \$3,307,000.

13 Grants provided under this paragraph may not be used by the grant recipient to
14 replace funding for programs that are being funded, when the grant proceeds are
15 received, with moneys other than those from the appropriations specified in sub. (1)
16 (intro.). The total amount of the grants includes funds for the BE GREAT:
17 Graduate program in the amount of matching funds that the program provides, up
18 to \$1,532,000 in each fiscal year, to be used only for activities for which federal
19 Temporary Assistance for Needy Families block grant moneys may be used.

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

21 49.175 (1) (zh) *Earned income tax credit supplement.* For the transfer of
22 moneys from the appropriation account under s. 20.437 (2) (md) to the
23 appropriation account under s. 20.835 (2) (kf) for the earned income tax credit,
24 \$63,600,000 in fiscal year 2021-22 and \$66,600,000 in fiscal year 2022-23. In fiscal

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1 year 2023-24, for such purposes, \$61,725,000. In fiscal year 2024-25, for such
2 purposes, \$65,002,000. In fiscal year 2025-26, for such purposes, \$63,300,000. In
3 fiscal year 2026-27, for such purposes, \$61,800,000.

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

5 49.45 (3) (e) 11. The department shall use a portion of the moneys collected
6 under s. 50.38 (2) (a) to pay for services provided by eligible hospitals, as defined in
7 s. 50.38 (1), ~~other than critical access hospitals,~~ under the Medical Assistance
8 Program under this subchapter, including services reimbursed on a fee-for-service
9 basis and services provided under a managed care system. For state fiscal year
10 2008-09, total payments required under this subdivision, including both the federal
11 and state share of Medical Assistance, shall equal the amount collected under s.
12 50.38 (2) (a) for fiscal year 2008-09 divided by 57.75 percent. For each state fiscal
13 year after state fiscal year 2008-09, total payments required under this subdivision,
14 including both the federal and state share of Medical Assistance, shall equal the
15 amount collected under s. 50.38 (2) (a) for the fiscal year divided by 61.68 percent,
16 except after state fiscal year 2024-25 the divisor shall be 56.1 percent.

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

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

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

20 49.45 (3p) (a) Subject to par. (c) and notwithstanding sub. (3) (e), from the
21 appropriations under s. 20.435 (4) (b) and (o), in each fiscal year, the department
22 shall pay an amount equal to the sum of \$4,500,000, as the state share of payments,
23 and the matching federal share of payments, to hospitals that ~~are not eligible for~~
24 ~~payments under sub. (3m) but that meet the criteria under sub. (3m) (a) 1. and 2.~~

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

10 **SECTION 186.** 49.45 (5r) of the statutes is amended to read:

11 49.45 (5r) SUPPLEMENTAL FUNDING FOR UNCOMPENSATED CARE.
12 Notwithstanding sub. (3) (e), from the appropriation account under s. 20.435 (4) (w),
13 the department shall distribute ~~\$3,000,000~~ \$10,000,000 in each fiscal year to the
14 University of Wisconsin Hospital and Clinics for care that is not otherwise
15 compensated, except that the department may not make payments that exceed
16 limitations based on customary charges under 42 USC 1396b (i) (3).

17 **SECTION 187.** 49.45 (59) (a) of the statutes is amended to read:

18 49.45 (59) (a) The department shall, from the appropriation ~~accounts~~ account
19 under s. 20.435 (4) (xc) ~~and (xe)~~, pay each health maintenance organization with
20 which it contracts to provide medical assistance a monthly amount that the health
21 maintenance organization shall use to make payments to hospitals under par. (b).

22 **SECTION 188.** 49.46 (2) (b) 4. of the statutes is amended to read:

23 49.46 (2) (b) 4. Chiropractors' services, subject to par. (bj).

24 **SECTION 189.** 49.46 (2) (bj) of the statutes is created to read:

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1 49.46 (2) (bj) 1. The department shall provide reimbursement for services
2 that are reimbursable under this section and that are provided by a chiropractor
3 who is licensed under ch. 446 and is acting within the scope of his or her license. If
4 the department determines that it is unable to implement this paragraph without
5 a state plan amendment or waiver of federal law, the department shall submit to
6 the federal department of health and human services any state plan amendment or
7 waiver of federal law necessary to implement this paragraph.

8 2. If the federal government approves the amendment or waiver request under
9 subd. 1., the department shall implement this paragraph. If the federal
10 government approves the amendment or waiver request under subd. 1. in part, the
11 department shall implement this paragraph to the greatest extent approved by the
12 federal government. If the federal government disapproves the amendment or
13 waiver request under subd. 1., the department is not required to implement this
14 paragraph.

15 **SECTION 190.** 50.38 (1) (d) of the statutes is created to read:

16 50.38 (1) (d) A long-term care hospital that meets the requirements of 42 CFR
17 412.23 (e) and is reimbursed by the federal Medicare program under the Medicare
18 prospective payment system for long-term care hospitals, for which the department
19 has issued a certificate of approval under s. 50.35 that only applies to the long-term
20 care hospital and that is not a satellite operating under the certificate of approval of
21 an acute care hospital.

22 **SECTION 191.** 50.38 (2) (a) of the statutes is amended to read:

23 50.38 (2) (a) For the privilege of doing business in this state, there is imposed
24 on each eligible hospital that is not a critical access hospital an assessment each

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1 state fiscal year that is equal to ~~a~~ an outpatient uniform percentage, determined
2 under sub. (3), of the hospital's outpatient gross patient revenues, as reported
3 under s. 153.46 (5) and determined by the department, plus an inpatient uniform
4 percentage, determined under sub. (3), of the hospital's inpatient gross revenues, as
5 reported under s. 153.46 (5) and determined by the department. The assessments
6 shall be deposited in the hospital assessment fund.

7 **SECTION 192.** 50.38 (2) (b) of the statutes is amended to read:

8 50.38 (2) (b) For the privilege of doing business in this state, there is imposed
9 on each critical access hospital an assessment each state fiscal year that is equal to
10 ~~a~~ the inpatient uniform percentage, ~~determined~~ established by the department
11 under sub. (3), of the critical access hospital's gross inpatient revenues, as reported
12 under s. 153.46 (5) and determined by the department. The assessments shall be
13 deposited in the ~~critical access~~ hospital assessment fund.

14 **SECTION 193.** 50.38 (3) of the statutes is amended to read:

15 50.38 (3) The department shall establish the ~~percentage~~ inpatient and
16 outpatient uniform percentages that is are applicable under sub. (2) (a) ~~and (b)~~ so
17 that the total amount of assessments collected under sub. (2) (a) is equal to
18 \$1,507,096,900 in a state fiscal year ~~is equal to \$414,507,300~~ or is equal to the
19 greatest amount that may be collected in a state fiscal year without resulting in the
20 reduction of the amount paid to this state under 42 USC 1396b (w), whichever
21 amount is lower.

22 **SECTION 194.** 50.38 (3m) of the statutes is created to read:

23 50.38 (3m) The secretary shall notify the joint committee on finance of any
24 material change in federal law that results in refunds or recoupments under sub.

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1 (6). Notwithstanding s. 50.38 (2), following such notice, the department shall be
2 authorized to suspend part of or all assessments under s. 50.38 (2) pursuant to s.
3 227.24.

4 **SECTION 195.** 50.38 (5) of the statutes is amended to read:

5 50.38 (5) At the discretion of the department, a hospital that is unable timely
6 to make a payment by a date specified under sub. (4) may be allowed to make a
7 delayed payment. A determination by the department that a hospital may not make
8 a delayed payment under this subsection is final and is not subject to review under
9 ch. 227. At the discretion of the department, a hospital that is unable timely to
10 make a payment by a date specified under sub. (4) and that is not granted a
11 payment extension under this subsection may be referred to the department of
12 revenue for debt collection.

13 **SECTION 196.** 50.38 (6) (a) 1. of the statutes is amended to read:

14 50.38 (6) (a) 1. If the federal government does not provide federal financial
15 participation under the federal Medicaid program for amounts collected under sub.
16 (2) (a) or (b) that are used to make payments required under s. 49.45 (3) (e) 11. or
17 (5r), that are transferred under sub. (8) and used to make payments from the
18 Medical Assistance trust fund, or that are transferred under sub. (9) and expended
19 under s. 20.435 (4) (jw), the department shall, from the fund from which the
20 payment or expenditure was made, refund eligible hospitals, ~~other than critical~~
21 ~~access hospitals~~, the amount for which the federal government does not provide
22 federal financial participation.

23 **SECTION 197.** 50.38 (6) (b) of the statutes is amended to read:

24 50.38 (6) (b) On June 30 of each state fiscal year, the department shall, from

1 the appropriation account under s. 20.435 (4) (xc), refund to eligible hospitals, ~~other~~
2 ~~than critical access hospitals~~, any amounts not expended or encumbered from that
3 appropriation in the fiscal year or transferred under sub. (8).

4 **SECTION 198.** 50.38 (6) (c) of the statutes is amended to read:

5 50.38 (6) (c) The department shall allocate any refund under this subsection
6 to eligible hospitals, ~~other than critical access hospitals~~, in proportion to the
7 percentage of the total assessments collected under sub. (2) ~~(a)~~ that each hospital
8 paid.

9 **SECTION 199.** 50.38 (6m) of the statutes is repealed.

10 **SECTION 200.** 50.38 (7) (intro.) of the statutes is amended to read:

11 50.38 (7) (intro.) By ~~January 1~~ June 1 of each year the department shall
12 report to the joint committee on finance all of the following information for the state
13 fiscal year ending the previous June 30:

14 **SECTION 201.** 50.38 (7m) of the statutes is created to read:

15 50.38 (7m) (a) 1. The department shall submit to the legislative reference
16 bureau for publication in the Wisconsin Administrative Register a notice specifying
17 the information in subd. 2. if any of the following apply:

18 a. The statewide total of assessment payments in sub. (2) (a) that the
19 department expects to be paid in the current calendar year does not equal the
20 amount described under sub. (3).

21 b. The statewide total of Medical Assistance payments required in s. 49.45 (3)
22 (e) 11. that the department expects to be paid in the current calendar year does not
23 equal the amount described under sub. (3) divided by 56.1 percent.

24 c. The statewide total of assessment payments in sub. (2) (a) that the

1 department expects to be paid in the next calendar year does not equal the amount
2 described under sub. (3).

3 d. The statewide total of Medical Assistance payments required in s. 49.45 (3)
4 (e) 11. that the department expects to be paid in the next calendar year does not
5 equal the amount described in sub. (3) divided by 56.1 percent.

6 2. The department shall include in any notice submitted under subd. 1. all of
7 the following information:

8 a. The statewide total of assessment payments in sub. (2) (a) that the
9 department expects to be paid in the current calendar year.

10 b. The statewide total of Medical Assistance payments required in s. 49.45 (3)
11 (e) 11. that the department expects to be paid in the current calendar year.

12 c. The statewide total of assessment payments in sub. (2) (a) that the
13 department expects to be paid in the next calendar year.

14 d. The statewide total of Medical Assistance payments required in s. 49.45 (3)
15 (e) 11. that the department expects to be paid in the next calendar year.

16 (b) 1. The department shall submit to the legislative reference bureau for
17 publication in the Wisconsin Administrative Register a notice specifying the
18 information in subd. 2. if, after the department has submitted a notice to the
19 legislative reference bureau for publication in the Wisconsin Administrative
20 Register under par. (a), any of the following apply:

21 a. The statewide total of assessment payments in sub. (2) (a) that the
22 department expects to be paid in the current calendar year equals the amount
23 described under sub. (3).

24 b. The statewide total of Medical Assistance payments required in s. 49.45 (3)

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1 (e) 11. that the department expects to be paid in the current calendar year equals
2 the amount described under sub. (3) divided by 56.1 percent.

3 c. The statewide total of assessment payments in sub. (2) (a) that the
4 department expects to be paid in the next calendar year equals the amount
5 described under sub. (3).

6 d. The statewide total of Medical Assistance payments required in s. 49.45 (3)
7 (e) 11. that the department expects to be paid in the next calendar year equals the
8 amount described in sub. (3) divided by 56.1 percent.

9 2. The department shall include in any notice submitted under subd. 1. all of
10 the following information:

11 a. The statewide total of assessment payments in sub. (2) (a) that the
12 department expects to be paid in the current calendar year.

13 b. The statewide total of Medical Assistance payments required in s. 49.45 (3)
14 (e) 11. that the department expects to be paid in the current calendar year.

15 c. The statewide total of assessment payments in sub. (2) (a) that the
16 department expects to be paid in the next calendar year.

17 d. The statewide total of Medical Assistance payments required in s. 49.45 (3)
18 (e) 11. that the department expects to be paid in the next calendar year.

19 **SECTION 202.** 50.38 (8) of the statutes is amended to read:

20 50.38 (8) In each state fiscal year, the secretary of administration shall
21 transfer from the hospital assessment fund to the Medical Assistance trust fund an
22 amount equal to the amount collected under sub. (2) (a) and (b) for that fiscal year
23 minus the state share of payments to hospitals required under s. 49.45 (3) (e) 11.,
24 minus any amounts appropriated under s. 20.285 (1) (qe) and (qj), and minus any

1 refunds paid to hospitals from the hospital assessment fund under sub. (6) (a) in
2 that fiscal year.

3 **SECTION 203.** 50.38 (10) of the statutes is repealed.

4 **SECTION 204.** 59.25 (3) (j) of the statutes is renumbered 59.25 (3) (j) 1. (intro.)
5 and amended to read:

6 59.25 (3) (j) 1. (intro.) Retain ~~10 percent~~ all of the following for fees in
7 receiving and paying into the state treasury all money received by the treasurer for
8 the state for fines and forfeitures, ~~except that:~~

9 b. For a treasurer in a county other than Milwaukee County, 50 percent of the
10 state forfeitures and fines under chs. 341 to 347, 349, and 351 ~~shall be retained as~~
11 ~~fees, and retain.~~

12 2. Retain the other fees for receiving and paying money into the state treasury
13 that are prescribed by law.

14 **SECTION 205.** 59.25 (3) (j) 1. a. of the statutes is created to read:

15 59.25 (3) (j) 1. a. Except as provided in subd. 1. b. and c., 10 percent of the
16 state forfeitures and fines.

17 **SECTION 206.** 59.25 (3) (j) 1. c. of the statutes is created to read:

18 59.25 (3) (j) 1. c. For a treasurer in Milwaukee County, 100 percent of the
19 state forfeitures and fines under chs. 341 to 347, 349, and 351.

20 **SECTION 207.** 66.0602 (2m) (c) of the statutes is created to read:

21 66.0602 (2m) (c) A political subdivision that acts under s. 66.1113 (2) (k) to
22 impose a tax under ss. 66.1113 (2) and 77.994 shall reduce its levy limit in the
23 current year by an amount equal to 50 percent of the proceeds of that tax in the
24 previous year, less any previous reductions made under this paragraph.

1 **SECTION 208.** 66.1017 (1) (a) of the statutes is amended to read:

2 66.1017 (1) (a) “Family child care home” means a dwelling licensed as a child
3 care center by the department of children and families under s. 48.65 where care is
4 provided for not more than ~~8~~ 12 children.

5 **SECTION 209.** 66.1113 (2) (a) of the statutes is amended to read:

6 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
7 vote of the members of the governing body who are present when the vote is taken,
8 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
9 area if, except as provided in pars. (e), (f), (g), (h), (i), ~~and~~ (j), and (k), at least 40
10 percent of the equalized assessed value of the taxable property within such political
11 subdivision is used by tourism-related retailers.

12 **SECTION 210.** 66.1113 (2) (b) of the statutes is amended to read:

13 66.1113 (2) (b) Subject to pars. (g), (h), (i), ~~and~~ (j), and (k), a political
14 subdivision that is a premier resort area may impose the tax under s. 77.994.

15 **SECTION 211.** 66.1113 (2) (k) of the statutes is created to read:

16 66.1113 (2) (k) A political subdivision with a population of not less than 4,000
17 and not more than 11,000 may enact an ordinance or adopt a resolution declaring
18 itself to be a premier resort area under par. (a), even if less than 40 percent of the
19 equalized assessed value of the taxable property within the political subdivision is
20 used by tourism-related retailers, if the action is approved by a majority of the
21 electors in the political subdivision voting on the resolution at a referendum held
22 prior to June 1, 2025.

23 **SECTION 212.** 70.11 (48) of the statutes is created to read:

24 70.11 (48) RADIO, CELLULAR, AND TELECOMMUNICATION TOWERS. Radio,

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1 cellular, and telecommunication towers used exclusively to support equipment that
2 provides telecommunications services, as defined in s. 76.80 (3), or that is used as
3 digital broadcasting equipment for radio, television, or video service, as defined in
4 s. 66.0420 (2) (y).

5 **SECTION 213.** 71.05 (1) (am) of the statutes is amended to read:

6 71.05 (1) (am) *Military retirement systems.* All retirement payments received
7 from the U.S. military employee retirement system, to the extent that such
8 payments are not exempt under par. (a) ~~or sub. (6) (b) 54.~~

9 **SECTION 214.** 71.05 (1) (an) of the statutes is amended to read:

10 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement
11 payments received from the U.S. government that relate to service with the coast
12 guard, the commissioned corps of the national oceanic and atmospheric
13 administration, or the commissioned corps of the public health service, to the
14 extent that such payments are not exempt under par. (a) or (am) ~~or sub. (6) (b) 54.~~

15 **SECTION 215.** 71.05 (6) (a) 15. of the statutes is amended to read:

16 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dm),
17 (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5f), (5h),
18 (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and not passed through by a partnership,
19 limited liability company, or tax-option corporation that has added that amount to
20 the partnership's, company's, or tax-option corporation's income under s. 71.21 (4)
21 or 71.34 (1k) (g).

22 **SECTION 216.** 71.05 (6) (b) 4. (intro.) of the statutes is amended to read:

23 71.05 (6) (b) 4. (intro.) Disability payments other than disability payments
24 that are paid from a retirement plan, the payments from which are exempt under

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1 ~~subd. 54.~~ and sub. (1) (am) and (an), if the individual either is single or is married
2 and files a joint return and is under 65 years of age before the close of the taxable
3 year to which the subtraction relates, retired on disability, and, when the individual
4 retired, was permanently and totally disabled. In this subdivision, “permanently
5 and totally disabled” means an individual who is unable to engage in any
6 substantial gainful activity by reason of any medically determinable physical or
7 mental impairment that can be expected to result in death or which has lasted or
8 can be expected to last for a continuous period of not less than 12 months. An
9 individual shall not be considered permanently and totally disabled for purposes of
10 this subdivision unless proof is furnished in such form and manner, and at such
11 times, as prescribed by the department. The exclusion under this subdivision shall
12 be determined as follows:

13 **SECTION 217.** 71.05 (6) (b) 22. of the statutes is renumbered 71.05 (6) (b) 22.

14 a. and amended to read:

15 71.05 (6) (b) 22. a. For taxable years beginning after December 31, 1995, and
16 before January 1, 2025, an amount up to \$5,000 that is expended during the period
17 that consists of the year to which the claim relates and the prior 2 taxable years, by
18 a full-year resident of this state who is an adoptive parent, for adoption fees, court
19 costs or legal fees relating to the adoption of a child, for whom a final order of
20 adoption has been entered under s. 48.91 (3) or by an order of a court of any other
21 state, or upon registration of a foreign adoption under s. 48.97 (2), during the
22 taxable year.

23 **SECTION 218.** 71.05 (6) (b) 22. b. of the statutes is created to read:

24 71.05 (6) (b) 22. b. For taxable years beginning after December 31, 2024, an

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1 amount up to \$15,000 that is expended during the period that consists of the year to
2 which the claim relates and the prior 2 taxable years, by a full-year resident of this
3 state who is an adoptive parent, for adoption fees, court costs, or legal fees relating
4 to the adoption of a child, for whom a final order of adoption has been entered under
5 s. 48.91 (3) or by an order of a court of any other state, or upon registration of a
6 foreign adoption under s. 48.97 (2), during the taxable year.

7 **SECTION 219.** 71.05 (6) (b) 54. (intro.) of the statutes is amended to read:

8 71.05 (6) (b) 54. (intro.) Except for a payment that is exempt under sub. (1) (a),
9 (am), or (an), or that is exempt as a railroad retirement benefit, and except as
10 provided under subds. 54m. and 54mn., for taxable years beginning after December
11 31, 2020, up to \$5,000 of payments or distributions received each year by an
12 individual from a qualified retirement plan under the Internal Revenue Code or
13 from an individual retirement account established under 26 USC 408, if all of the
14 following conditions apply:

15 **SECTION 220.** 71.05 (6) (b) 54m. of the statutes is created to read:

16 71.05 (6) (b) 54m. a. Except for a payment that is exempt under sub. (1) (a),
17 (am), or (an), or that is exempt as a railroad retirement benefit, and except as
18 provided under subd. 54mn., for taxable years beginning after December 31, 2024,
19 the amount, up to the limit specified in subd. 54m. b. or c., whichever is applicable,
20 of the payments or distributions received each year from a qualified retirement plan
21 under the Internal Revenue Code or from an individual retirement account
22 established under 26 USC 408.

23 b. If the individual is at least 67 years of age before the close of the taxable

1 year to which the subtraction relates, the amount claimed by the individual under
2 this subdivision may not exceed \$24,000 for that taxable year.

3 c. If the individual is married and is a joint filer, and both spouses are at least
4 67 years of age before the close of the taxable year to which the subtraction relates,
5 the total amount claimed by the spouses under this subdivision may not exceed
6 \$48,000 for that taxable year.

7 d. An individual who claims the subtraction under this subdivision for a
8 taxable year may not claim any credit listed under s. 71.10 (4) for the same taxable
9 year.

10 **SECTION 221.** 71.05 (6) (b) 54mn. of the statutes is created to read:

11 71.05 (6) (b) 54mn. For taxable years beginning after December 31, 2024, for
12 an individual who is a part-year resident of this state, the amount that is calculated
13 by multiplying the applicable amount under subd. 54m. b. or c. by a fraction the
14 numerator of which is the individual's wages, salary, tips, unearned income, and
15 net earnings from a trade or business that are taxable by this state and the
16 denominator of which is the individual's total wages, salary, tips, unearned income,
17 and net earnings from a trade or business. A nonresident of this state is not eligible
18 to claim the subtraction under subd. 54m. An individual who claims the
19 subtraction under this subdivision for a taxable year may not claim any credit listed
20 under s. 71.10 (4) for the same taxable year.

21 **SECTION 222.** 71.06 (1q) (intro.) of the statutes is amended to read:

22 71.06 (1q) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS;
23 ~~AFTER 2012 TO 2024.~~ (intro.) The tax to be assessed, levied, and collected upon the
24 taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning

1 trust or reserve funds, and single individuals and heads of households shall be
2 computed at the following rates for taxable years beginning after December 31,
3 2012, and before January 1, 2025:

4 **SECTION 223.** 71.06 (1r) of the statutes is created to read:

5 71.06 (1r) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLD;
6 AFTER 2024. The tax to be assessed, levied, and collected upon the taxable incomes
7 of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve
8 funds, and single individuals and heads of households shall be computed at the
9 following rates for taxable years beginning after December 31, 2024:

10 (a) On all taxable income from \$0 to \$14,680, 3.50 percent.

11 (b) On all taxable income exceeding \$14,680 but not exceeding \$50,480, 4.40
12 percent.

13 (c) On all taxable income exceeding \$50,480 but not exceeding \$323,290, 5.30
14 percent.

15 (d) On all taxable income exceeding \$323,290, 7.65 percent.

16 **SECTION 224.** 71.06 (2) (i) (intro.) of the statutes is amended to read:

17 71.06 (2) (i) (intro.) For joint returns, for taxable years beginning after
18 December 31, 2012, and before January 1, 2025:

19 **SECTION 225.** 71.06 (2) (j) (intro.) of the statutes is amended to read:

20 71.06 (2) (j) (intro.) For married persons filing separately, for taxable years
21 beginning after December 31, 2012, and before January 1, 2025:

22 **SECTION 226.** 71.06 (2) (k) of the statutes is created to read:

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1 71.06 (2) (k) For joint returns, for taxable years beginning after December 31,
2 2024:

3 1. On all taxable income from \$0 to \$19,580, 3.50 percent.

4 2. On all taxable income exceeding \$19,580 but not exceeding \$67,300, 4.40
5 percent.

6 3. On all taxable income exceeding \$67,300 but not exceeding \$431,060, 5.30
7 percent.

8 4. On all taxable income exceeding \$431,060, 7.65 percent.

9 **SECTION 227.** 71.06 (2) (L) of the statutes is created to read:

10 71.06 (2) (L) For married persons filing separately, for taxable years
11 beginning after December 31, 2024:

12 1. On all taxable income from \$0 to \$9,790, 3.50 percent.

13 2. On all taxable income exceeding \$9,790 but not exceeding \$33,650, 4.40
14 percent.

15 3. On all taxable income exceeding \$33,650 but not exceeding \$215,530, 5.30
16 percent.

17 4. On all taxable income exceeding \$215,530, 7.65 percent.

18 **SECTION 228.** 71.06 (2e) (a) of the statutes is amended to read:

19 71.06 (2e) (a) For taxable years beginning after December 31, 1998, and
20 before January 1, 2000, the maximum dollar amount in each tax bracket, and the
21 corresponding minimum dollar amount in the next bracket, under subs. (1m) and
22 (2) (c) and (d), and for taxable years beginning after December 31, 1999, and before
23 January 1, 2025, the maximum dollar amount in each tax bracket, and the
24 corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p)

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1 (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.
2 and 2., shall be increased each year by a percentage equal to the percentage change
3 between the U.S. consumer price index for all urban consumers, U.S. city average,
4 for the month of August of the previous year and the U.S. consumer price index for
5 all urban consumers, U.S. city average, for the month of August 1997, as
6 determined by the federal department of labor, except that for taxable years
7 beginning after December 31, 2000, and before January 1, 2002, the dollar amount
8 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall
9 be increased by a percentage equal to the percentage change between the U.S.
10 consumer price index for all urban consumers, U.S. city average, for the month of
11 August of the previous year and the U.S. consumer price index for all urban
12 consumers, U.S. city average, for the month of August 1999, as determined by the
13 federal department of labor, except that for taxable years beginning after December
14 31, 2011, the adjustment may occur only if the resulting amount is greater than the
15 corresponding amount that was calculated for the previous year.

16 **SECTION 229.** 71.06 (2e) (b) of the statutes is amended to read:

17 71.06 (2e) (b) For taxable years beginning after December 31, 2009, and
18 before January 1, 2025, the maximum dollar amount in each tax bracket, and the
19 corresponding minimum dollar amount in the next bracket, under subs. (1p) (d),
20 (1q) (c), and (2) (g) 4., (h) 4., (i) 3., and (j) 3., and the dollar amount in the top bracket
21 under subs. (1p) (e), (1q) (d), and (2) (g) 5., (h) 5., (i) 4., and (j) 4., shall be increased
22 each year by a percentage equal to the percentage change between the U.S.
23 consumer price index for all urban consumers, U.S. city average, for the month of
24 August of the previous year and the U.S. consumer price index for all urban

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1 consumers, U.S. city average, for the month of August 2008, as determined by the
2 federal department of labor, except that for taxable years beginning after December
3 31, 2011, the adjustment may occur only if the resulting amount is greater than the
4 corresponding amount that was calculated for the previous year.

5 **SECTION 230.** 71.06 (2e) (bm) of the statutes is created to read:

6 71.06 **(2e)** (bm) For taxable years beginning after December 31, 2025, the
7 maximum dollar amount in each tax bracket, and the corresponding minimum
8 dollar amount in the next bracket, under subs. (1r) and (2) (k) and (L), shall be
9 increased each year by a percentage equal to the percentage change between the
10 U.S. consumer price index for all urban consumers, U.S. city average, for the month
11 of August of the previous year and the U.S. consumer price index for all urban
12 consumers, U.S. city average, for the month of August 2024, as determined by the
13 federal department of labor, except that the adjustment may occur only if the
14 resulting amount is greater than the corresponding amount that was calculated for
15 the previous year.

16 **SECTION 231.** 71.06 (2m) of the statutes is amended to read:

17 71.06 **(2m)** RATE CHANGES. If a rate under sub. ~~(1), (1m), (1n), (1p), (1q),~~ (1r)
18 or (2) (k) or (L) changes during a taxable year, the taxpayer shall compute the tax
19 for that taxable year by the methods applicable to the federal income tax under
20 section 15 of the Internal Revenue Code.

21 **SECTION 232.** 71.06 (2s) (d) of the statutes is amended to read:

22 71.06 **(2s)** (d) For taxable years beginning after December 31, 2000, with
23 respect to nonresident individuals, including individuals changing their domicile
24 into or from this state, the tax brackets under subs. (1p), (1q), (1r), and (2) (g), (h),

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1 (i), ~~and (j), (k), and (L)~~ shall be multiplied by a fraction, the numerator of which is
2 Wisconsin adjusted gross income and the denominator of which is federal adjusted
3 gross income. In this paragraph, for married persons filing separately “adjusted
4 gross income” means the separate adjusted gross income of each spouse, and for
5 married persons filing jointly “adjusted gross income” means the total adjusted
6 gross income of both spouses. If an individual and that individual’s spouse are not
7 both domiciled in this state during the entire taxable year, the tax brackets under
8 subs. (1p), (1q), (1r), and (2) (g), (h), (i), ~~and (j), (k), and (L)~~ on a joint return shall be
9 multiplied by a fraction, the numerator of which is their joint Wisconsin adjusted
10 gross income and the denominator of which is their joint federal adjusted gross
11 income.

12 **SECTION 233.** 71.07 (5f) of the statutes is created to read:

13 71.07 (5f) FILM PRODUCTION SERVICES CREDIT. (a) *Definitions.* In this
14 subsection:

15 1. “Accredited production” means a film, video, broadcast advertisement, or
16 television production, as approved by the state film office, for which the aggregate
17 salary and wages included in the cost of the production for the period ending 12
18 months after the month in which the principal filming or taping of the production
19 begins exceeds \$100,000 for a production that is 30 minutes or longer or \$50,000 for
20 a production that is less than 30 minutes. “Accredited production” includes a
21 scripted, unscripted, reality, or competition production, but does not include any of
22 the following, regardless of the production costs:

1 a. News, current events, or public programming or a program that includes
2 weather or market reports.

3 b. A talk show.

4 c. A sports event or sports activity.

5 d. A gala presentation or awards show.

6 e. A finished production that solicits funds.

7 f. A production for which the production company is required under 18 USC
8 2257 to maintain records with respect to a performer portrayed in a single media or
9 multimedia program.

10 g. A production produced primarily for industrial, corporate, or institutional
11 purposes.

12 2. "Claimant" means a film production company, as defined in sub. (5h) (a) 2.,
13 that operates an accredited production in this state, if the company owns the
14 copyright in the accredited production or has contracted directly with the copyright
15 owner or a person acting on the owner's behalf and if the company has a viable plan,
16 as determined by the state film office, for the commercial distribution of the
17 finished production.

18 3. "Commercial domicile" means the location from which a trade or business
19 is principally managed and directed, based on any factors the state film office
20 determines are appropriate, including the location where the greatest number of
21 employees of the trade or business work, the trade or business has its office or base
22 of operations, or from which the employees are directed or controlled.

23 4. "Production expenditures" means any expenditures that are incurred in

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1 this state and directly used to produce an accredited production, including
2 expenditures for writing, budgeting, casting, location scouts, set construction and
3 operation, wardrobes, makeup, clothing accessories, photography, sound recording,
4 sound synchronization, sound mixing, lighting, editing, film processing, film
5 transferring, special effects, visual effects, renting or leasing facilities or
6 equipment, renting or leasing motor vehicles, food, lodging, and any other similar
7 pre-production, production, and post-production expenditure as determined by the
8 state film office. "Production expenditures" includes expenditures for music that is
9 performed, composed, or recorded by a musician who is a resident of this state or
10 published or distributed by an entity that has its commercial domicile in this state;
11 air travel that is purchased from a travel agency or company that has its commercial
12 domicile in this state; and insurance that is purchased from an insurance agency or
13 company that has its commercial domicile in this state. "Production expenditures"
14 does not include salary or wages or expenditures for the marketing and distribution
15 of an accredited production.

16 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
17 taxable years beginning after December 31, 2025, a claimant may claim as a credit
18 against the tax imposed under s. 71.02 any of the following amounts:

19 1. To the extent the salary or wages are not claimed under subd. 2., an amount
20 equal to 30 percent of the salary or wages paid by the claimant to the claimant's
21 employees in the taxable year for services rendered in this state to produce an
22 accredited production and paid to employees who were residents of this state at the
23 time that they were paid.

1 2. An amount equal to 30 percent of the production expenditures paid by the
2 claimant in the taxable year to produce an accredited production.

3 3. An amount equal to the taxes imposed under ss. 77.52 and 77.53, to the
4 extent those taxes are not used in claiming a credit under subd. 2., that the
5 claimant paid in the taxable year on the purchase of tangible personal property and
6 taxable services that are used directly in producing an accredited production in this
7 state, including all stages from the final script stage to the distribution of the
8 finished production.

9 (c) *Limitations.* 1. No amount of the salary or wages paid under par. (b) 1.
10 may be the basis for a credit under this subsection unless the salary or wages are
11 paid for services rendered after December 31, 2025, and directly incurred to
12 produce the accredited production.

13 2. The total amount of the credits that may be claimed by a claimant under
14 par. (b) 1. shall not exceed an amount equal to the first \$250,000 of salary or wages
15 paid to each of the claimant's employees, as described in par. (b) 1., in the taxable
16 year, not including the salary or wages paid to the claimant's 2 highest-paid
17 employees, as described in par. (b) 1., in the taxable year, if the claimant's budgeted
18 production expenditures are \$1,000,000 or more.

19 3. No credit may be allowed under this subsection unless the claimant files an
20 application with the state film office, at the time and in the manner prescribed by
21 the office, and the office approves the application. The claimant shall submit a copy
22 of the approved application with the claimant's return.

23 4. Partnerships, limited liability companies, and tax-option corporations may

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1 not claim the credit under this subsection, but the eligibility for, and the amount of,
2 the credit are based on their payment of amounts under par. (b). A partnership,
3 limited liability company, or tax-option corporation shall compute the amount of
4 credit that each of its partners, members, or shareholders may claim and shall
5 provide that information to each of them. Partners, members of limited liability
6 companies, and shareholders of tax-option corporations may claim the credit in
7 proportion to their ownership interest.

8 (d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the
9 credit under s. 71.28 (4), applies to the credits under this subsection. Section 71.28
10 (4) (f), as it applies to the credit under s. 71.28 (4), applies to the credits under par.
11 (b) 1. and 3.

12 2. If the allowable amount of the claim under par. (b) 2. exceeds the tax
13 otherwise due under s. 71.02 or no tax is due under s. 71.02, the amount of the
14 claim not used to offset the tax due shall be certified by the department of revenue
15 to the department of administration for payment by check, share draft, or other
16 draft drawn from the appropriation account under s. 20.835 (2) (bm).

17 3. Any person, including a nonprofit entity described in section 501 (c) (3) of
18 the Internal Revenue Code, may sell or otherwise transfer a credit under par. (b) 1.
19 or 3., in whole or in part, to another person who is subject to the taxes imposed
20 under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer,
21 and submits with the notification a copy of the transfer documents, and the
22 department certifies ownership of the credit. The transferee may first use the
23 credit to offset tax of the transferor in the taxable year in which the transfer occurs

1 and may use the credit only to offset tax in taxable years in which the credit is
2 otherwise allowed to be claimed and carried forward by the original claimant.

3 4. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an
4 amount certified under this subsection.

5 **SECTION 234.** 71.07 (5h) of the statutes is created to read:

6 71.07 (5h) FILM PRODUCTION COMPANY INVESTMENT CREDIT. (a) *Definitions.*

7 In this subsection:

8 1. “Claimant” means a person who files a claim under this subsection and
9 who does business in this state as a film production company.

10 2. “Film production company” means an entity that creates films, videos,
11 broadcast advertisement, or television productions, not including the productions
12 described in sub. (5f) (a) 1. a. to g.

13 3. “Physical work” does not include preliminary activities such as planning,
14 designing, securing financing, researching, developing specifications, or stabilizing
15 property to prevent deterioration.

16 4. “Previously owned property” means real property that the claimant or a
17 related person owned during the 2 years prior to doing business in this state as a
18 film production company and for which the claimant may not deduct a loss from the
19 sale of the property to, or an exchange of the property with, the related person
20 under section 267 of the Internal Revenue Code.

21 5. “Used exclusively” means used to the exclusion of all other uses except for
22 other use not exceeding 5 percent of total use.

23 (b) *Filing claims.* Subject to the limitations provided in this subsection, for

1 taxable years beginning after December 31, 2025, a claimant may claim as a credit
2 against the tax imposed under s. 71.02, up to the amount of the taxes, for the first 3
3 taxable years that the claimant is doing business in this state as a film production
4 company, an amount that is equal to 30 percent of the following that the claimant
5 paid in the taxable year to establish a film production company in this state:

6 1. The purchase price of depreciable, tangible personal property.

7 2. The amount expended to acquire, construct, rehabilitate, remodel, or repair
8 real property.

9 (c) *Limitations.* 1. A claimant may claim the credit under par. (b) 1., if the
10 tangible personal property is purchased after December 31, 2025, and the personal
11 property is used exclusively in the claimant's business as a film production
12 company.

13 2. A claimant may claim the credit under par. (b) 2. for an amount expended to
14 construct, rehabilitate, remodel, or repair real property, if the claimant began the
15 physical work of construction, rehabilitation, remodeling, or repair, or any
16 demolition or destruction in preparation for the physical work, after December 31,
17 2025, or if the completed project is placed in service after December 31, 2025.

18 3. A claimant may claim the credit under par. (b) 2. for an amount expended to
19 acquire real property, if the property is not previously owned property and if the
20 claimant acquires the property after December 31, 2025, or if the completed project
21 is placed in service after December 31, 2025.

22 4. No claim may be allowed under this subsection unless the state film office
23 certifies, in writing, that the credits claimed under this subsection are for expenses

1 related to establishing a film production company in this state and the claimant
2 submits a copy of the certification with the claimant's return.

3 5. No credit may be allowed under this subsection for any amount that the
4 claimant paid for expenses described in par. (b) that the claimant used to claim a
5 credit under sub. (5f).

6 6. Partnerships, limited liability companies, and tax-option corporations may
7 not claim the credit under this subsection, but the eligibility for, and the amount of,
8 the credit are based on their payment of amounts under par. (b). A partnership,
9 limited liability company, or tax-option corporation shall compute the amount of
10 credit that each of its partners, members, or shareholders may claim and shall
11 provide that information to each of them. Partners, members of limited liability
12 companies, and shareholders of tax-option corporations may claim the credit in
13 proportion to their ownership interests.

14 (d) *Administration.* 1. Section 71.28 (4) (e) to (h), as it applies to the credit
15 under s. 71.28 (4), applies to the credits under this subsection.

16 2. Any person, including a nonprofit entity described in section 501 (c) (3) of
17 the Internal Revenue Code, may sell or otherwise transfer a credit under this
18 subsection, in whole or in part, to another person who is subject to the taxes
19 imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the
20 transfer, and submits with the notification a copy of the transfer documents, and
21 the department certifies ownership of the credit. The transferee may first use the
22 credit to offset tax of the transferor in the taxable year in which the transfer occurs

1 and may use the credit only to offset tax in taxable years in which the credit is
2 otherwise allowed to be claimed and carried forward by the original claimant.

3 3. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an
4 amount certified under this subsection.

5 **SECTION 235.** 71.10 (4) (fs) of the statutes is created to read:

6 71.10 (4) (fs) Film production company investment credit under s. 71.07 (5h).

7 **SECTION 236.** 71.10 (4) (ft) of the statutes is created to read:

8 71.10 (4) (ft) Film production services credit under s. 71.07 (5f) (b) 1. and 3.

9 **SECTION 237.** 71.10 (4) (i) of the statutes is amended to read:

10 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
11 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
12 beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s.
13 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s.
14 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f) (b) 2., veterans
15 and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs
16 credit under s. 71.07 (3w), electronics and information technology manufacturing
17 zone credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e),
18 estimated tax payments under s. 71.09, and taxes withheld under subch. X.

19 **SECTION 238.** 71.125 (1) of the statutes is amended to read:

20 71.125 (1) Except as provided in sub. (2), the tax imposed by this chapter on
21 individuals and the rates under s. 71.06 (1), (1m), (1n), (1p), (1q), (1r), and (2) shall
22 apply to the Wisconsin taxable income of estates or trusts, except nuclear
23 decommissioning trust or reserve funds, and that tax shall be paid by the fiduciary.

1 **SECTION 239.** 71.125 (2) of the statutes is amended to read:

2 71.125 (2) Each electing small business trust, as defined in section 1361 (e)
3 (1) of the Internal Revenue Code, is subject to tax at the highest rate under s. 71.06
4 (1), (1m), (1n), (1p), ~~or (1q)~~, or (1r), whichever taxable year is applicable, on its
5 income as computed under section 641 of the Internal Revenue Code, as modified by
6 s. 71.05 (6) to (12), (19) and (20).

7 **SECTION 240.** 71.17 (6) of the statutes is amended to read:

8 71.17 (6) FUNERAL TRUSTS. If a qualified funeral trust makes the election
9 under section 685 of the Internal Revenue Code for federal income tax purposes,
10 that election applies for purposes of this chapter and each trust shall compute its
11 own tax and shall apply the rates under s. 71.06 (1), (1m), (1n), (1p), ~~or (1q)~~, or (1r).

12 **SECTION 241.** 71.21 (4) (a) of the statutes is amended to read:

13 71.21 (4) (a) The amount of the credits computed by a partnership under s.
14 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n),
15 (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and passed through to
16 partners shall be added to the partnership's income.

17 **SECTION 242.** 71.26 (2) (a) 4. of the statutes is amended to read:

18 71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),
19 (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5f), (5g), (5h), (5i), (5j), (5k),
20 (5r), (5rm), (6n), and (10) and not passed through by a partnership, limited liability
21 company, or tax-option corporation that has added that amount to the
22 partnership's, limited liability company's, or tax-option corporation's income under
23 s. 71.21 (4) or 71.34 (1k) (g).

24 **SECTION 243.** 71.28 (5f) of the statutes is created to read:

1 71.28 (5f) FILM PRODUCTION SERVICES CREDIT. (a) *Definitions*. In this
2 subsection:

3 1. “Accredited production” means a film, video, broadcast advertisement, or
4 television production, as approved by the state film office, for which the aggregate
5 salary and wages included in the cost of the production for the period ending 12
6 months after the month in which the principal filming or taping of the production
7 begins exceeds \$100,000 for a production that is 30 minutes or longer or \$50,000 for
8 a production that is less than 30 minutes. “Accredited production” includes a
9 scripted, unscripted, reality, or competition production, but does not include any of
10 the following, regardless of the production costs:

11 a. News, current events, or public programming or a program that includes
12 weather or market reports.

13 b. A talk show.

14 c. A sports event or sports activity.

15 d. A gala presentation or awards show.

16 e. A finished production that solicits funds.

17 f. A production for which the production company is required under 18 USC
18 2257 to maintain records with respect to a performer portrayed in a single media or
19 multimedia program.

20 g. A production produced primarily for industrial, corporate, or institutional
21 purposes.

22 2. “Claimant” means a film production company, as defined in sub. (5h) (a) 2.,
23 that operates an accredited production in this state, if the company owns the

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1 copyright in the accredited production or has contracted directly with the copyright
2 owner or a person acting on the owner's behalf and if the company has a viable plan,
3 as determined by the state film office, for the commercial distribution of the
4 finished production.

5 3. "Commercial domicile" means the location from which a trade or business
6 is principally managed and directed, based on any factors the state film office
7 determines are appropriate, including the location where the greatest number of
8 employees of the trade or business work, the trade or business has its office or base
9 of operations, or from which the employees are directed or controlled.

10 4. "Production expenditures" means any expenditures that are incurred in
11 this state and directly used to produce an accredited production, including
12 expenditures for writing, budgeting, casting, location scouts, set construction and
13 operation, wardrobes, makeup, clothing accessories, photography, sound recording,
14 sound synchronization, sound mixing, lighting, editing, film processing, film
15 transferring, special effects, visual effects, renting or leasing facilities or
16 equipment, renting or leasing motor vehicles, food, lodging, and any other similar
17 pre-production, production, and post-production expenditure as determined by the
18 state film office. "Production expenditures" includes expenditures for music that is
19 performed, composed, or recorded by a musician who is a resident of this state or
20 published or distributed by an entity that has its commercial domicile in this state;
21 air travel that is purchased from a travel agency or company that has its commercial
22 domicile in this state; and insurance that is purchased from an insurance agency or
23 company that has its commercial domicile in this state. "Production expenditures"

1 does not include salary or wages or expenditures for the marketing and distribution
2 of an accredited production.

3 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
4 taxable years beginning after December 31, 2025, a claimant may claim as a credit
5 against the tax imposed under s. 71.23 any of the following amounts:

6 1. To the extent the salary or wages are not claimed under subd. 2., an amount
7 equal to 30 percent of the salary or wages paid by the claimant to the claimant's
8 employees in the taxable year for services rendered in this state to produce an
9 accredited production and paid to employees who were residents of this state at the
10 time that they were paid.

11 2. An amount equal to 30 percent of the production expenditures paid by the
12 claimant in the taxable year to produce an accredited production.

13 3. An amount equal to the taxes imposed under ss. 77.52 and 77.53, to the
14 extent those taxes are not used in claiming a credit under subd. 2., that the
15 claimant paid in the taxable year on the purchase of tangible personal property and
16 taxable services that are used directly in producing an accredited production in this
17 state, including all stages from the final script stage to the distribution of the
18 finished production.

19 (c) *Limitations.* 1. No amount of the salary or wages paid under par. (b) 1.
20 may be the basis for a credit under this subsection unless the salary or wages are
21 paid for services rendered after December 31, 2025, and directly incurred to
22 produce the accredited production.

23 2. The total amount of the credits that may be claimed by a claimant under

1 par. (b) 1. shall not exceed an amount equal to the first \$250,000 of salary or wages
2 paid to each of the claimant's employees, as described in par. (b) 1., in the taxable
3 year, not including the salary or wages paid to the claimant's 2 highest-paid
4 employees, as described in par. (b) 1., in the taxable year, if the claimant's budgeted
5 production expenditures are \$1,000,000 or more.

6 3. No credit may be allowed under this subsection unless the claimant files an
7 application with the state film office, at the time and in the manner prescribed by
8 the office, and the office approves the application. The claimant shall submit a copy
9 of the approved application with the claimant's return.

10 4. Partnerships, limited liability companies, and tax-option corporations may
11 not claim the credit under this subsection, but the eligibility for, and the amount of,
12 the credit are based on their payment of amounts under par. (b). A partnership,
13 limited liability company, or tax-option corporation shall compute the amount of
14 credit that each of its partners, members, or shareholders may claim and shall
15 provide that information to each of them. Partners, members of limited liability
16 companies, and shareholders of tax-option corporations may claim the credit in
17 proportion to their ownership interest.

18 (d) *Administration.* 1. Subsection (4) (e), (g), and (h), as it applies to the credit
19 under sub. (4), applies to the credits under this subsection. Subsection (4) (f), as it
20 applies to the credit under sub. (4), applies to the credits under par. (b) 1. and 3.

21 2. If the allowable amount of the claim under par. (b) 2. exceeds the tax
22 otherwise due under s. 71.23 or no tax is due under s. 71.23, the amount of the
23 claim not used to offset the tax due shall be certified by the department of revenue

1 to the department of administration for payment by check, share draft, or other
2 draft drawn from the appropriation account under s. 20.835 (2) (bm).

3 3. Any person, including a nonprofit entity described in section 501 (c) (3) of
4 the Internal Revenue Code, may sell or otherwise transfer a credit under par. (b) 1.
5 or 3., in whole or in part, to another person who is subject to the taxes imposed
6 under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer,
7 and submits with the notification a copy of the transfer documents, and the
8 department certifies ownership of the credit. The transferee may first use the
9 credit to offset tax of the transferor in the taxable year in which the transfer occurs
10 and may use the credit only to offset tax in taxable years in which the credit is
11 otherwise allowed to be claimed and carried forward by the original claimant.

12 4. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an
13 amount certified under this subsection.

14 **SECTION 244.** 71.28 (5h) of the statutes is created to read:

15 71.28 (5h) FILM PRODUCTION COMPANY INVESTMENT CREDIT. (a) *Definitions.*

16 In this subsection:

17 1. "Claimant" means a person who files a claim under this subsection and
18 who does business in this state as a film production company.

19 2. "Film production company" means an entity that creates films, videos,
20 broadcast advertisement, or television productions, not including the productions
21 described in sub. (5f) (a) 1. a. to g.

22 3. "Physical work" does not include preliminary activities such as planning,

1 designing, securing financing, researching, developing specifications, or stabilizing
2 property to prevent deterioration.

3 4. “Previously owned property” means real property that the claimant or a
4 related person owned during the 2 years prior to doing business in this state as a
5 film production company and for which the claimant may not deduct a loss from the
6 sale of the property to, or an exchange of the property with, the related person
7 under section 267 of the Internal Revenue Code.

8 5. “Used exclusively” means used to the exclusion of all other uses except for
9 other use not exceeding 5 percent of total use.

10 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
11 taxable years beginning after December 31, 2025, a claimant may claim as a credit
12 against the tax imposed under s. 71.23, up to the amount of the taxes, for the first 3
13 taxable years that the claimant is doing business in this state as a film production
14 company, an amount that is equal to 30 percent of the following that the claimant
15 paid in the taxable year to establish a film production company in this state:

16 1. The purchase price of depreciable, tangible personal property.

17 2. The amount expended to acquire, construct, rehabilitate, remodel, or repair
18 real property.

19 (c) *Limitations.* 1. A claimant may claim the credit under par. (b) 1., if the
20 tangible personal property is purchased after December 31, 2025, and the personal
21 property is used exclusively in the claimant’s business as a film production
22 company.

23 2. A claimant may claim the credit under par. (b) 2. for an amount expended to

1 construct, rehabilitate, remodel, or repair real property, if the claimant began the
2 physical work of construction, rehabilitation, remodeling, or repair, or any
3 demolition or destruction in preparation for the physical work, after December 31,
4 2025, or if the completed project is placed in service after December 31, 2025.

5 3. A claimant may claim the credit under par. (b) 2. for an amount expended to
6 acquire real property, if the property is not previously owned property and if the
7 claimant acquires the property after December 31, 2025, or if the completed project
8 is placed in service after December 31, 2025.

9 4. No claim may be allowed under this subsection unless the state film office
10 certifies, in writing, that the credits claimed under this subsection are for expenses
11 related to establishing a film production company in this state and the claimant
12 submits a copy of the certification with the claimant's return.

13 5. No credit may be allowed under this subsection for any amount that the
14 claimant paid for expenses described in par. (b) that the claimant used to claim a
15 credit under sub. (5f).

16 6. Partnerships, limited liability companies, and tax-option corporations may
17 not claim the credit under this subsection, but the eligibility for, and the amount of,
18 the credit are based on their payment of amounts under par. (b). A partnership,
19 limited liability company, or tax-option corporation shall compute the amount of
20 credit that each of its partners, members, or shareholders may claim and shall
21 provide that information to each of them. Partners, members of limited liability
22 companies, and shareholders of tax-option corporations may claim the credit in
23 proportion to their ownership interests.

1 (d) *Administration.* 1. Subsection (4) (e) to (h), as it applies to the credit
2 under sub. (4), applies to the credits under this subsection.

3 2. Any person, including a nonprofit entity described in section 501 (c) (3) of
4 the Internal Revenue Code, may sell or otherwise transfer a credit under this
5 subsection, in whole or in part, to another person who is subject to the taxes
6 imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the
7 transfer, and submits with the notification a copy of the transfer documents, and
8 the department certifies ownership of the credit. The transferee may first use the
9 credit to offset tax of the transferor in the taxable year in which the transfer occurs
10 and may use the credit only to offset tax in taxable years in which the credit is
11 otherwise allowed to be claimed and carried forward by the original claimant.

12 3. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an
13 amount certified under this subsection.

14 **SECTION 245.** 71.30 (3) (epr) of the statutes is created to read:

15 71.30 (3) (epr) Film production company investment credit under s. 71.28
16 (5h).

17 **SECTION 246.** 71.30 (3) (eps) of the statutes is created to read:

18 71.30 (3) (eps) Film production services credit under s. 71.28 (5f) (b) 1. and 3.

19 **SECTION 247.** 71.30 (3) (f) of the statutes is amended to read:

20 71.30 (3) (f) The total of farmland preservation credit under subch. IX, jobs
21 credit under s. 71.28 (3q), enterprise zone jobs credit under s. 71.28 (3w), electronics
22 and information technology manufacturing zone credit under s. 71.28 (3wm),
23 business development credit under s. 71.28 (3y), research credit under s. 71.28 (4)

1 (k) 1., film production services credit under s. 71.28 (5f) (b) 2., and estimated tax
2 payments under s. 71.29.

3 **SECTION 248.** 71.34 (1k) (g) of the statutes is amended to read:

4 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option
5 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3q), (3t), (3w),
6 (3wm), (3y), (4), (5), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and
7 passed through to shareholders.

8 **SECTION 249.** 71.45 (2) (a) 10. of the statutes is amended to read:

9 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
10 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5f), (5g),
11 (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (10) and not passed through by a
12 partnership, limited liability company, or tax-option corporation that has added
13 that amount to the partnership's, limited liability company's, or tax-option
14 corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit
15 computed under s. 71.47 (3), (3t), (4), (4m), and (5).

16 **SECTION 250.** 71.47 (5f) of the statutes is created to read:

17 71.47 (5f) **FILM PRODUCTION SERVICES CREDIT.** (a) *Definitions.* In this
18 subsection:

19 1. "Accredited production" means a film, video, broadcast advertisement, or
20 television production, as approved by the state film office, for which the aggregate
21 salary and wages included in the cost of the production for the period ending 12
22 months after the month in which the principal filming or taping of the production
23 begins exceeds \$100,000 for a production that is 30 minutes or longer or \$50,000 for
24 a production that is less than 30 minutes. "Accredited production" includes a

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1 scripted, unscripted, reality, or competition production, but does not include any of
2 the following, regardless of the production costs:

3 a. News, current events, or public programming or a program that includes
4 weather or market reports.

5 b. A talk show.

6 c. A sports event or sports activity.

7 d. A gala presentation or awards show.

8 e. A finished production that solicits funds.

9 f. A production for which the production company is required under 18 USC
10 2257 to maintain records with respect to a performer portrayed in a single media or
11 multimedia program.

12 g. A production produced primarily for industrial, corporate, or institutional
13 purposes.

14 2. "Claimant" means a film production company, as defined in sub. (5h) (a) 2.,
15 that operates an accredited production in this state, if the company owns the
16 copyright in the accredited production or has contracted directly with the copyright
17 owner or a person acting on the owner's behalf and if the company has a viable plan,
18 as determined by the state film office, for the commercial distribution of the
19 finished production.

20 3. "Commercial domicile" means the location from which a trade or business
21 is principally managed and directed, based on any factors the state film office
22 determines are appropriate, including the location where the greatest number of

1 employees of the trade or business work, the trade or business has its office or base
2 of operations, or from which the employees are directed or controlled.

3 4. "Production expenditures" means any expenditures that are incurred in
4 this state and directly used to produce an accredited production, including
5 expenditures for writing, budgeting, casting, location scouts, set construction and
6 operation, wardrobes, makeup, clothing accessories, photography, sound recording,
7 sound synchronization, sound mixing, lighting, editing, film processing, film
8 transferring, special effects, visual effects, renting or leasing facilities or
9 equipment, renting or leasing motor vehicles, food, lodging, and any other similar
10 pre-production, production, and post-production expenditure as determined by the
11 state film office. "Production expenditures" includes expenditures for music that is
12 performed, composed, or recorded by a musician who is a resident of this state or
13 published or distributed by an entity that has its commercial domicile in this state;
14 air travel that is purchased from a travel agency or company that has its commercial
15 domicile in this state; and insurance that is purchased from an insurance agency or
16 company that has its commercial domicile in this state. "Production expenditures"
17 does not include salary or wages or expenditures for the marketing and distribution
18 of an accredited production.

19 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
20 taxable years beginning after December 31, 2025, a claimant may claim as a credit
21 against the tax imposed under s. 71.43 any of the following amounts:

22 1. To the extent the salary or wages are not claimed under subd. 2., an amount
23 equal to 30 percent of the salary or wages paid by the claimant to the claimant's

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1 employees in the taxable year for services rendered in this state to produce an
2 accredited production and paid to employees who were residents of this state at the
3 time that they were paid.

4 2. An amount equal to 30 percent of the production expenditures paid by the
5 claimant in the taxable year to produce an accredited production.

6 3. An amount equal to the taxes imposed under ss. 77.52 and 77.53, to the
7 extent those taxes are not used in claiming a credit under subd. 2., that the
8 claimant paid in the taxable year on the purchase of tangible personal property and
9 taxable services that are used directly in producing an accredited production in this
10 state, including all stages from the final script stage to the distribution of the
11 finished production.

12 (c) *Limitations.* 1. No amount of the salary or wages paid under par. (b) 1.
13 may be the basis for a credit under this subsection unless the salary or wages are
14 paid for services rendered after December 31, 2025, and directly incurred to
15 produce the accredited production.

16 2. The total amount of the credits that may be claimed by a claimant under
17 par. (b) 1. shall not exceed an amount equal to the first \$250,000 of salary or wages
18 paid to each of the claimant's employees, as described in par. (b) 1., in the taxable
19 year, not including the salary or wages paid to the claimant's 2 highest-paid
20 employees, as described in par. (b) 1., in the taxable year, if the claimant's budgeted
21 production expenditures are \$1,000,000 or more.

22 3. No credit may be allowed under this subsection unless the claimant files an
23 application with the state film office, at the time and in the manner prescribed by

1 the office, and the office approves the application. The claimant shall submit a copy
2 of the approved application with the claimant's return.

3 4. Partnerships, limited liability companies, and tax-option corporations may
4 not claim the credit under this subsection, but the eligibility for, and the amount of,
5 the credit are based on their payment of amounts under par. (b). A partnership,
6 limited liability company, or tax-option corporation shall compute the amount of
7 credit that each of its partners, members, or shareholders may claim and shall
8 provide that information to each of them. Partners, members of limited liability
9 companies, and shareholders of tax-option corporations may claim the credit in
10 proportion to their ownership interest.

11 (d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the
12 credit under s. 71.28 (4), applies to the credits under this subsection. Section 71.28
13 (4) (f), as it applies to the credit under s. 71.28 (4), applies to the credits under par.
14 (b) 1. and 3.

15 2. If the allowable amount of the claim under par. (b) 2. exceeds the tax
16 otherwise due under s. 71.43 or no tax is due under s. 71.43, the amount of the
17 claim not used to offset the tax due shall be certified by the department of revenue
18 to the department of administration for payment by check, share draft, or other
19 draft drawn from the appropriation account under s. 20.835 (2) (bm).

20 3. Any person, including a nonprofit entity described in section 501 (c) (3) of
21 the Internal Revenue Code, may sell or otherwise transfer a credit under par. (b) 1.
22 or 3., in whole or in part, to another person who is subject to the taxes imposed
23 under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer,

1 and submits with the notification a copy of the transfer documents, and the
2 department certifies ownership of the credit. The transferee may first use the
3 credit to offset tax of the transferor in the taxable year in which the transfer occurs
4 and may use the credit only to offset tax in taxable years in which the credit is
5 otherwise allowed to be claimed and carried forward by the original claimant.

6 4. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an
7 amount certified under this subsection.

8 **SECTION 251.** 71.47 (5h) of the statutes is created to read:

9 71.47 (5h) FILM PRODUCTION COMPANY INVESTMENT CREDIT. (a) *Definitions.*

10 In this subsection:

11 1. “Claimant” means a person who files a claim under this subsection and
12 who does business in this state as a film production company.

13 2. “Film production company” means an entity that creates films, videos,
14 broadcast advertisement, or television productions, not including the productions
15 described in sub. (5f) (a) 1. a. to g.

16 3. “Physical work” does not include preliminary activities such as planning,
17 designing, securing financing, researching, developing specifications, or stabilizing
18 property to prevent deterioration.

19 4. “Previously owned property” means real property that the claimant or a
20 related person owned during the 2 years prior to doing business in this state as a
21 film production company and for which the claimant may not deduct a loss from the
22 sale of the property to, or an exchange of the property with, the related person
23 under section 267 of the Internal Revenue Code.

1 5. “Used exclusively” means used to the exclusion of all other uses except for
2 other use not exceeding 5 percent of total use.

3 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
4 taxable years beginning after December 31, 2025, a claimant may claim as a credit
5 against the tax imposed under s. 71.43, up to the amount of the taxes, for the first 3
6 taxable years that the claimant is doing business in this state as a film production
7 company, an amount that is equal to 30 percent of the following that the claimant
8 paid in the taxable year to establish a film production company in this state:

9 1. The purchase price of depreciable, tangible personal property.

10 2. The amount expended to acquire, construct, rehabilitate, remodel, or repair
11 real property.

12 (c) *Limitations.* 1. A claimant may claim the credit under par. (b) 1., if the
13 tangible personal property is purchased after December 31, 2025, and the personal
14 property is used exclusively in the claimant’s business as a film production
15 company.

16 2. A claimant may claim the credit under par. (b) 2. for an amount expended to
17 construct, rehabilitate, remodel, or repair real property, if the claimant began the
18 physical work of construction, rehabilitation, remodeling, or repair, or any
19 demolition or destruction in preparation for the physical work, after December 31,
20 2025, or if the completed project is placed in service after December 31, 2025.

21 3. A claimant may claim the credit under par. (b) 2. for an amount expended to
22 acquire real property, if the property is not previously owned property and if the

1 claimant acquires the property after December 31, 2025, or if the completed project
2 is placed in service after December 31, 2025.

3 4. No claim may be allowed under this subsection unless the state film office
4 certifies, in writing, that the credits claimed under this subsection are for expenses
5 related to establishing a film production company in this state and the claimant
6 submits a copy of the certification with the claimant's return.

7 5. No credit may be allowed under this subsection for any amount that the
8 claimant paid for expenses described in par. (b) that the claimant used to claim a
9 credit under sub. (5f).

10 6. Partnerships, limited liability companies, and tax-option corporations may
11 not claim the credit under this subsection, but the eligibility for, and the amount of,
12 the credit are based on their payment of amounts under par. (b). A partnership,
13 limited liability company, or tax-option corporation shall compute the amount of
14 credit that each of its partners, members, or shareholders may claim and shall
15 provide that information to each of them. Partners, members of limited liability
16 companies, and shareholders of tax-option corporations may claim the credit in
17 proportion to their ownership interests.

18 (d) *Administration.* 1. Section 71.28 (4) (e) to (h), as it applies to the credit
19 under s. 71.28 (4), applies to the credits under this subsection.

20 2. Any person, including a nonprofit entity described in section 501 (c) (3) of
21 the Internal Revenue Code, may sell or otherwise transfer a credit under this
22 subsection, in whole or in part, to another person who is subject to the taxes
23 imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the

1 transfer, and submits with the notification a copy of the transfer documents, and
2 the department certifies ownership of the credit. The transferee may first use the
3 credit to offset tax of the transferor in the taxable year in which the transfer occurs
4 and may use the credit only to offset tax in taxable years in which the credit is
5 otherwise allowed to be claimed and carried forward by the original claimant.

6 3. Notwithstanding s. 71.82, no interest shall be paid on a refund based on an
7 amount certified under this subsection.

8 **SECTION 252.** 71.49 (1) (epr) of the statutes is created to read:

9 71.49 (1) (epr) Film production company investment credit under s. 71.47
10 (5h).

11 **SECTION 253.** 71.49 (1) (eps) of the statutes is created to read:

12 71.49 (1) (eps) Film production services credit under s. 71.47 (5f) (b) 1. and 3.

13 **SECTION 254.** 71.49 (1) (f) of the statutes is amended to read:

14 71.49 (1) (f) The total of farmland preservation credit under subch. IX, jobs
15 credit under s. 71.47 (3q), enterprise zone jobs credit under s. 71.47 (3w), business
16 development credit under s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., film
17 production services credit under s. 71.47 (5f) (b) 2., and estimated tax payments
18 under s. 71.48.

19 **SECTION 255.** 71.64 (9) (b) (intro.) of the statutes is amended to read:

20 71.64 (9) (b) (intro.) The department shall from time to time adjust the
21 withholding tables to reflect any changes in income tax rates, any applicable surtax
22 or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p), (1q), (1r), and (2)
23 resulting from statutory changes, except as follows:

SECTION 256

1 **SECTION 256.** 71.67 (5) (a) of the statutes is amended to read:

2 71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and
3 manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any
4 payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount
5 determined by multiplying the amount of the payment by the highest rate
6 applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n), (1p), ~~or (1q)~~, or (1r)
7 if the amount of the payment is more than \$1,000.

8 **SECTION 257.** 71.67 (5m) of the statutes is amended to read:

9 71.67 (5m) WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF
10 LOTTERY PRIZE. A person that purchases an assignment of a lottery prize shall
11 withhold from the amount of any payment made to purchase the assignment the
12 amount that is determined by multiplying the amount of the payment by the
13 highest rate applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n), (1p), ~~or~~
14 (1q), or (1r). Subsection (5) (b), (c) and (d), as it applies to the amounts withheld
15 under sub. (5) (a), applies to the amount withheld under this subsection.

16 **SECTION 258.** 71.83 (1) (a) 6. of the statutes is amended to read:

17 71.83 (1) (a) 6. 'Retirement plans.' Any natural person who is liable for a
18 penalty for federal income tax purposes under section 72 (m) (5), (q), (t), and (v),
19 4973, 4974, 4975, or 4980A of the Internal Revenue Code is liable for 33 percent of
20 the federal penalty unless the income received is exempt from taxation under s.
21 71.05 (1) (a) or (6) (b) 54., 54m., or 54mn. The penalties provided under this
22 subdivision shall be assessed, levied, and collected in the same manner as income
23 or franchise taxes.

SECTION 259

1 **SECTION 259.** 76.81 (1) of the statutes is amended to read:

2 76.81 (1) Except as provided in sub. (2), there is imposed a tax on the real
3 property of, and the tangible personal property of, every telephone company,
4 excluding property that is exempt from the property tax under s. 70.11 (39) ~~and,~~
5 (39m), ~~and (48),~~ motor vehicles that are exempt under s. 70.112 (5), property that is
6 used less than 50 percent in the operation of a telephone company, as provided
7 under s. 70.112 (4) (b), treatment plant and pollution abatement equipment that is
8 exempt under s. 70.11 (21), and qualified broadband service property. Except as
9 provided in s. 76.815, the rate for the tax imposed on each description of real
10 property and on each item of tangible personal property is the net rate for the prior
11 year for the tax under ch. 70 in the taxing jurisdictions where the description or
12 item is located. The real and tangible personal property of a telephone company
13 shall be assessed as provided under s. 70.112 (4) (b).

14 **SECTION 260.** 77.54 (30) (a) 2. of the statutes is amended to read:

15 77.54 (30) (a) 2. Electricity and natural gas sold ~~during the months of~~
16 ~~November, December, January, February, March and April~~ for residential use.

17 **SECTION 261.** 77.54 (75) of the statutes is created to read:

18 77.54 (75) The sales price from the sale of and the storage, use, or other
19 consumption in this state of information products containing reports, statistics,
20 records, or other data used exclusively by an insurance company possessing a
21 certificate of authority issued by the commissioner of insurance, whether
22 purchased by the insurance company or an affiliate, as defined in s. 600.03 (1), or
23 used exclusively by an insurance intermediary licensed by or subject to the
24 jurisdiction of the commissioner of insurance, for purposes of quoting,

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1 underwriting, determining insurability, assessing risks, setting rates, or adjusting
2 claims. The exemption under this paragraph applies regardless of whether such
3 information products are transferred in tangible or digital form and regardless of
4 whether the charges for such products are made on a transactional basis or through
5 a license, subscription, or similar fee for access to the products.

6 **SECTION 262.** 79.038 (1) (a) 1. b. of the statutes is amended to read:

7 79.038 (1) (a) 1. b. The agreement or contract transfers all services or duties
8 specified under subd. 1. a. for a period of ~~time that is at least twice the length of the~~
9 ~~period described in par. (d) 1. that remains on the date that the application is~~
10 ~~submitted~~ 3 years.

11 **SECTION 263.** 79.038 (1) (b) 1. (intro.) of the statutes is amended to read:

12 79.038 (1) (b) 1. (intro.) The department of revenue may award a grant for an
13 agreement or contract under par. (a) only for a transfer of one or more of the
14 following services or duties, ~~and only if the innovation plan indicates that the~~
15 ~~transfer will realize a projected savings of at least 10 percent of the total cost of~~
16 ~~providing the service or duty:~~

17 **SECTION 264.** 79.038 (1) (c) 1. of the statutes is repealed.

18 **SECTION 265.** 79.038 (1) (c) 1m. of the statutes is created to read:

19 79.038 (1) (c) 1m. The department may not approve a grant under par. (a)
20 after the end of the 6th fiscal year after the date identified in the notice under 2023
21 Wisconsin Act 12, section 244 (1).

22 **SECTION 266.** 79.038 (1) (d) 1. of the statutes is amended to read:

23 79.038 (1) (d) 1. A grant awarded under par. (a) shall be distributed in
24 payments made each year that a service or duty is transferred under an innovation

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1 plan during the period consisting of the first fiscal year that begins after the date
2 identified in the notice under 2023 Wisconsin Act 12, section 244 (1), and the 4
3 following ~~2~~ fiscal years. ~~Except as provided in subds. 2., 3., and 4., with regard to~~
4 ~~an innovation plan involving only counties and municipalities, the amount of the~~
5 ~~grant awarded under par. (a) for that plan to be distributed in each year is equal to~~
6 ~~25 percent of the total costs specified under par. (a) 1. c. of performing the services~~
7 ~~and duties covered by the innovation plan in the year immediately preceding the~~
8 ~~transfer of the services or duties, excluding the costs specified under par. (a) 1. c.~~
9 ~~paid by the county or municipality with the highest total costs of performing the~~
10 ~~services or duties covered by the innovation plan in the year immediately preceding~~
11 ~~the transfer of the services or duties. Except as provided in subds. 2., 3., 3m., and~~
12 ~~4., with regard to an innovation plan involving the transfer of a service or duty to a~~
13 ~~nonprofit organization or private entity, the amount of the grant awarded under~~
14 ~~par. (a) for that plan to be distributed in each year is equal to 25 percent of the total~~
15 ~~costs specified for the county or municipality transferring services or duties under~~
16 ~~par. (a) 1. c. of performing the transferred services and duties in the year~~
17 ~~immediately preceding the transfer of the services or duties.~~

18 **SECTION 267.** 79.038 (1) (d) 3. of the statutes is repealed.

19 **SECTION 268.** 79.038 (1) (d) 3m. of the statutes is created to read:

20 79.038 (1) (d) 3m. If, for a year during the period under subd. 1. that a county
21 or municipality is awarded a grant for an innovation plan under par. (a), the total
22 cost of performing the service or duty specified by the innovation plan's agreement
23 or contract under par. (a) 1. a. for all counties and municipalities that are a party to
24 the agreement or contract exceeds 115 percent of such cost for the year immediately

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1 preceding the transfer of the service or duty as indicated under par. (a) 1. c., the
2 department of revenue shall notify the department of administration of each county
3 and municipality that is a party to the agreement or contract, and the department
4 of administration may not make a payment for that grant in the next year to any
5 such county or municipality.

6 **SECTION 269.** 79.038 (1) (e) 2. of the statutes is repealed.

7 **SECTION 270.** 84.01 (38) (title) of the statutes is amended to read:

8 84.01 (38) (title) WORK ZONE SAFETY ~~EDUCATION~~.

9 **SECTION 271.** 84.01 (38) of the statutes is renumbered 84.01 (38) (a) 1.

10 **SECTION 272.** 84.01 (38) (a) 2. of the statutes is created to read:

11 84.01 (38) (a) 2. The department shall award a grant to a private organization
12 for the development of a work zone safety course that a student can complete over
13 the Internet.

14 **SECTION 273.** 84.01 (38) (b) of the statutes is created to read:

15 84.01 (38) (b) 1. The department shall establish a pilot program to test the
16 effectiveness of enhanced highway work zone safety measures. Under the program,
17 the department shall designate not more than 10 projects on 2-lane highways to
18 participate in enhanced highway work zone safety measures and any number of
19 additional projects to serve as control projects. The department shall collect data
20 on the effectiveness of the enhanced projects in comparison with the control
21 projects.

22 2. Not later than the end of April 2027, the department shall submit a report
23 to the legislature under s. 13.172 (2) evaluating the impact of enhanced highway
24 work zone safety measures as compared to the control projects.

1 **SECTION 274.** 84.013 (3) (be) of the statutes is created to read:

2 84.013 (3) (be) I 39/90/94 extending approximately 67 miles in Dane,
3 Columbia, Sauk, and Juneau counties from USH 12/18 in Madison to USH 12/STH
4 16 in Wisconsin Dells, including I 39 from I 90/94 to Levee Road near the city of
5 Portage, and including all interchanges and work on adjacent roadways necessary
6 for the completion of the project.

7 **SECTION 275.** 84.59 (6) of the statutes is amended to read:

8 84.59 (6) The building commission may contract revenue obligations when it
9 reasonably appears to the building commission that all obligations incurred under
10 this section can be fully paid from moneys received or anticipated and pledged to be
11 received on a timely basis. Except as provided in this subsection, the principal
12 amount of revenue obligations issued under this section may not exceed
13 \$4,055,372,900, excluding any obligations that have been defeased under a cash
14 optimization program administered by the building commission, to be used for
15 transportation facilities under s. 84.01 (28) and major highway projects for the
16 purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
17 amount, the building commission may contract revenue obligations under this
18 section up to \$142,254,600, excluding any obligations that have been defeased
19 under a cash optimization program administered by the building commission, to be
20 used for transportation facilities under s. 84.01 (28) and major highway projects for
21 the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on
22 principal amount, the building commission may contract revenue obligations under
23 this section up to \$128,258,200, excluding any obligations that have been defeased
24 under a cash optimization program administered by the building commission, to be

1 used for transportation facilities under s. 84.01 (28) and major highway projects for
2 the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on
3 principal amount, the building commission may contract revenue obligations under
4 this section up to \$204,535,200 to be used for major highway projects for the
5 purposes under ss. 84.06 and 84.09 and up to \$9,500,000 to be used for
6 transportation facilities under s. 84.01 (28), excluding in each case any obligations
7 that have been defeased under a cash optimization program administered by the
8 building commission. In addition to the foregoing limits on principal amount, the
9 building commission may contract revenue obligations under this section as the
10 building commission determines is desirable to refund outstanding revenue
11 obligations contracted under this section, to make payments under agreements or
12 ancillary arrangements entered into under s. 18.55 (6) with respect to revenue
13 obligations issued under this section, and to pay expenses associated with revenue
14 obligations contracted under this section.

15 **SECTION 276.** 85.097 of the statutes is created to read:

16 **85.097 Ferry boat and ferry terminal facilities assistance.** (1) In this
17 section, “local governmental unit” means a city, village, town, or county or any
18 agency of a city, village, town, or county.

19 (2) The department shall assist local governmental units in obtaining federal
20 funding for the construction and maintenance of ferry boats, ferry terminal
21 facilities, and ferry maintenance facilities and other related activities. Assistance
22 under this subsection may include applying for federal funding on behalf of a local
23 governmental unit and receiving and distributing federal funding to a local
24 governmental unit or using federal funding on behalf of a local governmental unit.

SECTION 277

1 **SECTION 277.** 85.193 (2) (intro.) of the statutes is amended to read:

2 85.193 (2) EXEMPTION FROM LOCAL ZONING. (intro.) No zoning ordinance
3 enacted under s. 59.69, 59.693, 60.61, 60.62, 61.35, or 62.23 may apply to a borrow
4 site or material disposal site if all of the following apply:

5 **SECTION 278.** 85.64 of the statutes is renumbered 85.64 (1).

6 **SECTION 279.** 85.64 (2) of the statutes is created to read:

7 85.64 (2) (a) During the 2025-27 fiscal biennium, the department shall
8 designate 20 percent of moneys appropriated under s. 20.395 (2) (fu) for grants for
9 improvements to bridges or culverts identified as being in poor or worse condition in
10 assessments performed under sub. (1). The department shall establish criteria for
11 evaluating the suitability of projects for grants under this paragraph.

12 (b) If the department does not receive sufficient complete grant applications
13 meeting the criteria under par. (a) in the 2025-27 fiscal biennium, the moneys
14 designated under par. (a) shall be available for any other purpose for which the
15 moneys were appropriated.

16 **SECTION 280.** 86.19 (1g) (i) of the statutes is created to read:

17 86.19 (1g) (i) The department shall erect and maintain 2 directional signs
18 along eastbound and westbound I 94 at the CTH “K” interchange in Racine County
19 displaying the words “The Prairie School” and “Wind Point Lighthouse.”

20 **SECTION 281.** 86.255 (2) (c) of the statutes is created to read:

21 86.255 (2) (c) The purchase of any land, easements, or development rights in
22 land executed in the name of the department for the completion of the I 39/90/94
23 project under s. 84.013 (3) (be).

24 **SECTION 282.** 86.30 (2) (a) 3. of the statutes is amended to read:

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1 86.30 (2) (a) 3. For each mile of road or street under the jurisdiction of a
2 municipality as determined under s. 86.302, the mileage aid payment shall be
3 ~~\$2,628 in calendar years 2020 and 2021, \$2,681 in calendar year 2022, and \$2,734~~
4 ~~in calendar year years 2023 and to 2025, \$2,930 in calendar year 2026, and \$3,018~~
5 in calendar year 2027 and thereafter.

6 **SECTION 283.** 86.30 (9) (b) of the statutes is amended to read:

7 86.30 (9) (b) For the purpose of calculating and distributing aids under sub.
8 (2), the amounts for aids to counties are ~~\$127,140,200 in calendar year 2023. In~~
9 ~~calendar year 2024, the amounts for aids to counties are \$129,683,000. In calendar~~
10 ~~year 2025 and thereafter, the amounts for aids to counties are \$132,276,700 in~~
11 calendar year 2025, \$136,245,000 in calendar year 2026, and \$140,332,400 in
12 calendar year 2027 and thereafter. These amounts, to the extent practicable, shall
13 be used to determine the statewide county average cost-sharing percentage in the
14 particular calendar year.

15 **SECTION 284.** 86.30 (9) (c) of the statutes is amended to read:

16 86.30 (9) (c) For the purpose of calculating and distributing aids under sub.
17 (2), the amounts for aids to municipalities are ~~\$398,996,800 in calendar year 2023.~~
18 ~~In calendar year 2024, the amounts for aids to municipalities are \$406,976,700. In~~
19 ~~calendar year 2025 and thereafter, the amounts for aids to municipalities are~~
20 ~~\$415,116,200 in calendar year 2025, \$434,165,700 in calendar year 2026, and~~
21 \$447,190,700 in calendar year 2027 and thereafter. These amounts, to the extent
22 practicable, shall be used to determine the statewide municipal average cost-
23 sharing percentage in the particular calendar year.

SECTION 285

1 **SECTION 285.** 86.31 (3o) (m) 1. of the statutes is renumbered 86.31 (3o) (m)

2 1m. a. and amended to read:

3 86.31 **(3o)** (m) 1m. a. ~~After June 23, 2026, the~~ The department may not award
4 a grant under this subsection from moneys appropriated in the 2023-25 fiscal
5 biennium after June 23, 2026.

6 **SECTION 286.** 86.31 (3o) (m) 2. of the statutes is renumbered 86.31 (3o) (m)

7 1m. b. and amended to read:

8 86.31 **(3o)** (m) 1m. b. ~~After June 23, 2028, the~~ The department may not
9 reimburse any costs incurred under this subsection after June 23, 2028, with
10 moneys appropriated in the 2023-25 fiscal biennium.

11 **SECTION 287.** 86.31 (3o) (m) 2m. of the statutes is created to read:

12 86.31 **(3o)** (m) 2m. a. The department may not award a grant under this
13 subsection from moneys appropriated in the 2025-27 fiscal biennium after 3 years
14 after the effective date of this subd. 2m. a. [LRB inserts date].

15 b. The department may not reimburse any costs incurred under this
16 subsection after 5 years after the effective date of this subd. 2m. b. [LRB inserts
17 date] with moneys appropriated in the 2025-27 fiscal biennium.

18 **SECTION 288.** 86.31 (3o) (n) of the statutes is amended to read:

19 86.31 **(3o)** (n) Except as provided in pars. (k) and (m) ~~2~~, this subsection does
20 not apply after ~~June 23, 2028~~ 5 years after the effective date of this paragraph
21 [LRB inserts date].

22 **SECTION 289.** 86.31 (3s) (bm) of the statutes is amended to read:

23 86.31 **(3s)** (bm) From the appropriation under s. 20.395 (2) (fq), the
24 department shall allocate in ~~2023-24~~ 2025-26 amounts for county trunk highway

1 improvements, town road improvements, and municipal street improvements so
2 that the total funding under s. 20.395 (2) (fq) in ~~2023-24~~ 2025-26 is distributed
3 among these groups at the same percentage that each group is allocated from the
4 total funding allocated under par. (b).

5 **SECTION 290.** 86.32 (1m) of the statutes is created to read:

6 86.32 (1m) Notwithstanding sub. (1), the city of Menasha shall be eligible for
7 aids payments under sub. (2) (a) for the actual costs of maintenance and operation
8 of the lift bridge on Racine Street in the city of Menasha.

9 **SECTION 291.** 86.32 (2) (a) of the statutes is amended to read:

10 86.32 (2) (a) Cities, villages, and towns shall be reimbursed for actual costs,
11 as approved by the department, incurred in maintaining and operating lift bridges
12 under subs. (1) and (1m). Documentation of costs shall be submitted by each city,
13 village, and town by January 31 and reimbursement shall be made, starting in
14 1982-83, on the first Monday in July for costs incurred during the prior calendar
15 year. If the amount appropriated under s. 20.395 (1) (ft) is insufficient to pay the
16 actual costs approved by the department for the maintenance and operation of lift
17 bridges, the department shall prorate the amount appropriated in the manner it
18 deems desirable.

19 **SECTION 292.** 102.03 (4) of the statutes is amended to read:

20 102.03 (4) The right to compensation and the amount of the compensation
21 shall in all cases be determined in accordance with the provisions of law in effect as
22 of the date of the injury except as to employees whose rate of compensation is
23 changed as provided in s. 102.43 (5) (c) or (7) or 102.44 (1), (2) (a) 2., or (5) and
24 employees who are eligible to receive private rehabilitative counseling and

1 rehabilitative training under s. 102.61 (1m) and except as provided in s. 102.555
2 (12) (b).

3 **SECTION 293.** 102.16 (1m) (a) of the statutes is amended to read:

4 102.16 (1m) (a) If an insurer or self-insured employer concedes by compromise
5 under sub. (1) or stipulation under s. 102.18 (1) (a) that the insurer or self-insured
6 employer is liable under this chapter for any health services provided to an injured
7 employee by a health service provider, but disputes the ~~reasonableness of the fee~~
8 charged by the health service provider, the department or the division may include
9 in its order confirming the compromise or stipulation a determination made by the
10 department under sub. (2) as to ~~the reasonableness of the fee~~ or, if such a
11 determination has not yet been made, the department or the division may notify, or
12 direct the insurer or self-insured employer to notify, the health service provider
13 under sub. (2) (b) that ~~the reasonableness of the fee~~ is in dispute. The department
14 or the division shall deny payment of a health service fee that the department
15 determines is unreasonable or not allowable under sub. (2) ~~to be unreasonable~~. A
16 health service provider and an insurer or self-insured employer that are parties to a
17 fee dispute under this paragraph are bound by the department's determination
18 under sub. (2) on the ~~reasonableness of the disputed fee~~, unless that determination
19 is set aside, reversed, or modified by the department under sub. (2) (f) or is set aside
20 on judicial review as provided in sub. (2) (f).

21 **SECTION 294.** 102.16 (2) (c) of the statutes is renumbered 102.16 (2) (c) 1. and
22 amended to read:

23 102.16 (2) (c) 1. ~~After~~ Except as provided in subd. 2., after a fee dispute is
24 submitted to the department, the insurer or self-insured employer that is a party to

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1 the dispute shall provide to the department information on that fee and information
2 on fees charged by other health service providers for comparable services. The
3 insurer or self-insured employer shall obtain the information on comparable fees
4 from a database that is certified by the department under par. (h) 2. Except as
5 provided in par. (e) 1., if the insurer or self-insured employer does not provide the
6 information required under this ~~paragraph~~ subdivision, the department shall
7 determine that the disputed fee is reasonable and order that it be paid. If the
8 insurer or self-insured employer provides the information required under this
9 ~~paragraph~~ subdivision, the department shall use that information to determine the
10 reasonableness of the disputed fee under par. (d).

11 **SECTION 295.** 102.16 (2) (c) 2. of the statutes is created to read:

12 102.16 (2) (c) 2. After a dispute is submitted to the department concerning the
13 the applicability of s. 102.423 to the fee or the amount of the fee under s. 102.423,
14 the insurer or self-insured employer that is a party to the dispute shall provide to
15 the department information on that fee, information on the medical records and bill
16 provided to the insurer or self-insured employer in connection with that fee, and any
17 other information requested by the department. If the insurer or self-insured
18 employer does not provide the information required under this subdivision to
19 confirm the applicability of s. 102.423, the department shall determine that s.
20 102.423 does not apply to the fee and may adjudicate the fee under subd. 1. If the
21 insurer or self-insured employer does not provide the information required under
22 this subdivision to determine that the amount of the fee exceeds the allowable
23 amount under s. 102.423, as applicable, the department shall determine that the
24 disputed fee is allowable and order that it be paid. If the insurer or self-insured

1 employer provides the information required under this subdivision, the department
2 shall use that information to determine if s. 102.423 applies to the disputed fee and
3 whether the amount of the fee otherwise comports with s. 102.423.

4 **SECTION 296.** 102.16 (2) (d) of the statutes is renumbered 102.16 (2) (d) 1. and
5 amended to read:

6 102.16 (2) (d) 1. The department shall analyze the information provided to
7 the department under par. (c) 1. according to the criteria provided in this
8 paragraph to determine the reasonableness of the disputed fee. Except as provided
9 in 2011 Wisconsin Act 183, section 30 (2) (b), the department shall determine that
10 a disputed fee is reasonable and order that the disputed fee be paid if that fee is at
11 or below the mean fee for the health service procedure for which the disputed fee
12 was charged, plus 1.2 standard deviations from that mean, as shown by data from a
13 database that is certified by the department under par. (h) 2. Except as provided in
14 2011 Wisconsin Act 183, section 30 (2) (b), the department shall determine that a
15 disputed fee is unreasonable and order that a reasonable fee be paid if the disputed
16 fee is above the mean fee for the health service procedure for which the disputed fee
17 was charged, plus 1.2 standard deviations from that mean, as shown by data from a
18 database that is certified by the department under par. (h) 2., unless the health
19 service provider proves to the satisfaction of the department that a higher fee is
20 justified because the service provided in the disputed case was more difficult or
21 more complicated to provide than in the usual case. This subdivision does not apply
22 to a fee to which s. 102.423 applies.

23 **SECTION 297.** 102.16 (2) (d) 2. of the statutes is created to read:

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1 102.16 (2) (d) 2. a. The department shall analyze the information provided to
2 the department under par. (c) 2. and determine whether s. 102.423 applies to the
3 disputed fee and, if s. 102.423 applies, whether the amount of the fee otherwise
4 comports with s. 102.423.

5 b. If the department determines that s. 102.423 does not apply to the disputed
6 fee, the department shall evaluate the fee under subd. 1. The department may
7 request additional information described under par. (c) 1. as needed to make that
8 determination.

9 **SECTION 298.** 102.16 (2) (e) 2. of the statutes is amended to read:

10 102.16 (2) (e) 2. Notwithstanding subd. 1., the department may use only a
11 hospital radiology database that has been certified by the department under par.
12 (h) 2. to determine the reasonableness of a hospital fee for radiology services.

13 **SECTION 299.** 102.16 (2) (e) 3. of the statutes is created to read:

14 102.16 (2) (e) 3. This paragraph does not apply to a fee to which s. 102.423
15 applies.

16 **SECTION 300.** 102.16 (2) (h) of the statutes is renumbered 102.16 (2) (h) 1. and
17 amended to read:

18 102.16 (2) (h) 1. The department shall promulgate rules establishing
19 procedures and requirements for the fee dispute resolution process under this
20 subsection, ~~including.~~

21 2. The rules specifying promulgated under subd. 1. shall specify the standards
22 that health service fee databases must meet for certification under this ~~paragraph~~
23 subdivision. Using those standards, the department shall certify databases of the
24 health service fees that various health service providers charge. In certifying

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1 databases under this ~~paragraph~~ subdivision, the department shall certify at least
2 one database of hospital fees for radiology services, including diagnostic and
3 interventional radiology, diagnostic ultrasound and nuclear medicine. The
4 databases certified under this subdivision shall not be used for purposes of
5 establishing the fee schedule under s. 102.423 (3) or for determining the
6 reasonableness of a fee that is governed by the provisions of s. 102.423.

7 **SECTION 301.** 102.18 (1) (bg) 1. of the statutes is amended to read:

8 102.18 (1) (bg) 1. If the division finds under par. (b) that an insurer or self-
9 insured employer is liable under this chapter for any health services provided to an
10 injured employee by a health service provider, but that the reasonableness of the fee
11 charged by the health service provider is in dispute, the division may include in its
12 order under par. (b) a determination made by the department under s. 102.16 (2) as
13 to ~~the reasonableness of the fee~~ or, if such a determination has not yet been made,
14 the division may notify, or direct the insurer or self-insured employer to notify, the
15 health service provider under s. 102.16 (2) (b) that the ~~reasonableness of the fee~~ is
16 in dispute.

17 **SECTION 302.** 102.423 of the statutes is created to read:

18 **102.423 Health service fee schedule. (1) DEFINITIONS.** In this section:

19 (a) “Eligible hospital” has the meaning given under s. 50.38 (1).

20 (b) “Items or services” means hospital facility services that are “items and
21 services,” as defined under 45 CFR 180.20.

22 **(2) APPLICABILITY.** (a) Subject to par. (b), this section shall apply to a fee for
23 an item or service only if all of the following apply:

24 1. The fee is for an item or service that was provided by an eligible hospital.

1 2. The fee is for an item or service for which the eligible hospital may receive
2 hospital inpatient or hospital outpatient reimbursement from the Medical
3 Assistance program under subch. IV of ch. 49.

4 3. The fee was paid within the applicable period under par. (c).

5 (b) 1. a. If a notice from the department of health services under s. 50.38 (7m)
6 (a) 1. is published by the legislative reference bureau in the Wisconsin
7 Administrative Register indicating that either s. 50.38 (7m) (a) 1. a. or b. applies,
8 then this section shall not apply from the day the notice is published until subd. 2.
9 applies.

10 b. Except as provided in subd. 1. a., if a notice from the department of health
11 services under s. 50.38 (7m) (a) 1. is published by the legislative reference bureau in
12 the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (a) 1. c.
13 or d. applies, then this section shall not apply beginning on the first day of the
14 calendar year following the calendar year in which the notice is published until
15 subd. 2. applies.

16 2. a. Notwithstanding subd. 1., if a notice from the department of health
17 services under s. 50.38 (7m) (b) 1. is published by the legislative reference bureau in
18 the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (b) 1. a.
19 or b. applies, then this section applies from the day the notice is published.

20 b. Notwithstanding subd. 1. and except as provided in subd. 2. a., if a notice
21 from the department of health services under s. 50.38 (7m) (b) 1. is published by the
22 legislative reference bureau in the Wisconsin Administrative Register indicating
23 that either s. 50.38 (7m) (b) 1. c. or d. applies, then this section applies beginning on

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1 the first day of the calendar year following the calendar year in which the notice is
2 published.

3 (c) 1. In order for this section to apply to a fee, an insurer or self-insured
4 employer must remit payment for the fee to the eligible hospital within the period
5 specified in subd. 2., which shall begin to run on the day after whichever of the
6 following dates is latest:

7 a. The date the eligible hospital electronically sends to the insurer or self-
8 insured employer the medical records to substantiate the submitted hospital bill or,
9 if such records are sent by mail, the 3rd day after the date the records are
10 postmarked.

11 b. The date the eligible hospital electronically sends the bill described in subd.
12 1. a. or, if the bill is sent by mail, the 3rd day after the date the bill is postmarked.

13 2. a. If the aggregate amount billed is equal to or greater than \$65,000, the
14 period within which an insurer or self-insured employer must remit payment shall
15 be 90 calendar days after the date determined under subd. 1.

16 b. If the aggregate amount billed is less than \$65,000, the period within which
17 an insurer or self-insured employer must remit payment shall be 60 calendar days
18 after the date determined under subd. 1.

19 3. An insurer or self-insured employer may request that an eligible hospital
20 send additional medical records to the insurer or self-insured employer that the
21 insurer or self-insured employer reasonably believes are necessary to substantiate
22 the claim. The eligible hospital shall provide the requested records to the extent
23 practicable or within 10 days after the request is received, but a request under this

1 subdivision by an insurer or self-insured employer shall not operate to extend the
2 periods specified under subds. 1. and 2.

3 (3) ESTABLISHMENT OF SCHEDULE. (a) By July 1, 2027, the department shall
4 establish a schedule of the maximum fees that the eligible hospital may charge an
5 insurer or self-insured employer for an item or service provided to an injured
6 employee who claims benefits under this chapter. When the schedule under this
7 subsection is established, the department shall send a notice to the legislative
8 reference bureau for publication in the Wisconsin Administrative Register of the
9 date that the schedule will be effective, which shall be no earlier than the date the
10 notice is published. In determining the maximum fees, the department shall divide
11 the state into 5 regions based on geographical and economic similarity, including
12 similarity in the cost of items and services, and, for each region, shall do all of the
13 following:

14 1. a. Determine, for each item or service included in the schedule, the amount
15 that represents the 75th percentile of the commercial, in-network negotiated
16 amounts, across all commercial health insurance plans, issuers, and administrators
17 in that region. The department shall make the determinations under this subd. 1.
18 a. in accordance with subd. 1. b. and c.

19 b. In order to determine the amounts under this subdivision, the department
20 shall utilize the machine-readable files of all health insurance plans, issuers,
21 administrators, and hospitals made public pursuant to 26 CFR 54.9815-2715A3, 29
22 CFR 2590.715-2715A3, 45 CFR 147.212, and 45 CFR 180.40 (a) that contain in-
23 network negotiated rates for each eligible hospital in that region.

1 c. In determining the amounts under this subdivision, the department shall
2 not use any amounts from Medicare advantage, services provided under a managed
3 care system under the Medical Assistance program under subch. IV of ch. 49,
4 databases certified by the department under s. 102.16 (2) (h), or any sources other
5 than those specified in subd. 1. b.

6 2. Set the maximum fee for each item or service included in the schedule at
7 120 percent of the amount determined under subd. 1. for that region.

8 (am) The department shall contract with a 3rd party to perform the duties
9 specified under pars. (a) 1. and 2.

10 (b) Every year, the department shall redetermine the schedule of maximum
11 fees using the procedures specified in par. (a), subject to par. (am).

12 (d) The department shall publish the current fee schedule established under
13 this subsection on the department's website. Notwithstanding s. 227.10 (1), the fee
14 schedule need not be promulgated as a rule.

15 (4) LIABILITY OF INSURER OR SELF-INSURED EMPLOYER. (a) The liability of an
16 insurer or self-insured employer for an item or service included in a fee schedule
17 established under sub. (3) is limited to the maximum fee allowed under the
18 schedule for the item or service as of the date on which the item or service was
19 provided, any fee agreed to by contract between the insurer or self-insured employer
20 and eligible hospital for the item or service as of that date, or the eligible hospital's
21 actual fee for the item or service as of that date, whichever is least.

22 (b) An eligible hospital that provides items or services to an injured employee
23 under this chapter may not collect, or bring an action to collect, from the injured

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1 employee any charge that is in excess of the liability of the insurer or self-insured
2 employer under this subsection.

3 (c) A schedule of maximum fees established under sub. (3) first applies to an
4 item or service provided to an injured employee on the effective date specified in the
5 notice published under sub. (3) (a).

6 (5) RULES. The department shall, subject to sub. (3) (d), promulgate rules to
7 implement this section.

8 **SECTION 303.** 102.44 (2) of the statutes is renumbered 102.44 (2) (a) 1. and
9 amended to read:

10 102.44 (2) (a) 1. In case of permanent total disability, aggregate indemnity
11 shall be weekly indemnity for the period that the employee may live, subject to
12 increase under subd. 2.

13 (b) 1. Total impairment for industrial use of both eyes, the loss of both arms at
14 or near the shoulder, the loss of both legs at or near the hip, or the loss of one arm at
15 the shoulder and one leg at the hip constitutes permanent total disability. This

16 2. The enumeration under subd. 1. is not exclusive, but in other cases the
17 division shall find the facts.

18 **SECTION 304.** 102.44 (2) (a) 2., 3. and 4. of the statutes are created to read:

19 102.44 (2) (a) 2. For injuries occurring on or after January 1, 2026, weekly
20 indemnity for permanent total disability shall, beginning with the 6th anniversary
21 of the date of injury and then annually thereafter on that anniversary, be increased
22 as follows:

23 a. If the employee was receiving the maximum compensation rate, the

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1 employee's weekly indemnity shall be increased to the maximum compensation rate
2 then in effect for that year, as determined under s. 102.11 (1).

3 b. If the employee was receiving less than the maximum compensation rate,
4 the employee's weekly indemnity shall be increased to an amount that bears the
5 same proportion to the maximum compensation rate then in effect for that year, as
6 determined under s. 102.11 (1), as the employee's compensation rate bore to the
7 maximum compensation rate that was in effect at the time of the injury.

8 3. a. If a notice from the department of health services under s. 50.38 (7m) (a)
9 1. is published by the legislative reference bureau in the Wisconsin Administrative
10 Register indicating that either s. 50.38 (7m) (a) 1. a. or b. applies, then no further
11 increases under subd. 2. shall be applied after the date that notice is published until
12 subd. 4. applies.

13 b. Except as provided in subd. 3. a., if a notice from the department of health
14 services under s. 50.38 (7m) (a) 1. is published by the legislative reference bureau in
15 the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (a) 1. c.
16 or d. applies, then no further increases under subd. 2. shall be applied beginning on
17 the first day of the calendar year following the calendar year in which the notice is
18 published until subd. 4. applies.

19 4. a. Notwithstanding subd. 3., if a notice from the department of health
20 services under s. 50.38 (7m) (b) 1. is published by the legislative reference bureau in
21 the Wisconsin Administrative Register indicating that either s. 50.38 (7m) (b) 1. a.
22 or b. applies, then increases under subd. 2. shall be applied beginning on from the
23 day the notice is published.

24 b. Notwithstanding subd. 3. and except as provided in subd. 4. a., if a notice

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1 from the department of health services under s. 50.38 (7m) (b) 1. is published by the
2 legislative reference bureau in the Wisconsin Administrative Register indicating
3 that either s. 50.38 (7m) (b) 1. c. or d. applies, then increases under subd. 2. shall be
4 applied beginning on the first day of the calendar year following the calendar year
5 in which the notice is published.

6 **SECTION 305.** 106.276 (1) (c) 4. of the statutes is amended to read:

7 106.276 (1) (c) 4. The application is received by the department before July 1,
8 ~~2025~~ 2027.

9 **SECTION 306.** 118.40 (2r) (e) 2p. a. of the statutes is amended to read:

10 118.40 (2r) (e) 2p. a. Add the amounts appropriated in the current fiscal year
11 under s. 20.255 (2), except s. 20.255 (2) (ac), (aw), (az), (bb), (dj), (du), ~~(fc)~~, (fm), (fp),
12 (fq), (fr), (fu), (k), and (m); and s. 20.505 (4) (es); and the amount, as determined by
13 the secretary of administration, of the appropriation under s. 20.505 (4) (s)
14 allocated for payments to telecommunications providers under contracts with
15 school districts and cooperative educational service agencies under s. 16.971 (13).

16 **SECTION 307.** 118.51 (16) (a) 3. b. of the statutes is amended to read:

17 118.51 (16) (a) 3. b. Beginning with the amount in the 2015-16 school year
18 and, except as provided in subd. 3. c., in each school year thereafter, the sum of the
19 amount determined under this subdivision for the previous school year; the amount
20 of the per pupil revenue limit adjustment under s. 121.91 (2m) for the current
21 school year, if positive; ~~and~~ the change in the amount of statewide categorical aid
22 per pupil between the previous school year and the current school year, as
23 determined under s. 118.40 (2r) (e) 2p., if positive; and in the 2025-26 school year,
24 \$1,578.

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1 **SECTION 308.** 121.58 (2) (a) 4. of the statutes is amended to read:

2 121.58 (2) (a) 4. For each pupil so transported whose residence is more than
3 12 miles from the school attended, \$300 per school year in the 2016-17 school year
4 and \$365 for the 2020-21 school year. The amount for the 2021-22 school year and
5 the 2022-23 school year is \$375. The amount for ~~each~~ the 2023-24 and 2024-25
6 school year ~~thereafter~~ years is \$400. For the 2025-26 school year and each school
7 year thereafter, the amount is four hundred fifty dollars.

8 **SECTION 309.** 121.59 (2) (a) of the statutes is amended to read:

9 121.59 (2) (a) Divide the statewide school district transportation costs in the
10 previous school year by the statewide membership in the previous school year and
11 multiply 1.35 by the quotient ~~by 1.4~~.

12 **SECTION 310.** 121.90 (2) (am) 2. of the statutes is amended to read:

13 121.90 (2) (am) 2. Amounts under ss. 79.095 (4) ~~and~~, 79.096, and 79.0965 for
14 the current school year, not including payments received under s. 79.096 (3) or
15 79.0965 (3) for a tax incremental district that has been terminated.

16 **SECTION 311.** 125.025 (5) of the statutes is created to read:

17 125.025 (5) FEES. Except as provided in ss. 125.28 (4) and 125.535 (2), all fees
18 collected by the division in connection with permits issued under this chapter shall
19 be credited to the appropriation account under s. 20.566 (9) (g).

20 **SECTION 312.** 125.28 (4) of the statutes is amended to read:

21 125.28 (4) The amount of the permit fee shall be established by the division
22 and shall be an amount that is sufficient to fund one special agent position
23 dedicated to alcohol and tobacco enforcement in the division, but the permit fee may
24 not exceed \$2,500 per year or fractional part thereof. All permit fees received under

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1 this subsection shall be credited to the appropriation account under s. 20.566 ~~(1)~~(9)
2 (hd).

3 **SECTION 313.** 125.535 (2) of the statutes is amended to read:

4 125.535 (2) ANNUAL PERMIT FEE. The division may, by rule, establish an
5 annual fee, not to exceed \$100, for each permit issued under this section. All permit
6 fees collected under this subsection shall be credited to the appropriation account
7 under s. 20.566 ~~(1)~~ (9) (ha).

8 **SECTION 314.** 125.69 (4) (e) of the statutes is amended to read:

9 125.69 (4) (e) *Costs.* The cost of administering this subsection shall be
10 charged to the manufacturer, rectifier and wholesaler permittees. The division
11 shall determine the costs and shall establish the procedure for apportioning the
12 cost against the permittees and provide for the method of payment to the division.
13 All moneys collected by the division under this paragraph shall be credited to the
14 appropriation account under s. 20.566 (9) (g).

15 **SECTION 315.** 139.06 (1) (a) of the statutes is amended to read:

16 139.06 (1) (a) The taxes imposed under s. 139.03 (intro.) on intoxicating liquor
17 at the rates under s. 139.03 (2m) shall be paid to, and a monthly return filed with,
18 the department of revenue on or before the 15th of the month following the month
19 in which the tax liability is incurred. An administrative fee of 11 cents per gallon on
20 intoxicating liquor taxed at the rates under s. 139.03 (2m) is imposed, shall be paid
21 along with the taxes and shall be ~~deposited in~~ credited to the appropriation under s.
22 20.566 ~~(1)~~ (9) (ha).

23 **SECTION 316.** 146.69 of the statutes is created to read:

24 **146.69 Grants for the Surgical Collaborative of Wisconsin.** The

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1 department shall award grants totaling \$150,000 per fiscal year to the Surgical
2 Collaborative of Wisconsin to support surgical care quality improvements.

3 **SECTION 317.** 165.85 (5x) of the statutes is amended to read:

4 165.85 (5x) OFFICER TRAINING REIMBURSEMENT. Notwithstanding sub. (5), in
5 each fiscal year, the department of justice shall determine the amount of additional
6 costs, including but not limited to tuition, lodging, travel, meals, salaries and fringe
7 benefits, to each political subdivision as a result of the enactment of 1993 Wisconsin
8 Act 460. In each fiscal year, the department shall pay each political subdivision the
9 amount determined under this subsection for that political subdivision from the
10 ~~appropriation~~ appropriations under s. 20.455 (2) (am) and (q), subject to the
11 limitations under s. 20.455 (2) (am).

12 **SECTION 318.** 230.125 of the statutes is created to read:

13 **230.125 Cash payment for compensatory time off prohibited.** Accrued
14 compensatory time cannot be paid in cash.

15 **SECTION 319.** 238.14 of the statutes is created to read:

16 **238.14 Talent recruitment grants. (1) DEFINITIONS.** In this section:

17 (a) “Household” means a group of one or more individuals who dwell together
18 within the same dwelling.

19 (b) “Household goal” means the total number of households that a talent
20 recruitment program under this section seeks to successfully incentivize to relocate
21 or commit to relocate from outside this state to a municipality in this state.

22 **(2) ESTABLISHMENT OF GRANT PROGRAM.** The corporation shall establish and
23 administer the economic development program under this section for the purpose of

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1 awarding grants for talent recruitment programs to incentivize households to
2 relocate from outside this state to a municipality in this state.

3 **(3) GRANTS.** (a) The corporation shall award grants to eligible applicants
4 under sub. (4) for the purpose of the administration of talent recruitment programs
5 and the costs associated with incentivizing households to relocate from outside this
6 state to municipalities in this state.

7 (b) No more than \$500,000 in grant moneys may be awarded to support talent
8 recruitment programming in a single municipality in a single fiscal year.

9 (c) The corporation shall disburse 50 percent of the total grant award upon
10 entering into a grant contract and 50 percent of the total grant award upon the
11 recipient reporting to the corporation that it has successfully met half of the
12 household goal stated in the talent recruitment program plan under sub. (4) (b). If
13 the recipient fails to meet half of its stated household goal, the corporation shall not
14 disburse the remaining grant amount.

15 **(4) APPLICANT ELIGIBILITY.** An applicant is eligible to receive a grant if the
16 applicant meets all of the following criteria:

17 (a) The applicant is any of the following:

- 18 1. A city, village, town, county, or American Indian tribe or band in this state.
- 19 2. A nonprofit organization, the mission of which includes economic
20 development, workforce and talent development, or community development.

21 (b) The applicant provides the corporation with a talent recruitment program
22 plan that includes all of the following details:

- 23 1. The total estimated cost of the program and the individual estimated costs

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1 associated with the program's design, administration, marketing, and relocation
2 incentive initiatives.

3 2. The program's household goal and the estimated total grant amount per
4 household.

5 3. The program's estimated state and local tax impact.

6 4. The program's estimated total economic impact.

7 (c) The applicant demonstrates its ability to contribute at least 20 percent of
8 the total talent recruitment program cost. The applicant's contribution may
9 include local investments and in-kind donations.

10 (d) If the applicant is a previous recipient of grant under this section, the
11 applicant has met the household goal stated in the talent recruitment program plan
12 under par. (b) for the previous grant.

13 **(5) HOUSEHOLD ELIGIBILITY.** A household is eligible for talent recruitment
14 program incentives under this section if the household meets all of the following
15 criteria:

16 (a) The household resides outside of this state at the time the household
17 applies for talent recruitment program incentives under this section.

18 (b) The household has an individual household income of at least \$55,000.

19 (c) The household submits an application to the recipient of a grant under this
20 section to receive talent recruitment program incentives.

21 **(6) REPORTS.** Each recipient of a grant under this section shall provide
22 semiannual reports to the corporation with the following data regarding talent
23 recruitment program outcomes:

24 (a) Total number of household applications.

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1 (b) Total number of approved households.

2 (c) Cost per approved household.

3 (d) The annual incomes and occupations of approved households.

4 (e) The economic impact of the talent recruitment program, including state
5 and local tax revenue and new consumer spending.

6 **SECTION 320.** 250.15 (1) (c) of the statutes is created to read:

7 250.15 (1) (c) “Health center look-alike” means a health care entity that is
8 designated by the federal health resources and services administration as a
9 federally qualified health center look-alike.

10 **SECTION 321.** 250.15 (2) (bm) of the statutes is created to read:

11 250.15 (2) (bm) To community health centers, \$800,000.

12 **SECTION 322.** 250.15 (2) (d) of the statutes is amended to read:

13 250.15 (2) (d) ~~Two million two hundred fifty thousand~~ Three million dollars to
14 free and charitable clinics.

15 **SECTION 323.** 250.15 (2) (e) of the statutes is created to read:

16 250.15 (2) (e) To health center look-alikes, \$200,000. A grant awarded to a
17 health center look-alike under this paragraph may not exceed \$100,000.

18 **SECTION 324.** 255.35 (3) (a) of the statutes is amended to read:

19 255.35 (3) (a) The department shall implement a statewide poison control
20 system, which shall provide poison control services that are available statewide, on
21 a 24-hour per day and 365-day per year basis and shall provide poison information
22 and education to health care professionals and the public. From the appropriation
23 account under s. 20.435 (1) (ds), the department shall, if the requirement under par.
24 (b) is met, distribute total funding of not more than ~~\$425,000~~ \$482,500 in each

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1 fiscal year to supplement the operation of the system and to provide for the
2 statewide collection and reporting of poison control data. The department may, but
3 need not, distribute all of the funds in each fiscal year to a single poison control
4 center.

5 **SECTION 325.** 281.59 (4) (f) of the statutes is amended to read:

6 281.59 (4) (f) Revenue obligations may be contracted by the building
7 commission when it reasonably appears to the building commission that all
8 obligations incurred under this subsection, and all payments under an agreement
9 or ancillary arrangement entered into under s. 18.55 (6) with respect to revenue
10 obligations issued under this subsection, can be fully paid on a timely basis from
11 moneys received or anticipated to be received. Revenue obligations issued under
12 this subsection for the clean water fund program and safe drinking water loan
13 program shall not exceed \$2,526,700,000 in principal amount, excluding obligations
14 issued to refund outstanding revenue obligation notes. The building commission
15 may contract additional revenue obligations in an amount up to \$24,700,000. The
16 building commission may contract additional revenue obligations in an amount up
17 to \$46,000,000. The building commission may contract additional revenue
18 obligations in an amount up to \$732,250,100.

19 **SECTION 326.** 301.068 (3) (b) of the statutes is amended to read:

20 301.068 (3) (b) The community services provide offenders with necessary
21 supervision and services that improve their opportunity to complete their terms of
22 probation, parole, or extended supervision. The community services may include
23 employment training and placement, educational assistance, education and
24 vocational training utilizing virtual reality technologies, transportation, and

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1 housing. The community services shall focus on mitigating offender attributes and
2 factors that are likely to lead to criminal behavior.

3 **SECTION 327.** 301.26 (4) (d) 2. of the statutes is amended to read:

4 301.26 (4) (d) 2. Beginning on July 1, ~~2023~~ 2025, and ending on June 30, ~~2024~~
5 2026, the per person daily cost assessment to counties shall be, for care in a Type 1
6 juvenile correctional facility, as defined in s. 938.02 (19), ~~\$1,246~~ \$2,501 and, for care
7 for juveniles transferred from a juvenile correctional institution under s. 51.35 (3),
8 ~~\$1,246~~ \$2,501.

9 **SECTION 328.** 301.26 (4) (d) 3. of the statutes is amended to read:

10 301.26 (4) (d) 3. Beginning on July 1, ~~2024~~ 2026, and ending on June 30, ~~2025~~
11 2027, the per person daily cost assessment to counties shall be, for care in a Type 1
12 juvenile correctional facility, as defined in s. 938.02 (19), ~~\$1,268~~ \$2,758 and, for care
13 for juveniles transferred from a juvenile correctional institution under s. 51.35 (3),
14 ~~\$1,268~~ \$2,758.

15 **SECTION 329.** 341.135 (2m) of the statutes is created to read:

16 341.135 (2m) FEES. Beginning with registration plates issued on October 1,
17 2026, the department shall assess a fee of \$6 per plate for the issuance of new
18 registration plates that are not replacement plates for which a fee is collected under
19 s. 341.16. The fee under this subsection is an addition to any other fee required for
20 the registration of a vehicle.

21 **SECTION 330.** 341.14 (6r) (b) 23. of the statutes is created to read:

22 341.14 (6r) (b) 23. In addition to the fee under subd. 2., a voluntary payment
23 of \$25 shall be collected in connection with the issuance or renewal of a plate issued
24 on an annual basis for the special group specified under par. (f) 70. In addition to

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1 the fee under subd. 2., a voluntary payment of \$50 shall be collected in connection
2 with the issuance or renewal of a plate issued on a biennial basis for the special
3 group specified under par. (f) 70. if the plate is issued or renewed during the first
4 year of the biennial registration period or \$25 for the issuance or renewal if the
5 plate is issued or renewed during the 2nd year of the biennial registration period.
6 No plate may be issued for the special group specified under par. (f) 70. unless the
7 voluntary payment under this subdivision is collected. All moneys received under
8 this subdivision, in excess of \$23,700 or the actual initial costs of production for the
9 special group plates under par. (f) 70., whichever is less, shall be deposited in the
10 transportation fund.

11 **SECTION 331.** 341.14 (6r) (b) 24. of the statutes is created to read:

12 341.14 (6r) (b) 24. In addition to the fee under subd. 2., a voluntary payment
13 of \$25 shall be collected in connection with the issuance or renewal of a plate issued
14 on an annual basis for the special group specified under par. (f) 71. In addition to
15 the fee under subd. 2., a voluntary payment of \$50 shall be collected in connection
16 with the issuance or renewal of a plate issued on a biennial basis for the special
17 group specified under par. (f) 71. if the plate is issued or renewed during the first
18 year of the biennial registration period or \$25 for the issuance or renewal if the
19 plate is issued or renewed during the 2nd year of the biennial registration period.
20 No plate may be issued for the special group specified under par. (f) 71. unless the
21 voluntary payment under this subdivision is collected. All moneys received under
22 this subdivision, in excess of \$23,700 or the actual initial costs of production for the

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1 special group plates under par. (f) 71., whichever is less, shall be deposited in the
2 transportation fund.

3 **SECTION 332.** 341.14 (6r) (cb) of the statutes is created to read:

4 341.14 (6r) (cb) Notwithstanding par. (c), special group plates issued under
5 par. (f) 70. shall have a black background and white lettering displaying the word
6 “Wisconsin” and identifying letters or numbers or both, not exceeding 7 positions
7 and not less than one position.

8 **SECTION 333.** 341.14 (6r) (cr) of the statutes is created to read:

9 341.14 (6r) (cr) Notwithstanding par. (c), special group plates issued under
10 par. (f) 71. shall have a yellow background and black lettering displaying the words
11 “America’s Dairyland” and “Wisconsin” and identifying letters or numbers or both,
12 not exceeding 7 positions and not less than one position.

13 **SECTION 334.** 341.14 (6r) (e) of the statutes is amended to read:

14 341.14 (6r) (e) The department shall specify one combination of colors for
15 special group plates for groups or organizations which are not military in nature
16 and not special group plates under par. (f) 35. to 47., 50., ~~and~~ 59., 70., and 71., for
17 each professional football team under par. (f) 55., for each professional baseball
18 team under par. (f) 60., and for each professional basketball team under par. (f) 65.
19 The department shall specify one combination of colors for special group plates
20 under par. (f) 35. to 47. Subject to par. (c), the department shall specify the word or
21 words comprising the special group name and the symbol to be displayed upon
22 special group plates for a group or organization which is not military in nature after
23 consultation with the chief executive officer in this state of the group or

1 organization. The department shall require that the word or words and symbol for
2 a university specified under par. (f) 35. to 47. be a registration decal or tag and
3 affixed to the special group plate and be of the colors for a university specified
4 under par. (f) 35. to 47. that the president of the University of Wisconsin System
5 specifies. The department shall consult the chief trademark officer of Harley-
6 Davidson Michigan, LLC before specifying the colors for the special group plate
7 under par. (f) 61r.

8 **SECTION 335.** 341.14 (6r) (f) 70. of the statutes is created to read:

9 341.14 **(6r)** (f) 70. Persons interested in obtaining blackout registration
10 plates.

11 **SECTION 336.** 341.14 (6r) (f) 71. of the statutes is created to read:

12 341.14 **(6r)** (f) 71. Persons interested in obtaining retro registration plates.

13 **SECTION 337.** 341.14 (6r) (fm) 7. of the statutes is amended to read:

14 341.14 **(6r)** (fm) 7. After October 1, 1998, additional authorized special groups
15 may only be special groups designated by the department under this paragraph.
16 The authorized special groups enumerated in par. (f) shall be limited solely to those
17 special groups specified under par. (f) on October 1, 1998. This subdivision does not
18 apply to the special groups specified under par. (f) 3m., 6m., 9g., 9m., 12g., 12m.,
19 15m., 15n., 15o., 15p., 15q., 19m., 33m., 48m., 49d., 49h., 49s., 54., 55., 55m., 56.,
20 57., 58., 59., 60., 61., 61m., 61r., 62., 63., 64., 65., 65m., 66., 67., 68., ~~and 69., 70., and~~
21 71.

22 **SECTION 338.** 341.16 (1) (a) of the statutes is amended to read:

23 341.16 **(1)** (a) Whenever a current registration plate is lost or destroyed, the

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1 owner of the vehicle to which the plate was attached shall immediately apply to the
 2 department for replacement. Except as provided in par. (b) and sub. (2m), upon
 3 satisfactory proof of the loss or destruction of the plate and upon payment of a fee of
 4 ~~\$4~~ \$6 for each plate, the department shall issue a replacement.

5 **SECTION 339.** 341.16 (2) of the statutes is amended to read:

6 341.16 (2) Whenever a current registration plate becomes illegible, the owner
 7 of the vehicle to which the plate is attached shall apply to the department for a
 8 replacement. Except as provided in sub. (2m), upon receipt of satisfactory proof of
 9 illegibility, and upon payment of a fee of ~~\$4~~ \$6 for each plate, the department shall
 10 issue a replacement. Upon receipt of a replacement plate, the applicant shall
 11 destroy the illegible plate.

12 **SECTION 340.** 341.16 (2s) of the statutes is amended to read:

13 341.16 (2s) When the owner of a vehicle applies to the department to renew
 14 the registration of a vehicle for which new plates are required under s. 341.135 (2),
 15 and upon payment of a fee of ~~\$4~~ \$6 for each plate, the department shall issue new
 16 replacement plates. Upon receipt of replacement plates, the applicant shall destroy
 17 the replaced plates.

18 **SECTION 341.** 341.25 (2) (c) to (q) of the statutes are amended to read:

19	341.25 (2) (c) Not more than 8,000.....	106.00 <u>117.00</u>
20	(cm) Not more than 10,000.....	155.00 <u>171.00</u>
21	(d) Not more than 12,000.....	209.00 <u>230.00</u>
22	(e) Not more than 16,000.....	283.00 <u>312.00</u>
23	(f) Not more than 20,000.....	356.00 <u>392.00</u>
24	(g) Not more than 26,000.....	475.00 <u>523.00</u>

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1	(h) Not more than 32,000.....	609.00 <u>670.00</u>
2	(i) Not more than 38,000.....	772.00 <u>850.00</u>
3	(j) Not more than 44,000.....	921.00 <u>1,014.00</u>
4	(k) Not more than 50,000.....	1,063.00 <u>1,170.00</u>
5	(km) Not more than 54,000.....	1,135.00 <u>1,249.00</u>
6	(L) Not more than 56,000.....	1,209.00 <u>1,330.00</u>
7	(m) Not more than 62,000.....	1,367.00 <u>1,504.00</u>
8	(n) Not more than 68,000.....	1,543.00 <u>1,698.00</u>
9	(o) Not more than 73,000.....	1,755.00 <u>1,931.00</u>
10	(p) Not more than 76,000.....	2,081.00 <u>2,290.00</u>
11	(q) Not more than 80,000.....	2,560.00 <u>2,816.00</u>

12 **SECTION 342.** 342.14 (1) of the statutes is amended to read:

13 342.14 (1) For filing an application for the first certificate of title, ~~\$157~~ \$207,
14 by the owner of the vehicle.

15 **SECTION 343.** 342.14 (3) of the statutes is amended to read:

16 342.14 (3) For a certificate of title after a transfer, ~~\$157~~ \$207, by the owner of
17 the vehicle, except that this fee shall be waived with respect to an application for
18 transfer of a decedent's interest in a vehicle to his or her surviving domestic partner
19 under ch. 770 or an immediate family member.

20 **SECTION 344.** 343.21 (1) (a) of the statutes is amended to read:

21 343.21 (1) (a) For the initial issuance or renewal of a license authorizing only
22 the operation of "Class D" motor vehicles, other than a probationary license under
23 s. 343.085, ~~\$24~~ \$32.50.

24 **SECTION 345.** 563.13 (4) of the statutes is amended to read:

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1 563.13 (4) A ~~\$10~~ \$20 license fee for each bingo occasion proposed to be
2 conducted and ~~\$5~~ \$10 for an annual license for the designated member responsible
3 for the proper utilization of gross receipts. All moneys received under this
4 subsection shall be credited to the appropriation account under s. 20.505 (8) (jn).

5 **SECTION 346.** 563.135 (1) (intro.) of the statutes is amended to read:

6 563.135 (1) (intro.) An application for a license to conduct bingo for an
7 organization listed under s. 563.11 (1) (b) to (d) shall be accompanied by a ~~\$5~~ \$10
8 license fee and a sworn statement by the owner or operator of the organization that
9 all of the following rules shall apply to bingo conducted by the organization:

10 **SECTION 347.** 563.92 (2) of the statutes is amended to read:

11 563.92 (2) The fee for a raffle license shall be ~~\$25~~ \$50 and shall be remitted
12 with the application. A raffle license shall be valid for 12 months and may be
13 renewed as provided in s. 563.98 (1g). The department shall issue the license
14 within 30 days after the filing of a complete application if the applicant qualifies
15 under s. 563.907 and has not exceeded the limits of s. 563.91. The department shall
16 notify the applicant within 15 days after it is filed if the raffle license application is
17 incomplete or the application shall be considered complete. A complete license
18 application that is not denied within 30 days after its filing shall be considered
19 approved. All moneys received by the department under this subsection shall be
20 credited to the appropriation account under s. 20.505 (8) (jn).

21 **SECTION 348.** 601.83 (1) (hp) of the statutes is created to read:

22 601.83 (1) (hp) Notwithstanding pars. (h) and (hm), in 2026 and in each year
23 thereafter, the commissioner may expend from all revenue sources \$265,000,000 or
24 less for the healthcare stability plan under this section.

SECTION 349

1 **SECTION 349.** 775.01 of the statutes is renumbered 775.01 (1) and amended
2 to read:

3 775.01 (1) ~~Upon~~ Except as provided in sub. (2), upon the refusal of the
4 legislature to allow a claim against the state, the claimant may commence an action
5 against the state by service as provided in s. 801.11 (3) and by filing with the clerk
6 of court a bond, not exceeding \$1,000, with 2 or more sureties, to be approved by the
7 attorney general, to the effect that the claimant will indemnify the state against all
8 costs that may accrue in such action and pay to the clerk of court all costs, in case
9 the claimant fails to obtain judgment against the state.

10 **SECTION 350.** 775.01 (2) of the statutes is created to read:

11 775.01 (2) Upon the conclusion of the claims board that the facts of a claim
12 described under s. 16.007 (2m) would be more properly adjudicated in a court of law
13 or upon the failure of the claims board to make a final determination on a claim
14 described under s. 16.007 (2m) within 6 months from the date that the claim was
15 referred to the claims board, the claimant may commence an action against the
16 state seeking judgment on the claim by service as provided in s. 801.11 (3) and by
17 filing with the clerk of court a bond, not exceeding \$1,000, with 2 or more sureties,
18 to be approved by the attorney general, to the effect that the claimant will
19 indemnify the state against all costs that may accrue in such action and pay to the
20 clerk of court all costs, in case the claimant fails to obtain judgment against the
21 state.

22 **SECTION 351.** 995.15 (2) (intro.) of the statutes is amended to read:

23 995.15 (2) (intro.) ~~No~~ Subject to sub. (2m), no later than July 1, 2025, and

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1 annually thereafter, every manufacturer of electronic vaping devices that are sold
2 in this state, either directly by the manufacturer or through a distributor,
3 wholesaler, retailer, or similar intermediary, shall certify to the department, on a
4 form and in the manner prescribed by the department, that the manufacturer shall
5 comply with this section and that ~~either~~ one of the following ~~apply~~ applies:

6 **SECTION 352.** 995.15 (2) (c) of the statutes is created to read:

7 995.15 (2) (c) The electronic vaping device contains hemp, as defined in s.
8 94.55 (1), and does not contain nicotine.

9 **SECTION 353.** 995.15 (2m) of the statutes is created to read:

10 995.15 (2m) The requirements of sub. (2) first apply to a manufacturer of an
11 electronic vaping device that meets the description provided under sub. (2) (c) on
12 July 1, 2026.

13 **SECTION 354.** 995.15 (4) of the statutes is amended to read:

14 995.15 (4) The submissions to the department under subs. (2) and (3) shall
15 include a copy of the marketing authorization or similar order for the electronic
16 vaping device issued by the U.S. food and drug administration pursuant to 21 USC
17 387j, as provided under sub. (2) (a), ~~or~~ evidence that the pre-market tobacco product
18 application for the electronic vaping device was submitted to the U.S. food and drug
19 administration, as provided under sub. (2) (b), and a final decision on the
20 application has not otherwise taken effect, or a certificate of analysis from an
21 independent laboratory showing that the electronic vaping device meets the
22 description provided under sub. (2) (c).

23 **SECTION 355.** 995.15 (9) (a) of the statutes is amended to read:

24 995.15 (9) (a) ~~Beginning~~ Subject to par. (d), beginning September 1, 2025, or

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1 on the date that the department first makes the directory maintained under sub.
2 (6) available for public inspection on its website, whichever is later, the department
3 shall impose on each retailer who sells or offers for sale an electronic vaping device
4 in this state that is not included in the directory a forfeiture of \$1,000 per day for
5 each electronic vaping device offered for sale in violation of this section until each
6 such device is no longer offered for sale in this state or until each such device is
7 properly listed on the directory pursuant to this section.

8 **SECTION 356.** 995.15 (9) (b) of the statutes is amended to read:

9 995.15 (9) (b) ~~Beginning~~ Subject to par. (d), beginning September 1, 2025, or
10 on the date that the department first makes the directory maintained under sub.
11 (6) available for public inspection on its website, whichever is later, the department
12 shall impose on each manufacturer of an electronic vaping device that is sold in this
13 state, but not included in the directory a forfeiture of \$1,000 per day for each
14 electronic vaping device offered for sale in violation of this section until each such
15 device is no longer offered for sale in this state or until each such device is properly
16 listed on the directory pursuant to this section.

17 **SECTION 357.** 995.15 (9) (d) of the statutes is created to read:

18 995.15 (9) (d) The department may not impose a forfeiture under par. (a) or (b)
19 for the sale or offering for sale of an electronic vaping device that meets the
20 description provided under sub. (2) (c) before September 1, 2026.

21 **SECTION 358.** 2023 Wisconsin Act 19, section 9144 (2) (a) is amended to read:

22 [2023 Wisconsin Act 19] Section 9144 (2) (a) ~~In the 2023-25 fiscal biennium,~~
23 ~~from~~ From the appropriation under s. 20.395 (2) (cq), notwithstanding the
24 eligibility criteria under s. 85.095, the department of transportation shall award a

1 grant of \$10,000,000 under s. 85.095 (2) (a) to entities for the purpose of assisting in
 2 the construction of a fuel pipeline extension from the Mitchell International Airport
 3 to the port of Milwaukee.

4 **SECTION 359.** 2023 Wisconsin Act 19, section 9144 (2) (b) is amended to read:

5 [2023 Wisconsin Act 19] Section 9144 (2) (b) This subsection does not apply
 6 unless the department of transportation is awarded a ~~grant under the federal Port
 7 Infrastructure Development Program~~ federal funding for the construction of a
 8 pipeline extension from the Mitchell International Airport to the port of Milwaukee.

9 **SECTION 360.** 2023 Wisconsin Act 153, section 8 (1) is amended to read:

10 [2023 Wisconsin Act 153] Section 8 (1) The treatment of s. 20.445 (1) (bm) (by
 11 SECTION 5) and the repeal of ss. 20.445 (1) (bk) and 106.276 take effect July 1, ~~2025~~
 12 2027.

13 **SECTION 361.** DCF 251.055 (table) of the administrative code is amended to
 14 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 <u>18 Months</u>	1:4	8
2 Years <u>18 Months</u> to 2 1/2 Years	1: 6 <u>7</u>	12 <u>14</u>
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

15 **SECTION 362.** DCF 251.055 (2) (e) of the administrative code is amended to
 16 read:

17 DCF 251.055 (2) (e) When the group of children is a mixed age group of
 18 children ~~2 years~~ 18 months and older, the group size shall be determined by the

1 number of children that can be cared for by 2 child care workers with the required
2 staff-to-child ratios in Table 251.055 adjusted on a pro rata basis in accordance with
3 the ages of the children in the group.

4 **SECTION 363.** SPS 361.02 (3) (g) of the administrative code is amended to
5 read:

6 SPS 361.02 (3) (g) A one- or 2-family dwelling in which a public or private day
7 care center for ~~8~~ 12 or fewer children is located.

8 **SECTION 9101. Nonstatutory provisions; Administration.**

9 (1) WISCONSIN EYE ENDOWMENT FUND PAYMENT. In fiscal year 2025-26, the
10 secretary of administration shall make a payment to the Wisconsin Eye Public
11 Affairs Network, Inc., under s. 16.004 (22) (b) in the amount of \$250,000. The
12 payment under this subsection is not subject to the matching requirement under s.
13 16.004 (22) (c).

14 (2) TRIBAL GRANTS. From the appropriation under s. 20.505 (1) (ky), in the
15 2025-27 fiscal biennium, the department of administration shall award grants in
16 equal amounts to each federally recognized American Indian tribe or band in this
17 state that received a grant under 2023 Wisconsin Act 19, section 9101 (2).

18 (3) GRANT TO WISCONSIN MARITIME MUSEUM, INC. From the appropriation
19 under s. 20.505 (1) (aj), in the 2025-26 fiscal year, the department of administration
20 shall award a grant in the amount of \$500,000 to the Wisconsin Maritime Museum,
21 Inc., to assist in the restoration of the USS Cobia.

22 **SECTION 9102. Nonstatutory provisions; Agriculture, Trade and**
23 **Consumer Protection.**

24 (1) FOOD SECURITY AND WISCONSIN PRODUCTS GRANT PROGRAM. In fiscal

SECTION 9102

1 years 2025-26 and 2026-27, from the appropriation under s. 20.115 (3) (m), the
2 department of agriculture, trade and consumer protection may award grants to
3 nonprofit food banks, nonprofit food pantries, and other nonprofit organizations
4 that provide food assistance for the purpose of purchasing food products that are
5 made or grown in this state. Notwithstanding s. 16.42 (1) (e), in submitting
6 information under s. 16.42 for purposes of the 2027-29 biennial budget bill, the
7 department shall submit information concerning the appropriation under s. 20.115
8 (3) (m) as though the total amount appropriated under s. 20.115 (3) (m) for the
9 2026-27 fiscal year was \$5,000,000 less than the total amount that was actually
10 appropriated under s. 20.115 (3) (m) for the 2026-27 fiscal year.

11 **SECTION 9104. Nonstatutory provisions; Building Commission.**

12 (1) AUTHORIZED STATE BUILDING PROGRAM. For the fiscal years beginning on
13 July 1, 2025, and ending on June 30, 2027, the Authorized State Building Program
14 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

SECTION 91042. *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:*

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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. <i>Projects financed by existing segregated revenue:</i>	
a. Type 1 juvenile facility — Dane County	6,000,000
(Total project all funding sources \$130,749,000)	
3. <i>Agency totals:</i>	
General fund supported borrowing	201,330,000
Existing segregated revenue	<u>6,000,000</u>
Total — All sources of funds	\$207,330,000
(d) DEPARTMENT OF HEALTH SERVICES	
1. <i>Projects financed by general fund supported borrowing:</i>	
a. Central Wisconsin Center — food service building renovation — Madison	\$39,663,000

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(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	<u>8,000,000</u>
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)

SECTION 9104

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)	
<i>2. Projects financed by federal funds:</i>	
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)	

SECTION 9104

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

SECTION 9104

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	<u>22,543,000</u>
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	<u>17,989,000</u>
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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)

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- 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)

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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
<i>3. Projects financed by existing program revenue supported borrowing:</i>	
a. Stout — recreation complex addition and renovation	10,015,000
(Total project all funding sources \$31,728,000)	
<i>4. Projects financed by existing segregated revenue:</i>	
a. Milwaukee — health sciences renovation	5,000,000
(Total project all funding sources \$189,325,000)	
<i>5. Projects financed by gifts, grants, and other receipts:</i>	
a. Systemwide — instructional space projects program	500,000
(Total project all funding sources \$49,174,000)	

SECTION 9104

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)	
<i>6. Projects financed by program revenue:</i>	
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)	
<i>7. Agency totals:</i>	
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	<u>9,726,000</u>
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
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(Total program all funding sources \$41,599,000)

2. *Projects financed by gifts, grants, and other receipts:*

a. Eye institute — Wauwatosa	\$31,599,000
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(Total program all funding sources \$41,599,000)

3. *Agency totals:*

General fund supported borrowing	10,000,000
----------------------------------	------------

Gifts, grants, and other receipts	<u>31,599,000</u>
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Total — All sources of funds	\$41,599,000
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(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
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(Total program all funding sources

\$192,544,400)

b. Programmatic remodeling and renovation	4,241,600
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(Total program all funding sources \$23,069,800)

*2. Projects financed by program revenue supported**borrowing:*

a. Facility maintenance and repair	94,704,900
(Total program all funding sources \$387,490,200)	
b. Utilities repair and renovation	99,041,300
(Total program all funding sources \$192,544,400)	
c. Health, safety, and environmental protection	12,428,000
(Total program all funding sources \$33,203,000)	
d. Preventive maintenance	461,500
e. Programmatic remodeling and renovation	3,258,000
(Total program all funding sources \$23,069,800)	
f. Land and property acquisition	44,750,000
g. Energy conservation	25,000,000
(Total program all funding sources \$27,000,000)	

*3. Projects financed by segregated fund supported**borrowing:*

a. Facility maintenance and repair	8,254,500
(Total program all funding sources \$387,490,200)	
b. Utilities repair and renovation	4,185,700

SECTION 9104

(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)

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e. Capital equipment acquisition	1,500,000
6. <i>Projects financed by program revenue:</i>	
a. Facility maintenance and repair	27,996,300
(Total program all funding sources \$387,490,200)	
b. Utilities repair and renovation	10,226,300
(Total program all funding sources \$192,544,400)	
c. Programmatic remodeling and renovation	7,570,200
(Total program all funding sources \$23,069,800)	
d. Energy conservation	2,000,000
(Total program all funding sources \$27,000,000)	
7. <i>Projects financed by federal funds:</i>	
a. Facility maintenance and repair	15,935,300
(Total program all funding sources \$387,490,200)	
b. Utilities repair and renovation	2,832,700
(Total program all funding sources \$192,544,400)	
8. <i>Projects financed by gifts, grants, and other receipts:</i>	
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

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(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	<u>6,145,000</u>
Total — All sources of funds	\$2,478,279,900

1 (2) PROGRAMS PREVIOUSLY AUTHORIZED. In addition to the projects and
2 financing authority enumerated in sub. (1), the building and financing authority
3 enumerated in the previous state building program is continued in the 2025-27
4 fiscal biennium.

5 (3) LOANS. During the 2025-27 fiscal biennium, the building commission may
6 make loans from general fund supported borrowing or the building trust funds to
7 state agencies, as defined in s. 20.001 (1) of the statutes, for projects that are to be

SECTION 9104

1 utilized for programs not funded by general purpose revenue and that are
2 authorized in sub. (1).

3 (4) 2017–19 AUTHORIZED STATE BUILDING PROGRAM CHANGES.

4 (a) In 2017 Wisconsin Act 59, section 9104 (1) (i) 1. b., as amended by 2021
5 Wisconsin Act 58, under projects financed by general fund supported borrowing,
6 the amount authorized for the project identified as “Wisconsin Veterans Home at
7 King — central services kitchen upgrade” is increased by \$34,500,300 and the
8 appropriate totals are adjusted accordingly.

9 (b) In 2017 Wisconsin Act 59, section 9104 (1) (i) 2. a., as amended by 2021
10 Wisconsin Act 58, under projects financed by program revenue supported
11 borrowing, the amount authorized for the project identified as “Wisconsin Veterans
12 Home at King — central services kitchen upgrade” is increased from \$7,588,800 to
13 \$65,905,400 and the appropriate totals are adjusted accordingly.

14 (5) 2021–23 AUTHORIZED STATE BUILDING PROGRAM CHANGES. In 2021
15 Wisconsin Act 58, section 9104 (1) (b) 1. c., under projects financed by general fund
16 supported borrowing, the amount authorized for the project identified as
17 “Wisconsin Secure Program Facility — new health services unit — Boscobel” is
18 increased from \$7,792,000 to \$16,225,000 and the appropriate totals are adjusted
19 accordingly.

20 (6) MEDICAL COLLEGE OF WISCONSIN EYE INSTITUTE. Notwithstanding s.
21 13.48 (31m) (b), the building commission is prohibited from making a grant to the
22 Medical College of Wisconsin, Inc., for the eye institute construction project, as
23 enumerated in sub. (1) (j), under s. 13.48 (31m), unless the department of

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1 administration has reviewed and approved plans for the project. Notwithstanding
2 ss. 16.85 (1) and 16.855 (1m), the department of administration is prohibited from
3 supervising any services or work or letting any contract for the project. Section
4 16.87 does not apply to the project.

5 (7) ADVANCE PLANNING FOR THE DEPARTMENT OF CORRECTIONS. From the
6 appropriation under s. 20.867 (2) (r), the building commission shall allocate the
7 following amounts to develop preliminary plans and specifications for the specified
8 projects of the department of corrections:

9 (a) For construction projects contributing to a department of corrections
10 realignment and leading to the closure of the Green Bay Correctional Institute by
11 2029, \$15,000,000.

12 (b) For a new 16-bed facility at the Grow Academy in Dane County,
13 \$1,500,000.

14 (c) For a toilet and shower room reconstruction project within housing units 1
15 to 6 at the Fox Lake Correctional Institution, \$800,000.

16 (d) For a reverse osmosis water treatment system project at the Jackson
17 Correctional Institution, \$300,000.

18 (e) To convert the existing Green Unit at the Racine Correctional Institution
19 into an infirmary medical unit, \$300,000.

20 (8) ADVANCE PLANNING FOR THE DEPARTMENT OF HEALTH SERVICES.

21 (a) *Sand Ridge Secure Treatment Facility*. From the appropriation under s.
22 20.867 (2) (r), the building commission shall allocate \$800,000 to develop
23 preliminary plans and specifications for expansion of the health services unit at the
24 Sand Ridge Secure Treatment Facility in the city of Mauston.

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1 (b) *Wisconsin Resource Center*. From the appropriation under s. 20.867 (2) (r),
2 the building commission shall allocate \$800,000 to develop preliminary plans and
3 specifications for a north building wet cell renovation at the Wisconsin Resource
4 Center located on the grounds of the Winnebago Mental Health Institute.

5 (9) ADVANCE PLANNING FOR THE DEPARTMENT OF MILITARY AFFAIRS. From the
6 appropriation under s. 20.867 (2) (r), the building commission shall allocate the
7 following amounts to develop preliminary plans and specifications for the specified
8 projects of the department of military affairs:

9 (a) For a new readiness center in the city of Chippewa Falls, \$1,700,000.

10 (b) For a new readiness center in the city of Wausau, \$1,995,000.

11 (c) For a new readiness center in the city of Wisconsin Rapids, \$1,149,000.

12 (10) ADVANCE PLANNING FOR THE DEPARTMENT OF NATURAL RESOURCES. From
13 the appropriation under s. 20.867 (2) (r), the building commission shall allocate the
14 following amounts to develop preliminary plans and specifications for the specified
15 projects of the department of natural resources:

16 (a) For vault toilet building replacements at the Northern Highland American
17 Legion State Forest, \$276,000.

18 (b) For statewide minor facilities renewal program toilet and shower building
19 replacements, \$1,147,000.

20 (c) For boat access improvements at the Northern Highland American Legion
21 State Forest, \$493,000.

22 (d) For statewide minor facilities renewal program road and parking lot
23 improvements, \$2,635,000.

24 (e) For statewide public entrance and visitor station replacements, \$606,000.

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1 (f) For replacement of the interpretive center at Willow River State Park,
2 \$250,000.

3 (11) ADVANCE PLANNING FOR THE STATE FAIR PARK. From the appropriation
4 under s. 20.867 (2) (r), the building commission shall allocate \$4,000,000 to develop
5 preliminary plans and specifications for redevelopment of the swine, sheep, and
6 goat barn area at state fair park.

7 (12) ADVANCE PLANNING FOR THE UNIVERSITY OF WISCONSIN SYSTEM.

8 (a) *Building trust funds.* From the appropriation under s. 20.867 (2) (r), the
9 building commission shall allocate the following amounts to develop preliminary
10 plans and specifications for the specified projects of the University of Wisconsin
11 System:

12 1. For renovations to restrooms at Sandburg Hall's east tower at
13 UW-Milwaukee, \$800,000.

14 2. For repairs, renovations, and replacements at central plants and utility
15 distribution facilities at various campuses, \$10,721,000.

16 3. For renovations, relocation, and replacements of various engineering,
17 science, and physics facilities to accommodate engineering, neuroscience, and
18 psychological programs at UW-Milwaukee, \$6,900,000.

19 4. For the humanities relocation and demolition at UW-Madison, \$5,000,000.

20 5. For the addition and renovation of Ottensman Hall at UW-Platteville,
21 \$6,727,000.

22 (b) *Program revenue.* From program revenue, the building commission shall
23 allocate the following amounts to develop preliminary plans and specifications for
24 the specified projects of the University of Wisconsin System:

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1 1. For a new west campus research building and parking ramp at
2 UW–Madison, \$19,653,000.

3 2. For systemwide central plant and utility distribution repairs, renovations,
4 and replacements, \$6,222,000.

5 (13) UNIVERSITY OF WISCONSIN SYSTEM MINOR FACILITIES RENEWAL PROGRAM,
6 GROUP I. The amounts specified under sub. (1) (i) 1. b., 2. a., and 6. a. shall be
7 expended for the following projects:

8 (a) UW–Eau Claire — Vicki Lord Larson elevator and accessibility
9 renovation.

10 (b) UW–Madison — Vilas Communication Hall roof replacement.

11 (c) UW–Green Bay — multi-building roof replacements.

12 (d) UW–Stout — multi-academic building roof replacements.

13 (e) UW–Parkside — heating and chilling plant curtain wall repairs and
14 replacement.

15 (f) UW–Whitewater — Anderson Library exterior door and window
16 replacements.

17 (g) UW–La Crosse — multi-residence hall fire sprinkler system retrofits.

18 (h) UW–Madison — Waters residence hall exterior envelope renovation.

19 (i) UW–Whitewater — Benson Hall renovation.

20 (j) UW–River Falls — Mann Valley Laboratory Farms roadway and utilities
21 replacement.

22 (k) UW–Milwaukee — core campus building automation system renovation
23 and repairs.

24 (l) UW–Madison — multi-building direct digital controls renovation.

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1 (m) UW–Platteville — Russell Hall HVAC system energy improvement
2 project.

3 (n) UW–Green Bay — Kress Event Center air handling unit replacements.

4 (o) UW–Milwaukee — Maryland Avenue bridge repairs and restoration.

5 (p) UW–Green Bay — instructional services roof/plaza deck waterproofing
6 and replacement.

7 (q) UW–Stevens Point — Trainer Natural Resources greenhouse renovation.

8 (14) UNIVERSITY OF WISCONSIN SYSTEM MINOR FACILITIES RENEWAL PROGRAM,
9 GROUP II. The amounts specified under sub. (1) (i) 1. c. and 2. b. shall be expended
10 for the following projects:

11 (a) UW–Madison — multi-building fire alarm and smoke detection system
12 replacements, phases XII and XIII.

13 (b) UW–Whitewater — Williams Center roof replacement and flood
14 mitigation.

15 (c) UW–Madison — multi-building elevator replacements and
16 modernizations, phase II.

17 (d) UW–Stevens Point — multi-activity center and Quandt Gymnasium areas
18 roof replacements.

19 (e) UW–Milwaukee — Lapham Hall exterior envelope repairs and roof
20 replacement.

21 (f) UW–La Crosse — heating plant boiler burner replacements.

22 (g) UW–Parkside — campus-wide exterior electrical infrastructure and
23 lighting renovation.

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1 (h) UW–River Falls — multi-building exterior envelope maintenance and
2 repairs.

3 (i) UW–Whitewater — Center of the Arts music classroom, laboratory, and
4 studio renovations.

5 (j) UW–Stout — Johnson Fieldhouse renovation.

6 (k) UW–Platteville — Karrmann Student Access Center.

7 (l) UW–Superior — NCAA standards compliance for baseball and softball
8 fields.

9 (15) UNIVERSITY OF WISCONSIN SYSTEM INSTRUCTIONAL SPACE PROJECTS
10 PROGRAM. The amounts specified under sub. (1) (i) 1. a. and 5. a. shall be expended
11 for the following projects:

12 (a) UW–Green Bay — athletic training and cadaver laboratory renovations.

13 (b) UW–Stevens Point — science building occupational therapy renovation.

14 (c) UW–Parkside — Greenquist Hall science laboratory renovations.

15 (d) UW–Milwaukee — physics instructional laboratory relocations.

16 (e) UW–Green Bay — Studio Arts C-Wing laboratory renovations.

17 (f) UW–Milwaukee — Lapham Hall active learning classroom renovation.

18 (g) UW–Madison — Van Vleck Lecture Hall renovations.

19 (h) UW–La Crosse — Mitchell Hall and Morris Hall laboratory renovations.

20 (i) UW–River Falls — North Hall active learning classroom renovation.

21 (j) UW–Oshkosh — Titan TV remote infrastructure modernization.

22 **SECTION 9106. Nonstatutory provisions; Children and Families.**

23 (1) GRANT FOR CHILD CARE FACILITY. From the appropriation under s. 20.437

24 (1) (br), the department of children and families shall award a grant for the

SECTION 9106

1 purchase, construction, or renovation of a child care facility in the city of Platteville.
2 The recipient of the grant under this subsection may be a governmental or
3 nongovernmental entity and shall provide match funding of at least \$2,000,000.

4 (2) CHILD CARE CENTER TEACHER-STUDENT RATIO PILOT PROJECT. The
5 department of children and families shall conduct a 2-year pilot project under which
6 the required teacher-to-child ratio for certain children under the care and
7 supervision of a participating child care center is changed as provided in this
8 subsection. Specifically, for a participating child care center, the teacher-to-child
9 ratio is one teacher for every 7 children aged 18 months to 30 months. A child care
10 center may participate in the pilot program under this subsection if the child care
11 center is licensed under s. 48.65. During the pilot project, for the care of a child
12 under the age of 30 months by a participating child care center, the department
13 shall increase the monthly maximum payment rate under s. 49.155 (6) by \$100.

14 (3) CHILD CARE BRIDGE PAYMENTS. The department of children and families
15 shall use the amounts transferred from the appropriation account under s. 20.505
16 (1) (mb) to the appropriation account under s. 20.437 (2) (cm) as provided under
17 SECTION 87 of this act for the purpose of providing the increased payments
18 described in the child care center teacher-student ratio pilot project under sub. (4)
19 during the period of that pilot project. On the date on which the pilot project
20 concludes, any remaining amount of the amount transferred shall lapse to the
21 general fund.

22 (4) CHILD CARE CENTER TEACHER-STUDENT RATIO PILOT PROJECT. The
23 department of children and families shall conduct a 2-year pilot project as provided
24 in this subsection. A child care center is eligible to participate in the pilot project

SECTION 9106

1 under this subsection if the child care center is licensed under s. 48.65 to provide
2 care and supervision for 9 or more children who are not related to the provider and
3 certifies to the department of children and families that it has no more than one
4 child care worker for every 7 children aged 18 months or older and under the age of
5 30 months. During the pilot project, for the care of a child under the age of 30
6 months by a participating child care center, the department shall increase the
7 monthly maximum payment rate under s. 49.155 (6) by the following amounts:

8 (a) For a child under the age of 18 months, \$200.

9 (b) For a child aged 18 months or older and under the age of 30 months, \$100.

10 (5) CHILD CARE ACCESS PROGRAM. From the amounts allocated under s.
11 49.175 (1) (qm), the department of children and families shall allocate \$1,000,000 in
12 fiscal year 2025-26 to the child care access program under s. 49.1335.

SECTION 9108. Nonstatutory provisions; Corrections.

14 (1) ELECTRICIAN POSITION AT PRAIRIE DU CHIEN. The 1.0 GPR electrician
15 position authorized for the department of corrections in this act shall be assigned to
16 the correctional institution at Prairie du Chien.

17 (2) VIRTUAL REALITY EDUCATIONAL AND VOCATIONAL TRAINING. Of the money
18 appropriated to the department of corrections under s. 20.410 (1) (ds), the
19 department shall allocate \$1,000,000 in the 2025-26 fiscal year to fund education
20 and vocational training utilizing virtual reality technologies under s. 301.068 (3)

21 (b).

SECTION 9110. Nonstatutory provisions; District Attorneys.

23 (1) ALLOCATION OF ADDITIONAL ASSISTANT DISTRICT ATTORNEY POSITIONS. The

SECTION 9110

1 42.0 GPR assistant district attorney positions authorized under this act shall be
2 apportioned as follows to the prosecutorial units for the following counties:

3 (a) Brown County shall receive 7.0 assistant district attorney positions.

4 (b) Burnett County shall receive 0.5 assistant district attorney position.

5 (c) Columbia County shall receive 1.0 assistant district attorney position.

6 (d) Crawford County shall receive 0.5 assistant district attorney position.

7 (e) Dane County shall receive 1.0 assistant district attorney position.

8 (f) Eau Claire County shall receive 2.0 assistant district attorney positions.

9 (g) Fond du Lac County shall receive 4.0 assistant district attorney positions.

10 (h) Grant County shall receive 1.5 assistant district attorney positions.

11 (i) Kenosha County shall receive 2.5 assistant district attorney positions.

12 (j) Manitowoc County shall receive 2.0 assistant district attorney positions.

13 (k) Marinette County shall receive 0.5 assistant district attorney position.

14 (l) Monroe County shall receive 1.5 assistant district attorney positions.

15 (m) Oconto County shall receive 0.5 assistant district attorney position.

16 (n) Oneida County shall receive 0.5 assistant district attorney position.

17 (o) Outagamie County shall receive 2.0 assistant district attorney positions.

18 (p) St. Croix County shall receive 1.5 assistant district attorney positions.

19 (q) Shawano and Menominee Counties shall receive 2.0 assistant district
20 attorney positions.

21 (r) Trempealeau County shall receive 1.0 assistant district attorney position.

22 (s) Vilas County shall receive 0.5 assistant district attorney position.

23 (t) Walworth County shall receive 1.0 assistant district attorney position.

24 (u) Waukesha County shall receive 6.0 assistant district attorney positions.

1 (v) Waupaca County shall receive 1.0 assistant district attorney position.

2 (w) Wood County shall receive 2.0 assistant district attorney positions.

3 **SECTION 9119. Nonstatutory provisions; Health Services.**

4 (1) GRANT TO LUTHERAN SOCIAL SERVICES OF WISCONSIN AND UPPER
5 MICHIGAN. From the appropriation under s. 20.435 (5) (bc), in the 2025-26 fiscal
6 year, the department of health services shall award a grant in the amount of
7 \$1,000,000 to Lutheran Social Services of Wisconsin and Upper Michigan, Inc., to
8 assist with the purchase and renovation of the Libertas Treatment Center in the
9 city of Chippewa Falls to provide a 50-bed treatment center to men with substance
10 use disorders who are in need of services.

11 (2) DISPROPORTIONATE SHARE HOSPITAL PROGRAM. The department of health
12 services shall submit any necessary request to the federal department of health and
13 human services for a state plan amendment or waiver of federal Medicaid law or to
14 modify or withdraw from any waiver of federal Medicaid law relating to the hospital
15 payment methodology granted under s. 49.45 (3m) (d), 2023 stats., to reflect the
16 termination of the disproportionate share hospital payments program implemented
17 under s. 49.45 (3m), 2023 stats. The department of health services may also submit
18 any necessary request to the federal department of health and human services for a
19 state plan amendment or waiver of federal Medicaid law or to modify any waiver of
20 federal Medicaid law relating to the rural critical care access supplement program
21 under s. 49.45 (3p) to reflect the termination of the disproportionate share hospital
22 payments program implemented under s. 49.45 (3m), 2023 stats.

23 (3) BUDGETING PRACTICES; HOSPITAL ASSESSMENTS. The changes made by this
24 act to hospital assessments do not affect any requirements under s. 16.46. The

1 department of administration and the department of health services shall review,
2 reestimate, and request general purpose revenue for hospital payments under the
3 Medical Assistance program under subch. IV of ch. 49 as needed.

4 (4) FEDERAL APPROVAL; HOSPITAL ASSESSMENTS.

5 (a) The department of health services shall submit any necessary requests to
6 the federal department of health and human services for a state plan amendment,
7 waiver of federal Medicaid law, or other approval to implement in totality of the
8 changes made by this act relating to hospital assessments.

9 (b) 1. The department of health services shall submit to the legislative
10 reference bureau for publication in the Wisconsin Administrative Register a notice
11 specifying the information in subd. 2. if all of the following are true:

12 a. All necessary requests in par. (a) have been approved.

13 b. Based upon the approvals received in par. (a), the statewide total of
14 assessment payments in s. 50.38 (2) (a) that the department of health services
15 expects to be paid in state fiscal years 2026-27 and 2027-28 equals or exceeds
16 \$1,130,322,000 on an annual basis.

17 c. Based upon the approvals received in par. (a), the statewide total of
18 Medicaid payments required in s. 49.45 (3) (e) 11. that the department expects to be
19 paid in state fiscal years 2026-27 and 2027-28 equals or exceeds \$2,014,835,400 on
20 an annual basis.

21 2. The notice in subd. 1. shall specify all of the following information:

22 a. All necessary requests in par. (a) have been approved.

23 b. Based upon the approvals received in par. (a), the statewide total of
24 assessment payments in s. 50.38 (2) (a) that the department of health services

1 expects to be paid in state fiscal years 2026-27 and 2027-28 equals or exceeds
2 \$1,130,322,000 on an annual basis.

3 c. Based upon the approvals received in par. (a), the statewide total of
4 Medicaid payments required in s. 49.45 (3) (e) 11. that the department of health
5 services expects to be paid in state fiscal years 2026-27 and 2027-28 equals or
6 exceeds \$2,014,835,400 on an annual basis.

7 d. The first date of service for which the department of health services will
8 make payments required in s. 49.45 (3) (e) 11.

9 e. The schedule within which hospitals are required to make initial
10 assessment payments under s. 50.38 (2) following the publication of the notice in
11 subd. 1.

12 (5) INITIAL REDUCTION; HOSPITAL ASSESSMENTS. Notwithstanding s. 50.38 (2),
13 if the federal department of health and human services approves any necessary
14 requests under sub. (4) (a) such that the changes made by this act relating to
15 hospital assessments may not be implemented until after October 1, 2025, the
16 department of health services shall proportionately reduce the amount of any
17 assessment under s. 50.38 (2) based on the number of full calendar quarters
18 between July 1, 2025, and the date that the changes made by this act relating to
19 hospital assessments may be implemented.

20 (6) QUARTERLY REPORTS; HOSPITAL ASSESSMENTS. After submission of a
21 request for federal approval under sub. (4) (a), the department of health services
22 shall submit on a quarterly basis a report to the legislature in the manner provided
23 under s. 13.172 (2) on the status of federal approval until federal approval is
24 received under sub. (4) (a).

SECTION 9123**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.

1 (3) TRANSFER TO THE NONPOINT ACCOUNT. Of the moneys described in s. 25.46
2 (1) that are received for the purpose of environmental management, except the
3 moneys described in s. 25.46 (1) (ej), (ek), (hm), (j), (jj), (t), and (u), \$3,195,200 shall,
4 in fiscal year 2025-26, and \$3,825,200 shall, in fiscal year 2026-27, be considered to
5 have been received for the purpose of nonpoint source water pollution abatement.
6 These moneys shall be in addition to the moneys considered to have been received
7 for the purpose of nonpoint source water pollution abatement under s. 25.46 (2m).

8 (4) GRANT TO IOWA COUNTY FOR CTH C CONSTRUCTION PROJECT. During the
9 2025-27 fiscal biennium, from the appropriation under s. 20.370 (7) (mr), the
10 department of natural resources shall award a grant of \$500,000 to Iowa County for
11 the maintenance of CTH C between STH 23 and USH 14. The department of
12 natural resources shall award the grant under this subsection notwithstanding the
13 certification and prioritization requirements of s. 84.28 (1).

14 (5) WISCONSIN RIVER RETAINING WALL RECONSTRUCTION. In fiscal year 2025-
15 26, from the appropriation under s. 20.370 (5) (hs), the department of natural
16 resources shall award a grant in the amount of \$500,000 to the city of Wisconsin
17 Rapids for reconstruction of a retaining wall as part of the Wisconsin Rapids
18 Riverbank Project.

19 (6) TOWN OF NORWAY WATER ABATEMENT. In fiscal year 2025-26, from the
20 appropriation under s. 20.370 (6) (at), the department of natural resources shall
21 award a grant in the amount of \$100,000 to the town of Norway in Racine County to
22 assist with the mitigation of water runoff from STH 36.

23 (7) DEERSKIN RIVER DREDGING. In the 2025-26 fiscal year, from the
24 appropriation under s. 20.370 (4) (kr), the department of natural resources shall

1 make a grant in the amount of \$1,750,000 to the town of Washington in Vilas
2 County for dredging the Deerskin River.

3 (8) LAKE VISTA SHORELINE STABILIZATION. From the appropriation under s.
4 20.370 (4) (jr), in fiscal year 2025-26, the department of natural resources shall
5 award a grant in the amount of \$2,200,000 to the city of Oak Creek for
6 environmental remediation and redevelopment of Lake Vista Park.

7 (9) GREEN LAKE ASSOCIATION SEDIMENT INACTIVATION GRANT. In fiscal year
8 2025-26, from the appropriation under s. 20.370 (4) (kq), the department of natural
9 resources shall award a grant in the amount of \$250,000 to the Green Lake
10 Association for sediment inactivation in the Silver Creek Estuary and the County K
11 Marsh.

12 (10) FOREST-INDUSTRY-WIDE STRATEGIC PLAN. In the 2025-26 fiscal year, the
13 department of natural resources shall award a grant of \$1,000,000 from the
14 appropriation under s. 20.370 (2) (mq) jointly to the Great Lakes Timber
15 Professionals Association and the Wisconsin Paper Council to research and develop
16 a recommended forest-industry-wide strategic plan for this state. Upon completion,
17 the Great Lakes Timber Professionals Association and the Wisconsin Paper Council
18 shall provide this research and recommended plan to the council on forestry. No
19 later than December 31, 2027, the council on forestry shall provide a report
20 detailing the research outcomes and recommendations to the governor and the chief
21 clerk of each house of the legislature, for distribution to the appropriate standing
22 committees under s. 13.172 (3).

23 (11) DREDGING PROJECT ON MANITOWOC RIVER. From the appropriation
24 under s. 20.370 (4) (ma), the department of natural resources shall expend \$70,000

1 in fiscal year 2025-26 for a dredging project on the Manitowoc River at the Town of
2 Brillion.

3 **SECTION 9134. Nonstatutory provisions; Public Instruction.**

4 (1) GRANTS TO LAKELAND STAR ACADEMY. In each fiscal year of the 2025-27
5 fiscal biennium, the department of public instruction shall distribute the amount
6 appropriated under s. 20.255 (2) (ag) to the Lakeland Union High School District for
7 the Lakeland STAR Academy.

8 **SECTION 9137. Nonstatutory provisions; Revenue.**

9 (1) DIVISION OF ALCOHOL BEVERAGES.

10 (a) *Position and employee transfer.* On the effective date of this paragraph, 1.0
11 full-time equivalent attorney position, and the incumbent employee who holds that
12 position, in the department of revenue, as determined by the secretary of revenue,
13 is transferred to the division of alcohol beverages.

14 (b) *Employee status.* The employee transferred under par. (a) has all the
15 rights and the same status under ch. 230 in the division of alcohol beverages that
16 the employee enjoyed in the department of revenue immediately before the transfer.
17 Notwithstanding s. 230.28 (4), if the employee transferred under par. (a) has
18 attained permanent status in class, the employee is not required to serve a
19 probationary period.

20 **SECTION 9138. Nonstatutory provisions; Safety and Professional**
21 **Services.**

22 (1) CALL CENTER POSITIONS. Notwithstanding s. 230.27 (1), the termination
23 date of 5.0 PR call center office operations associate project positions provided to

1 the department of safety and professional services under 2023 Wisconsin Act 19 is
2 September 30, 2028.

3 **SECTION 9143. Nonstatutory provisions; Tourism.**

4 (1) GRANT TO TALIESIN PRESERVATION, INC. From the appropriation under s.
5 20.380 (1) (c), in the 2025-27 fiscal biennium, the department of tourism shall
6 award a grant to Taliesin Preservation, Inc., for restoration projects at Taliesin.

7 **SECTION 9144. Nonstatutory provisions; Transportation.**

8 (1) WASHBURN COUNTY UNDERPASS. In fiscal year 2025-26, from the
9 appropriation under s. 20.395 (2) (ft), the department of transportation shall award
10 a grant to of \$1,900,000 to Washburn County for construction of an underpass
11 beneath STH 53 to connect the Wild Rivers State Trail to services and facilities.
12 The grant under this subsection shall be awarded notwithstanding limitations on
13 the amount and use of aids or eligibility requirements under s. 86.31.

14 (2) COLUMBIA COUNTY RAILROAD BRIDGE REPAIRS. In fiscal year 2025-26, from
15 the appropriation under s. 20.395 (2) (bs), the department of transportation shall
16 make a grant of \$100,000 to Columbia County, to be distributed to the appropriate
17 local governments to conduct repairs to railroad bridges at the following locations in
18 Columbia County:

19 (a) CTH A in the town of Courtland.

20 (b) Inglehart Road in the town of Scott.

21 (c) Sterk Road in the town of Scott.

22 (3) NOISE BARRIERS ON I 894 AND I 41. During the 2025-27 fiscal biennium,
23 from the appropriation under s. 20.395 (3) (cq), the department of transportation
24 shall allocate \$9,100,000 for the construction of noise attenuation barriers along I

1 894, from 76th Street to 92nd Street, and along I 41, from 500 feet north of Beloit
2 Road to West Howard Avenue, in Milwaukee County.

3 (4) LAKELAND AIRPORT REPAIRS AND IMPROVEMENTS. Notwithstanding s.
4 114.34, in the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (2)
5 (dq), the department of transportation shall award a grant of \$195,500 to Lakeland
6 Airport in the town of Arbor Vitae in Vilas County for repair and improvement of
7 taxiways and runways and installation of an approach lighting system at the
8 Lakeland Airport.

9 (5) VILLAGE OF WARRENS ZEDA STREET PROJECT. From the appropriation
10 under s. 20.395 (2) (fw), not later than June 30, 2027, the department of
11 transportation shall award a grant in the amount of \$25,000 to the village of
12 Warrens for costs incurred by the village for improvements to Zeda Street in the
13 village of Warrens.

14 (6) SOUTH BRIDGE CONNECTOR RAIL CROSSING. In the 2025-27 fiscal biennium,
15 from the appropriation under s. 20.395 (2) (bt), the department of transportation
16 shall commence a project to construct a grade-separated rail crossing at the location
17 where the south bridge connector project crosses the easternmost rail line west of
18 the Fox River in the city of De Pere. The department may expend not more than
19 \$30,000,000 under this subsection.

20 (7) MENOMINEE HARBOR.

21 (a) In the 2025-27 fiscal biennium, from the appropriation under s. 20.395 (2)
22 (cq), the department of transportation shall expend not more than \$15,000,000 for
23 the Menominee harbor dredging project.

24 (b) This subsection does not apply unless contributions to the Menominee

1 harbor dredging project are also provided by the U.S. army corps of engineers and
2 the state of Michigan.

3 (8) BROWN COUNTY PORT DEVELOPMENT. In the 2025-27 fiscal biennium, from
4 the appropriations under ss. 20.395 (2) (cq) and 20.866 (2) (uv), notwithstanding the
5 criteria under s. 85.095, the department of transportation shall award a grant
6 under s. 85.095 (2) (a) to Brown County for port development. The amount of the
7 grant awarded under this subsection shall be \$20,000,000 or the total cost of the
8 project, whichever is less.

9 (9) VILLAGE OF DEFOREST INTERCHANGE IMPROVEMENT. Notwithstanding
10 limitations on the amount and use of aids provided under s. 86.31 or eligibility
11 requirements for receiving aids under s. 86.31, in the 2025-27 fiscal biennium, from
12 the appropriation under s. 20.395 (2) (fq), the department of transportation shall
13 award a grant to the village of DeForest for improvements to the I 39/CTH "V"
14 interchange. The grant under this subsection shall be in the amount of \$4,000,000.

15 **SECTION 9147. Nonstatutory provisions; University of Wisconsin**
16 **System.**

17 (1) FUNDING FOR RISING PHOENIX PROGRAM AT THE UNIVERSITY OF
18 WISCONSIN-GREEN BAY. From the appropriation under s. 20.285 (1) (m), the Board
19 of Regents of the University of Wisconsin System shall allocate \$1,000,000 in the
20 fiscal year that begins in 2025 for the Rising Phoenix Early College High School
21 Program at the University of Wisconsin-Green Bay.

22 (2) HIGH-DEMAND FIELDS OF STUDY. The Board of Regents of the University of
23 Wisconsin System shall submit to the joint committee on employment relations,
24 using the process described in s. 230.12 (3) (e) 1., a proposal for use of the money

1 appropriated under s. 20.285 (1) (fa) to attract faculty in high-demand fields of
2 study. The Board of Regents may expend money from the appropriation under s.
3 20.285 (1) (fa) only for purposes approved by the joint committee on employment
4 relations under this subsection.

5 (3) VIRTUAL MENTAL HEALTH SERVICES PILOT PROGRAM.

6 (a) The Board of Regents of the University of Wisconsin System shall create a
7 virtual mental health pilot program that expands the provision of student virtual
8 mental health services at institutions, as defined in s. 36.05 (9), that have not more
9 than 30,000 full-time enrolled undergraduate students, as such enrollment was
10 counted on the preceding April 1.

11 (b) The Board of Regents of the University of Wisconsin System shall contract
12 with a vendor for the provision of virtual mental health services in the pilot
13 program created under par. (a).

14 **SECTION 9150. Nonstatutory provisions; Workforce Development.**

15 (1) WISCONSIN FAST FORWARD; HEALTH CARE INDUSTRY TRAINING. From the
16 appropriation under s. 20.445 (1) (b), in each year of the 2025-27 fiscal biennium,
17 the department of workforce development shall allocate \$250,000 for grants under
18 s. 106.27 (1) to support training in the health care industry.

19 (2) EMERGENCY RULES; HEALTH SERVICE FEE SCHEDULE. Using the procedure
20 under s. 227.24, the department of workforce development may promulgate rules
21 required under s. 102.423 (5) as emergency rules. Notwithstanding s. 227.24 (1) (c)
22 and (2), emergency rules promulgated under this subsection remain in effect until
23 July 1, 2026, or the date on which permanent rules take effect, whichever is sooner.
24 Notwithstanding s. 227.24 (1) (a) and (3), the department is not required to provide

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1 evidence that promulgating a rule under this subsection as an emergency rule is
2 necessary for the preservation of the public peace, health, safety, or welfare and is
3 not required to provide a finding of emergency for a rule promulgated under this
4 subsection.

SECTION 9219. Fiscal changes; Health Services.

6 (1) INSTITUTIONAL OPERATIONS AND CHARGES TRANSFER. There is transferred
7 from the general fund to the appropriation account under s. 20.435 (2) (gk)
8 \$15,800,000 in fiscal year 2025-26.

SECTION 9223. Fiscal changes; Insurance.

10 (1) HEALTH INSURANCE RISK-SHARING PLAN BALANCE TRANSFER. Any balance
11 of moneys that was credited to the appropriation account under s. 20.145 (5) (g),
12 2013 stats., or s. 20.145 (5) (k), 2013 stats., and that was not lapsed as a result of
13 2015 Wisconsin Act 55 is transferred in fiscal year 2025-26 to the appropriation
14 account under s. 20.145 (1) (g).

SECTION 9232. Fiscal changes; Natural Resources.

16 (1) 5R PROCESSORS CLEANUP FUNDING LAPSE. Notwithstanding s. 20.001 (3)
17 (c), the unencumbered balance of s. 20.370 (4) (hs) on the effective date of this
18 subsection is lapsed to the environmental fund and credited to the environmental
19 management account of the environmental fund.

20 (2) FORESTRY ACCOUNT TRANSFER. There is transferred from the forestry
21 account in the conservation fund to the fish and wildlife account in the conservation
22 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.

24 (1) CREDENTIAL FEE REVENUE LAPSE. Notwithstanding s. 20.001 (3) (a), from

1 the appropriation account to the department of safety and professional services
2 under s. 20.165 (1) (g), there is lapsed to the general fund \$5,000,000 in fiscal year
3 2025-26.

4 **SECTION 9244. Fiscal changes; Transportation.**

5 (1) TRANSFER FROM GENERAL FUND TO TRANSPORTATION FUND. In fiscal year
6 2025-26, there is transferred from the general fund to the transportation fund
7 \$565,000,000.

8 **SECTION 9248. Fiscal changes; Veterans Affairs.**

9 (1) VETERANS HOMES INSTITUTIONAL OPERATIONS. There is transferred from
10 the general fund to the appropriation account under s. 20.485 (1) (gk) \$5,000,000 in
11 fiscal year 2025-26 for the institutional operations of the state veterans homes.

12 (2) FLAGPOLE INSTALLATION FOR VETERANS HOMES. There is transferred from
13 the general fund to the appropriation account under s. 20.485 (1) (gk) \$100,000 in
14 fiscal year 2025-26 to support the department of veterans affairs' installation of
15 flagpole-related infrastructure at the Wisconsin Veterans Home at King and the
16 Wisconsin Veterans Home at Union Grove.

17 **SECTION 9251. Fiscal changes; Other.**

18 (1) TRANSFER TO THE CAPITAL IMPROVEMENT FUND. In fiscal year 2025-26,
19 there is transferred from the general fund to the capital improvement fund
20 \$326,500,000.

21 (2) TRANSFER TO THE STATE BUILDING TRUST FUND. In fiscal year 2025-26,
22 there is transferred from the general fund to the state building trust fund
23 \$32,000,000.

24 (3) INTEREST EARNINGS TRANSFER; GRANTS FOR LOCAL CONSTRUCTION

1 PROJECTS. In fiscal year 2025-26, from the appropriation account under s. 20.505
2 (1) (mb), of the interest earnings in that appropriation, there is transferred to s.
3 20.867 (3) (kr) \$50,000,000.

4 **SECTION 9334. Initial applicability; Public Instruction.**

5 (1) HIGH COST TRANSPORTATION AID. The treatment of s. 121.59 (2) (a) first
6 applies to aid paid in the 2025-26 school year.

7 (2) SCHOOL DISTRICT REVENUE LIMITS; DEFINITION OF STATE AID. The
8 treatment of s. 121.90 (2) (am) 2. first applies to the calculation of revenue limits for
9 the 2025-26 school year.

10 **SECTION 9337. Initial applicability; Revenue.**

11 (1) PROPERTY TAX EXEMPTION FOR TELECOMMUNICATION TOWERS. The
12 treatment of s. 70.11 (48) first applies to the property tax assessments as of
13 January 1, 2026.

14 (2) TELEPHONE COMPANY TAX EXEMPTION FOR TELECOMMUNICATION TOWERS.
15 The treatment of s. 76.81 (1) first applies to the telephone company tax assessments
16 as of January 1, 2027.

17 **SECTION 9342. Initial applicability; Technical College System.**

18 (1) TECHNICAL COLLEGE DISTRICT BOARD REVENUE LIMITS; DEFINITION OF
19 REVENUE. The treatment of s. 38.16 (3) (a) 2w. first applies to the calculation of
20 district boards' allowable revenue for the 2025-26 school year.

21 **SECTION 9400. Effective dates; general.** Except as otherwise provided in
22 SECTIONS 9401 to 9451 of this act, this act takes effect immediately upon the
23 governor's signature.

24 **SECTION 9401. Effective dates; Administration.**

SECTION 9401

1 (1) GRANT TO WISCONSIN MARITIME MUSEUM, INC. The repeal of s. 20.505 (1)
2 (aj) takes effect on July 1, 2027.

3 (2) CASH PAYMENT FOR COMPENSATORY TIME OFF PROHIBITED. The treatment
4 of s. 230.125 takes effect on January 1, 2026.

5 **SECTION 9406. Effective dates; Children and Families.**

6 (1) FOSTER CARE AND KINSHIP CARE RATES. The treatment of ss. 48.57 (3m)
7 (am) (intro.) and (3n) (am) (intro.) and 48.62 (4) (a) takes effect on January 1, 2026,
8 or on the day after publication, whichever is later.

9 (2) GRANT FOR CHILD CARE FACILITY. The repeal of s. 20.437 (1) (br) takes
10 effect on July 1, 2027.

11 (3) CHILD CARE BRIDGE PAYMENTS. The repeal of s. 20.437 (2) (mf) takes effect
12 on July 1, 2026.

13 (4) LICENSED CHILD CARE REQUIRED RATIOS. Notwithstanding s. 227.265, the
14 treatment of administrative rules by SECTIONS 362 and 361 of this act takes effect
15 on the effective date of this subsection.

16 (5) LARGE FAMILY CHILD CARE CENTERS. Notwithstanding s. 227.265, the
17 treatment of s. SPS 361.02 (3) (g), Wis. Adm. Code, takes effect on the day after
18 publication.

19 **SECTION 9419. Effective dates; Health Services.**

20 (1) DISPROPORTIONATE SHARE HOSPITAL PROGRAM. The treatment of s. 49.45
21 (3m) and (3p) (a) and SECTION 9119 (2) of this act takes effect on the day after any
22 request submitted to the federal department of health and human services for a
23 state plan amendment, waiver of federal Medicaid law, or other approval under
24 SECTION 9119 (2) (a) of this act is approved.

SECTION 9419

1 (2) HOSPITAL ASSESSMENTS. The treatment of ss. 20.285 (1) (qe) and (qj),
2 20.435 (4) (w), (xc), and (xe), 25.17 (1) (cg), 25.77 (11) and (12), 25.772, 25.774, 49.45
3 (3) (e) 11. and 12. and (59) (a), 50.38 (1) (d), (2) (a) and (b), (3), (3m), (5), (6) (a) 1., (b),
4 and (c), (6m), (7) (intro.), (7m), (8), and (10) and SECTION 9119 (5) of this act take
5 effect on the date that the notice under SECTION 9119 (4) (b) of this act is published
6 in the Wisconsin Administrative Register.

7 **SECTION 9427. Effective dates; Justice.**

8 (1) COMMUNITY-ORIENTED POLICING-HOUSE GRANT PROGRAM APPROPRIATION.
9 The treatment of SECTION 9127 (1) of this act takes effect on June 30, 2025.

10 **SECTION 9430. Effective dates; Local government.**

11 (1) PREMIER RESORT AREA TAX. The treatment of ss. 66.0602 (2m) (c) and
12 66.1113 (2) (a), (b), and (k) takes effect on the first day of the first calendar quarter
13 beginning at least 120 days after publication.

14 **SECTION 9431. Effective dates; Military Affairs.**

15 (1) TRAINING FACILITY GRANT. The repeal of s. 20.465 (3) (qw) takes effect on
16 July 1, 2027.

17 **SECTION 9434. Effective dates; Public Instruction.**

18 (1) GRANTS TO LAKELAND STAR ACADEMY. The repeal of s. 20.255 (2) (ag)
19 takes effect on July 1, 2027.

20 **SECTION 9437. Effective dates; Revenue.**

21 (1) INSURER INFORMATION PRODUCTS. The treatment of s. 77.54 (75) takes
22 effect on the first day of the 3rd month beginning after publication.

23 (2) SALES TAX EXEMPTION FOR RESIDENTIAL ELECTRICITY AND NATURAL GAS.

1 The treatment of s. 77.54 (30) (a) 2. takes effect on the first day of the 3rd month
2 beginning after publication.

3 **SECTION 9444. Effective dates; Transportation.**

4 (1) HEAVY VEHICLE REGISTRATION FEES. The treatment of s. 341.25 (2) (c) to
5 (q) takes effect on October 1, 2026.

6 (2) OPERATOR'S LICENSE FEE. The treatment of s. 343.21 (1) (a) takes effect on
7 October 1, 2026.

8 (3) REGISTRATION PLATE ISSUANCE FEES. The treatment of ss. 341.135 (2m)
9 and 341.16 (1) (a), (2), and (2s) takes effect on October 1, 2026.

10 (4) TITLE FEES. The treatment of s. 342.14 (1) and (3) takes effect on October
11 1, 2026.

12 **SECTION 9448. Effective dates; Veterans Affairs.**

13 (1) VETERANS COMMUNITY PROJECT OF MILWAUKEE GRANT. The repeal of s.
14 20.485 (2) (a) takes effect on July 1, 2026.

15 **SECTION 9450. Effective dates; Workforce Development.**

16 (1) APPLICATIONS FOR COMMERCIAL DRIVING TRAINING GRANTS. The treatment
17 of s. 106.276 (1) (c) 4. and 2023 Wisconsin Act 153, section 8 (1), take effect on the
18 day after publication or retroactively to July 1, 2025, whichever occurs first.

19 (2) HEALTH SERVICE FEE SCHEDULE. The treatment of ss. 16.705 (1b) (g),
20 102.03 (4), 102.16 (1m) (a) and (2) (e) 2. and 3., 102.18 (1) (bg) 1., and 102.423, the
21 renumbering and amendment of s. 102.16 (2) (c), (d) and (h) and 102.44 (2), the
22 creation of s. 102.16 (2) (c) 2. and (d) 2. and 102.44 (2) (a) 2., 3., and 4., and SECTION
23 9150 (2) take effect on the day after the notice from the department of health
24 services under SECTION 9119 (4) (b) 1. of this act is published by the legislative

SECTION 9450

1 reference bureau in the Wisconsin Administrative Register. If the notice specified
2 in this subsection is not published by the legislative reference bureau before the
3 first day of the 25th month beginning after the effective date of this subsection, the
4 treatments in this act are void.

5 **(END)**