State Court System Expenditures

In the 2025-2026 state fiscal year, the Wisconsin court system spent $192.3 million. The court system receives money from a variety of sources:

- general purpose revenue (state tax dollars), 87.5%;
- program revenue (fees or assessments), 12.0%; and
- other sources, 0.5% (*see Figure 1*).

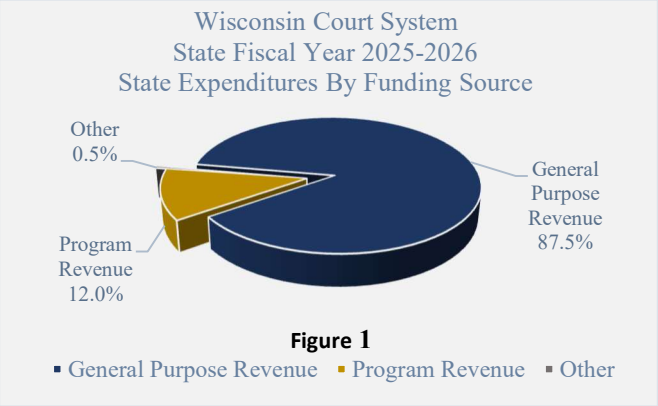

Figure 1

As shown in Figure 1, tax dollars account for 87.5 percent, or $168.4 million, of the court system's budget. This is less than one percent of the total state tax dollars expended for all of state government.

Statewide, the largest amount of tax money was spent on state K-12 school aids (34.6 percent), medical assistance (21.6 percent), correctional services (8.0%), state property tax relief (7.1 percent), and the University of Wisconsin System (6.5 percent).

The case-deciding functions of the Supreme Court, Court of Appeals and Circuit Courts are all funded with general purpose revenue (state tax dollars). However, some of the other programs in the Wisconsin court system use non-tax funds to support their operations. For example:

- The Consolidated Court Automation Program (CCAP) is funded from court fees assessed to civil litigants, for civil actions and special proceedings, and electronic filing fees.
- The Office of Lawyer Regulation is funded from assessments on attorneys.
- The Board of Bar Examiners is funded from assessments on attorneys.
- The Medical Mediation Panels are funded from assessments on health care providers.

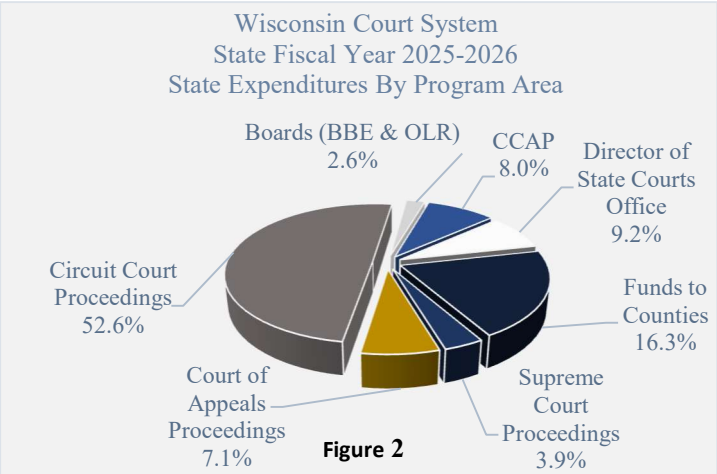

Figure 2

Of the $192.3 million in state funds expended during state fiscal year 2025-2026, 60.5 percent was spent directly on the case-deciding proceedings of the Wisconsin court system. The state provides full funding for the Supreme Court and the Court of Appeals and partial funding for the circuit courts. This partial funding, labeled "Circuit Court Proceedings" in Figure 2, consists primarily of compensation for circuit court judges, reserve judges and court reporters.

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Wisconsin's 72 counties are responsible for financing circuit court expenditures that the state does not cover. The counties receive help in the form of pass-through funds from the Wisconsin court system which are distributed on a formula basis. These "Funds to Counties" in Figure 2 must be used to offset specific court costs the counties incur. They represent 20.1 percent of the total court system expenditures.

The remaining 19.4 percent funds centralized administrative support, court automation programs and related services for all state-funded court functions. In Wisconsin, administrative support for all state-funded court functions is centralized in the Director of State Courts Office.

The Director of State Courts Office provides support services to the:

- Supreme Court;
- Court of Appeals;
- state-funded portion of the circuit courts;
- Office of Lawyer Regulation;
- Board of Bar Examiners;
- Wisconsin State Law Library; and
- Medical Mediation Panels.

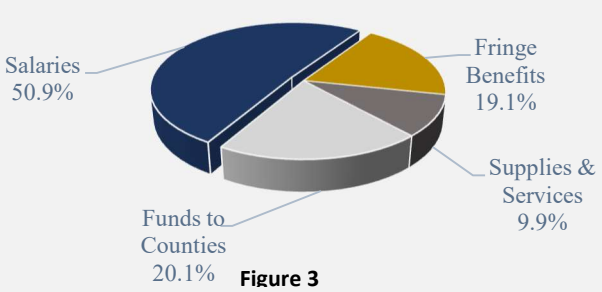

Figure 3

Like other organizations, the Wisconsin court system's major expenditures are for personnel at 70.0 percent (*see Figure 3*). Included in this figure are the salaries and fringe benefits for the seven Supreme Court Justices, 16 Court of Appeals judges and 261 circuit court judges whose salaries are set by the Legislature.