

### HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN

**Revenues** — In the 1999-2000 fiscal year, Wisconsin state government received total revenues of \$32.9 billion from all sources, including federal and nontax revenue, and its expenditures totaled \$26.4 billion. Of these expenditures, \$18.2 billion was derived from general purpose revenue, program revenue, and federal funding.

**Expenditures** — Of the total state budget allocations of \$42.2 billion for the 1999-2001 biennium, state operations accounted for 34.4% (\$14.5 billion) and local assistance for 39.4% (\$16.6 billion). The remaining 26.2% (over \$11 billion) comprised aids to individuals and organizations.

For the 1999-2000 fiscal year, two state agencies accounted for over 34% of the total \$26.2 billion in state expenditures. The largest expenditure total was \$4.6 billion (17.7%) by the Department of Public Instruction, which included state aids to local schools. Expenditures for the Department of Health and Family Services were \$4.3 billion (16.6%). Shared revenue and tax relief at \$2.7 billion totaled about 10.2%.

Total state tax revenues for 1999-2000 were just under \$12 billion, including nearly \$11 billion in general purpose revenue. Revenue from income taxes totaled over \$6.6 billion, while sales and excise taxes were \$3.8 billion.

**State-Local Finances** — In 1999-2000, Wisconsin ranked 18th nationally in total per capita state and local government revenue (\$5,139 compared to the U.S. average of \$5,053). In total general state and local government per capita expenditures for 1997-98, Wisconsin ranked 16th (\$5,006 compared to the U.S. average of \$4,863).

Wisconsin returned nearly \$1.5 billion to local units of government in property tax relief and shared revenue in 1998-99 (\$469.3 million as school levy credits and over \$1 billion in shared revenue). Of more than \$1.8 billion in state aid to local governments in Wisconsin in 1999, over \$1.2 billion went to health and human services and \$407 million was applied to highways.

**Property Taxes** — General property taxes levied in Wisconsin in 1999 totaled nearly \$6.2 billion for a net amount of \$5.7 billion after state property tax relief. Milwaukee County had the highest effective (full value equalized) net tax rate (\$27.03 per \$1,000) and Vilas County the lowest (\$12.69 per \$1,000).

**State-Federal Finances** — Federal tax receipts from Wisconsin in 1998-99 totaled over \$33.2 billion, with the largest amount generated by individual income and employment taxes (\$28.7 billion). Federal expenditures in Wisconsin in 1999-2000 – including grants to state and local government, salaries and wages, direct payments to individuals, procurement and other programs – amounted to \$4,531 per resident. This distribution, on a per capita basis, ranked Wisconsin 48th among the states in federal funds received, with only Utah (\$4,494) and Nevada (\$4,317) lower. Alaska was the highest at \$9,496 per person.

Direct federal aid to Wisconsin in 1999-2000 totaled \$4.75 billion, and nearly half of that applied to health and social services. Local units of government received \$827.2 million for all functions.

**Indebtedness** — Total outstanding state government debt in Wisconsin, as of May 31, 2001, amounted to \$3.95 billion, of which \$2.8 billion was tax-supported and \$1.16 billion was revenue-supported. Total state indebtedness at the end of 1999 constituted 1.48% of state-assessed valuation and amounted to \$750.92 per capita. Local debt in 1999 totaled almost \$9.3 billion. Among state political subdivisions, school district debt (\$3.99 billion) was largest, followed by city debt (\$2.75 billion).

The following tables present selected data. Consult footnoted sources for more detailed information about state and local finance.

**WISCONSIN STATE BUDGET ALLOCATIONS**  
**By Type of Revenue Source**  
**Fiscal Years 1999-2000 and 2000-01**

Revenue Type and Allocation	1999-2000	2000-01	1999-2001 Total	% of Total - All Sources
<b>GENERAL PURPOSE REVENUE</b> .....	<b>\$11,332,210,800</b>	<b>\$11,076,302,400</b>	<b>\$22,408,513,200</b>	<b>53.15%</b>
State operations .....	2,432,667,200	2,549,179,200	4,981,846,400	11.82
Local assistance .....	6,461,670,600	6,751,084,700	13,212,755,300	31.34
Aids to individuals and organizations .....	2,437,873,000	1,776,038,500	4,213,911,500	10.00
<b>PROGRAM REVENUE – TOTAL</b> .....	<b>2,658,535,300</b>	<b>2,734,917,200</b>	<b>5,393,452,500</b>	<b>12.80</b>
<b>Program Revenue – Other</b> .....	1,917,270,500	1,979,622,400	3,896,892,900	9.24
State operations .....	1,849,197,500	1,900,136,000	3,749,333,500	8.89
Local assistance .....	19,939,500	20,596,000	40,535,500	0.10
Aids to individuals and organizations .....	48,133,500	58,890,400	107,023,900	0.25
<b>Program Revenue – Service</b> .....	741,264,800	755,294,800	1,496,559,600	3.55
State operations .....	426,266,500	440,967,000	867,233,500	2.06
Local assistance .....	94,406,100	83,533,400	177,939,500	0.42
Aids to individuals and organizations .....	220,592,200	230,794,400	451,386,600	1.07
<b>FEDERAL REVENUE – TOTAL</b> .....	<b>5,085,572,200</b>	<b>4,703,374,700</b>	<b>9,788,946,900</b>	<b>23.21</b>
<b>Program Revenue – Federal</b> .....	4,453,148,300	4,121,351,700	8,574,500,000	20.34
State operations .....	934,858,600	825,907,600	1,760,766,200	4.18
Local assistance .....	590,055,500	583,209,700	1,173,265,200	2.78
Aids to individuals and organizations .....	2,928,234,200	2,712,234,400	5,640,468,600	13.38
<b>Segregated Revenue – Federal</b> .....	632,423,900	582,023,000	1,214,446,900	2.88
State operations .....	417,702,900	424,106,500	841,809,400	2.00
Local assistance .....	209,366,800	152,572,200	361,939,000	0.86
Aids to individuals and organizations .....	5,354,200	5,344,300	10,698,500	0.03
<b>SEGREGATED REVENUE – TOTAL</b> .....	<b>2,275,967,300</b>	<b>2,292,791,500</b>	<b>4,568,758,800</b>	<b>10.83</b>
<b>Segregated Revenue – Other</b> .....	2,052,895,200	2,075,367,900	4,128,263,100	9.79
State operations .....	970,241,300	1,036,863,700	2,007,105,000	4.76
Local assistance .....	806,655,800	715,767,200	1,522,423,000	3.61
Aids to individuals and organizations .....	275,998,100	322,737,000	598,735,100	1.42
<b>Segregated Revenue – Local</b> .....	71,673,000	65,570,000	137,243,000	0.33
State operations .....	5,743,700	5,743,700	11,487,400	0.03
Local assistance .....	59,840,800	53,220,800	113,061,600	0.27
Aids to individuals and organizations .....	6,088,500	6,605,500	12,694,000	0.03
<b>Segregated Revenue – Service</b> .....	151,399,100	151,853,600	303,252,700	0.72
State operations .....	150,399,100	150,853,600	301,252,700	0.71
Local assistance .....	1,000,000	1,000,000	2,000,000	0.00+
<b>TOTAL – ALL SOURCES</b> .....	<b>\$21,352,285,600</b>	<b>\$20,807,385,800</b>	<b>\$42,159,671,400</b>	<b>100.00%</b>
State operations .....	7,187,076,800	7,333,757,300	14,520,834,100	34.44
Local assistance .....	8,242,935,100	8,360,984,000	16,603,919,100	39.38
Aids to individuals and organizations .....	5,922,273,700	5,112,644,500	11,034,918,200	26.17

*General purpose revenue:* general taxes, miscellaneous receipts and revenues collected by state agencies that are paid into the general fund, lose their identity, and are available for appropriation by the legislature.

*Program revenue:* revenues paid into the general fund and credited by law to an appropriation used to finance a specific program or agency.

*Segregated fund revenue:* revenues deposited, by law, into funds other than the general fund and available only for the purposes for which such funds were created.

*Federal revenue:* money received from the federal government (may be disbursed either through a segregated fund or through the general fund).

*Service revenue:* money transferred between or within state agencies for reimbursement for services rendered or materials purchased.

*State operations:* amounts budgeted to operate programs carried out by state government.

*Local assistance:* amounts budgeted as state aids to assist programs carried out by local governmental units in Wisconsin.

Source: Wisconsin Department of Administration, State Budget Office, departmental data, 2001.

**WISCONSIN STATE REVENUES AND EXPENDITURES**  
**Fiscal Years 1970-1971 – 1999-2000**  
**(In Thousands)**

Fiscal Year Ending 6/30	General Fund <sup>1</sup>		Other Funds <sup>2</sup>		Total-All Funds		Net Surplus <sup>3</sup> (or deficit)
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	
1971	\$1,790,957	\$1,780,703	\$929,124	\$726,545	\$2,720,081	\$2,507,247	\$34,840
1972	2,096,084	2,031,896	961,970	697,144	3,058,054	2,729,040	116,914
1973	2,480,748	2,296,679	1,112,600	791,657	3,593,347	3,088,337	217,404
1974	2,687,517	2,729,854	1,114,326	865,724	3,801,842	3,595,577	241,359
1975	2,966,532	3,148,968	1,252,422	924,455	4,218,954	4,073,423	78,120
1976	3,476,690	3,439,062	1,677,155	1,283,467	5,153,846	4,722,529	86,473
1977	3,807,748	3,712,595	1,887,150	1,376,726	5,694,898	5,089,322	166,587
1978	4,240,298	3,994,220	1,875,978	1,446,286	6,116,277	5,440,486	407,770
1979	4,622,611	4,696,263	2,200,365	1,620,899	6,822,976	6,317,162	280,561
1980	4,900,275	5,027,130	2,481,324	1,809,840	7,381,599	6,836,970	72,627
1981	5,335,427	5,452,247	2,738,491	1,922,648	8,073,918	7,374,895	14,065
1982	5,564,585	5,520,811	2,757,388	2,021,266	8,321,974	7,542,078	70,811
1983	6,036,016	6,302,575	3,905,944	2,288,804	9,941,961	8,591,379	(182,126)
1984	6,966,282	6,360,657	3,614,895	2,528,273	10,581,177	8,888,930	383,085
1985	7,160,174	7,237,716	4,908,582	2,743,287	12,068,756	9,981,002	314,084
1986	7,798,367	7,757,063	6,380,605	2,774,683	14,178,972	10,531,747	279,744
1987	8,133,265	8,205,100	5,061,597	2,693,737	13,194,863	10,898,836	232,733
1988	8,432,698	8,427,084	3,566,763	2,790,038	11,999,461	11,217,121	216,963
1989	9,030,466	8,809,189	5,778,125	3,094,116	14,808,591	11,903,305	375,016
1990	9,418,918	9,464,483	5,483,442	3,287,809	14,902,360	12,752,292	306,452
1991	10,184,183	10,350,332	5,930,658	3,706,452	16,114,839	14,056,784	113,609
1992	11,033,948	11,082,220	7,786,483	4,218,565	18,820,431	15,300,785	73,681
1993	11,828,599	11,708,360	8,192,793	4,596,981	20,021,392	16,305,341	153,540
1994	12,442,349	12,323,509	5,812,805	4,756,564	18,255,154	17,080,073	234,877
1995	13,259,772	13,094,450	9,823,810	4,963,553	23,083,582	18,058,003	400,881
1996	13,804,399	13,648,601	10,038,961	5,057,062	23,843,360	18,705,663	581,690
1997	14,669,320	14,932,404	12,741,438	5,144,002	27,410,758	20,076,406	386,558
1998	15,701,212	15,509,615	13,896,719	6,071,649	29,597,931	21,581,264	533,240
1999	16,252,539	16,098,587	11,847,678	6,864,567	28,100,217	22,963,154	737,748
2000	18,185,980	18,333,634	14,687,330	8,111,005	32,873,310	26,444,639	574,416

<sup>1</sup>Includes general purpose revenue (GPR), program revenue, and federal funding.

<sup>2</sup>Includes special revenue funds (such as conservation and transportation), federal funding, debt service, capital projects, pension and retirement funds, trust and agency funds, and others.

<sup>3</sup>Unappropriated (unreserved) balance of the general fund for the fiscal year.

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *2000 State of Wisconsin Annual Fiscal Report*, October 2000, and previous issues.

**WISCONSIN STATE REVENUES – ALL FUNDS**  
**Fiscal Years 1997-98, 1998-99, and 1999-2000**  
(In Thousands)

	1997-98	1998-99	1999-2000
<b>GENERAL PURPOSE REVENUE FUNDS*</b>			
<b>Income Taxes*</b>	\$9,528,237	\$9,948,414	\$10,945,898
Individual	5,674,349	5,797,442	6,606,635
Corporation	5,047,515	5,162,239	5,962,010
Federal retiree fund	627,024	635,203	644,625
(190)	—	—	—
<b>Sales and Excise Taxes*</b>	3,346,497	3,593,616	3,803,511
General sales and use	3,047,406	3,284,695	3,501,659
Cigarette	247,743	257,422	247,590
Liquor and wine	32,735	32,941	34,564
Tobacco products	9,353	9,395	10,306
Malt beverage (beer)	9,260	9,163	9,392
<b>Public Utility Taxes*</b>	288,358	287,085	259,984
Telephone	158,523	149,388	114,720
Private light, heat, and power	110,442	117,056	121,144
Pipeline	7,590	9,457	11,881
Electric cooperative	7,460	7,536	7,803
Municipal light, heat, and power	1,432	1,481	1,541
Municipal electric	1,879	1,336	1,394
Conservation and regulation	680	678	639
Refunds of interest and penalty	352	153	862
<b>Death and Gift Taxes*</b>	80,111	116,898	133,261
Inheritance and estate	80,046	116,820	133,261
Gift	65	78	—
<b>Miscellaneous Taxes*</b>	138,922	153,373	142,507
Insurance companies (premiums)	88,065	97,045	86,878
Real estate transfer fee	38,440	43,971	45,293
Lawsuits (courts)	9,457	9,598	10,144
Pari-mutuel tax	2,355	2,191	—
Other	605	568	192
<b>PROGRAM TAX REVENUES*</b>	9,187	12,915	11,882
Fire dues	5,932	8,630	8,410
Pari-mutuel taxes	1,215	1,198	3,038
County Expo tax administration	331	400	349
Baseball Park administration fee	479	314	329
Business trust regulation fee	1,013	1,998	1,504
Sales tax audits	221	348	—
Other	(4)	27	(1,748)
<b>TRANSPORTATION FUND*</b>	758,681	821,880	834,765
Motor fuel tax	740,229	797,023	809,459
Air-carrier	6,333	8,558	9,041
Railroad	10,033	12,062	11,526
Aviation fuel	1,476	1,354	1,283
Other transportation taxes	610	2,883	3,456
<b>CONSERVATION FUND*</b>	49,562	52,253	58,062
2/10 mill forestry property tax	46,617	49,797	53,313
Forest crop taxes	2,945	2,456	4,749
<b>PETROLEUM INSPECTION TAX</b>	103,842	110,699	105,215
<b>RECYCLING FUND</b>	53,615	35,755	9,613
<b>INVESTMENT AND LOCAL IMPACT FUND</b>	16	—	—
<b>BADGER FUND</b>	11	—	—
<b>MEDIATION FUND</b>	3	3	3
<b>TOTAL STATE TAX REVENUES</b>	<b>\$10,503,154</b>	<b>\$10,981,919</b>	<b>\$11,965,438</b>
<b>DEPARTMENTAL REVENUES*</b>	18,137,995	16,461,462	20,249,506
Intergovernmental revenue	3,933,124	4,378,497	4,846,610
Charges for goods and services	1,878,904	1,954,472	2,102,615
Contributions	1,484,849	1,697,288	1,558,509
Interest and investment income	8,626,767	5,825,766	8,119,031
Licenses and permits	620,852	649,587	702,872
Proceeds from sale of bonds	444,986	490,003	702,676
Gifts and donations	301,418	281,312	349,206
Other revenues	683,644	965,883	1,594,784
Other transactions	163,451	218,654	273,203
<b>TRANSFERS</b>	956,782	656,836	658,366
<b>TOTAL REVENUES</b>	<b>\$29,597,931</b>	<b>\$28,100,217</b>	<b>\$32,873,310</b>

\*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2000 State of Wisconsin Annual Fiscal Report, October 2000, and previous issues.

**WISCONSIN STATE EXPENDITURES BY AGENCY**  
**Fiscal Years 1998-99 and 1999-2000**

Agency	1998-99		1999-2000	
	Amount	Percent	Amount	Percent
Administration, Department of	\$343,602,249	1.51%	\$377,316,684	1.44%
Aging, Board on	1,178,299	0.01	1,634,690	0.01
Agriculture, Trade and Consumer Protection, Department of	57,127,661	0.25	60,892,435	0.23
Arts Board	4,523,534	0.02	3,501,947	0.01
Child Abuse and Neglect Prevention Board	2,217,338	0.01	2,709,077	0.01
Commerce, Department of	202,821,060	0.89	400,182,699	1.53
Corrections, Department of	764,130,090	3.35	852,032,103	3.25
Educational Communications Board	13,468,386	0.06	14,492,124	0.06
Elections Board	1,861,508	0.01	875,635	0.00
Employee Trust Funds, Department of	2,443,260,417	10.72	2,669,468,651	10.19
Employment Relations Commission	2,679,505	0.01	2,800,424	0.01
Employment Relations, Department of	6,902,645	0.03	6,785,911	0.03
Financial Institutions, Department of	14,084,795	0.06	13,906,771	0.05
Governor, Office of the	5,046,040	0.02	3,424,968	0.01
Health and Family Services, Department of	3,988,227,312	17.50	4,349,717,102	16.61
Higher Educational Aids Board	61,841,118	0.27	54,780,472	0.21
Insurance, Office of the Commissioner of	51,061,521	0.22	47,186,092	0.18
Investment Board	12,456,001	0.05	13,321,502	0.05
Justice, Department of	65,763,295	0.29	72,360,130	0.28
Military Affairs, Department of	58,619,038	0.26	52,262,337	0.20
Natural Resources, Department of	438,520,081	1.92	484,201,007	1.85
Public Instruction, Department of	4,361,094,076	19.13	4,624,837,599	17.66
Public Lands Board	820,540	0.00	1,113,769	0.00
Public Service Commission	15,783,113	0.07	17,294,850	0.07
Regulation and Licensing, Department of	9,695,309	0.04	10,234,115	0.04
Revenue, Department of	376,536,326	1.65	386,879,596	1.48
State Fair Park Board	14,609,447	0.06	16,539,786	0.06
State Historical Society of Wisconsin	16,738,045	0.07	17,618,556	0.07
State Public Defender, Office of the	61,050,126	0.27	66,010,639	0.25
State Treasurer, Office of the	1,731,799	0.01	1,756,958	0.01
TEACH Wisconsin Initiative	54,303,104	0.24	51,087,133	0.20
Technical College System Board	163,860,851	0.72	162,177,944	0.62
Tourism, Department of	13,489,027	0.06	15,978,164	0.06
Transportation, Department of	1,841,213,913	8.08	1,917,083,282	7.32
University of Wisconsin System, Board of Regents of the	2,697,428,491	11.83	2,887,553,348	11.03
Veterans Affairs, Department of	192,560,894	0.84	163,200,591	0.62
Workforce Development, Department of	1,277,171,105	5.60	2,190,640,458	8.37
<b>TOTAL EXECUTIVE*</b>	<b>\$19,811,606,057</b>	<b>86.91%</b>	<b>\$22,179,622,195</b>	<b>84.70%</b>
<b>TOTAL JUDICIAL</b>	<b>95,430,902</b>	<b>0.42</b>	<b>102,487,882</b>	<b>0.39</b>
<b>TOTAL LEGISLATURE</b>	<b>58,081,527</b>	<b>0.25</b>	<b>59,819,385</b>	<b>0.23</b>
<b>TOTAL GENERAL APPROPRIATIONS**</b>	<b>2,376,347,723</b>	<b>10.42</b>	<b>3,267,208,529</b>	<b>12.48</b>
Shared Revenue/Tax Relief	1,817,152,771	7.97	2,662,036,602	10.17
Public Debt	437,449,348	1.92	472,783,350	1.81
<b>BUILDING PROGRAMS</b>	<b>453,827,797</b>	<b>1.99</b>	<b>576,493,991</b>	<b>2.20</b>
<b>GRAND TOTAL</b>	<b>\$22,795,294,005</b>	<b>100.00%</b>	<b>\$26,185,631,983</b>	<b>100.00%</b>

\*Includes some statutory agencies with expenditures of less than \$1 million per year and certain programs not listed separately.

\*\*Includes certain programs not listed separately.

Source: Wisconsin Department of Administration, State Controller's Office, *Annual Fiscal Report*, October 1999 and October 2000. Agency percentages calculated by the Wisconsin Legislative Reference Bureau.

**WISCONSIN CONSERVATION FUND  
REVENUES, EXPENDITURES AND BALANCES  
Fiscal Years 1995-96 – 1999-2000**

	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>OPENING CASH BALANCE</b> .....	\$48,324,677	\$35,747,150	\$45,021,326	\$51,311,184	\$54,721,799
<b>REVENUES</b> .....	157,305,368	160,670,924	181,672,688	196,780,231	205,822,905
User fees (licenses, registration) .....	62,446,821	64,483,236	71,760,358	84,829,913	79,657,097
Forestry mill tax .....	40,315,999	43,376,796	46,616,665	49,797,362	53,312,623
Federal aids .....	18,079,431	14,000,906	22,328,992	18,903,229	24,492,738
Motor fuel tax formula .....	11,698,881	11,846,720	12,673,257	13,643,460	14,353,522
Severance tax .....	2,627,135	2,180,869	2,944,746	2,455,693	4,748,627
Other revenues (sales, services) .....	22,137,101	24,782,397	25,348,670	27,150,574	29,258,298
<b>EXPENDITURES</b> .....	149,670,245	151,396,748	—	—	—
Resource management – state .....	68,486,583	68,206,458	—	—	—
Resource management – federal .....	14,557,675	13,364,631	—	—	—
Local support – state .....	18,671,190	20,836,041	—	—	—
Local support – federal .....	1,609,401	1,204,416	—	—	—
Administrative services – state .....	16,535,453	16,596,639	—	—	—
Administrative services – federal .....	882,591	927,777	—	—	—
Enforcement – state .....	13,992,101	14,395,375	—	—	—
Enforcement – federal .....	1,487,719	1,194,804	—	—	—
Environmental quality – state .....	1,382,420	1,274,125	—	—	—
Water quality aids .....	1,952,760	2,377,941	—	—	—
Debt service .....	701,708	856,444	—	—	—
Other activities – state .....	9,480,644	10,162,097	—	—	—
<b>EXPENDITURES</b> .....	—	—	175,382,830	193,369,616	197,678,464
Land management – state .....	—	—	54,432,636	57,887,111	63,851,035
Land management – federal .....	—	—	5,523,829	5,957,261	6,438,538
Enforcement/science – state .....	—	—	15,551,256	16,976,906	17,866,940
Enforcement/science – federal .....	—	—	4,504,661	4,910,671	4,961,788
Water management – state .....	—	—	15,961,099	16,337,219	16,471,802
Water management – federal .....	—	—	3,041,913	4,002,772	4,669,849
Conservation aids – state .....	—	—	21,558,441	25,661,835	23,932,179
Conservation aids – federal .....	—	—	560,389	555,713	950,574
Environmental aids .....	—	—	1,315,362	3,031,989	2,227,782
Development debt service – state .....	—	—	11,164,481	11,287,044	6,634,967
Development debt service – federal .....	—	—	1,407,442	1,906,285	2,011,062
Administrative service – state .....	—	—	21,719,303	24,199,158	24,186,216
Administrative service – federal .....	—	—	3,125,239	3,378,472	3,025,586
CAER management – state* .....	—	—	9,626,093	10,988,186	12,777,831
CAER management – federal* .....	—	—	752,665	437,140	2,136,800
Other activities – state .....	—	—	5,138,021	5,851,854	5,535,515
<b>FUND BALANCE</b> .....	\$55,959,800	\$45,021,326	\$51,311,184	\$54,721,799	\$62,866,240

\*CAER – Customer Assistance and External Relations.

Note: The Conservation Fund is a segregated fund that provides funding for many activities of the Wisconsin Department of Natural Resources, including fish and wildlife management, forestry, parks and recreation, law enforcement, administrative activities, and a portion of the Wisconsin Conservation Corps program. 1995-96 and 1996-97 expenditures are not comparable to later years due to a reorganization of the Department of Natural Resources.

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *2000 State of Wisconsin Annual Fiscal Report*, October 2000, and previous issues.

**WISCONSIN TRANSPORTATION FUND**  
**REVENUES AND EXPENDITURES**  
**Fiscal Years 1998-99 and 1999-2000**

	1998-99		1999-2000	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
<b>OPENING BALANCE</b> .....	\$89,521,427	(\$472,022,264)	\$98,974,937	(\$534,433,746)
<b>REVENUES</b>				
Motor fuel taxes .....	\$797,023,308	—	\$809,458,905	—
Vehicle registration .....	260,368,570	—	277,650,596	—
Drivers licence fees .....	32,989,233	—	35,385,982	—
Motor carrier fees .....	3,021,502	—	3,029,309	—
Other motor vehicle fees .....	12,941,368	—	14,301,199	—
Overweight/Oversize permits .....	3,695,105	—	4,276,146	—
Investment earnings .....	10,284,766	—	11,963,624	—
Aeronautical taxes and fees .....	10,327,554	—	10,919,203	—
Rail property taxes .....	12,058,775	—	11,307,268	—
Dealers' licenses .....	876,200	—	879,957	—
Miscellaneous .....	10,598,615	\$509,215	7,737,812	—
Service center operations .....	—	17,977,785	—	\$13,579,853
State and local highway facilities – Federal .....	—	401,138,206	—	475,810,756
State and local highway facilities – Local .....	—	47,867,623	—	60,837,911
Major highway development – Revenue bonds .....	—	95,843,897	—	47,662,826
Highway administration and planning – Federal .....	—	4,342,525	—	3,981,840
Highway administration and planning – Local .....	—	1,291	—	—
Aeronautics – Federal .....	—	30,255,054	—	23,039,073
Aeronautics – Local .....	—	6,390,103	—	9,127,263
Railroad assistance – Federal .....	—	2,796,194	—	4,988,815
Railroad assistance – Local .....	—	2,570,742	—	4,235,421
Railroad passenger service – Federal .....	—	3,071,250	—	3,470,000
Railroad passenger service – Local .....	—	—	—	337,819
Transit assistance – Federal .....	—	14,577,701	—	10,727,329
Transit assistance – Local .....	—	459,876	—	343,254
Congestion mitigation air quality – Federal .....	—	1,602,469	—	1,647,537
Congestion mitigation air quality – Local .....	—	167,972	—	321,184
Surface transportation grants – Federal .....	—	620,579	—	505,590
Surface transportation grants – Local .....	—	159,595	—	127,631
Transportation enhancement activities – Federal .....	—	—	—	117,723
Transportation facilities economic assistance and development – Local .....	—	7,308	—	13,900
General administration and planning – Federal .....	—	14,272,874	—	16,104,379
General administration and planning – Local .....	—	670,524	—	1,072,937
Administrative facilities – Revenue bonds .....	—	417,390	—	2,041,500
Highway safety – Federal .....	—	1,392,411	—	1,913,054
Gifts and grants .....	—	229,541	—	388,399
<b>TOTAL REVENUES</b> .....	<b>\$1,154,184,996</b>	<b>\$647,342,125</b>	<b>\$1,186,910,001</b>	<b>\$682,395,994</b>
<b>TOTAL AVAILABLE</b> .....	<b>\$1,243,706,423</b>	<b>\$175,319,861</b>	<b>\$1,285,884,938</b>	<b>\$147,962,248</b>

**WISCONSIN TRANSPORTATION FUND**  
**REVENUES AND EXPENDITURES**  
**Fiscal Years 1998-99 and 1999-2000—Continued**

	1998-99		1999-2000	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
<b>EXPENDITURES</b>				
<b>Local Assistance</b>				
Highway aids .....	\$350,865,306	—	\$353,711,291	—
Local bridge and highway improvement .....	34,630,786	\$132,255,232	32,915,409	\$174,654,569
Mass transit .....	90,232,396	26,067,921	94,342,429	18,636,535
Railroads .....	1,598,823	342,053	1,949,745	1,860,874
Aeronautics assistance .....	14,026,368	34,950,698	15,452,019	43,776,180
Highway safety .....	—	1,925,226	—	1,764,823
Multimodal transportation studies .....	134,062	—	1,363,463	1,000,000
Rail passenger service .....	347,520	3,071,250	1,151,818	5,525,581
Surface transportation grants .....	—	117,265	—	1,133,235
Harbor assistance .....	955,183	—	757,681	—
Transportation enhancement activities .....	—	—	—	413,466
<b>Total local assistance</b> .....	<b>\$492,790,444</b>	<b>\$198,729,645</b>	<b>\$501,643,855</b>	<b>\$248,765,263</b>
<b>Aids to Individuals and Organizations</b>				
Transportation facilities economic assistance and development .....	\$3,542,712	(\$300,914)	\$4,161,470	\$2,299,205
Railroad crossings .....	3,097,604	8,155,429	2,933,240	4,344,020
Elderly and disabled .....	797,799	1,170,048	(32,338)	1,639,975
Freight rail .....	6,444,152	1,153,820	3,349,543	(15,865)
<b>Total aids to individuals and organizations</b> ..	<b>\$13,882,267</b>	<b>\$10,178,383</b>	<b>\$10,411,915</b>	<b>\$8,267,335</b>
<b>State Operations</b>				
Highway improvements .....	\$293,396,393	\$388,892,803	\$259,088,735	\$387,836,664
Major highway development – Revenue bonds . . .	—	67,464,380	—	99,428,892
Highway maintenance repair and traffic operations . . .	145,463,034	1,460,603	151,792,417	1,974,412
Highway administration and planning .....	19,084,876	3,205,326	19,618,270	3,668,221
Traffic enforcement and inspection .....	41,084,288	1,592,255	42,990,564	3,033,328
General administration and planning .....	46,020,104	11,909,988	50,476,808	12,497,323
Administrative facilities – Revenue bonds .....	—	568,850	—	3,289,297
Vehicle registration and drivers licensing .....	65,002,821	318,617	69,172,664	271,245
Vehicle inspection and maintenance .....	7,741,685	2,052,600	7,681,694	2,528,000
Debt repayment and interest .....	6,477,320	—	6,150,413	—
Service centers .....	—	21,105,389	—	22,227,484
Congestion mitigation air quality .....	—	2,126,247	—	1,939,280
Miscellaneous .....	147,304	148,521	301,395	553,004
<b>Total state operations</b> .....	<b>\$624,417,825</b>	<b>\$500,845,579</b>	<b>\$607,272,960</b>	<b>\$539,247,150</b>
<b>Transfers to conservation fund</b> .....	<b>13,640,950</b>	<b>—</b>	<b>14,353,522</b>	<b>—</b>
<b>TOTAL EXPENDITURES</b> .....	<b>\$1,144,731,486</b>	<b>\$709,753,607</b>	<b>\$1,133,682,252</b>	<b>\$796,279,748</b>
<b>FUND BALANCE</b> .....	<b>\$98,974,937</b>	<b>(\$534,433,746)</b>	<b>\$152,202,686</b>	<b>(\$648,317,500)</b>

Note: The Transportation Fund is a multipurpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. Transportation facilities and major highway projects are also funded with revenue bonds.

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *2000 State of Wisconsin Annual Fiscal Report*, October 2000.

**WISCONSIN STATE AIDS BY COUNTY**  
**Calendar Year 1999**

County	Health and Human Services	Transportation	Recycling and Sanitation	Public Housing	Conservation	Public Safety	Total State Aids
Adams	\$4,471,043	\$2,867,167	\$262,575	\$10,000	\$254,600	\$66,836	\$8,109,918
Ashland	4,753,584	2,696,328	117,914	222,436	254,129	95,854	8,324,924
Barron	8,249,771	4,601,346	151,671	410,580	186,594	111,116	14,192,533
Bayfield	3,456,971	4,390,288	86,888	845,239	260,420	228,339	10,299,369
Brown	40,589,042	13,801,124	1,264,380	394,358	1,353,663	1,102,743	62,585,736
Buffalo	3,035,918	1,845,403	171,162	—	551,073	27,546	5,709,036
Burnett	3,485,498	2,761,910	194,055	—	215,515	81,280	6,824,959
Calumet	6,564,214	2,239,139	274,937	—	283,128	46,354	9,550,452
Chippewa	10,502,899	4,506,873	451,366	706,866	716,400	201,110	17,671,008
Clark	7,485,495	5,048,583	158,078	793,562	174,235	95,398	13,984,806
Columbia	9,056,876	4,703,252	303,653	468,615	272,159	453,907	15,772,651
Crawford	4,566,596	2,277,364	66,778	1,387,062	91,470	96,808	8,758,011
Dane	114,765,768	19,808,543	2,065,056	475,536	787,526	1,863,303	165,532,129
Dodge	10,930,899	6,824,824	444,828	993,978	377,652	99,776	20,710,641
Door	4,871,997	2,498,656	100,000	232,346	490,778	147,983	10,517,214
Douglas	11,651,943	5,429,125	495,799	201,560	26,631	543,979	19,419,339
Dunn	8,215,453	5,163,857	242,735	275,884	356,024	80,266	15,100,996
Eau Claire	21,137,907	5,653,946	735,295	86,876	139,058	720,221	30,522,188
Florence	1,643,947	1,588,528	89,776	—	219,786	46,924	3,652,649
Fond du Lac	16,933,088	6,394,769	457,457	197,786	566,711	95,366	25,420,396
Forest	1,940,863	1,468,891	100,243	666,694	75,784	148,369	4,459,979
Grant	11,538,651	4,799,497	249,328	478,531	141,405	148,436	18,103,354
Green	6,046,921	4,767,662	185,547	—	146,256	214,558	11,807,758
Green Lake	2,997,194	2,110,132	86,150	302,350	67,116	49,832	5,719,038
Iowa	1,626,436	2,390,626	140,792	1,976	135,954	95,119	4,551,454
Iron	1,782,961	1,225,185	122,561	140,777	309,612	33,093	3,736,898
Jackson	7,445,216	3,083,663	197,564	—	440,616	530,883	11,836,898
Jefferson	11,393,588	6,129,798	391,305	—	108,520	249,932	18,954,477
Juneau	4,781,960	2,937,596	160,867	943,931	89,621	180,382	9,484,742
Kenosha	40,814,393	7,513,829	671,369	308,106	17,339	773,076	53,109,949
Kewaunee	3,548,091	2,974,832	113,299	351,769	201,389	40,094	7,365,991
La Crosse	21,440,657	5,521,686	392,822	122,070	224,870	433,608	31,807,147
Lafayette	2,939,980	2,405,644	82,961	—	271,839	49,443	6,991,796
Langlade	3,345,409	2,470,532	189,115	810,796	171,148	65,052	7,577,269
Lincoln	5,388,881	2,981,355	130,848	—	52,792	109,078	9,115,183
Manitowoc	14,096,786	6,412,215	527,836	460,077	565,278	271,673	23,199,540
Marathon	14,093,070	11,226,992	677,161	105,831	605,751	452,629	30,448,277
Marquette	7,814,774	7,890,792	357,588	688,847	610,144	186,854	18,066,788
Marquette	2,550,347	1,546,230	102,719	31,595	252,762	108,838	4,905,628
Menominee	3,239,012	287,519	78,603	—	23,778	80,599	3,725,718
Milwaukee	321,573,683	57,907,671	4,431,449	523,173	—	9,453,930	458,091,271
Monroe	8,411,748	4,401,346	183,006	234,245	147,805	151,826	14,637,113
Oconto	7,589,239	4,900,796	709,764	—	368,497	63,322	13,892,988
Oneida	4,706,046	3,837,737	137,470	337,135	363,729	318,321	10,134,303
Outagamie	23,961,716	9,686,295	929,633	276,324	462,495	295,161	38,859,069
Ozaukee	9,452,979	5,365,067	387,377	—	367,565	159,345	16,306,050
Pepin	2,722,502	893,235	110,619	208,451	82,803	28,024	4,130,134
Pierce	6,236,055	3,729,751	321,623	460,061	151,956	227,135	11,570,401
Polk	7,619,351	3,770,504	530,726	437,964	476,794	114,171	13,207,423
Portage	13,523,585	6,276,062	478,568	435,327	347,795	537,253	23,127,485
Price	4,624,752	2,395,993	149,740	—	301,462	52,461	7,651,584
Racine	48,108,896	10,002,556	820,414	14,751	52,230	1,364,116	64,660,803
Richland	4,102,178	2,229,061	195,601	886,662	157,518	39,835	8,461,390
Rock	17,785,485	9,509,200	918,799	104,568	84,717	429,055	31,336,568
Rusk	5,513,341	3,134,788	149,133	131,573	337,434	101,606	9,987,875
St. Croix	18,504,179	6,899,023	698,618	—	451,271	178,211	28,696,802
Sauk	10,317,381	5,775,811	346,745	593,125	375,818	233,386	18,077,604
Sawyer	11,454,615	5,095,635	309,971	51,590	814,920	221,559	18,711,476
Shawano	4,028,759	2,594,494	131,764	7,225	481,561	237,385	7,614,455
Sheboygan	6,948,292	4,056,001	247,373	169,026	244,196	154,146	12,304,354
Taylor	4,559,184	2,644,360	72,422	224,369	99,194	132,524	7,838,499
Trempealeau	6,144,653	2,832,494	259,333	489,011	925,088	80,392	11,337,207
Vernon	5,712,929	3,126,339	359,641	806,528	628,246	61,680	10,898,609
Vilas	2,423,075	3,002,230	183,250	—	167,750	126,049	6,094,024
Walworth	16,893,625	6,280,356	347,650	—	340,413	332,747	25,840,821
Washburn	3,637,434	2,139,954	121,523	—	219,499	51,472	6,382,539
Washington	15,804,463	6,082,619	432,074	296,531	387,566	235,449	24,152,752
Waukesha	39,546,026	18,939,383	2,050,201	10,028	207,674	2,623,434	67,164,907
Waupaca	8,916,591	4,607,866	334,550	855,283	583,949	141,768	15,994,000
Wausara	5,155,876	2,029,067	183,321	756,105	271,115	121,868	8,589,996
Winnebago	31,596,058	10,361,899	807,867	939,373	701,328	964,943	48,682,265
Wood	9,013,327	6,905,533	302,787	3,667,116	334,408	201,454	21,654,771
TOTAL	\$1,151,782,122	\$406,658,827	\$30,733,093	\$26,031,565	\$23,026,322	\$29,860,689	\$1,823,716,397

Note: Table includes state aids provided to municipalities and county governments. Data do not include state school aids distributed to school districts or state property tax relief. Total includes categories not listed separately.

Source: Wisconsin Department of Revenue, departmental data, May 2001. County totals computed by the Wisconsin Legislative Reference Bureau.

**STATE PAYMENTS TO LOCAL UNITS OF GOVERNMENT**  
**Property Tax Relief and Shared Revenue**  
**By County, Fiscal Year 2001**

County	School Levy	Shared Revenue	County	Per Capita	
	Credits	Payments	Total	Amount	Rank
Adams	\$1,844,301	\$1,519,551	\$3,363,852	\$180.44	67
Ashland	1,026,897	6,579,201	7,606,098	450.97	1
Barron	2,736,956	8,867,196	11,604,152	258.08	32
Bayfield	1,553,337	1,868,786	3,422,123	227.94	47
Brown	18,290,259	34,963,688	53,253,947	234.83	45
Buffalo	937,929	3,070,910	4,008,839	290.41	20
Burnett	1,470,194	1,535,880	3,006,074	191.79	64
Calumet	2,782,551	4,372,181	7,154,732	176.09	68
Chippewa	3,514,419	12,453,226	15,967,645	289.30	21
Clark	1,798,353	8,719,902	10,518,255	313.44	10
Columbia	4,446,112	7,109,649	11,555,761	220.24	51
Crawford	1,111,664	3,942,446	5,054,110	293.11	17
Dane	53,288,626	32,426,577	85,715,203	200.96	61
Dodge	6,666,295	14,837,956	21,504,251	250.35	36
Door	3,664,066	2,073,566	5,737,632	205.20	58
Douglas	2,482,548	13,357,621	15,840,169	365.93	3
Dunn	2,357,719	9,172,194	11,529,913	289.27	22
Eau Claire	6,517,210	17,308,780	23,825,990	255.80	33
Florence	377,009	484,170	861,179	169.26	71
Fond du Lac	6,675,644	16,476,071	23,151,715	237.95	44
Forest	852,373	1,266,135	2,118,508	211.34	55
Grant	2,945,169	13,088,897	16,034,066	323.29	6
Green	2,747,098	4,764,353	7,511,451	223.24	49
Green Lake	1,808,135	3,584,155	5,392,290	282.24	24
Iowa	2,301,029	2,696,600	4,997,629	219.39	53
Iron	707,393	1,492,594	2,199,987	320.65	7
Jackson	1,161,667	3,608,893	4,770,560	249.77	37
Jefferson	6,579,402	12,339,407	18,918,809	255.59	34
Juneau	1,584,454	5,514,803	7,099,257	291.96	19
Kenosha	12,188,123	23,632,041	35,820,164	239.48	43
Kewaunee	1,320,417	4,829,770	6,150,187	304.66	14
La Crosse	8,152,750	21,688,454	29,841,204	278.58	28
Lafayette	1,265,322	3,143,207	4,408,529	273.19	30
Langlade	1,577,655	4,868,141	6,445,796	310.79	11
Lincoln	2,141,520	6,583,741	8,725,261	294.36	16
Manitowoc	5,216,594	19,014,325	24,230,919	292.34	18
Marathon	9,493,581	21,805,918	31,299,499	248.74	38
Marinette	3,039,258	10,864,077	13,903,335	320.47	8
Marquette	1,203,884	1,305,740	2,509,624	158.52	72
Menominee	229,534	810,468	1,040,002	227.97	46
Milwaukee	73,079,489	338,116,503	411,195,992	437.37	2
Monroe	2,209,642	9,270,228	11,479,870	280.69	26
Oconto	2,588,019	5,495,123	8,083,142	226.84	48
Oneida	4,892,780	2,781,546	7,674,326	208.68	57
Outagamie	12,393,681	27,237,475	39,631,156	246.20	39
Ozaukee	11,933,648	5,338,541	17,272,189	209.83	56
Pepin	526,484	1,672,766	2,199,250	304.90	13
Pierce	2,291,381	6,732,976	9,024,357	245.20	40
Polk	3,088,951	5,300,345	8,389,296	203.04	59
Portage	4,646,604	10,249,138	14,895,742	221.72	50
Price	932,463	3,416,604	4,349,067	274.87	29
Racine	13,625,586	40,002,330	53,627,916	284.00	23
Richland	1,269,222	4,242,109	5,511,331	307.48	12
Rock	11,439,946	34,363,293	45,803,239	300.73	15
Rusk	1,038,949	4,251,848	5,290,797	344.74	4
St. Croix	5,152,402	5,680,716	10,833,118	171.53	70
Sauk	4,848,847	6,326,469	11,175,316	202.36	60
Sawyer	1,799,446	1,181,726	2,981,172	184.07	65
Shawano	2,578,498	6,350,421	8,928,919	219.58	52
Sheboygan	9,200,886	20,689,114	29,890,000	265.34	31
Taylor	1,076,883	4,406,265	5,483,148	278.62	27
Trempealeau	1,702,594	7,054,684	8,757,278	324.22	25
Vernon	1,614,569	6,303,555	7,918,124	282.23	5
Vilas	4,334,936	816,397	5,151,333	244.92	41
Walworth	11,814,620	8,551,816	20,366,436	217.22	54
Washburn	1,382,840	1,696,025	3,078,865	192.00	63
Washington	12,147,358	8,113,704	20,261,062	172.44	69
Waukesha	53,501,905	18,356,948	71,858,853	199.18	62
Waupaca	3,398,321	9,621,340	13,019,661	251.68	35
Waushara	2,097,494	2,129,546	4,227,040	182.56	66
Winnebago	11,836,427	26,531,629	38,368,056	244.75	42
Wood	4,802,680	18,901,146	23,703,826	313.73	9
STATE	\$469,304,998	\$1,019,223,596	\$1,488,528,594	\$277.52	

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Financial Assistance, departmental data, May 2001; U.S. Census Bureau, Census 2000 Redistricting Data (PL 94-171) Summary File, March 2001. Per capita amounts and ranking calculated by Wisconsin Legislative Reference Bureau.

**SELECTED STATE TAX REVENUE**  
**By State, Per \$1,000 Personal Income**  
**Fiscal Year Ending in 2000**

State	Sales and Gross Receipts Taxes										
	Selective Sales Taxes										Vehicle
	Total Taxes*	General	Motor			Public	Individual			Corporate	& Driver
Amount	Rank	Sales	Fuel	Utilities	Tobacco	Alcohol	Income	Net Income	Licensing	Property	
Alabama	\$61.68	34	\$16.30	\$4.84	\$4.63	\$0.64	\$1.18	\$19.85	\$2.33	\$1.98	\$1.72
Alaska	75.51	15	NA	2.24	0.17	2.56	0.67	NA	23.26	1.89	2.37
Arizona	61.73	33	27.68	4.52	0.28	1.24	0.39	17.46	3.99	1.28	2.26
Arkansas	81.86	8	28.68	6.53	NA	1.56	0.48	24.71	3.98	2.24	8.10
California	76.66	13	21.46	2.78	0.20	1.11	0.26	36.20	6.07	1.75	3.05
Colorado	49.92	47	13.05	3.84	0.06	0.48	0.19	25.66	2.36	1.34	NA
Connecticut	73.49	17	24.71	3.92	1.43	0.93	0.32	28.71	3.08	1.89	NA
Delaware	91.86	3	NA	4.25	1.14	1.09	0.45	34.75	9.81	1.35	NA
Florida	55.17	45	33.37	3.57	1.48	0.98	1.28	NA	2.63	2.31	1.70
Georgia	59.07	39	20.24	2.76	NA	0.38	0.61	27.83	3.11	1.18	0.21
Hawaii	97.53	1	44.93	2.18	3.50	1.24	1.14	31.13	2.20	2.26	NA
Idaho	75.98	14	23.88	6.68	0.09	0.92	0.19	30.86	4.02	3.68	NA
ILLINOIS	56.88	43	15.96	3.39	3.28	1.17	0.32	19.06	5.64	2.71	0.52
Indiana	61.52	35	21.79	4.26	0.04	0.54	0.19	22.85	5.63	0.97	0.02
IOWA	66.31	25	22.03	4.43	NA	1.24	0.16	24.17	2.74	4.48	NA
Kansas	65.06	28	23.32	4.76	0.01	0.71	0.98	24.89	3.64	2.10	0.65
Kentucky	78.36	11	22.12	4.48	NA	0.17	0.70	27.51	3.12	2.06	3.96
Louisiana	62.45	31	19.76	5.27	0.12	0.86	0.53	15.17	2.13	1.13	0.24
Maine	81.46	9	25.94	5.55	0.06	2.29	1.05	32.97	4.59	2.40	1.85
Maryland	57.72	41	13.93	3.63	0.86	1.17	0.14	25.71	2.40	1.10	1.43
Massachusetts	66.96	24	14.78	2.71	NA	1.16	0.26	37.49	5.42	1.19	0.00+
MICHIGAN	77.32	12	26.05	3.65	0.04	2.05	0.45	24.43	8.10	2.93	5.78
MINNESOTA	84.46	5	23.58	3.85	0.00+	1.18	0.39	35.13	5.09	4.26	0.06
Mississippi	78.90	10	39.07	7.01	0.02	0.94	0.67	16.86	3.81	2.26	0.02
Missouri	55.82	44	18.15	4.53	0.00+	0.73	0.17	23.12	1.73	1.68	0.12
Montana	69.28	22	NA	9.25	1.00	0.68	0.85	25.35	4.90	2.90	10.75
Nebraska	62.60	30	21.59	5.87	0.07	0.97	0.36	24.65	2.94	1.95	0.09
Nevada	60.93	38	31.83	4.29	0.17	1.06	0.27	NA	NA	2.06	1.52
New Hampshire	41.18	50	NA	2.84	1.40	2.30	0.29	1.60	7.58	1.78	11.50
New Jersey	58.32	40	17.70	1.63	2.74	1.28	0.25	23.15	4.33	1.23	0.01
New Mexico	92.68	2	37.20	5.77	0.17	0.60	0.91	21.81	3.95	3.75	0.86
New York	63.66	29	13.06	0.80	2.45	1.02	0.28	35.38	4.23	1.08	NA
North Carolina	69.51	21	15.36	5.55	1.77	0.20	0.88	32.42	4.52	2.34	NA
North Dakota	72.82	18	20.52	6.87	1.76	1.42	0.34	12.34	4.86	2.93	0.15
Ohio	61.02	37	19.43	4.36	1.99	0.90	0.26	25.56	1.96	2.00	0.07
Oklahoma	72.11	19	17.77	4.96	0.19	0.92	0.75	26.30	2.39	8.09	NA
Oregon	61.30	36	NA	4.89	0.07	1.95	0.13	42.24	4.20	3.98	0.00+
Pennsylvania	61.93	32	19.45	2.11	1.87	0.89	0.50	18.66	4.68	2.34	0.32
Rhode Island	65.39	27	19.96	4.21	2.35	1.92	0.31	26.64	2.40	1.67	0.03
South Carolina	65.40	26	25.19	3.79	0.43	0.30	1.32	25.06	2.33	1.27	0.13
South Dakota	47.04	49	24.75	6.33	0.11	0.97	0.55	NA	2.29	2.10	NA
Tennessee	51.85	46	29.78	5.28	0.03	0.55	0.51	1.21	4.11	1.84	NA
Texas	47.19	48	24.11	4.63	0.87	0.92	0.89	NA	NA	1.80	NA
Utah	74.52	16	26.66	6.19	NA	0.90	0.45	30.93	3.26	1.65	NA
Vermont	89.81	4	13.15	3.70	0.59	0.80	0.86	26.38	2.71	2.40	24.71
Virginia	57.34	42	11.21	3.69	0.46	0.07	0.56	30.96	2.57	1.54	0.15
Washington	67.63	23	41.65	4.17	1.56	1.49	0.87	NA	NA	1.74	9.14
West Virginia	84.36	6	23.14	6.05	4.62	0.82	0.21	24.37	5.50	2.33	0.09
WISCONSIN	83.49	7	23.16	6.05	2.09	1.70	0.29	39.31	3.88	2.24	0.58
Wyoming	71.67	20	27.43	6.05	0.15	0.80	0.08	NA	NA	4.08	7.54
UNITED STATES	\$64.63		\$20.89	\$3.61	\$1.09	\$1.00	\$0.49	\$23.30	\$3.87	\$1.98	\$1.34

NA – Not available or Not applicable.

\*Includes other taxes not listed separately.

Source: U.S. Department of Commerce, U.S. Census Bureau, bureau data, May 2001; Bureau of Economic Analysis, "Regional Accounts Data – Annual State Personal Income" at [www.bea.doc.gov/bea/regional/spi/drill.cfm](http://www.bea.doc.gov/bea/regional/spi/drill.cfm) [May 23, 2001].

**PER CAPITA STATE AND LOCAL REVENUES**  
**Selected Sources, Fiscal Year 1997-98**

State	Total State and Local General Revenue Per Capita						State and Local Taxes Per Capita			
			Federal Sources		State/Local Sources		Total		Individual	
	Amount	Rank	Amount	Percent	Amount <sup>1</sup>	Percent	Taxes <sup>2</sup>	Property	Sales	Income
Alabama	\$4,190	46	\$995	24%	\$3,194	76%	\$1,916	\$249	\$970	\$434
Alaska	15,736	1	2,036	13	13,700	87	3,279	1,149	431	—
Arizona	4,009	50	757	19	3,252	81	2,371	678	1,084	399
Arkansas	4,123	47	973	24	3,151	76	2,143	356	1,013	548
California	5,340	13	996	19	4,343	81	3,022	757	1,036	851
Colorado	4,962	20	794	16	4,168	84	2,763	796	1,013	726
Connecticut	6,356	4	1,016	16	5,340	84	4,425	1,533	1,442	1,040
Delaware	6,248	5	1,004	16	5,244	84	3,218	450	346	1,082
District of Columbia	10,051	—	3,095	31	6,956	69	5,524	1,330	1,785	1,647
Florida	4,569	33	652	14	3,918	86	2,545	880	1,321	—
Georgia	4,487	36	818	18	3,669	82	2,552	654	1,004	696
Hawaii	5,692	9	1,110	20	4,582	80	3,293	502	1,679	908
Idaho	4,355	41	774	18	3,581	82	2,334	621	785	634
ILLINOIS	4,779	26	823	17	3,956	83	2,959	1,106	945	580
Indiana	4,414	39	698	16	3,716	84	2,500	857	758	657
IOWA	4,782	25	827	17	3,955	83	2,606	844	833	653
Kansas	4,730	27	739	16	3,991	84	2,805	818	1,043	663
Kentucky	4,433	38	991	22	3,442	78	2,377	398	871	777
Louisiana	4,698	29	972	21	3,726	79	2,303	352	1,247	332
Maine	5,441	11	1,212	22	4,229	78	3,225	1,313	921	729
Maryland	4,909	21	767	16	4,142	84	3,126	827	792	1,228
Massachusetts	5,787	8	1,125	19	4,662	81	3,531	1,136	726	1,307
MICHIGAN	5,120	19	931	18	4,190	82	2,874	866	902	694
MINNESOTA	5,901	6	931	16	4,970	84	3,490	1,003	1,069	1,005
Mississippi	4,336	42	1,093	25	3,242	75	2,057	476	1,038	308
Missouri	4,277	43	867	20	3,410	80	2,449	558	987	671
Montana	4,825	22	1,290	27	3,535	73	2,291	1,007	316	505
Nebraska	4,820	23	852	18	3,968	82	2,751	956	921	586
Nevada	4,625	31	602	13	4,023	87	2,727	633	1,712	—
New Hampshire	4,276	44	774	18	3,502	82	2,416	1,545	420	52
New Jersey	5,814	7	816	14	4,998	86	3,698	1,744	946	693
New Mexico	5,330	14	1,170	22	4,160	78	2,637	330	1,370	460
New York	7,407	2	1,601	22	5,806	78	4,318	1,345	1,136	1,294
North Carolina	4,698	30	908	19	3,790	81	2,557	542	904	812
North Dakota	5,517	10	1,537	28	3,980	72	2,549	768	1,035	279
Ohio	4,701	28	873	19	3,829	81	2,750	780	844	879
Oklahoma	4,106	49	784	19	3,323	81	2,240	344	902	563
Oregon	5,394	12	1,233	23	4,162	77	2,479	771	254	1,048
Pennsylvania	4,805	24	930	19	3,875	81	2,802	769	836	695
Rhode Island	5,325	15	1,158	22	4,167	78	3,117	1,258	912	745
South Carolina	4,494	35	935	21	3,559	79	2,187	608	801	544
South Dakota	4,398	40	1,161	26	3,237	74	2,158	777	1,103	—
Tennessee	4,117	48	1,020	25	3,097	75	2,079	467	1,257	30
Texas	4,227	45	814	19	3,413	81	2,344	877	1,192	—
Utah	4,595	32	892	19	3,703	81	2,459	563	1,032	655
Vermont	5,320	16	1,271	24	4,049	76	2,911	1,289	722	619
Virginia	4,500	34	621	14	3,879	86	2,675	816	783	796
Washington	5,266	17	849	16	4,418	84	3,038	966	1,792	—
West Virginia	4,481	37	1,194	27	3,287	73	2,183	429	879	478
WISCONSIN	5,139	18	786	15	4,353	85	3,186	1,005	916	966
Wyoming	7,267	3	1,760	24	5,507	76	2,901	1,094	1,025	—
UNITED STATES	\$5,053		\$944	19%	\$4,109	81%	\$2,863	\$851	\$1,017	\$650

<sup>1</sup>Includes taxes, charges, and miscellaneous general revenue.

<sup>2</sup>Total taxes include motor vehicle license and other taxes not listed separately.

Source: U.S. Department of Commerce, U.S. Census Bureau, bureau data, May 2001.

**SELECTED PER CAPITA STATE AND LOCAL  
GOVERNMENT EXPENDITURES, BY FUNCTION**  
**Fiscal Year 1997-98**

State	Direct General Expenditure*		Education	Public Welfare	Health & Hospitals	Highways	Police and Fire	Corrections	Sewerage and Solid Waste	Parks and Natural Resources
	Amount	Rank								
Alabama	\$4,270	40	\$1,523	\$704	\$688	\$283	\$192	\$82	\$99	\$109
Alaska	11,014	1	2,495	1,081	416	1,044	357	256	212	531
Arizona	3,993	48	1,395	548	189	279	276	185	145	187
Arkansas	3,980	49	1,477	712	406	375	167	98	97	112
California	5,142	12	1,598	762	482	203	353	178	184	181
Colorado	4,651	24	1,720	605	265	391	264	187	100	198
Connecticut	5,589	5	1,665	918	456	310	299	147	173	74
Delaware	5,448	9	2,023	674	318	462	212	191	212	136
District of Columbia	8,516	—	1,444	2,271	845	278	754	579	314	140
Florida	4,458	31	1,318	567	388	318	314	196	180	244
Georgia	4,353	36	1,610	624	513	277	199	162	139	120
Hawaii	5,528	6	1,372	770	424	279	249	101	183	231
Idaho	4,219	43	1,566	512	412	401	200	127	151	184
ILLINOIS	4,635	25	1,604	678	328	305	309	120	124	176
Indiana	4,163	44	1,735	586	391	288	181	106	117	90
IOWA	4,835	21	1,908	696	527	506	170	88	136	151
Kansas	4,311	38	1,663	437	400	489	215	118	87	136
Kentucky	4,220	42	1,417	846	269	342	153	105	116	123
Louisiana	4,547	28	1,450	672	676	322	234	124	121	193
Maine	4,928	19	1,631	1,139	301	382	178	81	155	130
Maryland	4,566	26	1,662	652	207	266	266	176	189	190
Massachusetts	5,517	7	1,597	972	360	457	306	143	119	80
MICHIGAN	4,939	18	2,022	707	422	288	225	161	281	123
MINNESOTA	5,718	4	1,914	1,088	378	475	219	111	159	223
Mississippi	4,319	37	1,489	644	647	425	171	92	73	119
Missouri	4,030	47	1,474	621	352	322	214	110	99	111
Montana	4,551	27	1,665	547	337	482	154	112	108	239
Nebraska	4,455	32	1,785	680	333	430	184	102	100	183
Nevada	4,914	20	1,466	449	394	461	338	211	95	245
New Hampshire	4,297	39	1,524	825	137	365	214	74	131	70
New Jersey	5,485	8	1,994	700	284	325	311	170	237	152
New Mexico	5,053	15	1,789	760	445	614	238	156	114	175
New York	7,055	2	1,979	1,488	595	342	394	225	207	108
North Carolina	4,483	30	1,580	689	652	304	200	151	136	146
North Dakota	5,120	13	1,781	776	145	646	176	64	82	311
Ohio	4,512	29	1,628	771	371	296	257	146	164	101
Oklahoma	3,802	50	1,531	512	379	299	187	133	101	123
Oregon	5,186	11	1,791	712	438	365	273	206	174	186
Pennsylvania	4,755	22	1,741	892	280	300	199	158	136	88
Rhode Island	4,971	17	1,670	1,012	214	247	308	128	150	107
South Carolina	4,450	33	1,591	771	716	213	184	143	92	118
South Dakota	4,246	41	1,422	574	190	677	147	101	92	233
Tennessee	4,132	45	1,344	733	524	307	211	110	128	134
Texas	4,115	46	1,663	524	392	267	205	181	114	94
Utah	4,696	23	1,829	501	316	549	206	136	123	174
Vermont	5,092	14	1,981	940	122	510	167	66	123	143
Virginia	4,429	34	1,630	563	333	376	223	153	166	102
Washington	5,418	10	1,834	762	571	379	259	157	200	239
West Virginia	4,417	35	1,581	910	261	469	106	80	88	129
WISCONSIN	5,006	16	1,990	736	279	425	264	157	191	163
Wyoming	6,067	3	2,095	556	834	744	219	122	123	363
UNITED STATES	\$4,863		\$1,666	\$757	\$422	\$323	\$262	\$157	\$155	\$147

\*Includes amounts for categories not shown separately.

Source: U.S. Department of Commerce, U.S. Census Bureau, bureau data, May 2001. Per capita values and rank calculated by the Wisconsin Legislative Reference Bureau.

**STATE PAYMENTS TO OTHER UNITS OF GOVERNMENT**  
**By State and Governmental Unit**  
**1999 State Fiscal Years**  
**(In Thousands)**

State	Total	Government Units Receiving Transfer				Combined and Unallocable
		General Purpose Government	School Districts	Special Districts	Federal Government*	
Alabama	\$3,637,881	\$490,009	\$3,138,573	\$6,455	—	\$2,844
Alaska	1,028,890	853,296	—	—	\$106,769	68,825
Arizona	5,944,003	2,930,864	2,766,668	—	—	246,471
Arkansas	2,643,095	304,084	2,227,327	—	2,306	109,378
California	38,350,134	25,891,763	8,853,559	550,386	2,256,037	798,389
Colorado	3,519,783	1,249,516	2,239,190	27,013	4,064	—
Connecticut	2,810,990	2,562,564	18,751	—	—	229,675
Delaware	720,975	96,860	623,176	—	939	—
Florida	13,437,789	3,717,743	9,719,681	—	365	—
Georgia	6,677,041	699,002	5,900,571	14,533	—	62,935
Hawaii	153,220	121,722	—	—	13,889	17,609
Idaho	1,213,378	134,247	967,094	1,068	—	110,969
ILLINOIS	10,802,562	3,251,812	6,604,194	458,124	2,612	485,820
Indiana	6,247,767	1,832,968	3,429,532	7,111	21,347	956,809
IOWA	2,872,879	666,361	2,041,222	—	35,556	129,740
Kansas	2,806,135	376,027	2,336,784	3,995	60	89,269
Kentucky	3,249,308	518,068	2,707,075	—	—	24,165
Louisiana	3,644,823	563,215	2,899,400	—	—	182,208
Maine	858,131	171,884	—	—	8,471	677,776
Maryland	4,063,814	4,029,837	—	—	—	33,977
Massachusetts	6,751,995	5,116,442	491,191	786,501	177,763	180,098
MICHIGAN	6,030,447	5,100,721	558,731	1,201	58,569	311,225
MINNESOTA	7,004,803	2,715,021	4,118,853	51,351	—	119,578
Mississippi	3,018,675	1,096,228	1,894,501	—	—	27,946
Missouri	4,441,636	475,664	3,668,026	8,144	—	289,802
Montana	708,248	146,080	536,690	—	—	25,478
Nebraska	1,487,295	197,433	952,332	42,324	9,627	285,579
Nevada	2,088,730	773,775	1,307,545	—	6,194	1,216
New Hampshire	477,913	172,313	21,053	796	—	283,751
New Jersey	7,798,959	3,941,429	3,722,469	—	63,907	71,154
New Mexico	2,366,077	648,678	1,698,285	—	—	19,114
New York	30,383,315	23,471,721	6,233,764	—	621,000	56,830
North Carolina	8,542,460	8,499,278	—	43,182	—	—
North Dakota	557,238	181,931	371,527	3,185	—	595
Ohio	12,015,358	2,943,277	7,110,817	21,959	5,142	1,934,163
Oklahoma	2,981,699	464,734	2,392,294	6,178	41,179	77,314
Oregon	3,672,493	930,119	2,708,026	30,820	—	3,528
Pennsylvania	10,947,652	4,291,702	5,987,543	425,276	153,432	89,699
Rhode Island	594,894	536,008	28,581	—	24,244	6,061
South Carolina	3,355,056	1,102,687	2,248,936	1,299	—	2,134
South Dakota	471,786	104,616	366,043	465	—	662
Tennessee	4,175,192	3,970,414	164,304	31,203	—	9,271
Texas	5,023,666	948,192	2,676,700	11,863	—	1,386,911
Utah	1,811,906	96,140	1,715,328	—	438	—
Vermont	699,231	50,192	638,889	—	10,150	—
Virginia	6,499,840	6,499,634	—	—	206	—
Washington	6,098,060	1,143,176	4,716,516	217,987	3,522	16,859
West Virginia	1,577,358	91,704	1,465,773	267	—	19,614
WISCONSIN	7,887,652	2,487,570	4,414,507	—	172,807	812,768
Wyoming	762,009	239,922	509,921	6,481	1,072	4,613
UNITED STATES	\$264,914,241	\$128,898,643	\$119,191,942	\$2,759,167	\$3,801,667	\$10,262,822

Note: Intergovernmental transfers are amounts paid to other governments as shared revenues, grants-in-aid, reimbursement for services, etc.

\*The Supplemental Security Income (SSI) program accounts for almost all of the state to federal transfers shown here. States may make supplemental payments to the federal government to increase basic cash grants to recipients.

Source: U.S. Department of Commerce, U.S. Census Bureau, departmental data, June 2001.

**INTERGOVERNMENTAL TRANSFERS OF STATE FUNDS**  
**By Selected Functions, by State**  
**State Fiscal Year 1999**

State	Total <sup>1</sup>		Selected Functions					
			Education		Public Welfare		Highways	
	Amount <sup>2</sup>	Per Capita	Amount <sup>2</sup>	Per Capita	Amount <sup>2</sup>	Per Capita	Amount <sup>2</sup>	Per Capita
Alabama	\$3,637.9	\$832	\$3,138.6	\$718	—	—	\$188.5	\$43
Alaska	1,028.9	1,672	661.4	1,075	\$106.8	\$174	24.1	39
Arizona	5,944.0	1,274	2,903.7	622	1,052.2	225	486.1	104
Arkansas	2,643.1	1,036	2,228.6	873	—	—	135.3	53
California	38,350.1	1,157	4,487.3	135	16,467.2	497	1,686.8	51
Colorado	3,519.8	868	2,239.8	552	682.3	168	270.9	67
Connecticut	2,811.0	856	1,897.8	578	193.6	59	29.9	9
Delaware	721.0	957	623.5	827	0.9	1	8.3	11
Florida	13,437.8	889	9,719.7	643	0.6	—	243.9	16
Georgia	6,677.0	857	5,900.6	758	—	—	7.9	1
Hawaii	153.2	129	—	—	13.9	12	—	—
Idaho	1,213.4	969	967.1	773	—	—	109.3	87
ILLINOIS	10,802.6	891	6,625.5	546	1,152.9	95	558.7	46
Indiana	6,247.8	1,051	3,429.5	577	272.5	46	677.9	114
IOWA	2,872.9	1,001	2,041.2	711	44.7	16	377.3	131
Kansas	2,806.1	1,057	2,336.8	880	9.8	4	145.7	55
Kentucky	3,249.3	820	2,707.1	683	26.7	7	110.5	28
Louisiana	3,644.8	834	2,900.5	663	74.7	17	52.8	12
Maine	858.1	685	673.9	538	13.2	11	20.9	17
Maryland	4,063.8	786	2,801.3	542	0.3	—	404.7	78
Massachusetts	6,752.0	1,093	3,383.0	548	300.6	49	186.7	30
MICHIGAN	6,030.4	611	313.3	32	358.6	36	1,125.1	114
MINNESOTA	7,004.8	1,467	4,191.1	878	561.4	118	474.7	99
Mississippi	3,018.7	1,090	1,904.5	688	171.1	62	179.2	65
Missouri	4,441.6	812	3,668.0	671	39.5	7	286.2	52
Montana	708.2	802	536.7	608	8.4	9	16.9	19
Nebraska	1,487.3	893	958.1	575	15.9	10	160.8	97
Nevada	2,088.7	1,154	1,307.5	723	27.9	15	55.1	30
New Hampshire	477.9	398	229.9	191	89.8	75	26.0	22
New Jersey	7,799.0	958	4,682.7	575	840.9	103	216.9	27
New Mexico	2,366.1	1,360	1,698.3	976	—	—	13.4	8
New York	30,383.3	1,670	12,835.1	705	10,780.6	592	89.7	5
North Carolina	8,542.5	1,117	6,676.7	873	397.5	52	58.9	8
North Dakota	557.2	879	371.6	586	2.0	3	56.1	89
Ohio	12,015.4	1,067	7,112.3	632	1,176.9	105	825.9	73
Oklahoma	2,981.7	888	2,398.5	714	47.3	14	228.7	68
Oregon	3,672.5	1,107	2,716.8	819	53.0	16	353.5	107
Pennsylvania	10,947.7	913	5,987.5	499	1,841.3	154	478.6	40
Rhode Island	594.9	600	526.2	531	1.5	1	—	—
South Carolina	3,355.1	863	2,257.7	581	10.2	3	114.5	29
South Dakota	471.8	644	366.0	499	0.1	—	29.8	41
Tennessee	4,175.2	761	2,739.6	500	398.1	73	312.3	57
Texas	5,023.7	251	846.3	42	758.2	38	72.0	4
Utah	1,811.9	851	1,715.3	805	14.3	7	16.9	8
Vermont	699.2	1,178	638.9	1,076	10.2	17	32.6	55
Virginia	6,499.8	946	4,653.9	677	451.4	66	201.5	29
Washington	6,098.1	1,059	4,719.9	820	7.7	1	500.6	87
West Virginia	1,577.4	873	1,465.8	811	—	—	—	—
<b>WISCONSIN</b>	<b>7,887.7</b>	<b>1,502</b>	<b>4,414.9</b>	<b>841</b>	<b>426.0</b>	<b>81</b>	<b>418.1</b>	<b>80</b>
Wyoming	762.0	1,589	512.6	1,069	2.1	4	4.9	10
<b>UNITED STATES</b>	<b>\$264,914.2</b>	<b>\$971</b>	<b>\$144,112.7</b>	<b>\$528</b>	<b>\$38,904.5</b>	<b>\$143</b>	<b>\$12,075.2</b>	<b>\$44</b>

Note: Intergovernmental transfers are amounts paid to other governments as shared revenues, grants-in-aid, or reimbursement for services.

<sup>1</sup>Includes amounts not displayed separately.

<sup>2</sup>Millions of dollars.

Source: U.S. Department of Commerce, U.S. Census Bureau, Governments Division, departmental data, June 2001. Per capita statistics calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL TAX RECEIPTS,  
By State, Fiscal Year 1999  
(In Thousands of Dollars)**

State <sup>1</sup>	Total <sup>2</sup>	Individual Income and Employment <sup>3</sup>	Corporate Income	Estate and Gift	Excise
Alabama	\$18,118,244	\$15,889,244	\$1,767,682	\$281,672	\$179,647
Alaska	2,846,981	2,689,993	108,131	14,916	33,941
Arizona	22,857,060	19,239,650	1,339,933	435,384	1,842,094
Arkansas	17,026,580	12,294,599	4,069,107	164,122	498,753
California	216,810,928	185,193,144	22,792,428	3,829,895	4,995,462
Colorado	32,390,126	29,392,353	1,995,327	327,788	674,659
Connecticut	38,424,096	31,443,250	6,167,135	597,772	215,940
Delaware	9,216,808	6,120,422	2,955,052	116,475	24,859
Florida	84,514,976	76,522,622	5,067,235	2,454,867	470,252
Georgia	56,768,041	43,590,023	10,410,215	589,812	2,177,991
Hawaii	5,566,221	4,782,537	586,558	109,580	87,545
Idaho	6,108,149	5,431,816	601,333	50,109	24,890
ILLINOIS	110,762,290	90,712,134	14,121,228	1,505,424	4,423,505
Indiana	32,681,322	29,677,904	2,212,004	396,823	394,592
IOWA	14,192,278	12,130,701	1,807,286	144,151	110,140
Kansas	16,100,777	13,673,642	886,224	235,730	1,305,180
Kentucky	16,801,568	14,840,061	1,468,709	213,704	279,094
Louisiana	15,464,255	13,560,698	1,419,163	334,996	149,397
Maine	5,238,678	4,502,973	521,731	89,895	124,079
Maryland <sup>4</sup>	50,611,682	44,944,546	4,196,014	762,031	709,091
Massachusetts	57,846,650	50,938,425	5,538,526	901,707	467,993
MICHIGAN	71,277,096	63,673,647	6,552,254	789,469	261,727
MINNESOTA	50,514,242	42,770,210	6,152,252	319,803	1,271,976
Mississippi	8,905,552	8,033,841	520,005	142,610	209,096
Missouri	40,233,609	33,157,951	4,889,818	519,224	1,666,617
Montana	3,266,367	2,692,602	499,964	40,413	33,388
Nebraska	12,745,615	9,756,860	2,766,296	125,886	96,573
Nevada	10,830,875	9,615,052	853,603	245,612	116,608
New Hampshire	6,781,047	6,237,188	354,542	99,638	89,679
New Jersey	85,436,056	69,421,976	13,248,847	938,266	1,826,966
New Mexico	5,924,802	5,470,505	203,919	119,444	130,934
New York	172,372,271	145,776,783	21,810,372	2,989,319	1,795,797
North Carolina	41,696,971	35,376,657	5,443,837	633,467	243,008
North Dakota	2,611,252	2,370,355	189,881	22,142	28,873
Ohio	82,837,732	66,718,415	10,804,313	1,469,892	3,845,111
Oklahoma	17,987,302	12,101,549	1,005,472	259,170	4,621,112
Oregon	17,640,470	16,037,995	1,138,290	222,331	241,854
Pennsylvania	83,472,748	70,629,990	9,671,100	1,232,288	1,939,369
Rhode Island	7,640,784	5,543,627	1,962,122	121,558	13,478
South Carolina	17,247,808	15,822,441	995,950	272,406	157,010
South Dakota	3,473,886	3,018,782	391,508	29,907	33,689
Tennessee	33,982,132	29,447,201	3,708,325	348,827	477,778
Texas	135,651,029	104,408,504	13,098,033	1,414,904	16,729,589
Utah	10,089,206	8,786,837	919,882	105,123	277,364
Vermont	2,904,600	2,502,135	286,281	94,460	21,724
Virginia	47,446,109	40,120,124	5,078,616	762,561	1,484,807
Washington	43,391,999	38,440,409	3,794,885	370,633	786,071
West Virginia	4,868,410	4,402,225	289,314	87,644	89,226
WISCONSIN	33,248,016	28,643,388	3,888,979	393,400	322,249
Wyoming	2,279,380	1,963,350	66,738	65,782	183,510
STATE TOTALS <sup>5</sup>	\$1,887,105,076	\$1,590,511,336	\$210,616,419	\$27,793,032	\$58,184,287

<sup>1</sup>Taxes may be collected in one state from residents of another state and some corporations pay taxes from a principal office, although their operations may be located in several states. Amounts reflect adjustments to data previously reported.

<sup>2</sup>Details may not add to total due to rounding.

<sup>3</sup>Individual income and employment taxes (withheld and not withheld) include SECA, FICA, OASDI, railroad retirement, and unemployment insurance.

<sup>4</sup>Includes District of Columbia.

<sup>5</sup>State totals calculated by Wisconsin Legislative Reference Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, "Internal Revenue Gross Collections, by State, Fiscal Year 1999", 1999 IRS Data Book, Publication 55B at [http://www.irs.treas.gov/prod/tax\\_stats/soi/other\\_ia.html](http://www.irs.treas.gov/prod/tax_stats/soi/other_ia.html) [June 14, 2001].

**PER CAPITA FEDERAL EXPENDITURES**  
**By State, Fiscal Year 2000**

State	Total <sup>1</sup>		Retirement and Disability	Grants	Procurement	Salaries and Wages	Other Direct Payments
	Amount	Rank					
Alabama	\$6,570	8	\$2,370	\$1,087	\$1,055	\$646	\$1,412
Alaska	9,496	1	1,347	3,468	1,768	2,152	762
Arizona	5,700	26	1,976	917	1,030	558	1,219
Arkansas	5,546	29	2,306	1,039	220	441	1,541
California	5,189	34	1,601	1,065	796	527	1,200
Colorado	5,328	32	1,693	835	1,011	880	909
Connecticut	5,731	25	1,977	1,184	792	410	1,367
Delaware	5,053	39	2,101	1,069	191	538	1,154
District of Columbia	49,391	—	3,091	8,172	13,094	21,340	3,694
Florida	5,805	23	2,487	760	538	509	1,511
Georgia	5,187	35	1,737	919	623	818	1,089
Hawaii	7,441	6	2,132	1,113	1,055	2,005	1,137
Idaho	5,417	31	1,843	981	1,041	562	988
ILLINOIS	4,832	43	1,785	904	322	500	1,321
Indiana	4,724	44	1,920	840	361	362	1,241
IOWA	5,041	41	2,058	927	381	338	1,337
Kansas	5,304	33	2,040	864	482	686	1,232
Kentucky	6,048	17	2,206	1,160	680	674	1,329
Louisiana	5,808	22	1,882	1,186	693	507	1,540
Maine	6,157	16	2,307	1,388	691	611	1,159
Maryland	8,513	3	2,160	1,305	1,992	1,732	1,324
Massachusetts	6,430	14	1,958	1,429	946	486	1,611
MICHIGAN	4,711	45	1,933	1,017	239	315	1,208
MINNESOTA	4,674	47	1,687	966	425	386	1,210
Mississippi	6,454	13	2,131	1,236	695	604	1,787
Missouri	6,378	15	2,110	1,061	1,082	614	1,511
Montana	6,558	10	2,197	1,633	319	764	1,645
Nebraska	5,617	27	2,016	1,005	284	605	1,707
Nevada	4,317	50	1,889	670	418	488	851
New Hampshire	4,695	46	1,979	1,002	423	381	910
New Jersey	5,166	36	1,942	936	488	444	1,356
New Mexico	7,954	5	2,056	1,667	2,273	930	1,029
New York	5,814	21	1,905	1,663	364	415	1,466
North Carolina	5,139	37	1,983	1,058	317	687	1,094
North Dakota	8,166	4	1,981	1,714	371	959	3,141
Ohio	5,052	40	2,004	939	429	408	1,272
Oklahoma	5,974	19	2,211	1,038	562	855	1,307
Oregon	4,838	42	2,015	1,077	231	464	1,052
Pennsylvania	6,002	18	2,319	1,135	512	457	1,580
Rhode Island	6,559	9	2,182	1,501	557	689	1,629
South Carolina	5,557	28	2,155	1,038	691	618	1,054
South Dakota	6,807	7	2,050	1,442	370	774	2,171
Tennessee	5,899	20	2,089	1,120	917	498	1,275
Texas	5,107	38	1,608	880	910	582	1,127
Utah	4,494	49	1,494	924	715	718	643
Vermont	5,523	30	1,930	1,527	526	526	1,014
Virginia	8,859	2	2,338	729	3,012	1,763	1,017
Washington	5,751	24	1,993	1,076	791	838	1,052
West Virginia	6,491	12	2,744	1,509	344	533	1,362
<b>WISCONSIN</b>	4,531	48	1,892	980	272	298	1,089
Wyoming	6,521	11	2,003	2,070	654	845	949
<b>UNITED STATES<sup>2</sup></b>	<b>\$5,740</b>		<b>\$1,948</b>	<b>\$1,082</b>	<b>\$783</b>	<b>\$647</b>	<b>\$1,280</b>

<sup>1</sup>Detail may not add to total due to rounding.

<sup>2</sup>Includes U.S. territories and undistributed funds.

Source: U.S. Department of Commerce, U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2000*, Table 10, April 2001. Rank calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL REVENUE DISTRIBUTED  
TO STATE AND LOCAL GOVERNMENTS  
By State, Fiscal Year 1997-98**

State	Per Capita		Amount Distributed (in thousands)			Percent of all State and Local General Revenue
	Amount	Rank	State		Total	
			Government	Local Government*		
Alabama	\$995.12	20	\$3,974,642	\$356,131	\$4,330,773	23.8%
Alaska	2,036.00	1	1,076,032	174,069	1,250,101	12.9
Arizona	756.89	45	3,011,159	522,743	3,533,902	18.9
Arkansas	972.79	22	2,357,700	111,230	2,468,930	23.6
California	996.48	19	28,413,632	4,138,217	32,551,849	18.7
Colorado	794.15	39	2,766,867	386,685	3,153,552	16.0
Connecticut	1,015.98	17	3,010,505	315,815	3,326,320	16.0
Delaware	1,003.89	18	697,214	49,677	746,891	16.1
District of Columbia	3,095.15	—	—	1,618,765	1,618,765	30.8
Florida	651.77	48	7,922,246	1,799,510	9,721,756	14.3
Georgia	817.96	36	5,627,185	623,645	6,250,830	18.2
Hawaii	1,110.09	14	1,169,448	154,890	1,324,338	19.5
Idaho	774.07	42	858,057	93,278	951,335	17.8
ILLINOIS	823.17	35	8,208,285	1,706,840	9,915,125	17.2
Indiana	697.99	47	3,784,729	332,733	4,117,462	15.8
IOWA	826.86	34	2,117,659	248,815	2,366,474	17.3
Kansas	738.57	46	1,831,703	110,009	1,941,712	15.6
Kentucky	990.96	21	3,591,773	308,659	3,900,432	22.4
Louisiana	972.20	23	3,972,738	274,812	4,247,550	20.7
Maine	1,212.11	8	1,405,520	102,342	1,507,862	22.3
Maryland	767.08	44	3,403,718	535,262	3,938,980	15.6
Massachusetts	1,125.28	13	5,928,258	988,813	6,917,071	19.4
MICHIGAN	930.50	26	8,186,439	948,311	9,134,750	18.2
MINNESOTA	930.75	25	3,888,082	509,717	4,397,799	15.8
Mississippi	1,093.23	15	2,816,014	192,545	3,008,559	25.2
Missouri	867.34	31	4,223,856	493,588	4,717,444	20.3
Montana	1,289.60	5	1,031,504	103,340	1,134,844	26.7
Nebraska	851.88	32	1,261,213	155,468	1,416,681	17.7
Nevada	601.83	50	855,933	195,464	1,051,397	13.0
New Hampshire	773.71	43	863,748	53,104	916,852	18.1
New Jersey	815.89	37	6,026,980	593,929	6,620,909	14.0
New Mexico	1,170.12	10	1,795,753	236,753	2,032,506	22.0
New York	1,600.81	3	26,121,389	2,973,406	29,094,795	21.6
North Carolina	907.54	28	6,280,928	567,387	6,848,315	19.3
North Dakota	1,536.75	4	862,504	117,941	980,445	27.9
Ohio	872.77	30	8,690,875	1,091,988	9,782,863	18.6
Oklahoma	783.71	41	2,436,190	186,889	2,623,079	19.1
Oregon	1,232.57	7	3,322,069	723,241	4,045,310	22.8
Pennsylvania	930.04	27	9,536,818	1,624,630	11,161,448	19.4
Rhode Island	1,158.05	12	1,064,835	79,321	1,144,156	21.7
South Carolina	934.54	24	3,312,207	272,670	3,584,877	20.8
South Dakota	1,160.97	11	752,090	104,705	856,795	26.4
Tennessee	1,020.30	16	5,196,529	344,695	5,541,224	24.8
Texas	814.10	38	13,998,299	2,088,304	16,086,603	19.3
Utah	891.80	29	1,673,260	199,517	1,872,777	19.4
Vermont	1,270.58	6	727,304	23,610	750,914	23.9
Virginia	620.83	49	3,622,599	593,459	4,216,058	13.8
Washington	848.81	33	4,177,517	651,367	4,828,884	16.1
West Virginia	1,193.99	9	2,068,954	93,370	2,162,324	26.6
WISCONSIN	786.12	40	3,708,821	397,886	4,106,707	15.3
Wyoming	1,760.44	2	811,943	34,828	846,771	24.2
UNITED STATES	\$943.59		\$224,443,723	\$30,604,373	\$255,048,096	18.7%

\*Local government data are estimated from a sample.

Source: U.S. Department of Commerce, U.S. Census Bureau, bureau data, May 2001. Per capita figures and ranks calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL AIDS TO WISCONSIN,  
Fiscal Years 1998-99 and 1999-2000  
(In Thousands)**

Agency Administering Aid	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	1998-99	1999-2000	1998-99	1999-2000	1998-99	1999-2000
Administration, Department of	\$81,864	\$94,757	\$21,194	\$25,314	\$44,970	\$57,625
Agriculture, Trade & Consumer Protection, Department of	5,543	6,746	0	0	0	0
Arts Board	641	547	0	0	226	215
Child Abuse/Neglect Prevention Board	373	402	0	0	347	416
Clean Water Fund Program (DOA)	49,607	33,740	49,607	33,740	0	0
Commerce, Department of	40,166	40,920	33,554	39,116	297	54
Corrections, Department of	7,466	670	0	0	0	0
District Attorneys	170	82	0	0	0	0
Educational Communications Board	37	38	0	0	0	0
Employment Relations, Department of	17	61	0	0	0	0
Health and Family Services, Department of	2,072,458	2,282,062	112,824	107,297	1,819,877	2,019,763
Higher Educational Aids Board	861	591	0	0	533	533
Historical Society, State	883	790	0	0	0	0
Justice, Department of	5,592	6,532	3,502	3,485	631	590
Military Affairs, Department of	37,181	30,914	11,489	9,723	4,866	1,875
Natural Resources, Department of	42,081	51,276	4,852	3,340	0	0
Public Instruction, Department of	372,285	383,504	303,752	325,107	33,349	37,689
Public Service Commission	161	161	0	0	0	0
Revenue, Department of	53	50	0	0	0	0
Supreme Court	315	215	0	0	0	0
TEACH Board (Technology for Educational Achievement in Wisconsin)	5	1,501	0	0	0	0
Technical College System	27,022	30,057	24,915	26,264	605	854
Tourism, Department of	0	32	0	0	0	0
Transportation, Department of	475,329	542,381	153,122	180,597	8,453	5,552
University of Wisconsin System	530,777	569,464	0	0	176,684	180,539
Veterans Affairs	1,099	852	0	0	110	224
Workforce Development, Department of	572,484	672,126	97,442	71,671	261,250	679,971
<b>TOTAL</b>	<b>\$4,324,471</b>	<b>\$4,750,472</b>	<b>\$814,740</b>	<b>\$827,166</b>	<b>\$2,352,199</b>	<b>\$2,985,901</b>

Note: Aid is not necessarily disbursed in the same fiscal year in which it is received by the agency. In some cases, aid is received as reimbursement for previous expenditures.

Source: Wisconsin Department of Administration, State Bureau of Financial Operations, *2000 Annual Fiscal Report* (Appendix), October 2000, and previous issues.

**STATE AND LOCAL PUBLIC DEBT, BY STATE**  
**State Fiscal Years 1997-98**

State	Debt Outstanding at End of Fiscal Year (in millions)			Per Capita Debt Outstanding		Per Capita	Interest as % of Debt
	Total*	State	Local	Amount	Rank	on Debt	
Alabama	\$13,224	\$4,167	\$9,058	\$3,038.69	41	\$142.44	4.69%
Alaska	7,448	3,800	3,649	12,130.80	1	706.69	5.83
Arizona	21,972	2,807	19,165	4,705.97	20	184.53	3.92
Arkansas	6,095	2,384	3,710	2,401.31	48	120.73	5.03
California	161,486	50,251	111,236	4,943.40	17	230.14	4.66
Colorado	20,936	3,637	17,299	5,272.31	15	292.34	5.54
Connecticut	22,510	17,727	4,783	6,875.32	4	380.65	5.54
Delaware	4,983	3,770	1,213	6,697.95	5	374.78	5.60
District of Columbia	4,834	—	4,834	9,243.55	—	444.90	4.81
Florida	71,809	16,969	54,840	4,814.23	19	256.41	5.33
Georgia	25,409	6,040	19,369	3,324.89	39	144.33	4.34
Hawaii	7,845	5,710	2,135	6,575.57	6	406.14	6.18
Idaho	2,879	1,883	996	2,342.46	49	133.33	5.69
ILLINOIS	58,855	25,315	33,540	4,886.25	18	274.53	5.62
Indiana	16,127	6,704	9,423	2,733.93	47	145.24	5.31
IOWA	6,508	2,029	4,479	2,274.03	50	118.97	5.23
Kansas	9,276	1,411	7,865	3,528.30	37	187.51	5.31
Kentucky	20,947	6,814	14,134	5,322.01	14	306.10	5.75
Louisiana	16,667	7,093	9,573	3,814.74	35	217.63	5.70
Maine	5,258	3,474	1,784	4,227.03	27	203.23	4.81
Maryland	23,324	10,536	12,788	4,542.18	22	240.14	5.29
Massachusetts	46,320	32,833	13,487	7,535.38	3	346.28	4.60
MICHIGAN	38,963	16,147	22,815	3,968.89	30	209.04	5.27
MINNESOTA	26,862	5,333	21,530	5,685.12	12	286.77	5.04
Mississippi	7,566	2,674	4,892	2,749.15	46	159.78	5.81
Missouri	15,989	8,091	7,897	2,939.65	44	160.47	5.46
Montana	3,449	2,259	1,191	3,919.80	32	234.49	5.98
Nebraska	6,463	1,908	4,555	3,886.43	33	122.21	3.14
Nevada	11,291	2,881	8,410	6,462.92	8	310.93	4.81
New Hampshire	6,606	5,367	1,238	5,574.49	13	378.04	6.78
New Jersey	46,560	27,214	19,346	5,737.53	11	279.18	4.87
New Mexico	6,600	2,572	4,028	3,799.41	36	192.96	5.08
New York	155,710	73,254	82,455	8,567.24	2	455.96	5.32
North Carolina	25,570	6,877	18,693	3,388.53	38	140.60	4.15
North Dakota	1,948	857	1,091	3,053.51	40	180.16	5.90
Ohio	33,949	14,183	19,766	3,028.68	43	160.02	5.28
Oklahoma	9,428	3,951	5,477	2,816.85	45	134.42	4.77
Oregon	13,391	5,729	7,662	4,080.26	29	201.46	4.94
Pennsylvania	61,863	16,394	45,469	5,154.85	16	290.84	5.64
Rhode Island	6,483	5,352	1,131	6,561.76	7	321.28	4.90
South Carolina	15,145	5,191	9,954	3,948.22	31	150.60	3.81
South Dakota	3,032	2,068	964	4,108.13	28	205.42	5.00
Tennessee	16,451	3,192	13,260	3,029.18	42	145.27	4.80
Texas	83,658	14,408	69,250	4,233.72	26	199.05	4.70
Utah	12,848	3,435	9,413	6,118.30	10	176.27	2.88
Vermont	2,734	2,110	625	4,626.63	21	249.77	5.40
Virginia	29,024	10,828	18,196	4,273.88	25	222.35	5.20
Washington	35,005	10,289	24,716	6,153.18	9	229.56	3.73
West Virginia	6,917	3,433	3,484	3,819.69	34	279.33	7.31
<b>WISCONSIN</b>	23,174	10,721	12,453	4,436.08	24	235.30	5.30
Wyoming	2,166	1,043	1,122	4,503.03	23	281.00	6.24
UNITED STATES	\$1,283,560	\$483,117	\$800,443	\$4,748.72		\$238.83	5.03%

\*Detail may not add to total because of rounding.

Source: U.S. Department of Commerce, U.S. Census Bureau, bureau data, June 2001. Per capita figures and ranks calculated by the Wisconsin Legislative Reference Bureau.

## PUBLIC INDEBTEDNESS IN WISCONSIN

### Outstanding State Indebtedness, May 31, 2001 (In Thousands)

Type of Debt <sup>1</sup>	Tax Supported Debt		Revenue Supported Debt <sup>2</sup>		Total
	General Fund	Segregated Funds <sup>3</sup>	Veterans Housing	Other <sup>4</sup>	
General Obligations – State of Wisconsin . . . . .	\$2,743,150	\$48,184	\$767,510	\$387,797	\$3,946,641
Nonstock, nonprofit corporations Wisconsin State Colleges Building Corporation . . . . .	—	—	—	125	125
<b>TOTAL</b> . . . . .	<b>\$2,743,150</b>	<b>\$48,184</b>	<b>\$767,510</b>	<b>\$387,922</b>	<b>\$3,946,766</b>

<sup>1</sup>Amendment of the state constitution in April 1969 permitted direct state borrowing. Previously, debt was incurred through the public, nonstock, nonprofit building corporations, which now exist only to retire their outstanding obligations.

<sup>2</sup>Revenue supported debt includes debt that is issued with initial expectation that revenues and other proceeds from the operation of the programs or facilities financed will amortize the debt without recourse to the general fund.

<sup>3</sup>Includes the Transportation Fund and certain administrative facilities for the Wisconsin Department of Natural Resources.

<sup>4</sup>Includes dormitories, food service and intercollegiate athletic facilities; certain facilities on the State Fair grounds; and capital equipment.

Source: Wisconsin Department of Administration, Division of State Executive Budget and Planning, departmental data, June 2001.

### Selected Data on State Indebtedness, 1970 – 1999

Calendar Year	Outstanding State Indebtedness (Dec.31)					
	Total <sup>1</sup>	Per Capita	As Percent of State Assessed Value	Annual Debt Limitation <sup>1,2</sup>	Actual Debt Incurred <sup>1</sup>	Debt as Percent of Limitation
1970 . . . . .	\$646,614	\$146.31	1.86%	\$260,929	\$156,810	60.1%
1975 . . . . .	1,078,215	235.47	1.84	439,124	217,600	49.6
1980 . . . . .	1,916,177	407.18	1.77	813,604	123,500	15.2
1985 . . . . .	2,410,628	507.93	1.96	922,661	440,955	47.8
1986 . . . . .	2,378,659	500.35	1.97	904,311	285,985	31.6
1987 . . . . .	2,351,368	492.33	1.93	914,127	46,480	5.1
1988 . . . . .	2,403,070	498.25	1.90	949,407	247,155	26.0
1989 . . . . .	2,566,496	528.41	1.93	999,046	218,535	21.9
1990 . . . . .	2,781,071	568.49	1.97	1,060,277	484,099	45.7
1991 . . . . .	3,126,390	631.34	2.07	1,131,958	359,716	31.8
1992 . . . . .	3,065,122	612.41	1.92	1,196,903	427,655	35.7
1993 . . . . .	3,104,055	613.93	1.81	1,287,579	129,325	10.0
1994 . . . . .	3,244,079	636.59	1.75	1,387,461	289,810	20.9
1995 . . . . .	3,305,471	643.46	1.64	1,511,536	368,322	24.4
1996 . . . . .	3,468,447	670.36	1.60	1,627,078	353,295	21.7
1997 . . . . .	3,604,798	693.23	1.55	1,748,057	404,310	23.1
1998 . . . . .	3,751,542	718.41	1.51	1,867,462	475,485	25.5
1999 . . . . .	3,942,659	750.92	1.48	1,999,256	482,360	24.1

<sup>1</sup>In thousands.

<sup>2</sup>An aggregate debt limit is derived for each calendar year through a formula specified in Section 18.05, Wisconsin Statutes.

Source: Wisconsin Department of Administration, Division of State Executive Budget and Planning, departmental data, June 2001.

### State Revenue Bond Indebtedness, May 31, 2001 (In Thousands)

Program Funded	Amount Authorized	Amount Issued	Amount Outstanding
Student loans . . . . .	\$295,000	\$215,000	—
Veterans mortgage loans . . . . .	280,000	90,055	—
Transportation facilities and highway projects . . . . .	1,447,086	1,741,145 <sup>1</sup>	\$1,000,878
Health education loans . . . . .	92,000	81,257	630
Property tax deferral loans . . . . .	10,000	—	—
Clean water . . . . .	1,297,755	895,655 <sup>2</sup>	615,625
Petroleum environmental cleanup . . . . .	270,000	250,250	248,500
<b>TOTAL</b> . . . . .	<b>\$3,691,841</b>	<b>\$3,273,362</b>	<b>\$1,865,633</b>

Note: Revenue bonds are issued for purposes and amounts specifically authorized by the legislature. This debt is not a legal obligation of the state and is not subject to existing debt limitations.

<sup>1</sup>Includes \$437,782,036 par amount of refunding bonds that do not count against the authorization.

<sup>2</sup>Includes \$186,310,000 par amount of refunding bonds that do not count against the authorization.

Source: Wisconsin Department of Administration, Division of State Executive Budget and Planning, departmental data, June 2001.

**PUBLIC INDEBTEDNESS IN WISCONSIN—Continued**  
**State Authority Indebtedness**  
**(In Thousands)**

	Total Outstanding Indebtedness of State Authorities	
Wisconsin Health and Educational Facilities Authority .....	\$4,653,230	(6/30/01)
Wisconsin Housing and Economic Development Authority .....	2,208,412	(12/31/00)

Source: Data provided by Authorities, June 2001.

**Wisconsin Local Governments, 1955 – 1999**  
**(In Millions)**

Unit	1955	1965	1975	1985	1995	1998	1999
Counties .....	\$61.7	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,338.9	\$1,401.0
Cities .....	175.4	548.1	598.7	1,320.4	2,082.8	2,590.1	2,750.5
Villages .....	6.1	22.5	69.8	227.6	418.7	589.6	645.6
Towns .....	4.0	9.2	26.2	75.2	193.8	247.9	272.6
School districts .....	62.1	336.6	798.7	448.7	2,104.9	3,519.8	3,990.9
Technical College districts <sup>1</sup> .....	—	—	97.2	64.7	192.8	209.7	288.9
<b>TOTAL<sup>2</sup> .....</b>	<b>\$309.4</b>	<b>\$1,108.8</b>	<b>\$1,851.6</b>	<b>\$2,669.0</b>	<b>\$6,214.5</b>	<b>\$8,495.9</b>	<b>\$9,349.5</b>

Note: Long-term indebtedness includes issues maturing more than one year after date of issue that constitute an obligation of the taxable property in the issuing district.

<sup>1</sup>Technical College districts (previously called Vocational, Technical and Adult Education districts) were included within the municipal bonding statute provisions by Chapter 47, Laws of 1967.

<sup>2</sup>Detail does not add to total due to rounding.

Sources: Wisconsin Department of Revenue, Bureau of Local Financial Assistance, *Indebtedness 1981* and previous issues; *County and Municipal Revenues and Expenditures, 1999* and previous issues; departmental data from Wisconsin Department of Revenue, Wisconsin Department of Public Instruction, and the Wisconsin Technical College System Board.

**WISCONSIN GENERAL PROPERTY TAX LEVIES**  
**By Property and Municipality Type, 1999**

Type of Property	Towns	Villages	Cities	Total
<b>Real Estate</b> .....	<b>\$1,953,749,264</b>	<b>\$861,672,410</b>	<b>\$3,159,044,019</b>	<b>\$5,974,465,693</b>
Residential .....	1,390,879,195	644,462,139	2,132,785,573	4,168,126,908
Commercial .....	131,996,705	166,364,453	863,435,043	1,161,796,202
Manufacturing .....	25,184,972	45,142,772	156,420,925	226,748,671
Agricultural .....	161,325,219	2,493,207	3,348,407	167,166,834
Forest lands .....	79,788,484	566,672	273,673	80,628,830
Swamp and waste land .....	11,283,771	259,740	154,993	11,698,505
<b>Personal Property</b> .....	<b>33,417,121</b>	<b>31,183,869</b>	<b>151,824,423</b>	<b>216,425,414</b>
Furniture, fixtures, and equipment .....	10,799,829	14,896,149	84,077,956	109,773,934
Machinery, tools, and patterns .....	13,906,434	11,723,329	48,398,007	74,027,771
Boats and other watercraft .....	79,946	118,743	143,835	342,525
All other personal property .....	8,630,911	4,445,645	19,204,625	32,281,182
<b>Total General Property Taxes</b> .....	<b>\$1,987,166,393</b>	<b>\$892,856,266</b>	<b>\$3,310,868,390</b>	<b>\$6,190,891,049</b>
<b>Total State Tax Credit</b> .....	<b>(168,066,532)</b>	<b>(67,760,174)</b>	<b>(233,478,296)</b>	<b>(469,305,002)</b>
<b>TOTAL EFFECTIVE TAXES</b> .....	<b>\$1,819,099,861</b>	<b>\$825,096,092</b>	<b>\$3,077,390,094</b>	<b>\$5,721,586,047</b>

Note: Column and row totals may not add to total because the Department of Revenue truncates amounts under \$1.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 1999: Taxes Levied 1999 – Collected 2000, 2000*.

**WISCONSIN GENERAL PROPERTY ASSESSMENTS  
AND TAX LEVIES  
1900 – 1999**

Calendar Year	Full Value Assessment of All Property		Total State and Local Property Taxes Levied		State Property Tax Relief	Average Full Value Tax Rate Per \$1,000		Average Net Rate Per \$1,000 After State Relief	
	Amount (in millions)	Percent Change	Amount (in millions)	Percent Change	Amount (in millions)	Rate	Percent Change	Rate	Percent Change
1900	\$630	—	\$19	—	—	\$30.75	—	—	—
1910	2,743	—	31	—	—	11.18	—	—	—
1920	4,571	—	96	—	—	21.06	—	—	—
1930	5,896	—	121	—	—	20.49	—	—	—
1940	4,354	—	110	—	—	25.26	—	—	—
1950	9,201	—	226	—	—	24.52	—	—	—
1960	18,844	—	481	—	—	25.55	—	—	—
1970	34,790	—	1,179	—	\$140	33.88	—	—	—
1980	108,480	—	2,210	—	309	20.37	—	—	—
1987	121,884	1.1%	3,499	0.3%	319	28.70	-0.8%	\$26.08	5.8%
1988	126,588	3.9	3,755	7.3	319	29.66	3.3	27.14	4.1
1989	133,206	5.2	4,079	8.6	319	30.62	3.2	28.22	4.0
1990	141,370	6.1	4,388	7.6	319	31.04	1.4	28.78	2.0
1991	150,928	6.8	4,733	7.9	319	31.35	1.0	29.24	1.6
1992	159,587	5.7	5,169	9.2	319	32.39	3.3	30.39	3.9
1993	171,677	7.6	5,438	5.2	319	31.67	-2.2	29.81	-1.9
1994	184,995	7.8	5,572	2.5	319	30.12	-4.9	28.39	-4.8
1995	201,538	8.9	5,739	3.0	319	28.47	-5.5	26.89	-5.3
1996	216,944	7.6	5,378	-6.3	469	24.78	-13.0	22.62	-15.9
1997	233,074	7.4	5,636	4.8	469	24.18	-2.8	22.16	-2.0
1998	248,995	6.8	5,975	6.0	469	23.99	-0.8	22.11	-0.2
1999	266,568	7.1	6,191	3.6	469	23.22	-3.2	21.46	-2.9

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 1999: Taxes Levied 1999 – Collected 2000*, 2000, and previous issues. Percentages calculated by Wisconsin Legislative Reference Bureau.

**TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN  
1960 – 1999**

Year Levied	Total Taxes (in millions)	Percentage of Taxes Levied by Property Type					
		Residential	Commercial	Manufacturing	Agricultural	Personal <sup>1</sup>	Other <sup>2</sup>
1960	\$481.4	47.5%	13.5%	10.7%	11.2%	16.5%	0.6%
1965	664.1	48.4	14.4	10.3	10.6	15.8	0.6
1970	1,179.0	47.3	15.2	10.4	9.7	16.9	0.5
1975	1,601.3	50.5	16.8	5.7	10.1	16.2	0.7
1980	2,210.0	57.7	16.2	4.8	12.5	7.5	1.3
1985	3,203.5	58.9	17.7	4.7	12.4	4.8	1.6
1986	3,489.4	59.6	18.3	4.5	11.0	5.1	1.5
1987	3,499.2	60.3	19.0	4.3	9.7	5.2	1.5
1988	3,755.4	60.3	19.9	4.2	9.0	5.3	1.4
1989	4,078.9	60.3	20.1	4.1	8.7	5.4	1.4
1990	4,388.2	60.4	20.2	4.1	8.4	5.5	1.3
1991	4,732.7	60.9	20.2	4.0	8.1	5.5	1.3
1992	5,169.5	61.7	19.8	4.0	7.9	5.4	1.2
1993	5,438.0	62.7	19.5	3.9	7.5	5.2	1.2
1994	5,572.1	63.8	19.2	3.7	7.1	5.0	1.1
1995	5,738.9	64.8	18.8	3.6	6.7	4.9	1.1
1996	5,378.0	65.7	18.9	3.6	3.6	4.6	3.7
1997	5,635.9	66.2	18.7	3.6	3.3	4.5	3.7
1998	5,975.0	66.5	18.7	3.6	2.9	4.5	3.9
1999	6,190.9	67.3	18.8	3.7	2.7	3.5	4.0

<sup>1</sup>An exemption for "Line A" business property was phased in beginning in 1977. "Line A" property was completely exempted by 1981.

<sup>2</sup>Beginning in 1996, "Other" includes agricultural property not considered agricultural land for the purposes of use value assessment.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes 1999: Taxes Levied 1999 – Collected 2000*, 2000 and previous issues. For 1981 and earlier, *Property Tax, 1981* and previous issues. 1960 and 1965 data are from Wisconsin Department of Taxation. Percentages calculated by Wisconsin Legislative Reference Bureau.

**GENERAL PROPERTY ASSESSMENTS, TAXES, AND RATES  
By County, 1999**

County	Full Value Assessment <sup>1</sup>	Total Property Tax <sup>2</sup>	State Property Tax Credit <sup>3</sup>	Average Full Value Tax Rate per \$1,000 <sup>3</sup>	
				Gross	Net
Adams	\$1,168,194,700	\$25,785,103	\$1,844,302	\$22.07	\$20.49
Ashland	568,564,900	13,983,288	1,026,895	24.59	22.78
Barron	1,861,240,100	40,731,886	2,736,957	21.88	20.41
Bayfield	1,023,937,200	21,881,388	1,553,336	21.36	19.85
Brown	10,850,881,200	249,465,001	18,290,258	22.99	21.30
Buffalo	538,712,700	12,736,814	937,931	23.64	21.90
Burnett	1,122,634,800	20,368,872	1,470,193	18.14	16.83
Calumet	1,724,076,100	40,088,113	2,782,550	23.25	21.63
Chippewa	2,253,201,200	46,148,831	3,514,417	20.48	18.92
Clark	1,037,768,100	26,546,672	1,798,354	25.58	23.84
Columbia	2,768,057,600	56,242,999	4,446,108	20.31	18.71
Crawford	616,944,000	15,145,475	1,111,665	24.54	22.74
Dane	24,627,447,100	617,256,232	53,288,629	25.06	22.89
Dodge	3,754,810,700	91,668,253	6,666,293	24.41	22.63
Door	3,796,029,000	53,319,165	3,664,065	14.04	13.08
Douglas	1,560,349,800	35,727,876	2,482,550	22.89	21.30
Dunn	1,487,815,000	38,513,803	2,357,716	25.88	24.30
Eau Claire	3,801,403,600	86,106,397	6,517,211	22.65	20.93
Florence	284,169,800	6,276,232	377,010	22.08	20.75
Fond du Lac	4,413,483,600	92,844,881	6,675,641	21.03	19.52
Forest	577,438,400	9,777,780	852,373	16.93	15.45
Grant	1,591,462,500	37,785,129	2,945,166	23.74	21.89
Green	1,565,002,400	37,520,272	2,747,099	23.97	22.21
Green Lake	1,327,397,300	27,088,472	1,808,134	20.40	19.04
Iowa	1,215,480,500	29,489,240	2,301,030	24.26	22.36
Iron	421,687,900	9,308,776	707,392	22.07	20.39
Jackson	730,553,500	17,619,847	1,161,668	24.11	22.52
Jefferson	3,748,765,300	84,348,278	6,579,401	22.50	20.74
Juneau	949,093,900	22,078,811	1,584,455	23.26	21.59
Kenosha	7,426,166,100	168,169,458	12,188,123	22.64	21.00
Kewaunee	831,880,800	18,523,347	1,320,416	22.26	20.67
La Crosse	4,280,252,100	109,334,656	8,152,749	25.54	23.63
Lafayette	693,007,400	17,997,490	1,265,323	25.97	24.14
Langlade	976,954,300	21,199,786	1,577,654	21.69	20.08
Lincoln	1,386,852,100	30,127,149	2,141,520	21.72	20.17
Manitowoc	3,398,234,500	74,118,864	5,216,596	21.81	20.27
Marathon	5,542,877,100	134,156,011	9,493,578	24.20	22.49
Marinette	1,927,168,100	41,661,108	3,039,257	21.61	20.04
Marquette	850,152,200	17,104,579	1,203,884	20.11	18.70
Menominee	149,566,700	3,141,391	229,534	21.00	19.46
Milwaukee	36,405,050,600	1,057,438,089	73,079,489	29.04	27.03
Monroe	1,338,991,400	31,342,700	2,209,644	23.40	21.75
Oconto	1,795,975,600	34,629,084	2,588,020	19.28	17.84
Oneida	3,331,989,000	60,785,666	4,892,782	18.24	16.77
Outagamie	7,506,321,800	174,558,855	12,393,680	23.25	21.60
Ozaukee	6,325,510,400	134,027,266	11,933,649	21.18	19.30
Pepin	295,585,000	7,823,803	526,484	26.46	24.68
Pierce	1,553,578,700	33,392,294	2,291,381	21.49	20.01
Polk	2,066,651,200	41,207,723	3,088,950	19.93	18.44
Portage	3,027,873,700	64,375,188	4,646,606	21.26	19.72
Price	779,904,500	16,365,271	932,461	20.98	19.78
Racine	8,602,738,400	201,944,069	13,625,587	23.47	21.89
Richland	631,036,900	16,340,343	1,269,221	25.89	23.88
Rock	6,486,017,800	159,203,379	11,439,948	24.54	22.78
Rusk	563,298,300	13,335,661	1,038,952	23.67	21.82
St. Croix	3,390,681,600	64,395,801	5,152,401	18.99	17.47
Sauk	3,269,501,300	67,868,318	4,848,845	20.75	19.27
Sawyer	1,526,688,000	24,172,393	1,799,446	15.83	14.65
Shawano	1,669,034,500	34,755,276	2,578,498	20.82	19.27
Sheboygan	5,281,404,200	130,547,100	9,200,886	24.71	22.97
Taylor	722,828,400	16,311,991	1,076,886	22.56	21.07
Trempealeau	919,253,400	23,654,726	1,702,595	25.73	23.88
Vernon	896,743,400	22,091,347	1,614,569	24.63	22.83
Vilas	3,278,314,400	45,958,095	4,334,939	14.01	12.69
Walworth	7,025,341,000	144,890,399	11,814,621	20.62	18.94
Washburn	1,052,653,100	21,143,596	1,382,841	20.08	18.77
Washington	7,156,070,200	149,904,732	12,147,357	20.94	19.25
Waukesha	27,000,725,300	579,742,474	53,501,908	21.47	19.48
Waupaca	2,181,983,900	49,111,182	3,398,322	22.50	20.95
Wausara	1,372,166,900	27,781,803	2,097,493	20.24	18.71
Winnebago	7,211,059,100	167,427,006	11,836,428	23.21	21.57
Wood	3,052,827,200	72,977,694	4,802,680	23.90	22.33
<b>TOTAL</b>	<b>\$266,567,513,500</b>	<b>\$6,190,891,049</b>	<b>\$469,305,002</b>	<b>\$23.22</b>	<b>\$21.46</b>

<sup>1</sup>Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue.  
<sup>2</sup>Includes taxes and special charges levied by state and local units of government.  
<sup>3</sup>General property tax credits paid by the state and credited to individual taxpayers. Tax credit is reflected in effective tax rate.  
 Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 1999: Taxes Levied 1999 – Collected 2000, 2000.*