

**HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN**

**Revenues and Expenditures** — In the 2001-02 fiscal year, Wisconsin state government received total revenues of \$26.8 billion from all sources, including federal and nontax revenue, and its expenditures totaled \$31.6 billion. \$21.2 billion of these expenditures were general fund and the remaining \$10.4 billion were from special funds (such as the conservation and transportation funds), federal funding, pension and retirement funds, and other sources.

Of the total state budget allocations of \$46.9 billion for the 2001-03 biennium, state operations accounted for 37.3% (\$17.5 billion) and local assistance for 37.3% (\$17.5 billion). The remaining 25.3% (\$11.9 billion) comprised aids to individuals and organizations.

For the 2001-02 fiscal year, two state agencies accounted for about 36.2% of total state expenditures. The largest expenditure total was \$6.2 billion (19.8%) by the Department of Health and Family Services. Expenditures by the Department of Public Instruction, including state aids to local schools, were \$5.1 billion (16.4%). Shared revenue and tax relief of \$1.9 billion accounted for 6.1%, substantially less than during the previous biennium.

Total state tax revenues for 2001-02 were just over \$11 billion, including about \$10 billion in general purpose revenue. These collections were about \$0.9 billion lower than during FY1999-2000. Revenue from income taxes totaled almost \$5.5 billion, about \$5.0 billion of which was individual income taxes and \$503 million in corporation income taxes, while sales and excise taxes were about \$4 billion.

**State-Local Finances** — In 1999-2000, Wisconsin ranked 15th nationally in total per capita state and local government revenue (\$5,699 compared to the U.S. average of \$5,477). In total general state and local government per capita expenditures, Wisconsin ranked 11th (\$5,735 compared to the U.S. average of \$5,340).

Wisconsin returned nearly \$1.5 billion to local units of government in property tax relief and shared revenue in fiscal year 2002 (\$469.3 million as school levy credits and over \$1 billion in shared revenue).

**Property Taxes** — General property taxes levied in Wisconsin in 2001 totaled just over \$7 billion for a net amount of \$6.6 billion after state property tax relief. Milwaukee County had the highest effective (full value equalized) net tax rate (\$26.78 per \$1,000) and Vilas County the lowest (\$11.84 per \$1,000).

**State-Federal Finances** — Federal tax receipts from Wisconsin in fiscal year 2002 totaled over \$34.6 billion, with the largest amount generated by individual income and employment taxes (\$29.9 billion). Federal expenditures in Wisconsin – including grants to state and local government, salaries and wages, direct payments to individuals, procurement, and other programs – amounted to \$5,301 per resident. This distribution, on a per capita basis, ranked Wisconsin 49th among the states in federal funds received, with only Nevada (\$4,940) lower. Alaska was the highest at \$11,746 per person.

Direct federal aid to Wisconsin in 2001-02 totaled \$5.57 billion, and about 44% of that applied to health and family services. Local units of government received \$966.2 million for all functions.

**Indebtedness** — Total outstanding state government debt in Wisconsin, as of May 31, 2003, amounted to \$4.29 billion, of which \$3.16 billion was tax-supported and \$1.13 billion was revenue-supported. Total state indebtedness at the end of 2001 constituted 1.42% of state-assessed valuation and amounted to \$824.26 per capita. Local debt in 2001 totaled more than \$10.7 billion. Among state political subdivisions, school district debt (\$4.75 billion) was largest, followed by city debt (\$3 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 2001-02 and 2002-03

Table with 5 columns: Revenue Type and Allocation, 2001-02, 2002-03, 2001-03 Total, % of Total - All Sources. Rows include GENERAL PURPOSE REVENUE, PROGRAM REVENUE - TOTAL, SEGREGATED REVENUE - TOTAL, and TOTAL - ALL SOURCES.

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, 2003. Percentages and totals calculated by the Wisconsin Legislative Reference Bureau.

**WISCONSIN STATE REVENUES AND EXPENDITURES**  
**Fiscal Years 1970-1971 – 2001-2002**  
**(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
2001	19,285,734	19,448,417	2,990,770	8,719,341	22,276,504	28,167,758	445,999
2002	20,850,074	21,248,608	5,920,241	10,395,514	26,770,315	31,644,122	44,469

<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, *2002 State of Wisconsin Annual Fiscal Report*, and previous issues.

**WISCONSIN STATE REVENUES – ALL FUNDS**  
**Fiscal Years 1999-2000, 2000-01, and 2001-02**  
**(In Thousands)**

	1999-2000	2000-01	2001-02
<b>TOTAL GENERAL FUND TAX REVENUES*</b>	\$10,957,780	\$10,079,331	\$10,036,703
<b>TOTAL GENERAL PURPOSE TAX REVENUES*</b>	\$10,945,898	\$10,063,439	\$10,020,184
<b>Income Taxes*</b>	6,606,635	5,693,724	5,482,670
Individual	5,962,010	5,156,565	4,979,662
Corporation	644,625	537,159	503,008
<b>Sales and Excise Taxes*</b>	3,803,511	3,909,670	4,044,078
General Sales and Use	3,501,659	3,609,895	3,695,796
Cigarette	247,590	243,512	288,769
Other Tobacco Products	10,306	11,355	13,932
Liquor and Wine	34,564	35,543	35,984
Malt Beverage (Beer)	9,392	9,365	9,597
<b>Public Utility Taxes*</b>	259,984	239,238	252,237
Private Light, Heat, and Power	121,144	136,408	143,134
Municipal Light, Heat, and Power	1,541	1,584	1,657
Telephone	114,720	80,375	86,638
Pipeline	11,881	10,431	10,260
Electric Cooperative	7,803	8,248	8,586
Municipal Electric	1,394	1,393	1,273
Conservation and Regulation	639	593	567
Utility Tax (Refunds) Interest and Penalties	862	206	122
<b>Inheritance, Estate and Gift Taxes*</b>	133,261	77,084	82,635
Inheritance and Estate	133,261	77,080	82,631
Gift	—	4	4
<b>Miscellaneous Taxes*</b>	142,507	143,723	158,564
Insurance Companies (Premiums)	86,878	89,024	96,055
Real Estate Transfer Fee	45,293	44,224	51,176
Lawsuits (Courts)	10,144	10,124	10,455
Pari-mutuel Taxes	0	333	878
Other	192	0	0
<b>PROGRAM TAX REVENUES*</b>	11,882	15,892	16,519
Fire Dues	8,410	10,298	11,297
Pari-mutuel Taxes	3,038	2,526	2,104
County Expo Tax Administration	349	362	356
Baseball Park Administration Fee	329	341	365
Business Trust Regulation Fee	1,504	1,808	1,692
Other	(1,748)	557	705
<b>TRANSPORTATION FUND*</b>	834,765	842,934	887,934
Motor Fuel Tax	809,459	827,467	865,454
Air-Carrier Tax	9,041	9,333	5,651
Railroad Tax	11,526	1,256	12,011
Aviation Fuel Tax	1,283	1,250	1,226
Other Taxes	3,456	3,628	3,592
<b>CONSERVATION FUND*</b>	58,062	58,649	65,885
2/10 Mill Forestry Mill Tax	53,313	57,309	62,425
Forest Crop Taxes	4,749	1,340	3,460
<b>PETROLEUM INSPECTION TAX</b>	105,215	90,982	88,694
<b>RECYCLING FUND</b>	9,613	26,331	12,529
<b>MEDIATION FUND</b>	3	3	3
<b>TOTAL STATE TAX REVENUES</b>	\$11,965,438	\$11,098,230	\$11,091,748
<b>TOTAL DEPARTMENTAL REVENUES*</b>	20,249,506	10,558,136	14,371,347
Intergovernmental Revenue	4,846,610	6,226,563	7,203,159
Licenses and Permits	702,872	731,488	805,536
Charges for Goods and Services	2,102,615	3,660,392	1,747,654
Contributions	1,558,509	1,847,521	1,768,712
Interest and Investment Income	8,119,031	(4,003,889)	(3,541,516)
Gifts and Donations	349,206	373,699	337,322
Proceeds from Sale of Bonds	702,676	1,012,419	785,364
Other Revenues	1,594,784	(148,006)	3,913,624
Other Transactions	273,203	857,949	1,351,492
<b>TRANSFERS</b>	658,366	620,138	1,307,220
<b>TOTAL REVENUES</b>	\$32,873,310	\$22,276,504	\$26,770,315

\*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2002 Annual Fiscal Report, October 2002 and previous issues.

## WISCONSIN STATE EXPENDITURES BY AGENCY

### Fiscal Years 2000-01 and 2001-02

Agency	2000-01		2001-02	
	Amount	Percent	Amount	Percent
Administration, Department of	\$484,669,624	1.73%	\$348,130,490	1.12%
Adolescent Pregnancy Prevention and Pregnancy Services Board	542,937	0.00+	526,130	0.00+
Aging and Long-Term Care, Board on	1,972,435	0.01	1,632,337	0.01
Agriculture, Trade and Consumer Protection, Department of	67,702,964	0.24	66,380,333	0.21
Arts Board	3,548,859	0.01	3,498,446	0.01
Child Abuse and Neglect Prevention Board	2,489,743	0.01	2,443,572	0.01
Commerce, Department of	234,101,409	0.83	210,955,887	0.68
Corrections, Department of	962,575,252	3.43	981,494,492	3.15
District Attorneys (DOA)	40,660,459	0.14	40,467,842	0.13
Educational Communications Board	14,877,281	0.05	14,361,137	0.05
Elections Board	1,732,716	0.01	952,584	0.00+
Electronic Government, Department of	— <sup>1</sup>	— <sup>1</sup>	117,682,977	0.38
Employee Trust Funds, Department of	3,240,479,771	11.54	3,735,099,730	11.98
Employment Relations Commission	3,009,254	0.01	2,758,423	0.01
Employment Relations, Department of	7,325,105	0.03	6,991,835	0.02
Environmental Improvement Program (DOA)	103,695,149	0.37	125,327,116	0.40
Ethics Board	589,386	0.00+	614,624	0.00+
Financial Institutions, Department of	15,139,851	0.05	14,965,453	0.05
Governor, Office of the	3,519,924	0.01	3,117,465	0.01
Health and Family Services, Department of	5,266,591,082	18.75	6,178,633,712	19.82
Higher Educational Aids Board	68,098,937	0.24	67,693,269	0.22
Historical Society, State	19,612,215	0.07	18,846,366	0.06
Insurance, Office of the Commissioner of	72,922,916	0.26	79,973,568	0.26
Investment Board	16,316,503	0.06	15,653,457	0.05
Justice, Department of	76,881,445	0.27	81,323,140	0.26
Lieutenant Governor, Office of the	425,381	0.00+	440,068	0.00+
Lower Wisconsin State Riverway Board	127,889	0.00+	135,414	0.00+
Medical College of Wisconsin, Inc.	7,975,707	0.03	7,561,398	0.02
Military Affairs, Department of	69,055,855	0.25	72,908,199	0.23
Natural Resources, Department of	498,473,865	1.77	463,629,697	1.49
Personnel Commission	886,526	0.00+	777,938	0.00+
Public Defender, Office of the	63,016,160	0.22	69,899,751	0.22
Public Instruction, Department of	4,897,999,044	17.44	5,095,977,330	16.35
Public Lands, Board of Commissioners of	1,360,003	0.00+	1,386,850	0.00+
Public Service Commission	20,507,693	0.07	19,541,589	0.06
Regulation and Licensing, Department of	10,788,615	0.04	10,962,269	0.04
Revenue, Department of	392,823,881	1.40	399,086,081	1.28
Secretary of State, Office of the	584,156	0.00+	653,213	0.00+
State Fair Park Board	17,015,386	0.06	16,531,191	0.05
TEACH Wisconsin Board	63,646,501	0.23	53,871,005	0.17
Technical College System Board	174,604,675	0.62	179,264,683	0.58
Tobacco Control Board	22,234,905	0.08	5,589,112	0.02
Tourism, Department of	15,944,289	0.06	15,517,269	0.05
Transportation, Department of	2,107,888,300	7.50	2,106,110,910	6.76
Treasurer, Office of the State	2,127,681	0.01	2,520,875	0.01
University of Wisconsin System	3,163,365,900	11.26	3,226,293,241	10.35
Veterans Affairs, Department of	183,174,848	0.65	260,448,333	0.84
Workforce Development, Department of	1,806,924,396	6.43	2,278,415,521	7.31
<b>TOTAL EXECUTIVE<sup>2</sup></b>	<b>\$24,230,194,873</b>	<b>86.26%</b>	<b>\$26,407,077,857</b>	<b>84.71%</b>
<b>TOTAL JUDICIAL</b>	<b>109,018,957</b>	<b>0.39</b>	<b>107,865,992</b>	<b>0.35</b>
<b>TOTAL LEGISLATIVE</b>	<b>62,220,008</b>	<b>0.22</b>	<b>62,114,318</b>	<b>0.20</b>
<b>TOTAL GENERAL APPROPRIATIONS<sup>2</sup></b>	<b>3,015,655,177</b>	<b>10.74</b>	<b>3,969,766,208</b>	<b>12.73</b>
Shared Revenue/Tax Relief	1,874,722,476	6.67	1,901,705,338	6.10
Public Debt	464,713,731	1.65	491,395,932	1.58
<b>BUILDING PROGRAM</b>	<b>673,910,502</b>	<b>2.40</b>	<b>628,001,845</b>	<b>2.01</b>
<b>GRAND TOTAL</b>	<b>\$28,090,999,518</b>	<b>100.00%</b>	<b>\$31,174,826,220</b>	<b>100.00%</b>

<sup>1</sup>The Department of Electronic Government was created as part of 2001 Wisconsin Act 16, effective September 1, 2001.

<sup>2</sup>Totals include some statutory agencies and certain programs not listed separately.

Source: Wisconsin Department of Administration, State Controller's Office, *Annual Fiscal Report*, October 2001 and October 2002. Agency percentages calculated by Wisconsin Legislative Reference Bureau.

**WISCONSIN TRANSPORTATION FUND  
REVENUES AND EXPENDITURES  
Fiscal Years 2000-01 and 2001-02**

	2000-01		2001-02	
	State Funds	Federal Local, and Agency Funds	State Funds	Federal Local, and Agency Funds
<b>OPENING BALANCE</b> .....	\$152,202,686	(\$648,317,500)	\$106,513,181	(\$709,713,799)
<b>REVENUES</b>				
Motor fuel taxes .....	\$827,466,615	—	\$865,453,791	—
Vehicle registration .....	272,439,025	—	288,119,055	—
Drivers license fees .....	35,410,105	—	33,030,864	—
Motor carrier fees .....	2,931,408	—	2,740,436	—
Other motor vehicle fees .....	14,888,796	—	18,342,484	—
Overweight/oversize permits .....	4,464,177	—	4,405,302	—
Investment earnings .....	13,220,635	—	4,614,070	—
Aeronautical taxes and fees .....	11,146,233	—	7,278,841	—
Railroad property taxes .....	1,256,248	—	12,010,308	—
Dealers' licenses .....	871,762	—	843,613	—
Miscellaneous .....	10,205,855	—	12,868,698	\$2,497,914
Service center operations .....	—	\$19,809,135	—	18,698,407
State and local highway facilities – Federal .....	—	498,278,691	—	558,662,371
State and local highway facilities – Local .....	—	69,615,578	—	81,108,711
Major highway development – Revenue bonds .....	—	122,170,493	—	128,670,000
Highway administration and planning – Federal .....	—	4,888,444	—	3,967,738
Highway administration and planning – Local .....	—	1,324	—	5,163
Aeronautics – Federal .....	—	26,757,379	—	40,838,326
Aeronautics – Local .....	—	11,228,167	—	18,557,876
Railroad assistance – Federal .....	—	5,139,989	—	3,982,011
Railroad assistance – Local .....	—	2,720,059	—	5,505,929
Railroad passenger service – Federal .....	—	3,453,395	—	4,973,862
Railroad passenger service – Local .....	—	649,826	—	1,960,530
Transit assistance – Federal .....	—	28,122,080	—	26,840,442
Transit assistance – Local .....	—	537,063	—	939,093
Congestion mitigation air quality – Federal .....	—	1,377,948	—	3,672,037
Congestion mitigation air quality – Local .....	—	364,744	—	1,008,682
Surface transportation grants – Federal .....	—	1,474,651	—	1,058,974
Surface transportation grants – Local .....	—	378,175	—	313,874
Transportation enhancement activities – Federal .....	—	153,123	—	3,803,099
Transportation enhancement activities – Local .....	—	41,196	—	1,216,108
Transportation facilities economic assistance and development – Local .....	—	291,084	—	2,578,001
Transportation planning grants .....	—	—	—	261,738
Multimodal transportation studies – Federal .....	—	297,191	—	712,150
General administration and planning – Federal .....	—	19,014,199	—	21,423,248
General administration and planning – Local .....	—	789,899	—	898,767
Administrative facilities – Revenue bonds .....	—	2,900,050	—	3,015,000
Highway safety – Federal .....	—	2,634,399	—	2,490,711
Gifts and grants .....	—	251,508	—	201,202
<b>TOTAL REVENUES</b> .....	<b>\$1,194,300,859</b>	<b>\$823,339,790</b>	<b>\$1,249,707,462</b>	<b>\$939,861,964</b>
<b>TOTAL AVAILABLE</b> .....	<b>\$1,346,503,545</b>	<b>\$175,022,290</b>	<b>\$1,356,220,643</b>	<b>\$230,148,165</b>

**WISCONSIN TRANSPORTATION FUND  
REVENUES AND EXPENDITURES  
Fiscal Years 2000-01 and 2001-02—Continued**

	2000-01		2001-02	
	State Funds	Federal Local, and Agency Funds	State Funds	Federal Local, and Agency Funds
<b>EXPENDITURES</b>				
<b>Local Assistance</b>				
Highway aids .....	\$364,384,010	—	\$370,999,349	—
Local bridge and highway improvement .....	34,009,255	\$160,744,209	33,983,444	\$115,419,045
Mass transit .....	99,580,723	41,987,892	102,012,359	22,278,655
Railroads .....	1,873,136	289,563	1,778,936	870,096
Aeronautics assistance .....	6,726,634	28,122,510	14,668,958	76,041,162
Highway safety .....	—	3,347,967	—	2,218,172
Multimodal transportation studies .....	1,840,729	180,000	193,635	72,000
Rail passenger service .....	485,477	4,442,349	385,985	5,922,052
Surface transportation grants .....	—	2,519,129	—	2,421,503
Harbor assistance .....	690,226	—	32,322	—
Transportation planning grants to local governmental units .....	—	1,999,913	—	1,000,000
Transportation enhancement activities .....	—	780,781	—	7,718,474
Grants to local professional football stadium districts .....	—	—	9,100,000	—
<b>Total Local Assistance .....</b>	<b>\$509,590,190</b>	<b>\$244,414,313</b>	<b>\$533,154,988</b>	<b>\$233,961,159</b>
<b>Aids to Individuals and Organizations</b>				
Transportation facilities economic				
assistance and development .....	\$4,127,768	\$246,776	\$3,485,997	\$691,050
Railroad crossings .....	2,470,731	4,063,206	3,261,523	8,407,761
Elderly and disabled .....	884,444	2,465,063	881,616	2,038,802
Freight rail .....	3,207,509	1,860,142	2,006,667	9,120,040
<b>Total Aids to Individuals and Organizations</b> .....	<b>\$10,690,452</b>	<b>\$8,635,187</b>	<b>\$9,635,803</b>	<b>\$20,257,653</b>
<b>State Operations</b>				
Highway improvements .....	\$322,137,302	\$457,868,489	\$281,838,559	\$459,320,032
Major highway development – Revenue bonds ..	—	115,362,493	—	132,825,337
Highway maintenance, repair, and traffic operations .....	167,855,556	4,144,151	166,905,229	2,508,000
Highway administration and planning .....	21,440,317	5,373,531	17,816,333	4,132,909
Traffic enforcement and inspection .....	51,535,710	3,593,389	51,512,359	5,069,186
General administration and planning .....	54,889,884	16,029,922	57,219,147	14,670,120
Administrative facilities – Revenue bonds .....	—	1,121,199	—	2,962,452
Vehicle registration and drivers licensing .....	72,826,201	81,517	73,728,099	1,657,291
Vehicle inspection and maintenance .....	7,667,254	2,854,200	7,606,749	3,115,800
Debt repayment and interest .....	5,426,717	—	5,318,067	—
Service centers .....	—	20,787,881	—	18,933,329
Congestion mitigation air quality .....	—	2,147,996	—	5,241,745
Miscellaneous .....	861,030	2,321,821	5,630,959	604,271
<b>Total State Operations .....</b>	<b>\$704,639,971</b>	<b>\$631,686,589</b>	<b>\$667,575,501</b>	<b>\$651,040,472</b>
<b>Transfers to Conservation Fund .....</b>	<b>15,069,751</b>	<b>—</b>	<b>16,202,509</b>	<b>—</b>
<b>TOTAL EXPENDITURES .....</b>	<b>\$1,239,990,364</b>	<b>\$884,736,089</b>	<b>\$1,226,568,801</b>	<b>\$905,259,284</b>
<b>UNRESERVED FUND BALANCE .....</b>	<b>\$106,513,181</b>	<b>(\$709,713,799)</b>	<b>\$129,651,842</b>	<b>(\$675,111,119)</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, 2002 Annual Fiscal Report (Budgetary Basis) Appendix.

**WISCONSIN CONSERVATION FUND**  
**REVENUES, EXPENDITURES AND BALANCES**  
**Fiscal Years 1997-98 – 2001-02**

	1997-98	1998-99	1999-2000	2000-01	2001-02
<b>OPENING CASH BALANCE</b> .....	\$45,021,326	\$51,311,184	\$54,721,799	\$62,236,240	\$55,242,837
<b>REVENUES</b> .....	181,672,688	196,780,231	205,822,905	211,013,810	217,255,388
User fees (licenses, registration) .....	71,760,358	84,829,913	79,657,097	79,435,959	80,983,195
Forestry mill tax .....	46,616,665	49,797,362	53,312,623	57,226,371	62,507,745
Federal aids .....	22,328,992	18,903,229	24,492,738	26,255,098	30,271,993
Motor fuel tax formula .....	12,673,257	13,643,460	14,353,522	17,569,751	16,202,509
Severance tax .....	2,944,746	2,455,693	4,748,627	1,339,803	3,459,695
Other revenues (sales, services) .....	25,348,670	27,150,574	29,258,298	29,186,828	23,830,251
<b>EXPENDITURES</b> .....	175,382,830	193,369,616	197,678,464	217,507,090	231,977,168
Land management – state .....	54,432,636	57,887,111	63,851,035	67,513,760	73,431,021
Land management – federal .....	5,523,829	5,957,261	6,438,538	8,376,400	6,585,224
Enforcement/science – state .....	15,551,256	16,976,906	17,866,940	22,463,690	20,112,462
Enforcement/science – federal .....	4,504,661	4,910,671	4,961,788	6,025,977	5,723,864
Water management – state .....	15,961,099	16,337,219	16,471,802	19,081,813	19,848,117
Water management – federal .....	3,041,913	4,002,772	4,669,849	4,534,503	4,018,207
Conservation aids – state .....	21,558,441	25,661,835	23,932,179	21,183,529	29,995,186
Conservation aids – federal .....	560,389	555,713	950,574	1,246,463	1,268,468
Environmental aids .....	1,315,362	3,031,989	2,227,782	4,276,268	2,905,418
Development/debt service – state .....	11,164,481	11,287,044	6,634,967	7,351,042	9,860,459
Development/debt service – federal .....	1,407,442	1,906,285	2,011,062	2,889,352	2,025,606
Administrative services – state .....	21,719,303	24,199,158	24,186,216	25,888,808	27,799,749
Administrative services – federal .....	3,125,239	3,378,472	3,025,586	5,079,318	5,555,301
CAER management – state* .....	9,626,093	10,988,186	12,777,831	13,299,044	14,785,699
CAER management – federal* .....	752,665	437,140	2,136,800	1,386,732	485,181
Other activities – state .....	5,138,021	5,851,854	5,535,515	6,910,391	7,577,206
<b>TRANSFER TO GENERAL FUND</b> .....	—	—	—	500,000	—
<b>FUND BALANCE</b> .....	\$51,311,184	\$54,721,799	\$62,866,240	\$55,242,960	\$40,521,057

\*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.

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *State of Wisconsin 2002 Annual Fiscal Report (Budgetary Basis) Appendix*, and previous issues.

**WISCONSIN STATE AIDS BY COUNTY**  
**Calendar Year 2001**

County	Health and Human Services	Transportation	Recycling and Sanitation	Public Housing	Conservation	Public Safety	Total State Aids
Adams	\$4,635,627	\$2,585,907	\$215,129	—	\$259,880	\$108,469	\$8,057,089
Ashland	5,107,440	3,050,430	115,572	—	252,376	139,446	8,875,301
Barron	9,622,458	5,291,466	142,789	783,956	201,797	211,658	16,742,630
Bayfield	4,646,675	4,907,944	77,953	—	299,458	236,289	10,512,447
Brown	44,305,074	16,470,093	1,193,106	385,233	1,459,036	845,218	70,061,494
Buffalo	3,346,677	1,880,645	177,438	—	1,090,173	133,601	6,784,398
Burnett	4,222,010	4,798,822	243,527	—	299,325	3,111,937	12,813,366
Calumet	6,792,188	2,694,103	224,688	—	219,209	125,809	10,341,592
Chippewa	11,995,848	5,833,636	792,240	1,001,327	456,097	243,035	21,068,874
Clark	8,026,643	5,003,652	140,480	49,499	240,531	61,839	13,832,552
Columbia	12,676,303	5,185,481	313,646	13,402	251,155	307,588	20,257,242
Crawford	4,940,374	2,607,107	45,134	303,728	65,941	114,120	8,308,105
Dane	124,978,837	22,272,494	1,988,822	18,300	623,692	2,156,207	182,393,836
Dodge	12,955,934	7,056,257	404,232	1,756,986	566,147	136,700	23,883,446
Door	5,390,969	2,794,148	127,158	4,337	861,558	148,298	10,101,401
Douglas	16,110,801	5,510,329	242,945	1,064,861	116,508	504,064	24,588,538
Dunn	8,698,479	4,649,106	280,544	50,379	385,368	89,720	15,120,578
Eau Claire	23,330,066	5,934,211	700,145	497,721	565,830	843,699	34,416,653
Florence	1,876,737	1,107,707	114,494	153,326	145,572	64,357	3,568,550
Fond du Lac	14,854,368	6,088,710	564,895	687,263	737,495	410,243	24,226,949
Forest	2,129,184	1,805,139	119,203	42,050	170,912	36,127	4,440,668
Grant	11,653,473	5,282,115	297,351	12,256	154,784	308,448	18,480,852
Green	6,899,115	3,331,580	185,859	383,398	129,762	220,800	11,033,883
Green Lake	3,450,970	1,978,640	84,219	—	207,414	73,372	6,004,146
Iowa	1,745,798	2,607,842	182,845	—	177,362	65,034	5,027,028
Iron	1,883,487	1,634,294	138,462	421,015	264,672	54,025	4,708,622
Jackson	7,182,235	3,099,605	266,261	—	646,645	137,888	11,625,988
Jefferson	13,643,742	6,995,321	386,437	—	149,155	466,019	22,498,881
Juneau	5,379,929	3,433,696	217,033	288,145	119,808	218,149	9,922,247
Kenosha	47,100,112	7,333,833	692,379	4,500	49,750	1,467,605	61,146,382
Kewaunee	3,850,138	2,849,616	117,520	95,774	231,301	107,374	7,342,597
La Crosse	17,234,468	7,191,779	387,852	77,238	184,702	656,748	29,470,635
Lafayette	3,565,274	2,212,703	103,222	—	352,121	201,818	7,128,551
Langlade	4,600,985	2,631,026	148,773	61,000	292,462	69,907	7,692,662
Lincoln	5,969,002	3,237,824	179,988	41,760	1,361,452	126,001	11,419,017
Manitowoc	17,493,325	6,946,449	886,952	4,000	641,440	485,717	28,477,177
Marathon	16,890,417	12,429,514	642,647	1,957,472	664,835	647,054	33,781,060
Marinette	8,732,195	4,854,534	317,332	179,866	459,036	182,504	16,809,591
Marquette	3,265,555	1,806,369	119,734	—	133,863	54,710	5,552,533
Menominee	3,572,660	435,153	97,050	—	9,000	73,178	4,882,901
Milwaukee	228,553,798	52,273,760	4,607,295	1,051,613	—	11,384,885	377,938,193
Monroe	8,878,331	3,758,169	269,857	202,262	52,341	25,849	14,568,735
Oconto	8,044,564	4,479,691	358,244	5,981	328,285	89,233	13,601,176
Oncida	5,434,823	4,307,193	137,680	339,920	399,376	541,352	11,679,469
Outagamie	27,617,513	10,199,118	777,021	473,653	547,380	528,459	45,349,313
Ozaukee	11,395,803	5,838,584	400,160	—	274,955	163,685	18,591,292
Pepin	3,413,541	1,264,631	117,962	—	128,064	41,143	5,111,879
Pierce	6,938,536	3,741,096	322,450	211,783	186,560	111,239	12,060,964
Polk	8,419,966	4,890,080	266,561	995,130	564,589	143,182	15,829,160
Portage	22,375,209	5,545,406	477,214	—	330,123	634,032	31,837,324
Price	5,724,797	2,845,907	206,931	—	775,098	26,159	9,795,763
Racine	52,351,555	9,741,127	778,359	2,532,320	95,850	2,286,479	72,463,330
Richland	3,097,966	2,549,954	234,883	—	149,423	50,263	6,578,316
Rock	20,289,798	10,719,094	609,821	175,677	77,220	855,219	35,086,294
Rusk	6,323,463	3,115,200	125,858	339,258	344,436	235,604	10,838,423
St. Croix	11,495,535	4,984,091	440,282	966,968	650,719	307,866	19,502,183
Sauk	13,697,976	5,630,538	293,670	157,115	715,638	240,760	22,167,794
Sawyer	4,542,418	2,829,108	148,150	314	412,316	147,783	8,317,845
Shawano	7,872,782	4,555,309	266,925	181,378	326,337	288,019	14,098,121
Sheboygan	22,210,980	8,028,531	1,069,211	872,264	538,099	288,257	35,555,537
Taylor	5,156,665	2,906,851	88,756	44,042	227,450	76,668	8,763,495
Trempealeau	7,476,567	2,906,081	241,845	13,341	815,089	54,826	11,836,135
Vernon	6,256,935	3,918,168	294,083	378,400	452,597	89,575	11,660,524
Vilas	2,614,136	2,878,463	277,939	—	145,203	153,105	6,492,694
Walworth	22,524,357	7,310,698	350,580	—	217,842	374,630	32,696,236
Washburn	4,704,516	2,982,815	136,446	47,497	319,030	85,618	8,458,907
Washington	18,926,992	7,824,037	435,953	482,305	349,762	319,609	29,099,700
Waukesha	44,449,382	21,903,442	1,606,251	—	232,121	2,392,288	75,322,445
Waupaca	10,373,130	5,203,649	384,198	566,723	419,868	288,257	18,256,365
Waushara	6,413,129	2,347,158	201,024	—	482,016	74,552	9,002,632
Winnebago	36,580,290	8,993,349	822,581	870,386	338,290	1,825,185	53,885,786
Wood	11,549,479	7,459,371	416,362	2,466,583	250,639	460,033	23,987,694
<b>TOTAL</b>	<b>\$1,167,720,504</b>	<b>\$426,739,949</b>	<b>\$30,840,408</b>	<b>\$23,713,705</b>	<b>\$26,626,340</b>	<b>\$40,455,369</b>	<b>\$1,905,214,186</b>

Note: Table includes state aids 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, June 2003. 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 2002**

County	School Levy	Shared Revenue	County	Per Capita	
	Credits	Payments	Total	Amount	Rank
Adams	\$1,825,097	\$1,541,981	\$3,367,078	\$165.65	70
Ashland	1,029,695	6,382,046	7,411,741	436.52	1
Barron	2,843,489	8,649,214	11,492,703	251.85	32
Bayfield	1,593,033	1,811,513	3,404,546	223.06	47
Brown	18,740,165	34,513,374	53,253,539	229.68	46
Buffalo	960,175	3,065,312	4,025,487	288.46	21
Burnett	1,564,960	1,470,119	3,035,079	189.09	65
Calumet	2,878,871	4,482,674	7,361,545	173.23	66
Chippewa	3,645,609	12,428,881	16,074,490	284.06	22
Clark	1,784,229	8,862,865	10,647,094	314.44	9
Columbia	4,608,739	7,139,516	11,748,255	219.71	50
Crawford	1,117,956	3,971,236	5,089,192	292.38	16
Dane	52,771,082	32,926,564	85,697,646	195.26	61
Dodge	6,740,259	14,919,555	21,659,814	248.73	33
Door	3,681,893	2,004,465	5,686,358	198.54	59
Douglas	2,530,269	13,353,401	15,883,670	363.66	3
Dunn	2,449,600	9,334,186	11,783,786	288.62	20
Eau Claire	6,951,411	16,599,668	23,551,079	247.56	35
Florence	396,481	443,691	840,172	161.98	71
Fond du Lac	6,681,699	16,627,776	23,309,475	236.43	42
Forest	892,384	1,266,397	2,158,781	213.47	54
Grant	2,870,671	13,374,639	16,245,310	323.84	5
Green	2,859,444	4,764,742	7,624,186	221.95	48
Green Lake	1,903,876	3,523,054	5,426,930	281.45	24
Iowa	2,324,309	2,555,537	4,879,846	210.77	55
Iron	720,172	1,491,235	2,211,407	319.01	7
Jackson	1,158,988	3,640,351	4,799,339	247.63	34
Jefferson	6,704,148	12,195,940	18,900,088	244.48	38
Juneau	1,654,156	5,614,195	7,268,351	290.13	17
Kenosha	11,841,318	23,919,377	35,760,695	233.12	44
Kewaunee	1,332,220	4,806,652	6,138,872	299.65	14
La Crosse	8,220,684	21,815,519	30,036,203	277.00	27
Lafayette	1,246,448	3,252,164	4,498,612	276.62	29
Langlade	1,605,271	4,853,480	6,458,751	307.31	11
Lincoln	2,160,352	6,523,648	8,684,000	290.01	18
Manitowoc	5,250,904	19,035,414	24,286,318	289.38	19
Marathon	9,513,132	21,583,329	31,096,461	243.00	39
Marinette	3,173,053	10,800,050	13,973,103	318.99	8
Marquette	1,236,199	1,286,589	2,522,788	170.79	68
Menominee	222,852	841,080	1,063,932	231.54	45
Milwaukee	70,110,457	338,151,616	408,262,073	433.82	2
Monroe	2,161,298	9,512,390	11,673,688	278.84	26
Oconto	2,678,150	5,374,462	8,052,612	218.76	51
Oneida	5,052,560	2,702,370	7,754,930	207.25	56
Outagamie	12,641,173	27,434,163	40,075,336	242.04	41
Ozaukee	12,028,071	5,346,764	17,374,835	206.93	57
Pepin	548,681	1,655,016	2,203,697	294.49	15
Pierce	2,394,801	6,491,414	8,886,215	235.35	43
Polk	3,151,360	5,190,154	8,341,514	193.71	60
Portage	4,527,439	10,152,510	14,679,949	215.16	52
Price	948,112	3,389,906	4,338,018	272.99	30
Racine	13,664,701	40,383,575	54,048,276	283.80	23
Richland	1,292,270	4,312,467	5,604,737	310.41	10
Rock	11,716,808	34,632,849	46,349,657	300.97	13
Rusk	1,130,267	4,209,919	5,340,186	345.46	4
St. Croix	5,238,075	5,347,249	10,585,324	156.20	72
Sauk	4,984,616	6,361,177	11,345,793	200.23	58
Sawyer	1,950,028	1,186,454	3,136,482	189.13	64
Shawano	2,555,038	6,310,190	8,865,228	214.79	53
Sheboygan	9,276,509	20,897,645	30,174,154	264.36	31
Taylor	1,134,342	4,321,833	5,456,175	276.71	28
Trempealeau	1,714,589	7,066,961	8,781,550	320.58	6
Vernon	1,622,781	6,421,406	8,044,187	281.42	25
Vilas	4,474,273	804,288	5,278,561	246.01	37
Walworth	12,159,565	8,772,782	20,932,347	221.43	49
Washburn	1,477,474	1,679,420	3,156,894	192.05	63
Washington	12,155,184	8,274,465	20,429,649	169.64	69
Waukesha	52,909,010	17,975,659	70,884,669	192.58	62
Waupaca	3,489,357	9,519,019	13,008,376	247.20	36
Waushara	2,118,864	2,114,318	4,233,182	173.36	67
Winnebago	11,572,230	27,010,157	38,582,387	242.41	40
Wood	4,741,619	18,549,571	23,291,190	306.54	12
STATE	\$469,304,995	\$1,019,223,598	\$1,488,528,593	\$272.93	

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Financial Assistance, departmental data, June 2003; Wisconsin Department of Administration, Division of Housing and Intergovernmental Relations, Demographic Services Center, *January 1, 2002 Official County Population Estimates*, August 2002. Per capita amounts and ranks calculated by Wisconsin Legislative Reference Bureau.

**SELECTED STATE TAX REVENUE**  
**By State, Per \$1,000 Personal Income**  
**Fiscal Year Ending in 2002**

State	Sales and Gross Receipts Taxes										
	Selective Sales Taxes										Vehicle
	Total Taxes* Amount	General Sales Rank	Motor Fuel	Public Utilities	Tobacco	Alcohol	Individual Income	Corporate Net Income	Licensing	Property	
Alabama	\$61.02	26	\$15.51	\$4.54	\$4.79	\$0.57	\$1.15	\$21.29	\$2.86	\$1.74	\$1.73
Alaska	\$2.64	43	NA	1.95	0.15	0.21	0.62	NA	13.01	NA	2.40
Arizona	59.33	30	30.03	4.37	0.21	1.13	0.37	14.63	2.42	1.17	2.30
Arkansas	79.00	6	30.10	6.51	NA	1.46	0.48	23.36	2.53	1.74	7.64
California	67.11	18	20.55	2.84	0.42	0.95	0.25	28.52	4.60	1.63	1.68
Colorado	46.17	48	12.68	3.79	0.05	0.44	0.20	23.18	1.37	1.12	NA
Connecticut	61.12	25	20.60	2.87	1.13	1.07	0.28	24.94	1.01	1.86	NA
Delaware	82.13	4	NA	4.07	1.15	1.04	0.44	27.08	9.51	1.21	NA
Florida	50.17	45	29.13	3.66	1.56	0.94	1.11	NA	2.46	2.15	0.86
Georgia	55.82	36	19.59	2.63	NA	0.38	0.58	26.30	2.30	1.19	0.22
Hawaii	91.59	1	43.17	2.09	2.50	1.76	1.05	29.76	1.41	2.14	NA
Idaho	67.58	16	23.67	6.36	0.05	0.84	0.18	25.07	2.28	3.47	NA
ILLINOIS	53.36	40	15.25	3.26	3.59	1.10	0.33	16.51	4.90	3.36	0.13
Indiana	57.46	34	21.84	3.83	0.03	0.71	0.20	20.36	3.84	NA	0.02
IOWA	60.28	28	21.04	4.13	NA	1.14	0.15	21.30	1.06	4.48	NA
Kansas	60.75	27	22.74	4.75	0.01	0.66	1.03	23.44	1.54	1.94	0.69
Kentucky	76.17	7	22.09	4.41	NA	0.16	0.69	25.58	2.89	1.93	4.18
Louisiana	64.40	20	20.40	4.90	0.07	1.13	0.45	15.60	2.32	1.10	0.29
Maine	73.14	10	23.28	5.34	0.20	2.62	1.19	29.87	2.15	2.48	1.34
Maryland	54.62	38	13.58	3.55	0.71	1.06	0.13	23.75	1.81	1.11	1.38
Massachusetts	58.75	31	14.65	2.64	NA	1.09	0.26	31.37	3.22	1.30	0.00
MICHIGAN	71.81	12	25.57	3.58	0.08	2.20	0.45	20.12	6.78	3.07	6.21
MINNESOTA	75.64	8	21.87	3.63	0.00	1.01	0.34	31.84	3.17	3.07	0.05
Mississippi	73.60	9	36.43	6.39	0.25	0.87	0.62	15.33	3.05	2.11	0.02
Missouri	52.87	42	17.39	4.22	0.00	0.65	0.16	22.03	1.84	1.57	0.12
Montana	63.40	23	NA	8.41	1.37	0.58	0.81	22.75	3.00	5.78	7.98
Nebraska	58.13	33	20.77	5.99	0.06	0.86	0.34	22.41	2.09	1.81	0.12
Nevada	60.15	29	31.56	4.06	0.17	0.97	0.25	NA	NA	2.18	1.72
New Hampshire	43.03	50	NA	2.74	1.45	1.89	0.27	1.63	8.62	2.06	11.46
New Jersey	54.08	39	17.69	1.55	2.45	1.20	0.24	20.17	3.25	1.19	0.01
New Mexico	81.69	5	30.11	4.49	0.29	0.40	0.80	22.13	2.80	2.78	1.19
New York	62.65	24	12.47	0.71	1.67	1.46	0.26	37.04	3.27	1.11	NA
North Carolina	67.38	17	13.93	5.25	3.85	0.18	0.93	31.51	2.90	2.08	NA
North Dakota	65.30	19	19.62	6.48	1.92	1.26	0.32	11.67	2.92	3.27	0.08
Ohio	58.41	32	19.03	4.09	0.89	0.84	0.26	24.82	2.27	1.97	0.06
Oklahoma	67.74	15	17.12	4.59	0.22	0.80	0.72	25.59	1.94	6.50	NA
Oregon	50.80	44	NA	3.94	0.09	1.73	0.13	36.32	1.94	2.90	NA
Pennsylvania	56.56	35	18.73	4.48	1.87	0.81	0.50	17.21	3.06	2.11	0.13
Rhode Island	63.51	22	21.84	3.88	2.38	2.48	0.31	24.58	0.84	1.61	0.03
South Carolina	55.11	37	22.38	3.94	0.41	0.26	1.19	18.72	2.08	1.07	0.12
South Dakota	47.71	47	25.55	6.03	0.13	0.91	0.54	NA	1.98	2.13	NA
Tennessee	48.61	46	29.14	5.08	0.03	0.52	0.50	0.91	3.14	1.72	NA
Texas	46.09	49	23.41	4.56	1.16	0.87	0.90	NA	NA	1.77	NA
Utah	69.72	14	26.65	5.98	0.03	0.91	0.46	28.51	1.97	1.69	NA
Vermont	84.14	2	11.78	4.74	0.60	1.46	0.85	20.54	2.05	2.40	26.56
Virginia	53.23	41	11.66	3.53	0.36	0.06	0.55	27.95	1.29	1.43	0.09
Washington	63.68	21	39.86	3.75	1.68	1.67	0.88	NA	NA	1.76	7.35
West Virginia	83.21	3	22.56	7.03	4.38	0.75	0.20	24.24	5.16	2.14	0.09
WISCONSIN	72.56	11	22.70	5.87	1.93	1.86	0.28	30.55	3.20	2.13	0.56
Wyoming	71.77	13	29.21	4.92	0.15	0.33	0.08	NA	NA	3.55	9.44
UNITED STATES	\$59.79		\$20.06	\$3.58	\$1.09	\$1.00	\$0.48	\$20.74	\$2.90	\$1.90	\$1.06

NA – Not available or Not applicable.

\*Includes other taxes not listed separately.

Sources: U.S. Census Bureau, Governments Division, "State Government Tax Collections: 2002t" at: <http://www.census.gov/govs/www/statetax.html> [June 17, 2003]; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, "Regional Accounts Data: Annual State Personal Income", April 23, 2003. Amounts per \$1,000 personal income and rankings calculated by Wisconsin Legislative Reference Bureau.

**PER CAPITA STATE AND LOCAL REVENUES**  
**Selected Sources, Fiscal Year 1999-2000**

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	\$4,725	41	\$1,144	24.2%	\$3,581	75.8%	\$2,117	\$301	\$1,031	\$486
Alaska	14,421	1	2,250	15.6	12,171	84.4	3,687	1,214	452	—
Arizona	4,456	48	872	19.6	3,584	80.4	2,599	761	1,183	447
Arkansas	4,333	50	1,056	24.4	3,277	75.6	2,230	361	1,103	550
California	6,152	7	1,136	18.5	5,016	81.5	3,545	775	1,172	1,168
Colorado	5,449	21	863	15.8	4,586	84.2	3,073	856	1,127	846
Connecticut	6,635	4	1,079	15.9	5,706	84.1	4,595	1,588	1,484	1,167
Delaware	6,637	5	1,059	16.0	5,577	84.0	3,340	488	380	988
District of Columbia	10,022	—	3,056	30.5	6,966	69.5	5,622	1,211	1,748	1,883
Florida	4,747	40	733	15.4	4,014	84.6	2,624	882	1,393	—
Georgia	4,849	36	864	17.8	3,985	82.2	2,841	725	1,136	777
Hawaii	5,851	12	1,068	18.2	4,784	81.8	3,384	497	1,767	878
Idaho	4,696	42	889	18.9	3,807	81.1	2,546	670	827	746
ILLINOIS	5,187	26	869	16.8	4,318	83.2	3,241	1,168	1,077	615
Indiana	4,893	35	850	17.4	4,043	82.6	2,691	913	841	702
IOWA	5,172	27	986	19.1	4,186	80.9	2,765	888	922	659
Kansas	4,982	33	923	18.5	4,058	81.5	2,833	809	1,074	693
Kentucky	4,805	37	1,137	23.7	3,668	76.3	2,517	426	912	853
Louisiana	4,999	32	1,134	22.7	3,865	77.3	2,436	390	1,393	354
Maine	5,835	13	1,279	21.9	4,556	78.1	3,343	1,254	937	845
Maryland	5,490	19	870	15.9	4,620	84.1	3,454	908	873	1,351
Massachusetts	6,032	11	1,014	16.8	5,017	83.2	3,787	1,204	812	1,424
MICHIGAN	5,677	16	1,040	18.3	4,637	81.7	3,167	956	997	778
MINNESOTA	6,293	6	970	15.4	5,324	84.6	3,694	928	1,201	1,128
Mississippi	4,777	39	1,240	26.0	3,537	74.0	2,214	514	1,126	354
Missouri	4,630	44	1,006	21.7	3,624	78.3	2,558	609	1,042	688
Montana	5,384	22	1,448	26.9	3,936	73.1	2,363	1,007	383	572
Nebraska	5,272	23	1,000	19.0	4,273	81.0	2,906	905	988	686
Nevada	4,801	38	617	12.9	4,184	87.1	2,915	719	1,795	—
New Hampshire	4,656	43	859	18.5	3,796	81.5	2,652	1,641	449	53
New Jersey	6,121	9	937	15.3	5,184	84.7	3,903	1,717	978	860
New Mexico	5,532	18	1,319	23.8	4,213	76.2	2,639	341	1,338	484
New York	7,583	2	1,541	20.3	6,042	79.7	4,578	1,328	1,184	1,509
North Carolina	5,110	28	1,125	22.0	3,986	78.0	2,664	572	895	896
North Dakota	6,096	10	1,753	28.8	4,343	71.2	2,754	821	1,112	309
Ohio	5,198	25	963	18.5	4,235	81.5	3,016	841	912	1,009
Oklahoma	4,549	47	922	20.3	3,627	79.7	2,391	377	937	619
Oregon	6,130	8	1,530	25.0	4,600	75.0	2,751	815	267	1,198
Pennsylvania	5,261	24	1,018	19.3	4,244	80.7	2,979	820	882	756
Rhode Island	5,484	20	1,142	20.8	4,343	79.2	3,256	1,297	958	791
South Carolina	4,917	34	1,091	22.2	3,826	77.8	2,379	668	867	610
South Dakota	4,623	45	1,151	24.9	3,472	75.1	2,299	838	1,157	—
Tennessee	4,363	49	1,111	25.5	3,252	74.5	2,185	507	1,286	32
Texas	4,582	46	891	19.4	3,691	80.6	2,505	950	1,275	—
Utah	5,019	29	973	19.4	4,046	80.6	2,630	584	1,088	740
Vermont	5,742	14	1,483	25.8	4,259	74.2	3,080	1,284	796	709
Virginia	5,005	31	708	14.1	4,298	85.9	2,978	846	843	965
Washington	5,671	17	989	17.4	4,682	82.6	3,178	932	1,948	—
West Virginia	5,008	30	1,377	27.5	3,631	72.5	2,413	473	1,016	534
<b>WISCONSIN</b>	5,699	15	943	16.5	4,756	83.5	3,458	1,061	994	1,110
Wyoming	7,195	3	1,804	25.1	5,392	74.9	3,046	1,038	1,181	—
<b>UNITED STATES</b>	<b>\$5,477</b>		<b>\$1,037</b>	<b>18.9%</b>	<b>\$4,439</b>	<b>81.1%</b>	<b>\$3,100</b>	<b>\$885</b>	<b>\$1,099</b>	<b>\$752</b>

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

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

Source: U.S. Department of Commerce, U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State: 1999-2000* at: <http://www.census.gov/govs/www/estimate.html> [June 15, 2003]. Per capita figures, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

**SELECTED PER CAPITA STATE AND LOCAL  
GOVERNMENT EXPENDITURES, BY FUNCTION**  
**Fiscal Year 1999-2000**

State	Direct General Expenditure*		Public		Health and		Police		Sewerage and Solid	Parks and Natural
	Amount	Rank	Education	Welfare	Hospitals	Highways	and Fire	Corrections	Waste	Resources
Alabama	\$4,961	30	\$1,747	\$793	\$817	\$336	\$204	\$91	\$151	\$107
Alaska	12,121	1	2,808	1,292	376	1,319	387	279	214	530
Arizona	4,534	45	1,534	574	268	382	347	186	128	161
Arkansas	4,137	49	1,570	748	363	325	177	123	101	129
California	5,780	10	1,876	862	533	254	363	212	180	195
Colorado	5,238	22	1,838	635	312	405	269	191	121	224
Connecticut	6,289	5	1,974	915	469	349	310	163	194	97
Delaware	5,983	7	2,188	699	355	544	236	291	158	186
District of Columbia	9,007	—	1,695	2,193	1,108	67	774	532	596	301
Florida	4,711	39	1,428	595	457	324	336	205	194	242
Georgia	4,652	41	1,804	680	434	305	224	168	164	129
Hawaii	6,016	6	1,530	858	495	291	267	128	213	249
Idaho	4,504	46	1,648	611	396	433	220	148	158	201
ILLINOIS	5,186	23	1,830	713	353	328	351	142	122	197
Indiana	4,727	38	1,883	701	428	323	204	120	126	138
IOWA	5,319	20	2,038	772	574	627	189	102	129	174
Kansas	4,793	37	1,817	504	348	638	225	130	96	157
Kentucky	4,706	40	1,577	1,013	271	434	184	151	135	129
Louisiana	4,985	29	1,608	687	755	370	249	175	118	195
Maine	5,455	18	1,747	1,244	312	449	190	97	168	152
Maryland	5,182	24	1,899	757	244	281	301	208	187	216
Massachusetts	5,949	8	1,803	994	354	510	355	125	201	82
MICHIGAN	5,509	17	2,262	829	421	310	242	186	212	135
MINNESOTA	6,336	4	2,090	1,214	371	486	230	120	179	255
Mississippi	4,897	34	1,694	816	743	433	196	103	86	137
Missouri	4,436	48	1,649	722	387	384	229	120	120	129
Montana	5,014	28	1,819	616	380	575	197	138	149	259
Nebraska	4,913	32	1,909	833	305	514	200	135	385	224
Nevada	4,883	35	1,512	443	369	564	381	236	135	305
New Hampshire	4,582	43	1,666	900	138	379	232	93	4,945	81
New Jersey	5,613	15	2,233	692	277	278	340	176	62	112
New Mexico	5,552	16	2,032	833	446	585	281	173	364	214
New York	7,379	2	2,141	1,538	610	360	417	231	7	117
North Carolina	5,024	27	1,760	783	688	328	231	144	42	168
North Dakota	5,722	12	1,954	903	141	701	177	63	4,817	356
Ohio	5,078	25	1,816	843	437	348	276	171	118	142
Oklahoma	3,989	50	1,691	257	384	407	227	148	75	136
Oregon	5,893	9	1,885	898	570	364	295	218	60	194
Pennsylvania	5,364	19	1,894	1,084	321	336	216	181	123	119
Rhode Island	5,305	21	1,772	1,092	265	273	346	133	733	83
South Carolina	5,050	26	1,776	862	752	331	210	139	94	132
South Dakota	4,561	44	1,613	646	199	715	155	107	342	240
Tennessee	4,442	47	1,471	856	481	323	236	106	96	122
Texas	4,592	42	1,881	550	425	345	219	180	25	108
Utah	4,932	31	1,896	659	332	462	227	157	96	176
Vermont	5,659	14	2,185	1,151	130	538	169	109	1,627	179
Virginia	4,906	33	1,855	634	372	371	244	176	180	113
Washington	5,680	13	1,962	865	563	375	264	179	357	215
West Virginia	4,818	36	1,754	975	305	491	125	102	486	144
WISCONSIN	5,735	11	2,130	833	343	505	295	192	45	183
Wyoming	6,740	3	2,277	590	939	862	247	199	0	364
<b>UNITED STATES</b>	<b>\$5,340</b>		<b>\$1,853</b>	<b>\$829</b>	<b>\$452</b>	<b>\$360</b>	<b>\$284</b>	<b>\$173</b>	<b>\$161</b>	<b>\$161</b>

\*Includes amounts for categories not shown separately.

Source: U.S. Department of Commerce, U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State: 1999-2000* at <http://www.census.gov/govs/www/estimate.html> [June 15, 2003]. Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

**STATE PAYMENTS TO OTHER UNITS OF GOVERNMENT**  
**By State and Governmental Unit**  
**2001 State Fiscal Years**  
**(In Thousands)**

State	Total	Government Units Receiving Transfers				
		General Purpose Government	School Districts	Special Districts	Local Governments Not Classified Elsewhere	Federal Government*
Alabama	\$3,892,653	\$507,865	\$3,382,975	—	\$1,813	—
Alaska	986,921	757,866	—	—	110,853	\$118,202
Arizona	6,439,144	3,054,722	3,041,489	—	342,933	—
Arkansas	2,941,918	427,772	2,370,470	—	118,534	2,463
California	69,747,365	30,424,661	35,397,699	607,946	732,787	2,584,272
Colorado	3,909,362	1,408,091	2,475,485	22,914	—	2,872
Connecticut	3,252,917	2,970,659	23,167	—	259,091	—
Delaware	788,160	88,087	699,119	—	—	954
Florida	15,010,631	3,904,777	11,105,854	—	—	—
Georgia	8,383,261	1,505,396	6,739,481	33,768	104,616	—
Hawaii	124,448	91,545	—	—	18,610	14,293
Idaho	1,363,445	168,637	1,074,670	1,086	119,052	—
ILLINOIS	12,770,065	3,837,686	7,763,496	545,371	620,176	3,336
Indiana	7,052,415	1,919,277	3,893,843	8,345	1,230,950	—
IOWA	3,284,057	696,054	2,408,624	—	141,795	37,584
Kansas	2,953,527	400,033	2,434,813	4,296	113,804	581
Kentucky	3,620,278	567,578	3,048,298	—	4,402	—
Louisiana	3,800,785	555,451	2,923,587	—	321,747	—
Maine	976,233	181,669	—	—	759,716	34,848
Maryland	5,003,670	4,949,480	—	—	54,190	—
Massachusetts	6,886,054	5,102,249	498,753	879,189	227,893	177,970
MICHIGAN	18,145,167	5,770,771	12,039,332	928	274,654	59,482
MINNESOTA	8,196,532	2,939,494	5,038,547	53,101	165,390	—
Mississippi	3,354,226	1,194,778	2,109,660	—	49,788	—
Missouri	4,802,371	498,570	4,020,726	26,485	253,333	3,257
Montana	863,553	231,788	589,038	—	42,727	—
Nebraska	1,684,159	196,618	997,426	54,244	423,456	12,415
Nevada	2,271,654	807,656	1,456,506	—	271	7,221
New Hampshire	1,040,566	196,438	376	666	843,086	—
New Jersey	9,081,634	4,933,219	4,040,589	—	30,519	77,307
New Mexico	2,561,979	618,152	1,921,990	—	21,837	—
New York	34,712,602	26,169,671	7,802,346	—	107,585	633,000
North Carolina	9,309,537	9,257,052	—	52,485	—	—
North Dakota	569,034	199,581	363,996	5,020	437	—
Ohio	14,594,220	4,064,647	8,352,254	28,993	2,145,309	3,017
Oklahoma	3,486,043	621,071	2,742,264	—	81,777	40,931
Oregon	4,027,505	892,213	2,988,201	34,146	112,945	—
Pennsylvania	13,120,752	5,671,527	6,592,472	427,127	116,074	313,552
Rhode Island	708,110	638,233	34,464	—	9,004	26,409
South Carolina	4,168,449	1,339,118	2,825,550	1,291	2,490	—
South Dakota	480,960	86,982	393,429	500	49	—
Tennessee	4,582,883	4,365,326	175,742	19,846	21,969	—
Texas	17,204,468	808,770	14,800,148	5,998	1,589,552	—
Utah	2,100,657	205,249	1,895,069	—	—	339
Vermont	919,865	83,196	827,108	—	—	9,561
Virginia	7,869,121	7,868,096	—	—	—	1,025
Washington	6,576,757	1,325,999	5,184,937	31,919	19,377	14,525
West Virginia	988,322	73,457	910,194	154	4,517	—
WISCONSIN	8,895,941	3,166,116	4,919,341	—	700,820	109,664
Wyoming	818,841	279,081	491,149	6,921	40,006	1,684
<b>TOTAL</b>	<b>\$350,323,217</b>	<b>\$148,022,424</b>	<b>\$182,794,677</b>	<b>\$2,875,418</b>	<b>\$12,339,934</b>	<b>\$4,290,764</b>

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

\*The Supplemental Security Income (SSI) and Temporary Assistance for Needy Families (TANF) programs account for almost all of the state to federal transfers shown here.

Source: U.S. Department of Commerce, U.S. Census Bureau, *2001 State Government Finance Data* at: <http://www.census.gov/govs/www/state01.html> [June 17, 2003].

**FEDERAL TAX RECEIPTS**  
**by State, Fiscal Year 2002**  
**(In Thousands of Dollars)**

State <sup>1</sup>	Total	Individual Income and Employment <sup>2</sup>	Corporate Income	Estate and Gift	Excise <sup>3</sup>
Alabama	\$18,650,989	\$16,357,183	\$1,867,639	\$310,079	\$116,088
Alaska	3,211,048	3,016,940	117,146	14,707	62,255
Arizona	24,901,726	20,916,224	1,896,445	305,061	1,783,997
Arkansas	19,701,605	14,487,463	4,721,185	80,850	412,108
California	232,301,672	202,770,828	21,655,748	4,201,408	3,673,688
Colorado	36,425,729	34,040,705	1,198,433	317,827	868,763
Connecticut	39,704,704	32,256,165	6,660,592	589,971	197,975
Delaware	11,789,203	7,779,319	3,823,379	173,519	12,988
District of Columbia	14,750,258	11,935,392	2,490,491	148,230	176,145
Florida	94,507,294	85,364,368	5,905,368	2,135,854	1,101,704
Georgia	60,330,806	47,323,416	9,761,760	449,780	2,795,850
Hawaii	5,559,960	4,779,462	606,173	88,022	86,302
Idaho	6,894,987	6,328,494	506,782	38,129	21,582
ILLINOIS	111,520,475	94,185,656	11,992,066	1,340,608	4,002,145
Indiana	33,999,215	30,643,556	2,623,846	450,745	281,069
IOWA	14,570,904	12,927,804	1,409,807	145,376	87,918
Kansas	16,293,151	13,924,986	926,707	193,935	1,247,522
Kentucky	17,333,323	15,565,771	1,334,005	183,914	249,633
Louisiana	22,664,648	21,328,978	1,012,379	180,797	142,494
Maine	5,302,925	4,740,744	340,476	105,830	115,875
Maryland	41,637,531	37,374,228	3,256,253	602,037	405,013
Massachusetts	60,389,579	54,674,464	4,304,364	951,033	459,719
MICHIGAN	66,310,784	61,458,413	4,082,856	598,619	170,895
MINNESOTA	58,143,877	48,263,156	8,202,248	480,019	1,198,453
Mississippi	9,011,608	8,120,055	554,283	101,963	235,308
Missouri	41,145,979	34,242,740	4,480,300	607,007	1,815,931
Montana	3,119,114	2,885,949	150,459	48,608	34,097
Nebraska	12,508,654	10,024,823	2,290,869	97,832	95,130
Nevada	12,141,754	10,020,550	1,886,140	129,021	106,043
New Hampshire	7,358,146	6,884,267	282,205	112,480	79,194
New Jersey	91,275,843	78,795,055	9,902,252	947,248	1,631,288
New Mexico	7,146,536	6,499,143	431,889	124,824	90,680
New York	182,023,813	156,596,003	20,979,542	3,204,141	1,244,127
North Carolina	47,807,484	39,703,323	7,365,527	516,161	222,473
North Dakota	2,717,953	2,465,136	208,395	24,989	19,434
Ohio	86,810,682	73,026,137	10,015,921	859,454	2,909,170
Oklahoma	18,213,114	12,912,374	1,042,779	199,306	4,058,654
Oregon	18,392,990	16,863,604	1,046,519	320,602	162,265
Pennsylvania	85,488,178	73,731,442	8,877,628	1,145,310	1,733,799
Rhode Island	7,942,125	6,170,461	1,681,668	82,549	7,447
South Carolina	15,166,634	13,929,975	889,445	200,443	146,771
South Dakota	3,573,354	3,452,008	82,467	20,356	18,523
Tennessee	35,824,877	31,669,382	2,960,201	365,062	830,232
Texas	146,440,182	117,685,965	13,702,495	1,397,001	13,654,721
Utah	9,117,924	8,233,065	573,944	87,808	223,107
Vermont	3,007,156	2,742,097	168,557	71,323	25,179
Virginia	49,658,845	40,766,110	6,899,627	685,810	1,307,298
Washington	42,324,665	35,649,249	5,334,603	578,135	762,678
West Virginia	4,927,855	4,542,538	233,721	68,543	83,053
<b>WISCONSIN</b>	<b>34,648,056</b>	<b>29,860,923</b>	<b>4,086,681</b>	<b>421,654</b>	<b>278,797</b>
Wyoming	2,735,388	2,310,603	17,196	44,882	308,707
<b>UNITED STATES<sup>4</sup></b>	<b>\$2,016,627,269</b>	<b>\$1,725,811,146</b>	<b>\$211,437,773</b>	<b>\$27,241,515</b>	<b>\$52,136,835</b>

<sup>1</sup>Taxes may be collected in one state from residents of another state for a variety of reasons, and some corporations pay taxes from a principal office, although their operations may be located in several states.

<sup>2</sup>Individual income and employment taxes (withheld and not withheld) include SECA, FICA, OASDI, railroad retirement, and unemployment insurance. It also includes estate and trust income taxes of \$10.8 billion, and Presidential Election Campaign Fund contributions of \$67 million.

<sup>3</sup>Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco, and Firearms.

<sup>4</sup>United States totals include international and undistributed totals not included in state listing for taxes filed by members of armed forces stationed overseas or other U.S. citizens abroad. Also included are returns from residents of Puerto Rico either with income from sources outside Puerto Rico or income earned as U.S. government employees. Corporation taxes include those paid by domestic and foreign businesses with principal offices outside the United States.

Source: U.S. Department of the Treasury, Internal Revenue Service, "Internal Revenue Service Data Book 2002" at: <http://www.irs.gov/taxstats/article/0,,id=102174,00.html> (revised May 2003) [June 7, 2003].

**PER CAPITA FEDERAL EXPENDITURES**  
**By State, Fiscal Year 2002**

State	Total		Retirement and Disability	Grants	Procurement	Salaries and Wages	Other Direct Payments
	Amount	Rank					
Alabama	\$7,643.22	9	\$2,611.71	\$1,413.93	\$1,345.10	\$693.06	\$1,579.42
Alaska	11,745.69	1	1,523.29	4,856.81	2,167.65	2,327.68	870.25
Arizona	6,370.65	30	2,102.36	1,221.22	1,336.24	575.81	1,135.02
Arkansas	6,779.10	21	2,500.57	1,493.40	404.22	461.57	1,919.34
California	5,877.70	37	1,687.43	1,369.28	989.65	545.15	1,286.19
Colorado	5,820.30	38	1,791.44	1,051.74	1,004.38	918.11	1,054.63
Connecticut	7,336.25	15	2,123.39	1,525.43	1,796.29	420.83	1,470.31
Delaware	5,902.90	35	2,292.63	1,388.82	256.64	576.45	1,388.37
District of Columbia	58,737.60	—	3,286.12	8,464.41	19,048.42	24,208.50	3,730.16
Florida	6,271.34	32	2,615.23	978.25	583.80	540.75	1,553.30
Georgia	5,996.92	34	1,862.65	1,226.58	860.29	860.53	1,186.87
Hawaii	8,413.54	6	2,328.91	1,474.25	1,302.30	2,155.62	1,152.46
Idaho	6,246.85	33	2,022.67	1,369.66	1,011.50	582.65	1,260.38
ILLINOIS	5,577.12	43	1,910.07	1,188.44	370.17	503.50	1,604.94
Indiana	5,552.78	45	2,090.70	1,131.50	454.87	358.49	1,517.21
IOWA	6,414.99	29	2,237.32	1,382.56	325.31	369.13	2,100.67
Kansas	6,441.99	28	2,199.22	1,204.66	608.83	730.50	1,698.79
Kentucky	7,056.02	17	2,393.30	1,550.53	971.97	697.30	1,442.92
Louisiana	6,689.72	25	2,058.05	1,658.96	618.50	548.97	1,805.25
Maine	7,111.13	16	2,523.56	1,753.96	957.76	655.27	1,220.58
Maryland	9,075.89	5	2,343.03	1,156.41	2,471.09	1,770.58	1,334.78
Massachusetts	7,386.70	13	2,090.24	1,919.64	1,056.83	525.18	1,799.80
MICHIGAN	5,562.84	44	2,113.41	1,321.28	352.13	326.90	1,449.11
MINNESOTA	5,389.88	47	1,837.77	1,293.21	443.83	402.82	1,412.25
Mississippi	7,419.96	11	2,328.99	1,757.07	952.04	640.65	1,741.21
Missouri	7,465.13	10	2,300.71	1,486.00	1,289.12	641.17	1,748.14
Montana	7,668.23	8	2,417.79	2,102.36	384.97	836.13	1,926.97
Nebraska	6,698.32	24	2,182.46	1,354.58	341.72	641.24	2,178.32
Nevada	4,939.93	50	2,035.92	846.46	574.94	504.39	978.22
New Hampshire	5,440.59	46	2,137.99	1,280.22	618.12	450.24	954.02
New Jersey	5,898.86	36	2,084.43	1,259.75	563.44	462.64	1,528.61
New Mexico	9,421.54	4	2,249.93	2,131.54	2,907.31	971.44	1,161.33
New York	6,733.35	23	2,046.24	2,216.40	387.18	445.06	1,638.48
North Carolina	5,790.74	39	2,159.95	1,314.77	351.26	718.46	1,246.30
North Dakota	10,150.56	3	2,183.15	2,247.51	518.51	1,033.40	4,167.98
Ohio	5,776.55	40	2,153.77	1,299.66	459.09	447.30	1,416.74
Oklahoma	6,971.10	19	2,402.35	1,461.97	719.93	902.19	1,484.67
Oregon	5,633.72	42	2,182.81	1,367.10	282.36	480.38	1,321.05
Pennsylvania	6,939.60	20	2,528.88	1,460.61	601.09	491.14	1,857.88
Rhode Island	7,014.18	18	2,317.22	1,957.44	462.49	734.71	1,542.32
South Carolina	6,355.50	31	2,363.73	1,361.51	755.92	641.71	1,232.64
South Dakota	8,297.28	7	2,235.69	1,978.23	496.23	829.71	2,757.42
Tennessee	6,774.81	22	2,276.22	1,493.49	1,019.83	552.00	1,433.28
Texas	5,667.21	41	1,713.70	1,141.33	944.97	597.77	1,269.43
Utah	5,311.14	48	1,607.44	1,164.39	899.75	832.79	806.77
Vermont	6,666.85	26	2,114.07	2,076.90	698.76	582.82	1,194.30
Virginia	10,219.53	2	2,554.86	1,057.62	3,588.11	1,851.50	1,167.44
Washington	6,626.73	27	2,152.41	1,367.00	920.45	869.64	1,317.24
West Virginia	7,414.91	12	3,030.12	1,830.43	334.05	677.49	1,542.82
WISCONSIN	5,300.98	49	2,050.61	1,333.29	347.04	314.87	1,255.17
Wyoming	7,351.37	14	2,196.16	2,474.23	640.30	932.37	1,108.32
UNITED STATES*	\$6,527.24		\$2,105.98	\$1,409.92	\$881.69	\$675.27	\$1,454.37

\*Totals include the 50 states and District of Columbia. U.S. Outlying Areas are excluded.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2002: State and County Areas*, May 2003. Rank calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL REVENUE DISTRIBUTED  
TO STATE AND LOCAL GOVERNMENTS  
By State, Fiscal Year 1999-2000**

State	Per Capita		Amount Distributed (in thousands)			Percent of all State and Local General Revenue
	Amount	Rank	State	Local	Total	
			Government	Government		
Alabama	\$1,143.97	13	\$4,744,633	\$342,610	\$5,087,243	24.2%
Alaska	2,250.15	1	1,197,416	213,427	1,410,843	15.6
Arizona	872.18	41	3,840,051	635,092	4,475,143	19.6
Arkansas	1,056.08	24	2,706,456	116,445	2,822,901	24.4
California	1,135.92	16	33,655,355	4,820,620	38,475,975	18.5
Colorado	862.94	45	3,280,329	431,155	3,711,484	15.8
Connecticut	1,078.58	21	3,387,246	286,411	3,673,657	15.9
Delaware	1,059.28	23	788,693	41,786	830,479	16.0
District of Columbia	3,055.83	—	—	1,747,936	1,747,936	30.5
Florida	733.23	48	9,905,209	1,813,217	11,718,426	15.4
Georgia	863.67	44	6,410,639	659,329	7,069,968	17.8
Hawaii	1,067.82	22	1,123,953	170,244	1,294,197	18.2
Idaho	889.06	40	1,070,050	80,393	1,150,443	18.9
ILLINOIS	868.89	43	9,275,152	1,515,606	10,790,758	16.8
Indiana	850.16	47	4,792,351	376,643	5,168,994	17.4
IOWA	986.14	31	2,631,885	253,548	2,885,433	19.1
Kansas	923.46	37	2,364,955	117,311	2,482,266	18.5
Kentucky	1,136.94	15	4,319,256	276,236	4,595,492	23.7
Louisiana	1,134.47	17	4,729,876	340,092	5,069,968	22.7
Maine	1,278.81	10	1,547,019	83,465	1,630,484	21.9
Maryland	870.30	42	4,022,357	586,765	4,609,122	15.9
Massachusetts	1,014.18	27	5,427,639	1,011,368	6,439,007	16.8
MICHIGAN	1,039.53	25	9,167,840	1,163,001	10,330,841	18.3
MINNESOTA	969.59	33	4,380,811	388,585	4,769,396	15.4
Mississippi	1,240.13	11	3,349,218	178,944	3,528,162	26.0
Missouri	1,005.90	28	5,204,615	423,383	5,627,998	21.7
Montana	1,447.77	7	1,186,602	119,289	1,305,891	26.9
Nebraska	999.54	29	1,540,781	169,434	1,710,215	19.0
Nevada	616.93	50	998,442	234,178	1,232,620	12.9
New Hampshire	859.48	46	994,273	68,047	1,062,320	18.5
New Jersey	936.85	36	7,310,360	572,256	7,882,616	15.3
New Mexico	1,318.57	9	2,132,038	266,433	2,398,471	23.8
New York	1,541.36	4	26,205,929	3,042,897	29,248,826	20.3
North Carolina	1,124.53	18	8,055,139	996,205	9,051,344	22.0
North Dakota	1,753.12	3	973,597	151,905	1,125,502	28.8
Ohio	963.01	34	9,842,271	1,090,786	10,933,057	18.5
Oklahoma	921.81	38	2,962,393	128,787	3,181,180	20.3
Oregon	1,529.69	5	4,625,289	607,793	5,233,082	25.0
Pennsylvania	1,017.66	26	10,504,497	1,993,414	12,497,911	19.3
Rhode Island	1,141.59	14	1,090,523	105,860	1,196,383	20.8
South Carolina	1,090.90	20	4,054,754	321,936	4,376,690	22.2
South Dakota	1,151.28	12	780,975	88,239	869,214	24.9
Tennessee	1,111.03	19	5,966,135	354,516	6,320,651	25.5
Texas	890.83	39	16,561,985	2,013,660	18,575,645	19.4
Utah	972.64	32	1,877,549	294,359	2,171,908	19.4
Vermont	1,483.17	6	876,957	26,292	903,249	25.8
Virginia	707.66	49	4,314,015	695,518	5,009,533	14.1
Washington	988.72	30	5,094,830	732,693	5,827,523	17.4
West Virginia	1,376.84	8	2,365,257	124,064	2,489,321	27.5
WISCONSIN	943.14	35	4,632,693	426,335	5,059,028	16.5
Wyoming	1,803.55	2	843,478	47,476	890,954	25.1
UNITED STATES	\$1,037.41		\$259,113,766	\$32,835,984	\$291,949,750	18.9%

Source: U.S. Department of Commerce, U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State: 1999-2000* at: <http://www.census.gov/govs/www/estimate.html> [June 16, 2003]. Per capita figures, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL AIDS TO WISCONSIN,  
Fiscal Years 2000-01 and 2001-02  
(In Thousands)**

Agency Administering Aid	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	2000-01	2001-02	2000-01	2001-02	2000-01	2001-02
Administration, Department of . . .	\$125,769.5	\$115,115.6	\$37,204.5	\$85,878.5	\$77,563.9	\$18,778.0
Agriculture, Trade and Consumer Protection, Department of . . . . .	5,928.0	8,758.1	—	—	—	—
Arts Board . . . . .	523.2	581.3	—	—	195.4	197.1
Child Abuse and Neglect Prevention Board . . . . .	399.2	311.6	—	—	354.3	331.4
Commerce, Department of . . . . .	32,859.2	36,536.0	32,447.1	35,594.0	203.0	56.6
Corrections, Department of . . . . .	4,717.2	11,186.0	—	—	—	—
District Attorneys . . . . .	73.1	—	—	—	—	—
Educational Communications Board . . . . .	3.6	—	—	—	—	—
Electronic Government, Department of . . . . .	—	7.0	—	—	—	—
Employment Relations, Department of . . . . .	12.4	—	—	—	—	—
Environmental Improvement Program/Clean Water (DOA) . .	16,630.1	19,283.6	16,630.1	19,283.6	—	—
Health and Family Services, Department of . . . . .	2,692,309.8	2,446,605.4	107,144.9	146,974.3	2,161,478.2	2,380,699.0
Higher Educational Aids Board . . .	963.9	1,209.7	—	—	875.8	1,146.3
Historical Society . . . . .	906.0	1,089.4	—	—	—	—
Justice, Department of . . . . .	8,139.6	9,950.0	3,929.4	5,524.0	706.9	582.2
Military Affairs, Department of . . .	39,811.3	48,067.9	14,901.5	21,978.9	3,850.3	3,035.4
Natural Resources, Department of . .	57,158.1	61,338.8	6,036.4	6,579.0	—	—
Public Instruction, Department of . .	420,299.1	440,445.6	357,396.9	372,647.5	38,948.8	40,710.9
Public Service Commission . . . . .	159.1	254.7	—	—	—	—
Revenue, Department of . . . . .	—	27.8	—	—	—	—
Supreme Court . . . . .	171.4	307.8	—	—	—	—
TEACH Wisconsin . . . . .	3,324.8	5,206.5	—	4,664.5	—	—
Technical College System Board . .	27,687.2	31,431.4	26,003.1	27,303.9	798.5	630.4
Tourism, Department of . . . . .	2.9	16.8	—	—	—	—
Transportation, Department of . . . .	591,636.5	672,470.0	199,604.4	177,510.5	5,084.3	9,138.3
University of Wisconsin System . . .	627,666.7	690,994.1	—	—	193,042.4	216,225.8
Veterans Affairs, Department of . .	735.1	1,185.1	—	—	272.2	332.7
Workforce Development, Department of . . . . .	806,978.1	967,072.6	68,861.3	62,273.1	442,443.9	695,633.3
<b>TOTAL . . . . .</b>	<b>\$5,464,864.9</b>	<b>\$5,569,452.8</b>	<b>\$870,159.7</b>	<b>\$966,211.6</b>	<b>\$2,925,818.0</b>	<b>\$3,367,497.4</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, *2002 Annual Fiscal Report* (Appendix), October 2002 and 2001 issue.

**STATE AND LOCAL PUBLIC DEBT, BY STATE**  
**State Fiscal Years 1999-2000**

State	Debt Outstanding at End of Fiscal Year (in millions)			Per Capita Debt Outstanding		Per Capita Interest	Interest as %
	Total*	State	Local	Amount	Rank	on Debt	of Debt
Alabama	\$16,799	\$5,292	\$11,507	\$3,777.51	39	\$172.66	4.57%
Alaska	7,257	4,150	3,106	11,573.40	1	666.15	5.76
Arizona	23,599	3,101	20,498	4,599.29	26	200.00	4.35
Arkansas	7,829	2,746	5,083	2,928.74	48	131.41	4.49
California	177,920	57,170	120,750	5,252.70	18	222.86	4.24
Colorado	23,199	4,431	18,768	5,393.89	17	270.89	5.02
Connecticut	23,495	18,456	5,039	6,898.13	4	394.85	5.72
Delaware	4,585	3,261	1,324	5,848.11	11	360.70	6.17
District of Columbia	5,062	—	5,062	8,850.03	—	412.47	4.66
Florida	78,495	18,181	60,314	4,911.47	19	240.03	4.89
Georgia	29,948	7,086	22,862	3,658.46	41	129.00	3.53
Hawaii	7,909	5,592	2,317	6,525.61	8	484.60	7.43
Idaho	3,430	2,279	1,150	2,650.46	49	137.95	5.20
ILLINOIS	67,573	28,828	38,745	5,441.11	16	293.45	5.39
Indiana	19,869	7,894	11,974	3,267.89	45	159.25	4.87
IOWA	7,310	2,362	4,948	2,498.15	50	121.98	4.88
Kansas	10,440	1,912	8,528	3,883.92	38	176.07	4.53
Kentucky	23,420	7,753	15,668	5,794.28	12	319.83	5.52
Louisiana	17,980	7,770	10,210	4,023.22	35	213.57	5.31
Maine	5,845	4,060	1,785	4,584.55	27	251.98	5.50
Maryland	23,830	11,365	12,464	4,499.54	29	272.32	6.05
Massachusetts	55,163	38,961	16,202	8,688.53	3	400.85	4.61
MICHIGAN	47,195	19,445	27,750	4,748.98	23	215.67	4.54
MINNESOTA	27,409	5,602	21,806	5,571.97	14	275.60	4.95
Mississippi	8,519	3,222	5,297	2,994.28	47	159.96	5.34
Missouri	19,286	9,820	9,466	3,446.98	43	173.03	5.02
Montana	3,798	2,557	1,240	4,210.41	33	238.39	5.66
Nebraska	6,648	1,680	4,967	3,885.34	37	124.02	3.19
Nevada	13,235	2,990	10,245	6,624.35	5	252.56	3.81
New Hampshire	7,041	5,499	1,542	5,696.40	13	305.12	5.36
New Jersey	50,315	28,938	21,376	5,979.86	9	261.01	4.36
New Mexico	7,652	3,625	4,027	4,206.85	34	205.90	4.89
New York	177,550	78,616	98,934	9,356.55	2	487.95	5.22
North Carolina	29,114	9,336	19,778	3,617.15	42	156.42	4.32
North Dakota	2,781	1,520	1,261	4,331.06	32	227.36	5.25
Ohio	42,087	18,087	24,000	3,707.12	40	184.82	4.99
Oklahoma	11,409	5,663	5,745	3,305.87	44	147.12	4.45
Oregon	15,607	6,235	9,372	4,562.11	28	249.91	5.48
Pennsylvania	73,325	18,595	54,730	5,970.61	10	318.87	5.34
Rhode Island	6,878	5,681	1,197	6,562.83	7	319.56	4.87
South Carolina	18,671	7,057	11,613	4,653.70	25	182.96	3.93
South Dakota	3,289	2,305	984	4,356.15	31	218.39	5.01
Tennessee	18,377	3,292	15,085	3,230.24	46	137.93	4.27
Texas	100,175	19,228	80,947	4,804.09	20	220.33	4.59
Utah	12,394	3,885	8,509	5,550.51	15	171.88	3.10
Vermont	2,839	2,165	674	4,661.70	24	244.38	5.24
Virginia	31,546	12,011	19,535	4,456.29	30	244.64	5.49
Washington	38,697	11,734	26,963	6,565.53	6	237.24	3.61
West Virginia	7,094	3,730	3,364	3,923.68	36	224.68	5.73
WISCONSIN	25,563	11,454	14,109	4,765.62	22	254.02	5.33
Wyoming	2,368	1,250	1,118	4,792.97	21	262.01	5.47
UNITED STATES	\$1,451,815	\$547,876	\$903,939	\$5,158.85		\$248.07	4.81%

\*Detail may not add to total due to rounding.

Source: U.S. Department of Commerce, U.S. Census Bureau, *State and Local Government Finances by Level of Government and by State: 1999-2000* at: <http://www.census.gov/govs/www/estimate.html> [June 15, 2003]. Per capita figures, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

**PUBLIC INDEBTEDNESS IN WISCONSIN**  
**Outstanding State Indebtedness, May 31, 2003**  
**(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 . . . . .	\$3,101,260	\$57,630	\$583,410	\$547,199	\$4,289,499

<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.

<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 Executive Budget and Finance, departmental data, June 2003.

**Selected Data on State Indebtedness, 1970 – 2001**

Calendar Year	Outstanding State Indebtedness (Dec.31)		As Percent of State Assessed Value	Annual Debt Limitation <sup>1,2</sup>	Actual Debt Incurred <sup>1</sup>	Debt as Percent of Limitation
	Total <sup>1</sup>	Per Capita				
1970 . . . . .	\$646,414	\$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
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
2000 . . . . .	4,270,718	796.18	1.49	2,147,411	538,795	25.1
2001 . . . . .	4,452,626	824.26	1.42	2,343,628	485,645	20.7

<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 Finance, departmental data, June 2003.

**State Revenue Bond Indebtedness, May 31, 2003**  
**(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 . . . . .	1,753,068	2,361,103 <sup>1</sup>	\$1,244,498
Health education loans . . . . .	92,000	129,230 <sup>2</sup>	—
Property tax deferral loans . . . . .	10,000	—	—
Clean water . . . . .	1,297,755	1,161,230 <sup>3</sup>	713,170
Petroleum environmental cleanup . . . . .	342,000	342,550 <sup>4</sup>	329,360
TOTAL . . . . .	\$4,069,823	\$4,299,168	\$2,287,028

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 \$748,577,036 par amount of refunding bonds that do not count against the authorization.

<sup>2</sup>Includes \$48,002,520 par amount of refunding bonds that do not count against the authorization.

<sup>3</sup>Includes \$271,885,000 par amount of refunding bonds that do not count against the authorization.

<sup>4</sup>Includes \$550,000 par amount for issuance expenses that do not count against the authorization.

Source: Wisconsin Department of Administration, Division of State Executive Budget and Finance, departmental data, June 2003.

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

	Total Outstanding Indebtedness of State Authorities	
Wisconsin Health and Educational Facilities Authority .....	\$5,062,686	(6/30/03)
Wisconsin Housing and Economic Development Authority .....	\$2,190,035	(12/31/02)

Source: Data provided by Authorities, June 2003.

**Wisconsin Local Governments, 1955 – 2001**  
**(In Millions)**

Unit	1955	1965	1975	1985	1995	2000	2001
Counties .....	\$61.7	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,449.2	\$1,540.8
Cities .....	175.4	548.1	598.7	1,320.4	2,082.8	2,797.8	2,998.3
Villages .....	6.1	22.5	69.8	227.6	418.7	700.0	780.7
Towns .....	4.0	9.2	26.2	75.2	193.8	281.0	321.1
School districts .....	62.1	336.6	798.7	448.7	2,104.9	4,314.1	4,750.8
Technical College districts <sup>1</sup> .....	—	—	97.2	64.7	192.8	329.1	350.6
<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>\$9,871.2</b>	<b>\$10,742.3</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, 2001* 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 Type of Property and Municipality, 2001**

Type of Property	Towns	Villages	Cities	Total
<b>Real Estate .....</b>	<b>\$2,222,761,059</b>	<b>\$987,251,734</b>	<b>\$3,596,788,475</b>	<b>\$6,806,801,268</b>
Residential .....	1,644,900,753	734,590,580	2,415,563,547	4,795,054,881
Commercial .....	143,096,692	195,781,049	997,730,034	1,336,607,776
Agricultural .....	107,113,067	1,256,844	1,206,624	109,576,536
Manufacturing .....	26,508,015	51,764,086	178,804,499	257,076,601
Forest lands .....	114,295,846	748,883	385,069	115,429,800
Swamp and waste land .....	18,339,067	379,295	220,966	18,939,329
Other land and improvements .....	168,507,615	2,730,993	2,877,733	174,116,342
<b>Personal Property .....</b>	<b>34,786,329</b>	<b>33,591,764</b>	<b>168,487,031</b>	<b>236,865,125</b>
Furniture, fixtures, and equipment .....	10,532,464	16,209,132	91,632,104	118,373,701
Machinery, tools, and patterns .....	14,600,041	12,867,732	53,228,063	80,695,837
Boats and other watercraft .....	188,243	73,439	184,908	446,590
All other personal property .....	9,465,579	4,441,460	23,441,955	37,348,995
<b>Total General Property Taxes .....</b>	<b>\$2,257,547,375</b>	<b>\$1,020,843,488</b>	<b>\$3,765,275,516</b>	<b>\$7,043,666,379</b>
<b>Total State Tax Credit .....</b>	<b>(171,398,666)</b>	<b>(68,389,120)</b>	<b>(229,517,230)</b>	<b>(469,305,016)</b>
<b>TOTAL EFFECTIVE TAXES .....</b>	<b>\$2,086,148,709</b>	<b>\$952,454,368</b>	<b>\$3,535,758,286</b>	<b>\$6,574,361,363</b>

Note: Detail may not add to total because the Department of Revenue truncates (rather than rounds) amounts under \$1 for individual units of government.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2001: Taxes Levied 2001 – Collected 2002, 2002.*

**WISCONSIN GENERAL PROPERTY ASSESSMENTS  
AND TAX LEVIES  
1900 – 2001**

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	—	—	—
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
2000	286,321	7.4	6,605	6.7	469	23.07	-0.7	21.43	-0.2
2001	312,484	9.1	7,044	6.7	469	22.54	-2.3	21.04	-1.8

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2001: Taxes Levied 2001 – Collected 2002*, 2002, and previous issues. Percentages calculated by Wisconsin Legislative Reference Bureau.

**TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN  
1960 – 2001**

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
2000	6,604.5	67.9	18.9	3.7	1.7	3.4	4.3
2001	7,043.7	68.1	19.0	3.6	1.6	3.4	4.4

<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 2001; Taxes Levied 2001 – Collected 2002*, 2002 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, 2001**

County	Full Value	Total	State Property	Average Full Value	
	Assessment <sup>1</sup>	Property Tax <sup>2</sup>	Tax Credit <sup>3</sup>	Tax Rate per \$1,000 <sup>4</sup>	Net
Adams	\$1,398,676,700	\$30,363,070	\$1,851,704	\$21.71	\$20.38
Ashland	765,914,600	17,629,225	1,044,590	23.02	21.65
Barron	2,370,239,300	48,971,263	2,944,328	20.66	19.42
Bayfield	1,378,752,100	25,415,398	1,646,413	18.43	17.24
Brown	12,613,926,600	292,820,014	18,963,340	23.21	21.71
Buffalo	660,609,300	14,447,918	989,245	21.87	20.37
Burnett	1,556,193,900	25,479,172	1,705,081	16.37	15.28
Calumet	2,018,176,400	46,377,195	2,909,458	22.98	21.54
Chippewa	2,868,440,800	57,420,374	3,751,659	20.02	18.71
Clark	1,241,439,500	28,247,734	1,812,880	22.75	21.29
Columbia	3,203,627,800	64,097,319	4,649,047	20.01	18.56
Crawford	718,868,100	17,440,580	1,122,230	24.26	22.70
Dane	29,373,916,900	690,973,603	52,167,585	23.52	21.75
Dodge	4,180,904,500	100,540,330	6,755,434	24.05	22.43
Door	4,916,886,800	65,209,728	3,713,695	13.26	12.51
Douglas	1,942,886,700	43,538,938	2,593,578	22.41	21.07
Dunn	1,798,434,200	42,879,376	2,544,347	23.84	22.43
Eau Claire	4,508,935,400	101,710,061	7,314,046	22.56	20.94
Florence	348,771,500	7,299,539	420,608	20.93	19.72
Fond du Lac	4,855,125,700	103,123,697	6,895,587	21.24	19.82
Forest	764,354,500	13,282,666	940,081	17.38	16.15
Grant	1,730,317,400	39,686,181	2,876,784	22.94	21.27
Green	1,728,371,500	43,904,492	2,988,140	25.40	23.67
Green Lake	1,457,837,800	30,211,151	1,978,018	20.72	19.37
Iowa	1,333,389,900	31,865,704	2,323,800	23.90	22.16
Iron	544,230,300	11,024,439	724,234	20.26	18.93
Jackson	871,356,200	20,485,738	1,169,427	23.81	22.17
Jefferson	4,252,219,900	93,955,021	6,810,056	22.07	20.07
Juneau	1,139,770,100	27,098,388	1,770,381	23.78	22.22
Kenosha	8,542,688,500	199,869,845	11,815,530	23.40	21.01
Kewaunee	984,161,200	20,232,546	1,332,085	20.56	19.20
La Crosse	4,883,782,600	123,662,585	8,204,755	25.32	23.64
Lafayette	690,737,800	17,473,705	1,276,455	25.30	23.45
Langlade	1,170,915,800	22,854,808	1,624,622	19.52	18.13
Lincoln	1,668,553,300	35,562,879	2,186,541	21.31	20.00
Manitowoc	3,929,312,200	84,476,296	5,205,047	21.50	20.17
Marathon	6,490,876,800	152,910,487	9,521,930	23.56	22.09
Marinette	2,374,272,000	47,306,536	3,324,433	19.92	18.52
Marquette	1,035,963,200	19,670,925	1,230,389	18.99	17.80
Menominee	170,183,200	3,857,137	185,175	20.90	19.81
Milwaukee	41,774,112,500	1,186,721,662	68,155,539	28.41	26.78
Monroe	1,549,627,400	38,121,690	2,157,755	24.60	23.21
Oconto	2,255,310,300	45,384,122	2,866,799	20.12	18.85
Oneida	4,174,111,800	69,104,146	5,150,442	16.56	15.32
Outagamie	8,640,429,900	196,579,120	12,786,606	22.75	21.27
Ozaukee	7,345,148,900	150,731,163	11,963,364	20.52	18.89
Pepin	353,924,300	8,297,625	560,631	23.44	21.86
Pierce	1,959,399,700	41,316,242	2,517,301	21.09	19.80
Polk	2,753,374,600	51,222,447	3,294,458	18.60	17.41
Portage	3,436,501,200	74,176,214	4,567,704	21.58	20.26
Price	977,795,200	18,735,059	978,989	19.16	18.16
Racine	9,517,488,900	221,569,069	13,518,169	23.28	21.86
Richland	744,246,300	18,772,472	1,293,306	25.22	23.49
Rock	7,113,021,200	171,794,648	11,653,344	24.15	22.51
Rusk	728,331,500	15,393,015	1,190,619	21.13	19.50
St. Croix	4,437,078,600	85,271,499	5,497,952	19.22	17.98
Sauk	4,009,181,300	78,827,214	5,088,840	19.66	18.39
Sawyer	1,918,453,100	28,909,002	2,105,943	15.07	13.97
Shawano	1,994,393,100	40,556,801	2,536,203	20.34	19.06
Sheboygan	5,900,119,100	144,880,839	9,190,702	24.56	23.00
Taylor	877,628,700	19,762,397	1,158,933	22.52	21.25
Trempealeau	1,092,099,600	26,470,237	1,729,866	24.24	22.60
Vernon	1,048,726,200	26,352,396	1,594,637	25.13	23.61
Vilas	4,067,148,600	52,684,440	4,521,979	12.95	11.84
Walworth	7,939,464,400	164,675,947	12,094,535	20.74	19.22
Washburn	1,413,364,000	25,251,135	1,538,728	17.87	16.78
Washington	8,345,423,700	168,986,482	12,024,170	20.25	18.81
Waukesha	31,816,827,400	650,430,490	52,501,173	20.44	18.79
Waupaca	2,593,326,800	55,538,935	3,626,336	21.42	20.02
Wausara	1,701,678,800	31,696,710	2,087,884	18.63	17.40
Winnebago	8,121,696,000	192,767,726	11,359,730	23.73	22.34
Wood	3,396,440,300	79,609,352	4,709,641	23.44	22.05
<b>TOTAL</b>	<b>\$312,483,706,600</b>	<b>\$7,043,666,379</b>	<b>\$469,305,016</b>	<b>\$22.54</b>	<b>\$21.04</b>

<sup>1</sup>Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue independent of locally assessed values, which vary substantially from full value (from less than 35% to more than 115%).

<sup>2</sup>Includes taxes and special charges levied by all units of government and special districts.

<sup>3</sup>Total amount of general property tax credit paid by the state to taxing districts and credited to taxpayers on their tax bills.

<sup>4</sup>A county's average tax rate per \$1,000 of assessed valuation (determined by dividing total taxes by equalized value and multiplying by 1,000) is the preferred figure for comparison purposes, rather than the general local property tax rate because the average is based on full market value. Net tax rate per \$1,000 reflects the effect of state property tax relief.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2001: Taxes Levied 2001 – Collected 2002, 2002.*