

3/27/94
Budget Hearing

Dear Legislators:

Thank you for holding hearings on the Governor's proposed budget. I will be brief. Already many aspects of the proposed budget have come under attack, and the Governor himself has already retreated on a number of items, claiming that the budget did not represent his wishes. Since many aspects of the budget are unpopular, and the Governor himself claims that some of these items are mistakes, I hope that you will be very careful in your scrutiny of the entire package. Who is going to take the blame if something you pass turns out to be a disaster, especially if it is later claimed to have been proposed by mistake? You will. This is your job, and it is a very serious responsibility. You are making decisions that will have a major impact on many peoples' lives.

Specific comments: Please leave the DNR, the Public Intervenor's Office, and the Attorney General's office as they currently exist. Our state has a reputation for strong protection of its citizens on environmental matters and consumer protection. I feel that these offices have done a wonderful job, and have great fear that the proposed changes would result, ultimately, in harm to the Wisconsin environment and its citizens. Please, "If it ain't broke, don't fix it!!!".

Respectfully,

Laura J. Brown M.D., Ph.D.
607 Piper Dr.
Madison, WI 53711

Molly O'Connell
2202 Sommers Av
Madison WI 53704

March 27, 1995

Representative Ben Brancel, Co-Chair
Joint Finance Committee
PO Box 8952
Madison WI 53708

Dear Representative Brancel,

One of the items in Governor Thompson's proposed budget is the dissection of the office of Secretary of State. Although promoted as a savings measure to state government spending, I feel it is merely a manipulative step in the process to eliminate a constitutional office.

I have been a proud employee of the Secretary of State office for 16 years. We are a service agency and the customer (fee payer) is our number one priority. Our service reputation is excellent as evidenced by the overwhelming number of satisfied customers. Our agency is fully funded by fees paid by those customers who are accustomed to receiving efficient, friendly service. Those fees add \$5 million annually to the State's General Fund.

Moving the Corporations Division to the Department of Revenue and eliminating 39% of the division staff will reduce those services as they are known, cause confusion among customers who daily visit all divisions within the agency, and cut the fees received by the division. We will not be able to meet the demands of our customers with such a staff reduction, and the customers will have no recourse. If a problem arises now, any customer knows he/she can contact the elected Secretary for a response.

Secretary of State offices in 42 of 50 states handle Uniform Commercial Code and Corporations filings. People expect them to be together. The Governor's proposal will not provide any great measurable savings, will likely reduce monies currently earned by the office, and will cost the citizens their time and money in delays of service.

I respectfully ask you to consider the logic of this proposal as you review the Governor's budget proposal.

Sincerely,



Molly O'Connell

March 20, 1995

The Honorable Ben Brancel, Co-Chair
State Capitol, Room 107-S
Madison, WI 53707

Dear Rep. Brancel:

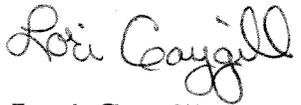
I am writing in response to the Governor's proposed budget that for all practical purposes eliminates constitutionally elected offices and the duties performed by their officers, specifically the Secretaries of State and Treasurer. The proposal includes consolidating the functions of the elected State Treasurer into the Dept. of Administration, under an appointed position, and in the Secretary of State's Office reassigning all but 5 out of approx. 50 employees to other departments and their appointees.

In fact if this budget is approved, new departments will be created and controlled by more appointees of the Governor. There will not be any cost-savings in this move, as both Secretaries of State and Treasurer each make under \$50,000, while in the past numerous appointed positions in each department have made anywhere from \$56,000 to over \$100,000, with no ceiling. This past year, one appointed position was reappointed within the same department in less than one month, with a \$25,000 raise. Has any constitutional officer ever received a \$25,000 raise? Is this a tax savings?

The Secretaries of State and Treasurer were elected by the people and shouldn't be replaced by appointees. Maintaining these constitutionally elected offices should not be a partisan issue! If you indeed feel this is an issue of importance, then deal with it separately and openly, don't allow it be "hidden" within the budget. You are silencing the "voice of the people" who voted for these offices and yours.

Thank you for your time and consideration regarding this issue.

Sincerely,



Lori Caygill
1102 Starlight Dr.
Madison WI 53711

STATEMENT OF:

MARY ANN BRAITHWAITE
PRESIDENT, WISCONSIN FEDERATION OF TEACHERS

STATE EMPLOYEE ISSUES

Governor Thompson's proposed budget creates many challenges to the growing group of state employees represented by the Wisconsin Federation of Teachers. WFT is the fastest-growing state affiliate for labor unions representing State of Wisconsin employees. All of our state employee locals that have collective bargaining - the Wisconsin State Attorneys Association (WSAA), the Wisconsin Science Professionals (WSP), the Wisconsin Professional Employees Council (WPEC), the Professional Employees in Research, Statistics & Analysis (PERSA) and the Wisconsin Professional Health Care Providers (WPHCP) - enjoy a positive relationship with the state. Our members perform important and valuable professional services to the state government.

Some of our concerns in the initial budget document have been resolved by action taken by this committee and Governor Thompson. We are grateful and relieved that the proposal to place all employees in the Department of Revenue and the Department of Regulation and Licensing in the unclassified service and to take away their whistle-blower protection has been removed from the budget document and withdrawn by the Governor. The issue of civil service reform is an important matter that should be carefully studied before any changes are made to a system that has kept state government free of corruption for many years. We look

forward to participating on the Governor's special commission to study civil service reform as a designated union representative on that commission.

We thank the committee for removing other policy items of concern to us from the budget document to allow for separate scrutiny and consideration. For instance, our WPEC local represents over 1200 information technology specialists in state government who are very concerned about the proposal in the budget to centralize all information technology functions in the Department of Administration, at a time when the trend nationally is toward decentralization of those functions in large operations.

However, there are other policy considerations in the budget proposal that should also be removed and separately considered. Many of these matters affect good government in Wisconsin, to which our state employee locals are dedicated.

- The proposal to eliminate the mediation function of the WERC and to consolidate that agency within the new Employment Commission should be taken out of the budget and specifically examined. The WERC's mediation function is an invaluable tool for both labor and management to resolve conflicts during labor disputes and should not be eliminated. Also, the other functions of the WERC are incompatible with those of the other agencies being folded into the Employment Commission.
- We are very concerned about the proposed down-sizing and privatization of the Gaming Commission. At a time when gambling is a growing industry in the state and a new sports lottery is being proposed, it seems to us ill-advised to gut the size and regulatory

capabilities of the Commission. This proposal not only cuts the staff of the Gaming Commission by two-thirds; it also requires contracting-out of security and auditing functions. The integrity of these functions can only be guaranteed by keeping them in the state service. We also have many members who have worked hard to make the Wisconsin Lottery a success by servicing the retailers who sell the tickets. This is a cost-effective service that cannot be done more efficiently by the private sector without a loss of service to the retailers and a loosening of the security of the tickets. Other states that have privatized their lotteries are now re-instituting state control.

- We support the work of the Public Intervenors within the Department of Justice and want to see those positions retained. The Public Intervenors provide an invaluable service as a watchdog on important environmental issues.
- The change in the structure of the Department of Natural Resources and the Department of Agriculture, Trade and Consumer Protection to make them cabinet agencies is of great concern to us. These agencies are currently run by citizen boards who make sure that the agencies are responsive to citizen concerns. Wisconsin serves as a model for other states in the governance of these agencies and that structure should be retained.
- Much of the other restructuring of various state agencies creates little in the way of efficiency or cost-saving for state government, while creating unnecessary conflicts of interest within some agencies. For instance, the transfer of the control of the state parks to the Department of Tourism and Parks and the transfer of the regulation of Buildings

and Safety and discharges from storage tanks to the Department of Development both add responsibilities to those agencies which may be incompatible with the original mission of the agencies.

- Regarding the privatization of the UW Hospital, our employees there are concerned about the loss of participation in the state retirement system, as well as the loss of earned sick leave, health insurance and reinstatement rights when they cease to be state employees. At the very least, it should be made clear in the legislation that the UW Hospital Authority will be required to stay within the state retirement system, as has been the case in previous privatizations of this type (i.e.: the Higher Education Board).
- Finally, many of our members now face layoffs due to this budget proposal. Although the exact numbers of layoffs are not clear, our members in several agencies are being told informally that they will face layoffs. Over 100 positions will be lost at both the Gaming Commission and the Department of Public Instruction. Layoffs are also likely as a result of the many consolidation actions proposed in the budget.

WFT has formed a Good Government Task Force to work on issues of concern to us in this budget and in subsequent legislation. We look forward to working with the administration, the legislature and all interested parties to make our state government work efficiently and effectively in the interests of all citizens of the State of Wisconsin.

WISCONSIN TECHNICAL COLLEGE SYSTEM ISSUES

While we are disappointed that there is no increase in state aid to Technical Colleges, we must request two changes to the budget affecting this System:

- The System budget suffers an 8% cut in AB150. For a small agency, a cut of this magnitude will lower services to Technical Colleges to an unacceptable level.
- In the Higher Education Aids Board budget, a minority scholarship program for students wishing to attend technical colleges is eliminated, while a similar program for students wishing to attend private four-year colleges is retained. Many minority students who successfully graduate from University of Wisconsin programs begin their academic careers in the Technical College System. This successful minority scholarship program should be restored.

My name is David Ogletree

I am the Wisconsin State Council Chairman of Trout Unlimited

I am here today Representing over 2600 Trout Unlimited members state wide

- (1) The current method of using a citizens board (Natural Resources Board) to administer DNR policy and hire the DNR secretary should be maintained.**
- (2) We oppose the possibility that the DNR secretary could become a direct gubernatorial appointee.**
- (3) We oppose removing civil service status for DNR District Directors. This would turn the six DNR District Director positions into political patronage posts.**
- (4) We strongly object to the Governors attempt to eliminate the positions of the Public Intervenor " the people's attorney " and its staff. The Intervenor's office has represented the public in important areas such as: the proposed zinc-copper mine by Exxon Corporation near Crandon; the attempts to remove county forests lands in Oconto and Eau Claire counties for private uses: well-water issues of private landowners; and more. By eliminating the office of Public Intervenor, the state would remove the voice of the people in issues affecting use of natural resources in Wisconsin. It will be a very sad day if you the members of the Joint Finance Committee could even consider eliminating the office of Public Intervenor under the sham of budget cuts. If you were operating a business weighing the pluses and minuses of cost versus production, then your decision would be very clear, you must retain full-funding for the office of Public Intervenor.**

On behalf of the members of Wisconsin Trout Unlimited I would like to thank you for your time and careful consideration of these issues. The health, and welfare of our states environment, and natural resources rests in your decision.

Responses to Claims for Abolishing the Public Intervenor's Office

Claim:

Saves Taxpayers' Money

It has been claimed that eliminating the office would save taxpayers \$232,000 per year.

Response:

For less than a nickel per person per year, citizens of Wisconsin get an entire office with two full-time attorneys, 1.5 clerical staff and 8 non-paid legal interns to represent their public rights in the environment and respond to their calls. The "saving" from eliminating the office amounts to only .00001166% (one one thousandth of one percent) of the \$ 15 billion budget.

Compare the Public Intervenor's Office budget with the \$ 1.8 billion budget of DOT, \$ 437.5 million budget of DNR, \$ 288.6 million budget of DILHR and \$ 57 million budget of DATCP --- four state agencies the public intervenors are charged with watchdogging.

The Intervenor's Office is already streamlined -- one of few agencies which have grown little over the past 20 years.

Claim:

Intervenor Represents Environmental Groups

It has been claimed the Public Intervenor's Office has filed lawsuits on many occasions against the state on behalf of well-funded environmental groups.

Response:

The Public Intervenor's Office does not represent environmental groups or their interests in courts. The intervenor represents "public rights in the water and other natural resources of the state." Wisconsin's natural resources are not the special interest of environmental groups -- public rights are shared by all. Everyone has a stake in clean water, clean air, abundant wildlife, and a healthy environment.

Wisconsin environmental groups are not wealthy and have only a few underpaid or volunteer staff. Further, environmental groups represent their members in lawsuits, not necessarily "public rights" in our natural resources. In fact, the intervenors have differed with environmental groups on issues. Often, the intervenors work on public rights issues unaddressed by any other agency or private group.

Opponents of public rights in the environment frequently have lawyers to protect their interests.

Claim:

Duplicates Services

It has been claimed there are plenty of lawyers in the Department of Justice or private attorneys who can do what the intervenors do.

Response:

Department of Justice (DOJ) lawyers and private lawyers don't do what the Public Intervenor's Office does, and cannot challenge unconstitutional laws. In court, DOJ lawyers represent the agencies the public intervenor occasionally sues. Private attorneys represent the interests of their private clients and do not represent "public rights." The public intervenor can and does represent "public rights" in the state's natural resources. Many public rights will not be represented if the office is abolished.

Claim:

Why Should the State Sue Itself?

It has been claimed it doesn't make sense for the state to pay lawyers to sue the state.

Response:

Sure it makes sense --- if you believe government can make mistakes, exceed its powers, or violate public rights.

The Legislature created the Public Intervenor's Office in 1967 to watchdog state government and intervene when government action or inaction threatens public rights in natural resources. The "redshirt" conservationists demanded this outside advocate be created precisely to ensure advocacy for resource issues. This checks and balance system will be lost if the public intervenor is abolished.

Further, lawsuits are only a small part of the picture. The intervenor's authority to sue is often enough to bring people to the negotiating table to avoid lawsuits. The intervenors have been able to negotiate reasonable compromises and out-of-court settlements. In addition, the intervenors often provide valuable information to agencies and legislators in non-confrontational forums, and provide advice to hundreds of citizens who contact the office each year.

Claim:

Costs Industry and the State

It has been claimed that the Public Intervenor's Office costs industry and the state millions of dollars.

Response:

The office has saved the state money over the years. It is cost-effective to have an intervenor question the decisions of state agencies before they go too far in implementing them. If agencies had been allowed to proceed with decisions prevented by the intervenor, taxpayers and industries often could have faced more costly lawsuits and clean-up actions. The intervenors work reach consensus on regulations so that problems can't grow into major liabilities for the state and the business community.

HOW THE PUBLIC INTERVENOR SERVES YOU

What does the Public Intervenor do?

The Public Intervenor is your "watchdog" to make sure that the Wisconsin you enjoy--clean air, clean water, and abundant recreational resources--stays that way.

The Intervenor is your natural resource voice in the legislature, in state agencies, and in the courts.

The Public Intervenor is your advocate. The Intervenor cuts bureaucratic red tape and provides answers for citizens seeking help on environmental problems.

Why does the Public Intervenor office exist?

The Public Intervenor office was one of the good government reforms created under Governor Warren Knowles at the insistence of the "red shirt" conservationists in the controversy that surrounded the 1967 reorganization of state government. The Public Intervenor office and the citizen board for the Department of Natural Resources both were created to ensure citizen input and advocacy in resource matters.

The Public Intervenor office has served for almost 30 years under both Republican and Democratic Governors and Attorneys General.

How does the Public Intervenor protect the state's natural resources?

The Public Intervenor office cuts through government red tape for citizens who call and write the office daily asking for help on environmental matters. The Public Intervenor works wherever needed--through the agencies, courts and Legislature to protect natural resources. The Public Intervenor works with towns and cities, farmers and factory workers, homeowners and businesses to find solutions to environmental problems. While only the big issues make the news headlines, most of the Public Intervenor's time is devoted to building consensus on real solutions and negotiating protection of our resources.

What has the Public Intervenor office accomplished over the years?

Some examples may answer the question best:

> Worked with local governments and the big mining companies in the late 1970's to overhaul state laws regulating environmental

impacts of future metallic mines; in 1984 negotiated with industry and farm groups to adopt what is considered the country's most comprehensive groundwater protection law; in 1994 worked with sand and gravel mining industry and community groups to create state regulation of quarries across the state.

- ▶ Went to bat for the small Town of Casey in Washburn County, taking a court case all the way to the U.S. Supreme Court for the right of all local communities to reasonably regulate pesticide use. And won!

- ▶ Successfully petitioned state agencies to improve state regulations on wetlands and septic systems, ground and drinking water, pesticides, lowland nonmetallic mining, environmental impact statements, and dam safety.

- ▶ Intervened in the proposal by Exxon to construct a 55-million ton mine near Crandon in Forest County and hired experts to help predict and prevent contamination of groundwater and the Wolf River.

- ▶ Is working with local governments, rail advocates, transit workers, elderly and handicapped organizations, and many others to improve our state's transportation system at the least environmental and economic costs.

- ▶ Answers countless citizen calls and letters seeking advice on how to prevent or deal with environmental problems in their communities.

How are Intervenor decisions made?

A Citizens Advisory Committee of 9 members from all across the state and who are appointed by the Attorney General for 4-year terms meets regularly in open public meetings to decide broad priorities for Public Intervenor intervention.

Who are the Intervenors?

Past public intervenors include Court of Appeals Judge William Eich, Attorney Peter Peshek in private practice, and Chief Counsel of the Public Service Commission Steven Schur; today's intervenors are Tom Dawson and Kathleen Falk, with Laura Sutherland temporarily appointed to work on the proposed Exxon mine near Crandon.

Patricia S. King, Ph.D., 4329 Bagley Pky., Madison, WI 53705, 608/233-1467.

27 March 1995

re: Governor Thompson's Proposed 1995-97 Budget Bill.
Public Hearing on the State Budget, State Capitol, 3/27/95.

Wisconsin Legislative Joint
Finance Committee

Dear Members:

I am testifying before you today to urge you not to accept Gov. Thompson's Proposed 1995-97 Budget Bill for many reasons, key among which are the following:

- (1) It would eliminate the Office of Public Intervenor and, in so doing, remove one of the staunchest advocates we, the people of Wisconsin, have upholding our rights in the natural resources of our state.
- (2) It would place the Wisconsin Department of Natural Resources under the direct political control of the Governor. We do not want the WDNR's independence in protecting the natural resources of the state to be further eroded by having the directors within the WDNR become at-will employees of the Governor. We must strengthen, not weaken the WDNR's autonomy in matters of environmental protections.
- (3) It would shift management of the state parks from the WDNR to the Tourism Department. Our state parks are already well-run and maintained by the WDNR and attract thousands to them each year. Management by Tourism would commercialize one of the few non-commercial vacation options for the citizens of Wisconsin. The state parks are wonderful the way they are, don't ruin one of our state's greatest assets.

Key among my concerns is the proposed elimination of the Office of Public Intervenor.

The Department of Natural Resources was formed in 1967 by merger of the Department of Resource Development and the Conservation Department. Having one department responsible for both the conservation and development of the natural resources of the state prompted the very real and valid concern that the development of our resources would take precedence over their conservation. These fears have been realized over the years as the WDNR has consistently promoted the development over the conservation of our resources. This very thing is happening now with regard to the proposed Exxon mine in Crandon.

The Office of the Wisconsin Public Intervenor was created precisely to offset this tendency of the WDNR to make decisions that benefit developers at the cost of our natural resources. The WPI was created to be the public's "watchdog" in matters of the public's rights in the natural resources of the state. It is fully empowered to bring actions against agencies within the state to uphold these rights. It is unique in the nation and we, the citizens of Wisconsin, refuse to see it taken away from us.

As a report by the Center for Public Representation, commissioned by the

Department of Administration, said in 1975:

"[T]here is substantial evidence that the function assigned to the Public Intervenor by the legislature -- acting as an advocate for such public rights -- is as important as it was perceived by the legislature in 1967. Those who pollute water or air, dam streams for a recreational development, and take other actions which affect public rights in water and other natural resources usually have a substantial economic stake in the outcome of administrative and court proceedings affecting their activities. They are represented by counsel and an array of experts. The beneficiaries of "public rights," on the other hand, are diffuse, often unorganized and have only small economic stakes as individuals. Public rights will ordinarily go unrepresented unless the Public Intervenor is there."

This is as true today, 20 years later, as it was then.

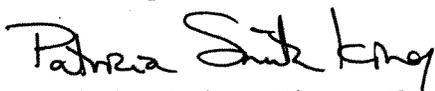
I had the opportunity to observe the operations of the Office of the WPI first-hand as a law student intern. I have never seen a more efficiently run office with a more dedicated staff before. Thomas Dawson and Kathleen Falk are hard-working professionals who give an extraordinary amount of their time and energy to fulfilling the mission of the office -- and they do an excellent job of it. As I learned this past summer while working in Washington, D.C. at the Natural Resources Defense Council, the WPI has an excellent reputation nationally too. Wisconsin is held up as the ideal by many throughout our nation precisely because of its foresight in creating the office of the WPI.

During my semester working in the office, I learned a great deal. Most of all, I helped a lot of people and was extremely impressed at the number of average citizens who are helped by the PI, like people who have wetlands threatened by roads or other development, whose water supplies are threatened by polluters, or whose rights in the waters of the state are threatened by shoreline development. These are people all around the state who rightfully consider the natural resources their own.

You who sit on the Joint Finance Committee would do well to remember that fact -- the natural resources of the state belong to the people of the state. We have a right to see our natural resources conserved and preserved for us all. We deserve to have an advocate dedicated to upholding our rights in these natural resources. The WDNR does not and, by virtue of overseeing both the development and conservation of resources, can not do it.

Believe me, the dollars spent to operate the office of the PI are well-spent. As the CPR report stated, our rights will go unrepresented if you take these advocates away from us. The people of this state, not those who would harm our resources, will be hurt. Please do not eliminate the Office of the Wisconsin Public Intervenor. It is a vital component of our democratic system of checks and balances that should be retained.

Sincerely;



Patricia Smith King, Ph.D.

cc: Rep. Spencer Black; Sen. Fred Risser; Thomas Dawson; Kathleen Falk; Gov. Tommy Thompson; all Joint Finance Committee members.

3/27/94
Budget Hearing

Dear Legislators:

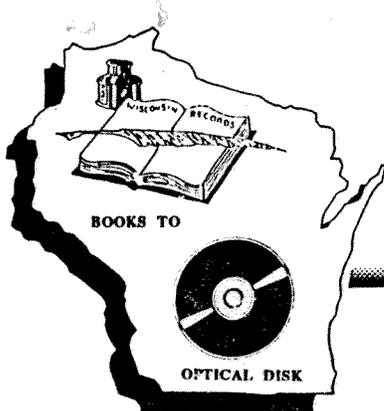
Thank you for holding hearings on the Governor's proposed budget. I will be brief. Already many aspects of the proposed budget have come under attack, and the Governor himself has already retreated on a number of items, claiming that the budget did not represent his wishes. Since many aspects of the budget are unpopular, and the Governor himself claims that some of these items are mistakes, I hope that you will be very careful in your scrutiny of the entire package. Who is going to take the blame if something you pass turns out to be a disaster, especially if it is later claimed to have been proposed by mistake? You will. This is your job, and it is a very serious responsibility. You are making decisions that will have a major impact on many peoples' lives.

Specific comments: Please leave the DNR, the Public Intervenor's Office, and the Attorney General's office as they currently exist. Our state has a reputation for strong protection of its citizens on environmental matters and consumer protection. I feel that these offices have done a wonderful job, and have great fear that the proposed changes would result, ultimately, in harm to the Wisconsin environment and its citizens. Please, "If it ain't broke, don't fix it!!!".

Respectfully,


Laura J. Brown M.D., Ph.D.
607 Piper Dr.
Madison, WI 53711


Mark N. Shahan
607 Piper Dr.
Madison 53711



WISCONSIN REGISTER OF DEEDS

Association

WRDA POSITIONS ON AB 150, GOVERNOR'S BUDGET BILL

1. Proposal to make state constitutional officers appointed rather than elected.

We strongly oppose. The citizens of Wisconsin are best served by elected constitutional officers, not by appointed bureaucrats. While it is clear that taxpayers are calling for more efficient government, no one is calling for less democracy or less accountability. We maintain that elected officials, who must face the voters periodically are more likely to be responsive to citizen concerns than are appointed bureaucrats who serve at the pleasure of the appointing body.

Appointed officials are paid better than elected officials and thus, as far as salaries, the proposal results in higher cost to tax payers. Several years ago, a Dane County Board resolution to make the County Coroner appointed rather than elected failed when the supervisors noticed that the resolution would have resulted in a salary increase of over 100%.

We urge you to not be swayed by which office holder happens to be a member of what political party at the moment, but instead, be guided by what is good public policy for the long term.

2. Proposal to move the Uniform Commercial Code (UCC) State-wide Lien Search System to the Department of Administration.

We strongly oppose. We have been working with and (sometimes fighting with) the Secretary of State over this system for a long time. Our customers have been putting money into the system since 1986. Thanks to hard work on the part of the Secretary of State staff and our organization, we now have a system that actually works for the benefit of our customers and facilitates our efficient delivery of service. We care deeply about the continued health of this system.

The proposal to move the UCC system to the DOA is contrary to the direction of modern technology and good common sense. Consolidated mainframes are being replaced by file servers and local area networks. It is the data, the information on the records and the technical knowledge about that information that drives information systems. One of the reasons the UCC system is successful is because the computer support people work with UCC staff on a daily basis. They can communicate with their computer colleagues in DOA electronically with no real advantage in moving physically to the DOA. They should remain in the office where the system is being used by the stewards of the records.

"FEW THINGS MUST LAST AS LONG AS COUNTY RECORDS"

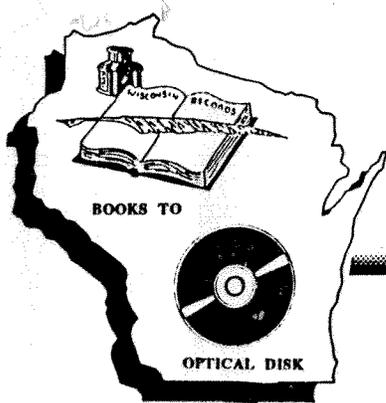
Computer support services are just that...support services, not the force behind the need for the data. What is really needed is an exemplary display of communication and cooperation at all levels, not a centralized mega-system.

3. Proposal to increase the birth certificate fees from \$10 to \$15.

We oppose. We will probably always oppose hidden taxes such as this. We notice that this time, \$2.50 of the \$5 increase goes to county government. However, this provision still does not insure that the fee will support the service provided. Most likely, the increase would be used to fund county social services, jails, etc., etc.

Recently, the DHSS Section of Vital Statistics informed us that they intend on going to a paperless system and that counties will be responsible for the computer hardware necessary to support this system.

If the Legislature will not oppose this provision, then we maintain that the \$2.50 fee should be segregated for the register of deeds "vital records system improvement fund," to insure that at least half of the increase actually goes to support the service.



WISCONSIN REGISTER OF DEEDS

Association

To: Wisconsin Joint Finance Committee

From: Jane Licht, Wisconsin Register of Deeds Association
Legislative Committee

A handwritten signature in black ink, appearing to be 'JL', is located to the right of the 'From:' line.

Date: March 27, 1995

Re: Information on cost of birth certificates in Midwest

Here are birth certificate fees as of March 15, 1995.

State:	First copy
Illinois	15
Indiana	6
Iowa	10
Michigan	13
Minnesota	11
Missouri	10
Nebraska	8
North Dakota	7
Ohio	7
South Dakota	7
Wisconsin	10

Midwest Average \$9.45

If the fee for a birth certificate is increased to \$15, we will be tied with Illinois for the highest fee in the Midwest.

NEIDER & BOUCHER, S.C.

ATTORNEYS AT LAW

7617 Mineral Point Road
Post Office Box 5510
Madison, Wisconsin
53705-0510
Telephone: 608-829-1400
Facsimile: 608-829-2080

March 27, 1995

Dear Legislator

I am a practicing attorney in Madison, Wisconsin and have been for over 17 years. I practice exclusively in the area of business and have had extensive contact with the Secretary of State's office, both as a practitioner and in my function as chair of the committee that drafted the recently passed limited liability company legislation. I remain in active contact with the Secretary of State's office because of my involvement in upcoming trailer bill legislation for the limited liability company statute as well as other general corporate statutes in my function as a member of the business law committee for the State Bar of Wisconsin.

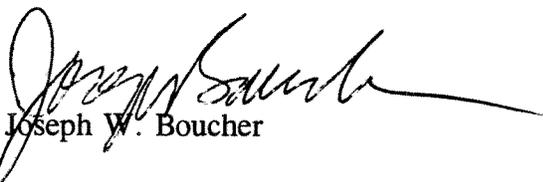
I am very impressed with the professionalism of the Secretary of State's office. The people I have come into contact with both at the committee level and on a day to day basis have impressed me as helpful, hardworking and competent public servants.

The proposed split-up of the Secretary of State's office makes no sense and is counter to the current trend to make government more efficient. The various functions that the Secretary of State provides does so in one centralized place. The proposal means we will now have to go not only to the Secretary of State's office but to the Department of Revenue as well as to the financial institutions department. This will be confusing for us, but just think about it from those in other states. In well over 40 states in this country, the Secretary of State has the functions it does here. When we do business in other states, the fact that the Secretary of State's office is the repository for most of the activities we have to deal with is very helpful. The split up of our Secretary of State's office runs counter to that very important function.

In summary, the office of the Secretary of State has conducted itself extremely positively in my contacts with it over the years. The functions provided by the Secretary of State's office will become grossly inefficient under the proposal in the budget bill. I would be happy to discuss this further with you.

Sincerely,

NEIDER & BOUCHER, S.C.



Joseph W. Boucher

JWB:sw

Richard Spindler
1505 Lake View Ave.
Madison, WI 53704
(608) 249-5814

I have many reservations about the Governor's general budget and transportation budget, but I am commenting specifically on three things: making the DNR & DATCAP boards advisory, removing the office of the public intervenor, and move Parks to Tourism.

The first is concerning the proposal to change the DNR and DATCAP boards to advisory and to make their secretaries cabinet appointees. From hunters giving their input on hunting/fishing regulations to industry and environmentalists giving their views on pesticide regulations, these boards provide a valuable role in allowing citizen input on issues that are important to the public as a whole. It would be a tragedy if the process was closed except to only the select few that have access to the Governor's office.

Making the Secretaries political appointees and effectively removing the DNR and DATCAP boards would make government even less responsive to citizens. There is nothing wrong with how the system works now, and this proposal would simply give more power to an already powerful Governor's office. I urge you to remove this proposal from the budget and look forward to a response from you. Thank you.

My second comment concerns the proposal to remove the office of the public intervenor. Taking the small size of this office compared to other state agencies into consideration, this office probably provides the most service to citizens of our state. The public intervenor allows citizens to understand rules developed by the state government and to challenge those rules that were wrongly implemented. There are many examples where citizens were able to do this. In addition, the intervenor's office may actually save the state money in preventing lawsuits that may otherwise occur.

The public intervenor allows the common citizen to have his or her voice be heard among all of the louder, better-financed voices. Removing the office of the intervenor would make government even less responsive to citizens. The office isn't broke and so doesn't need fixing. I urge you to remove this proposal from the budget. Thank you.

My third comment concerns the proposal to move the DNR parks to the Tourism Bureau. I personally use the parks all year round, and I love them. I ski in the winter, birdwatch in the spring, hike in the summer, and watch the colors in the fall. The parks are well managed and have excellent supervisors and rangers. What will Tourism do for the parks except degrade the clean, fresh, slow-paced feeling of the parks? Wisconsin parks are rated best in the nation. Why fix something that isn't broken? I urge you to remove this proposal from the budget and look forward to a reply from you. Thank you.

Richard Spindler

Dear Members of Joint Finance

I have been an employee in the Secretary of State's Office for the past thirty years. Every day we handle hundreds of phone calls and requests from Wisconsin citizens and private industry. In 1993 we developed a state-wide computer data base for the Uniform Commercial Code filings. All 72 Register of Deeds Office personnel have been trained on the system, and we are now doing follow up training, and training of the Registers new personnel. All 73 offices, this includes all the 72 Register of Deeds and the Secretary of State, are keying UCC filings into the state-wide database. At this time there are 29 out of 73 offices which have all their filings on the system. We, all Register of Deeds Office personnel and Secretary of State personnel have worked hard to make the State-wide Computer database and the Uniform Commercial Code Division user friendly for all of Wisconsin and to anyone outside of this state wishing to do business in Wisconsin. The Register of Deeds across the state who have worked so hard on this system do not support this disruptive change.

The Governor's suggestion would drastically disrupt the services which the UCC Division provides to the thousands of your constituents all over this state. Thank you for your time and consideration.

Betty Donnelly

UCC Division Administrator



WISCONSIN ALLIANCE OF CITIES

14 W. MIFFLIN • P.O. BOX 336 • MADISON, WI 53703-0336 • (608) 257-5881 • FAX 257-5882

- Appleton
- Ashland
- Beloit
- De Pere
- Eau Claire
- Fond du Lac
- Green Bay
- Janesville
- Kenosha
- La Crosse
- Madison
- Manitowoc
- Marshfield
- Menasha
- Merrill
- Milwaukee
- Neenah
- Oshkosh
- Racine
- Sheboygan
- Stevens Point
- Superior
- Two Rivers
- Waukesha
- Wausau
- Wauwatosa
- West Allis
- Wisconsin Rapids

WISCONSIN ALLIANCE OF CITIES 1996-1997 BIENNIAL BUDGET ITEMS OF INTEREST

DEPT. OF AGRICULTURE, TRADE AND CONSUMER PROTECTION

FARMLAND PRESERVATION

GOVERNOR: Eliminates the filing of liens by DATCP against land that is withdrawn from a farmland preservation agreement and against land that ceases to be covered by exclusive agricultural zoning. Also provides that any liens previously filed have no effect.

ALLIANCE: Modify to reflect pending recommendation of Land and Water Conservation Board.

EMPLOYMENT

WISCONSIN EMPLOYMENT RELATIONS COMMISSION (WERC)

GOVERNOR: Eliminates state mediation services and requires parties to a labor dispute to retain private sector mediation assistance, the cost of which is to be divided equally among the parties.

ALLIANCE: Retain WERC with fee structure and retain as subsidized government service.

ENVIRONMENT

NON-POINT SOURCE WATER POLLUTION ABATEMENT PROGRAM

GOVERNOR: Changes the date by which plans to implement non-point pollution abatement must be completed from December 31, 2000 to December 31, 2015.

ALLIANCE: Maintain current dates until reorganization of the DNR on a watershed basis has been completed.

ALLIANCE OF CITIES - BUDGET REVIEW

Page 2

VAPOR RECOVERY GRANT PROGRAMS IN NONATTAINMENT AREAS

GOVERNOR: Expands the vapor recovery grant program to apply to gasoline dispensing facilities in nonattainment areas that are not retail, but are required to install recovery systems.

ALLIANCE: Support.

ENVIRONMENTAL CONTAMINATION 144.968, Wis. Stats.

GOVERNOR: Authorizes DNR to seek funds from any source for the costs of remedying environmental contamination if the activities being funded are part of a cooperative effort.

ALLIANCE: Support.

PERMITS AUTHORIZING ACTIVITIES IN NAVIGABLE WATERS

GOVERNOR: Allows DNR to delegate the responsibility of issuing permits authorizing activities in navigable waters, such as the placement of structures or deposits, to a municipality. Allowed if DNR determines that the activity is one that can be regulated by the municipality and if the municipality is willing and equipped to assume the responsibility.

ALLIANCE: Support.

RECYCLING

"SURPLUS" FUNDS

GOVERNOR: Transfers \$25 million from recycling fund to general fund. These are marketing development grants DOD did not expend.

ALLIANCE: Oppose. Recommend dividing the surplus into the remaining years of the recycling fund (sunsets in 1999) and transferring it to that fund to be distributed under the current formula.

TECHNICAL COLLEGE SYSTEM RECYCLING PROGRAM

GOVERNOR: Eliminates the duty of the Technical College to develop a program related to recycling.

ALLIANCE: Support.

RECYCLING MARKET DEVELOPMENT BOARD & COUNCIL ON RECYCLING

GOVERNOR: Abolishes current boards, allows for reappointment of smaller board and moves it to DOD from DOA and DNR effective July 1, 1996. Requires new board to annually establish a list of materials recovered from solid waste that are eligible for assistance.

ALLIANCE: Oppose the transfer to DOD based on the Agency's record with the recycling market development grants.

ALLIANCE OF CITIES - BUDGET REVIEW

Page 3

EFFECTIVE RECYCLING PROGRAM

GOVERNOR: Requires DNR to review markets for discarded materials to which landfill and incineration bans apply. If DNR finds that the prohibition of a specific material is not feasible or practical and that the prohibition is not needed to achieve the goals of Wisconsin's solid waste management policy, DNR may a) promulgate a rule allowing landfill or incineration, b) exempt specified persons from the landfill or incineration prohibition with respect to the material, or c) authorize material be landfilled or incinerated for up to one year. Also allows DNR to grant a variance for separation of the material if the DNR takes one of the actions enumerated above. This procedure replaces the current emergency exemption authority.

ALLIANCE: Support.

OUT OF STATE EFFECTIVE RECYCLING PROGRAM

GOVERNOR: Eliminates requirement that an out of state municipality obtain DNR approval of its state's landfill siting program before disposing of or incinerating specified recyclable materials in this state.

ALLIANCE: Strongly oppose.

BURNING OF YARD WASTE

GOVERNOR: Allows the burning of brush or other clean woody vegetative material no greater than 6 inches in diameter without energy recovery at wood burning facilities licensed by DNR.

ALLIANCE: Allow for local control.

DEPT OF REVENUE

SHARED REVENUE & EXPENDITURE RESTRAINT PROGRAM

GOVERNOR: Fulfills obligation established by previous budgets to increase shared revenue funds by \$14.9 million for a total distribution of \$930.5 million and Expenditure Restraint by \$6 million in 1995 for a total of \$48 million. Formulas have not been changed. Freezes funding at new levels.

ALLIANCE: Request increase in ERP for 1996 and 1997. Request increase in Shared Revenues in 1997.

TIF

GOVERNOR: Lengthens the possible life of a TID created prior to October 1, 1994, from 23 to 27 years. Allows increment sharing between TIDs created prior to October 1, 1994, if the two TIDs have the same overlying taxing jurisdictions, for no longer than 10 years.

ALLIANCE: Strengthen Governor's budget proposals by extending life to 33 years and allowing increment sharing for up to 15 years. In addition, create a TID increment value multiplier to keep TID whole.

PAYMENT FOR MUNICIPAL SERVICES

GOVERNOR: Freeze funding at 1995 level.

ALLIANCE: Increase funding requiring the state to pay 100% of the costs of providing

ALLIANCE OF CITIES - BUDGET REVIEW

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municipal services to state property.

MISC.

ANNEXATION

GOVERNOR: Recommends transferring all incorporation and boundary review functions from DOA to DOD effective July 1, 1996.

ALLIANCE: Oppose. Should be maintained in DOA to maintain non-biased view of boundary reviews.

**MUNICIPAL-PURPOSE TAXES
By Type of Government, 1994
(Dollars in Millions)**

Govt.	Taxes	Inc. over Previous Year	
		Amount	%
Cities	\$ 767.0	\$27.8	3.8%
Villages	136.2	9.5	7.5
Towns	152.1	14.7	10.7
Total	\$1,055.3	\$51.9	5.2%

*Based on the 1993 levy, for collection in 1994.

represented 19% of the total property taxes collected in 1994. The amounts collected by type of local government are shown above.

Most of the taxes for municipal purposes are levied by cities. The amount was \$767 million, or 73% of the \$1.1-billion total. Taxes for village operations in 1994 were \$136 million, while those in towns totaled \$152 million.

The growth rates varied by type of local government. The smallest increase was in cities, up 3.8%. Second was the 7.5% increase in villages. The highest growth occurred among towns, where the rise was 10.7%.

County. Taxes for 1994 county operations were \$861 million, up 5.7% from the previous year. County taxes represented about 16% of the property tax total.

Special Districts. The total for categories included here was \$210 million, an increase of 1.4% over the prior year.

The following are the special district taxes, the tax amounts for 1994 and the percent increases over the previous year: tax incremental financing districts, \$116.0

million (-1.4%); Milwaukee Metropolitan Sewerage District, \$83.1 million (6.3%); and town sanitary and inland lake protection and rehabilitation districts, \$10.8 million (-3.6%).

As a group, special district taxes were 4% of all property taxes levied.

State. The state tax for forestry purposes yielded \$34 million. The tax rate of 20¢ per \$1,000 equalized value is levied statewide on all taxable property. Because the rate is the same, any growth reflects changes in equalized value, which rose 7.5% between 1992 and 1993. State forestry taxes were less than 1% of all property taxes collected in 1994.

1995 by Type of Government

Using actual and estimated data, the Wisconsin Department of Revenue compiled information on 1994 property tax levies, for collection in 1995. As shown in the table on page 8, the gross levy of \$5.6 billion is up 2.6% from the previous year.

The highest growth rate is the state forestry tax, where the rise of 7.8% corresponds with the growth rate of equalized value.

The second highest increase is in technical college districts, up 7.2%. Because the districts are limited to a \$1.50 tax rate for operations, the growth also largely reflects higher property values.

Municipal taxes are up 6.1%, while county levies show a rise of 5.7%.

The smallest growth is for school purposes, with an increase of just 0.3%. State-imposed revenue caps and controls on salary increases are the major factors. By

MEMORANDUM

March 16, 1995

TO: Frank Humphrey

FROM: Daniel Huegel *Dan*

SUBJECT: Municipal-purpose Property Tax Levies and the Expenditure Restraint Payment

At your request, I have compiled information on municipal-purpose property tax levies (excluding TIF incremental levies) for those places which will and will not receive an expenditure restraint payment in 1995. My analysis follows.

For the 1,602 municipalities that do not qualify for an expenditure restraint payment in 1995, municipal-purpose property tax levies for the last two years are:

1994/95 = \$ 281,649,377 + 9.10%
 1993/94 = 258,154,925 +10.47%

For the 247 municipalities that qualify for an expenditure restraint payment in 1995, municipal-purpose property tax levies for the last two years are:

1994/95 = \$ 834,143,814 + 4.65%
 1993/94 = 797,103,366 + 3.56%

The total municipal-purpose property tax levy for all 1,849 municipalities for the last two years is:

1994/95 = \$ 1,115,793,191 + 5.74%
 1993/94 = 1,055,258,921 + 5.17%

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Post-It™ Fax Note		7671	Date	3/17/95	# of pages	16
To	ED HUCK		From	FRANK HUMPHREY		
Co./Dept	ADVANCE 7 OFFICE		Co.	W. Perry K. Lawler		
Phone #	(608) 257-5881		Phone #	(608) 266-1657		
Fax #	(608) 257-5882		Fax #	(608) 264-6887		

1992/93, 1993/94, AND 1994/95 MUNICIPAL-PURPOSE PROPERTY TAX LEVIES
For those municipalities which received an expenditure restraint payment in 1995

Code Municipality	1994/95 Tax Levy	Percent Change	1993/94 Tax Levy	Percent Change	1992/93 Tax Levy
01201 Adams	292,628	-8.12%	318,493	4.33%	305,263
01291 Wisconsin Dells (*)	1,352	1.12%	1,337	-11.75%	1,515
02014 La Pointe	679,940	-6.40%	726,426	14.10%	636,663
02201 Ashland	2,096,814	-8.18%	2,283,637	11.97%	2,039,518
03030 Maple Plain	228,526	0.50%	227,395	1.55%	223,928
03101 Almena	38,400	0.00%	38,400	0.00%	38,400
03186 Turtle Lake (*)	294,905	42.44%	207,045	10.73%	186,977
03206 Barron	358,363	5.35%	340,155	-6.48%	363,718
03211 Chetek	268,228	9.64%	244,636	11.92%	218,584
03212 Cumberland	432,905	5.00%	412,290	4.90%	393,038
03276 Rice Lake	1,967,935	2.38%	1,922,145	2.76%	1,870,442
04024 Iron River	235,178	4.84%	224,330	-3.99%	233,653
04036 Orienta	25,000	-28.57%	34,999	-12.50%	39,999
04151 Mason	8,153	8.69%	7,501	69.32%	4,430
04291 Washburn	353,399	0.00%	353,399	0.00%	353,399
05012 Glenmore	227,964	5.71%	215,650	1.04%	213,421
05104 Ashwaubenon	5,183,240	0.99%	5,132,317	12.32%	4,569,561
05136 Howard	2,246,168	5.90%	2,121,099	7.10%	1,980,553
05171 Pulaski (*)	520,601	10.97%	469,122	6.13%	442,026
05216 De Pere	4,944,696	-5.84%	5,251,275	12.45%	4,669,840
05231 Green Bay	27,935,398	7.58%	25,967,234	0.37%	25,871,926
06154 Nelson	39,659	4.82%	37,836	7.60%	35,162
06251 Mondovi	318,198	1.81%	312,533	1.82%	306,945
08179 Sherwood	234,500	12.80%	207,886	51.23%	137,468
08181 Stockbridge	105,000	9.48%	95,908	20.22%	79,774
08201 Appleton (*)	3,183,453	10.79%	2,873,361	12.88%	2,545,513
08251 Menasha (*)	72,903	133.18%	31,265	117.54%	14,372
08261 New Holstein	753,472	-6.73%	807,818	-0.00%	807,820
09016 Cooks Valley	90,000	0.00%	90,000	0.00%	90,000
09106 Boyd	44,974	-0.02%	44,983	-41.43%	76,796
09211 Chippewa Falls	3,260,567	1.76%	3,204,040	1.19%	3,166,308
09213 Cornell	189,789	4.90%	180,924	4.84%	172,571
09221 Eau Claire (*)	468,138	5.01%	445,789	3.01%	432,767
09281 Stanley	237,969	-9.51%	262,969	-3.66%	272,969
10038 Mead	51,695	-2.82%	53,193	50.07%	35,445
10186 Unity (*)	10,997	-1.33%	11,145	-1.89%	11,360
10201 Abbotsford (*)	205,867	7.01%	192,375	3.85%	185,250
10231 Greenwood	145,950	5.00%	139,000	0.00%	139,000
10265 Owen	121,352	5.35%	115,192	-0.06%	115,261
10286 Thorp	181,836	3.80%	175,179	-5.33%	185,050
11127 Friesland	45,000	0.00%	45,000	12.50%	40,000
11172 Poynette	348,384	16.73%	298,456	2.68%	290,662
11177 Rio	147,256	17.86%	124,938	-24.49%	165,467
11211 Columbus (*)	1,072,620	13.62%	944,060	7.08%	881,600
11271 Portage	1,836,653	0.58%	1,826,132	0.29%	1,820,763
11291 Wisconsin Dells (*)	1,046,722	2.67%	1,019,467	-11.15%	1,147,443
13040 Montrose	300,906	20.96%	248,755	33.82%	185,889
13109 Brooklyn (*)	76,369	4.49%	73,090	2.81%	71,091
13112 Cottage Grove	466,549	43.65%	324,777	22.56%	264,990
13113 Cross Plains	717,001	6.21%	675,082	14.42%	590,001
13153 Mazomanie	249,706	22.50%	203,840	10.48%	184,503
13154 McFarland	1,391,106	18.33%	1,175,588	2.91%	1,142,369
13181 Shorewood Hills	1,005,676	5.82%	950,402	8.89%	872,831

1992/93, 1993/94, AND 1994/95 MUNICIPAL-PURPOSE PROPERTY TAX LEVIES
For those municipalities which received an expenditure restraint payment in 1995

Code Municipality	1994/95 Tax Levy	Percent Change	1993/94 Tax Levy	Percent Change	1992/93 Tax Levy
13251 Madison	77,976,013	4.78%	74,415,427	5.44%	70,577,109
13255 Middleton	4,662,605	15.21%	4,047,077	2.12%	3,963,068
13258 Monona	2,899,111	7.96%	2,685,412	3.14%	2,603,760
13281 Stoughton	1,892,181	18.27%	1,599,860	9.84%	1,456,570
13282 Sun Prairie	4,164,212	8.47%	3,839,195	6.39%	3,608,711
13286 Verona	1,514,626	11.73%	1,355,568	0.11%	1,354,133
14106 Brownsville	92,992	4.23%	89,220	3.00%	86,620
14147 Lowell	34,330	6.67%	32,184	6.88%	30,113
14211 Columbus (*)	0	ERR	0	-100.00%	0
14226 Fox Lake	232,052	11.42%	208,260	-4.61%	218,323
14230 Hartford (*)	1,610	-23.52%	2,105	14.22%	1,843
14236 Horicon	965,469	6.14%	909,603	3.00%	883,109
14251 Mayville	1,073,916	15.51%	929,726	20.49%	771,611
14291 Watertown (*)	1,521,644	4.75%	1,452,589	7.97%	1,345,419
14292 Waupun (*)	706,249	-3.67%	733,165	3.93%	705,429
15028 Washington	516,001	10.97%	464,999	5.68%	440,000
15281 Sturgeon Bay	3,283,221	2.79%	3,194,141	2.73%	3,109,381
16146 Lake Nebagamon	202,200	6.46%	189,923	-8.48%	207,523
16281 Superior	7,524,429	16.29%	6,470,253	3.54%	6,249,206
17106 Boyceville	78,479	0.00%	78,478	-0.00%	78,479
17191 Wheeler	27,000	0.76%	26,797	2.52%	26,138
17251 Menomonie	2,265,001	12.41%	2,015,000	5.94%	1,902,000
18221 Eau Claire (*)	10,008,835	4.89%	9,542,271	6.35%	8,972,600
20161 North Fond du Lac	633,251	9.80%	576,731	7.34%	537,300
20226 Fond du Lac	10,566,556	2.59%	10,299,489	3.24%	9,976,545
20292 Waupun (*)	547,043	1.65%	538,185	1.70%	529,181
22004 Bloomington	130,000	4.00%	125,000	47.06%	85,000
22012 Clifton	90,000	0.00%	90,000	0.00%	90,000
22014 Ellenboro	120,000	0.00%	120,000	0.00%	120,000
22034 Marion	71,141	2.65%	69,302	2.75%	67,450
22036 Millville	9,070	-70.19%	30,431	-10.22%	33,894
22052 Potosi	209,195	4.49%	200,213	3.01%	194,364
22111 Cassville	206,598	4.56%	197,597	-0.54%	198,662
22116 Dickeyville	115,651	0.09%	115,551	18.95%	97,145
22151 Montfort (*)	42,500	0.00%	42,500	6.52%	39,900
22153 Muscoda (*)	351,018	0.03%	350,927	1.30%	346,409
22206 Boscobel	303,202	-5.46%	320,720	-8.29%	349,708
22226 Fennimore	251,862	9.35%	230,335	-3.44%	238,534
23109 Brooklyn (*)	62,370	-1.21%	63,135	-2.05%	64,459
23110 Browntown	22,712	-0.13%	22,742	0.13%	22,712
23161 New Glarus	349,280	6.43%	328,182	5.88%	309,946
23251 Monroe	2,933,245	-1.87%	2,989,085	2.22%	2,924,206
24231 Green Lake	529,336	2.36%	517,110	-3.33%	534,911
25151 Montfort (*)	7,500	0.00%	7,500	-1.32%	7,600
25153 Muscoda (*)	6,908	2.19%	6,760	77.10%	3,817
25251 Mineral Point	528,306	9.19%	483,841	-6.18%	515,696
26008 Kimball	66,441	33.39%	49,809	18.00%	42,211
26251 Montreal	63,361	3.70%	61,102	1.55%	60,172
27012 City Point	89,138	0.16%	89,000	-0.04%	89,039
27026 Irving	125,000	2.88%	121,500	2.97%	118,000
27206 Black River Falls	736,927	9.89%	670,616	3.92%	645,333
28171 Palmyra	231,852	8.15%	214,388	5.46%	203,294
28226 Fort Atkinson	2,520,331	8.49%	2,323,044	3.64%	2,241,393

1992/93, 1993/94, AND 1994/95 MUNICIPAL-PURPOSE PROPERTY TAX LEVIES
For those municipalities which received an expenditure restraint payment in 1995

Code Municipality	1994/95 Tax Levy	Percent Change	1993/94 Tax Levy	Percent Change	1992/93 Tax Levy
28241 Jefferson	1,054,846	5.07%	1,003,950	3.50%	970,000
28246 Lake Mills	859,549	6.04%	810,566	5.38%	769,169
28290 Waterloo	563,248	3.55%	543,932	4.26%	521,690
28291 Watertown (*)	2,876,171	2.00%	2,819,731	4.63%	2,694,881
29038 Wonewoc	159,924	-0.05%	160,004	0.00%	160,004
29111 Camp Douglas	78,203	-4.73%	82,084	-1.62%	83,433
30241 Kenosha	25,518,527	6.61%	23,935,226	9.49%	21,860,463
31201 Algoma	888,197	-3.79%	923,159	12.37%	821,560
32246 La Crosse	13,128,550	3.78%	12,650,809	9.51%	11,552,087
32265 Onalaska	3,079,482	13.85%	2,704,918	7.85%	2,507,974
33020 Lamont	74,200	0.00%	74,200	6.00%	70,000
33036 Wiota	165,050	1.57%	162,496	1.04%	160,825
33216 Darlington	371,754	1.35%	366,788	2.92%	356,383
34201 Antigo	1,254,835	32.98%	943,605	8.03%	873,436
35251 Merrill	2,224,180	-0.32%	2,231,229	8.52%	2,056,135
36008 Eaton	160,796	12.42%	143,028	0.00%	143,028
36251 Manitowoc	6,418,036	1.21%	6,341,099	3.61%	6,120,236
36286 Two Rivers	2,587,201	6.77%	2,423,154	8.70%	2,229,211
37151 Marathon	333,463	5.46%	316,188	6.38%	297,238
37182 Stratford	204,000	-4.60%	213,838	4.82%	204,001
37186 Unity (*)	19,003	0.78%	18,855	1.15%	18,641
37201 Abbotsford (*)	110,852	7.01%	103,587	3.85%	99,748
37250 Marshfield (*)	195,871	10.19%	177,750	9.14%	162,866
37251 Mosinee	642,450	8.52%	591,984	3.16%	573,860
37291 Wausau	10,402,032	1.11%	10,288,089	1.16%	10,170,576
38251 Marinette	3,159,394	0.11%	3,155,985	8.17%	2,917,493
38261 Niagara	494,800	7.82%	458,906	6.01%	432,888
39121 Endeavor	37,849	-2.13%	38,674	1.44%	38,126
40107 Brown Deer	4,721,793	5.92%	4,457,908	7.59%	4,143,497
40126 Fox Point	3,553,373	3.16%	3,444,670	1.43%	3,396,208
40131 Greendale	5,671,360	3.94%	5,456,596	4.78%	5,207,453
40136 Hales Corners	2,721,025	17.76%	2,310,572	10.41%	2,092,814
40176 River Hills	1,869,828	12.56%	1,661,201	4.58%	1,588,412
40181 Shorewood	6,041,171	3.01%	5,864,707	-0.00%	5,864,725
40191 West Milwaukee	2,814,604	15.02%	2,447,121	-1.61%	2,487,282
40192 Whitefish Bay	5,905,061	4.27%	5,663,452	3.49%	5,472,500
40211 Cudahy	4,539,500	2.06%	4,447,694	4.73%	4,246,898
40231 Glendale	6,642,853	8.79%	6,106,179	2.43%	5,961,314
40236 Greenfield	14,347,860	-0.04%	14,353,072	25.61%	11,426,578
40251 Milwaukee (*)	143,983,513	1.04%	142,502,949	-3.92%	148,309,583
40265 Oak Creek	9,745,032	44.62%	6,738,437	8.84%	6,191,148
40281 Saint Francis	2,554,522	7.63%	2,373,402	-1.55%	2,410,773
40282 South Milwaukee	5,211,404	1.38%	5,140,305	3.49%	4,967,006
40291 Wauwatosa	23,391,071	2.82%	22,749,735	3.64%	21,951,014
40292 West Allis	22,161,824	5.32%	21,041,388	5.11%	20,019,335
41010 Glendale	111,593	-7.77%	121,000	-6.92%	130,000
41141 Kendall	52,170	2.41%	50,940	9.94%	46,336
41286 Tomah	2,199,688	13.83%	1,932,414	6.05%	1,822,125
42146 Lena	90,010	0.00%	90,009	-0.00%	90,010
42171 Pulaski (*)	2,863	-23.55%	3,745	-1.45%	3,800
42181 Suring	106,805	6.34%	100,440	-31.13%	145,845
43040 Woodruff	461,334	-0.53%	463,771	0.00%	463,771
43276 Rhinelander	2,559,902	9.68%	2,334,006	7.02%	2,180,824

1992/93, 1993/94, AND 1994/95 MUNICIPAL-PURPOSE PROPERTY TAX LEVIES
For those municipalities which received an expenditure restraint payment in 1995

Code Municipality	1994/95 Tax Levy	Percent Change	1993/94 Tax Levy	Percent Change	1992/93 Tax Levy
44111 Combined Locks	590,656	25.70%	469,911	3.19%	455,364
44136 Hortonville	288,341	4.83%	275,047	3.62%	265,450
44141 Kimberly	1,414,702	6.05%	1,333,935	0.80%	1,323,380
44146 Little Chute	2,273,624	11.74%	2,034,804	10.01%	1,849,612
44155 Nichols	34,392	0.95%	34,069	7.17%	31,791
44201 Appleton (*)	21,041,375	5.77%	19,894,349	3.60%	19,203,024
45126 Fredonia	348,992	3.00%	338,831	2.00%	332,187
45131 Grafton	2,932,523	10.05%	2,664,656	11.27%	2,394,703
45186 Thiensville	1,518,335	1.75%	1,492,280	-0.56%	1,500,663
45211 Cedarburg	4,246,161	9.81%	3,866,776	7.37%	3,601,327
45271 Port Washington	2,815,491	5.47%	2,669,528	2.60%	2,601,784
46216 Durand	212,155	7.29%	197,744	1.64%	194,554
47012 Hartland	140,000	16.67%	120,000	0.00%	120,000
47121 Ellsworth	519,152	5.19%	493,527	9.39%	451,153
47271 Prescott	906,720	22.11%	742,572	5.66%	702,804
47276 River Falls (*)	1,210,044	1.83%	1,188,338	1.78%	1,167,589
48106 Balsam Lake	259,545	5.03%	247,111	-0.75%	248,970
48112 Clayton	60,675	-3.19%	62,675	0.00%	62,675
48116 Dresser	97,484	2.91%	94,724	4.22%	90,890
48126 Frederic	150,000	0.00%	150,000	-14.29%	175,000
48151 Miltown	121,236	7.54%	112,739	5.31%	107,050
48168 Turtle Lake (*)	786	-5.64%	833	-10.53%	931
48201 Amery	651,435	7.48%	606,126	12.84%	537,173
48281 Saint Croix Falls	490,164	-1.88%	499,535	76.09%	283,678
49281 Stevens Point	7,992,335	18.99%	6,716,587	10.89%	6,057,050
50271 Park Falls	600,000	0.00%	600,000	0.00%	600,000
51004 Caledonia	4,664,653	3.17%	4,521,430	3.68%	4,360,770
51161 North Bay	141,148	1.49%	139,076	0.00%	139,076
51181 Sturtevant	736,943	4.60%	704,532	16.58%	604,347
51191 Waterford	689,570	8.96%	632,850	4.43%	606,004
51206 Burlington (*)	3,035,709	0.11%	3,032,416	10.74%	2,738,230
51276 Racine	30,828,231	4.14%	29,602,583	1.41%	29,190,772
52026 Rockbridge	84,999	-5.81%	90,241	6.17%	85,000
52030 Westford	95,000	0.00%	95,000	0.00%	95,000
52111 Cazenovia (*)	30,921	8.42%	28,520	7.97%	26,414
52186 Viola (*)	32,641	-9.77%	36,174	-0.37%	36,310
53004 Beloit	907,073	6.55%	851,292	-7.75%	922,844
53206 Beloit	7,109,003	5.39%	6,745,608	2.65%	6,571,522
53221 Edgerton	1,164,445	33.10%	874,889	8.31%	807,750
53222 Evansville	862,426	16.19%	742,231	8.04%	686,990
53241 Janesville	13,542,798	6.37%	12,731,527	3.47%	12,304,921
54191 Weyerhaeuser	20,679	9.99%	18,800	-2.00%	19,184
55004 Cady	120,000	0.00%	120,000	4.35%	115,000
55106 Baldwin	440,318	4.51%	421,305	-6.94%	452,731
55181 Somerset	187,915	5.00%	178,967	5.00%	170,445
55192 Woodville	110,000	4.24%	105,522	-2.33%	108,039
55236 Hudson	2,448,933	1.58%	2,410,910	-0.00%	2,410,975
55276 River Falls (*)	383,817	0.16%	383,208	6.99%	358,184
56038 Washington	145,000	3.57%	140,000	0.00%	140,000
56044 Woodland	135,014	12.51%	119,999	0.00%	119,999
56111 Cazenovia (*)	1,251	5.93%	1,181	99.83%	591
56181 Sauk City	870,516	1.01%	861,799	0.44%	858,055
56182 Spring Green	345,362	19.52%	288,951	5.00%	275,191

1992/93, 1993/94, AND 1994/95 MUNICIPAL-PURPOSE PROPERTY TAX LEVIES
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Code Municipality	1994/95 Tax Levy	Percent Change	1993/94 Tax Levy	Percent Change	1992/93 Tax Levy
56191 West Baraboo	316,495	2.50%	308,776	2.97%	299,865
56206 Baraboo	3,064,504	9.27%	2,804,617	20.07%	2,335,834
56291 Wisconsin Dells (*)	549,428	2.88%	534,067	78.44%	299,296
58171 Pulaski (*)	1,264	6.67%	1,185	260.18%	329
58281 Shawano	1,581,740	6.79%	1,481,130	12.88%	1,312,077
59101 Adell	81,098	-10.33%	90,442	4.84%	86,267
59112 Cedar Grove	381,983	9.19%	349,830	39.23%	251,267
59141 Kohler	657,507	-7.80%	713,165	-1.02%	720,500
59176 Random Lake	408,336	9.71%	372,210	3.76%	358,716
59271 Plymouth	1,267,723	2.57%	1,235,902	3.10%	1,198,702
59281 Sheboygan	13,665,405	3.03%	13,264,067	4.24%	12,724,940
61002 Albion	56,054	-24.31%	74,056	5.01%	70,520
61004 Arcadia	270,678	5.76%	255,947	5.32%	243,014
61024 Preston	86,988	-25.72%	117,111	-9.22%	129,012
61231 Galesville	304,344	13.08%	269,143	-8.66%	294,667
61241 Independence	175,423	0.79%	174,052	-0.00%	174,056
61265 Osseo	343,218	19.19%	287,958	3.10%	279,313
62030 Stark	53,000	0.00%	53,000	0.00%	53,000
62186 Viola (*)	12,776	-10.30%	14,243	0.96%	14,107
63221 Eagle River	908,144	4.27%	870,978	4.61%	832,580
64121 East Troy	721,595	-4.76%	757,662	-2.25%	775,099
64153 Mukwonago (*)	479	-32.25%	707	-28.44%	988
64191 Walworth	626,598	4.06%	602,129	3.98%	579,103
64206 Burlington (*)	0	ERR	0	ERR	0
65281 Spooner	390,815	1.24%	386,045	4.92%	367,930
65282 Shell Lake	369,375	1.60%	363,557	4.94%	346,448
66142 Kewaskum	445,152	3.46%	430,280	6.58%	403,698
66181 Slinger	628,134	27.78%	491,567	29.37%	379,956
66236 Hartford (*)	2,268,307	9.64%	2,068,812	1.27%	2,042,947
66251 Milwaukee (*)	3,357	336.54%	769	-15.77%	913
66291 West Bend	8,663,093	7.12%	8,087,104	4.66%	7,727,074
67106 Big Bend	332,153	-0.37%	333,374	5.06%	317,330
67107 Butler	1,198,929	5.84%	1,132,789	1.45%	1,116,564
67111 Chenequa	868,498	12.75%	770,263	-0.17%	771,544
67121 Eagle	218,235	7.50%	203,018	13.53%	178,822
67122 Elm Grove	2,932,702	4.96%	2,794,186	8.99%	2,563,633
67136 Hartland	1,419,101	5.17%	1,349,401	6.35%	1,268,841
67146 Lac La Belle	209,647	2.62%	204,300	6.43%	191,963
67151 Menomonee Falls	11,395,296	3.27%	11,034,145	2.97%	10,715,756
67153 Mukwonago (*)	1,548,428	-6.45%	1,655,237	13.69%	1,455,903
67166 Oconomowoc Lake	595,507	-4.64%	624,468	35.73%	460,097
67171 Pewaukee	1,834,184	5.37%	1,740,785	0.09%	1,739,184
67206 Brookfield	15,923,359	0.66%	15,819,290	5.48%	14,997,912
67250 Milwaukee (*)	199,579	3.92%	192,050	51.64%	126,652
67261 New Berlin	10,647,328	5.05%	10,135,626	11.53%	9,087,837
67265 Oconomowoc	3,089,716	4.68%	2,951,651	3.83%	2,842,708
67291 Waukesha	21,711,434	3.84%	20,909,327	7.30%	19,487,340
68211 Clintonville	1,194,988	22.33%	976,868	2.17%	956,161
69136 Hancock	86,566	1.93%	84,923	-0.44%	85,296
69191 Wild Rose	143,968	4.51%	137,750	28.41%	107,274
69291 Wautoma	453,973	0.61%	451,225	-0.61%	453,991
70191 Winneconne	631,758	11.44%	566,886	7.27%	528,479
70201 Appleton (*)	531,876	4.18%	510,529	9.60%	465,821

1992/93, 1993/94, AND 1994/95 MUNICIPAL-PURPOSE PROPERTY TAX LEVIES
For those municipalities which received an expenditure restraint payment in 1995

Code Municipality	1994/95 Tax Levy	Percent Change	1993/94 Tax Levy	Percent Change	1992/93 Tax Levy
70251 Menasha (*)	5,254,276	9.67%	4,790,925	7.95%	4,438,147
70261 Neenah	8,753,048	5.50%	8,296,926	6.90%	7,761,057
70265 Omro	504,942	5.20%	480,000	0.52%	477,496
70266 Oshkosh	12,753,164	-0.02%	12,755,942	3.83%	12,285,801
71251 Marshfield (*)	6,124,305	7.57%	5,693,244	5.54%	5,394,467
71271 Pittsville	125,821	23.59%	101,809	-10.50%	113,747
71291 Wisconsin Rapids	6,262,680	-2.07%	6,394,747	-2.72%	6,573,710
Total for municipalities receiving an expenditure restraint payment in 1995	\$834,143,814	4.65%	\$797,103,366	3.56%	\$769,716,420
Total for all municipalities	\$1,115,793,191	5.74%	\$1,055,258,921	5.17%	\$1,003,393,713
Total for municipalities not receiving an expenditure restraint payment in 1995	\$281,649,377	9.10%	\$258,155,555	10.48%	\$233,677,293

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COMUN	MUNICIPAL NAME	93 BUDGET	94 BUDGET	DOLLAR DIFF	PERCENT DIFF
		952,250	946,285	-5,965	-0.62
01201	CITY OF ADAMS	944,082	905,646	-38,436	-4.07
02014	TOWN OF LA POINTE	6,618,121	6,800,776	182,655	2.75
02201	CITY OF ASHLAND	490,616	523,055	32,439	6.61
02251	CITY OF MELLE	242,210	271,573	29,363	12.12
03022	TOWN OF DOVRE	287,450	258,328	-29,122	-10.13
03030	TOWN OF MAPLE PLAIN	212,129	286,209	74,080	34.92
03048	TOWN OF TURTLE LAKE	309,380	324,480	15,100	4.88
03050	TOWN OF VANCE CREEK	411,975	289,300	-122,675	-29.77
03101	VILLAGE OF ALMENA	484,873	533,009	48,136	9.92
03111	VILLAGE OF CAMERON	606,700	503,068	-103,632	-17.08
03186	VILLAGE OF TURTLE LAKE	1,294,062	1,326,059	31,997	2.47
03206	CITY OF BARRON	1,384,565	1,372,614	-11,951	-0.86
03211	CITY OF CHETEK	1,138,966	1,159,467	20,501	1.79
03212	CITY OF CUMBERLAND	4,584,690	4,769,001	184,311	4.02
03276	CITY OF RICE LAKE	155,536	219,909	64,373	41.38
04014	TOWN OF CLOVER	415,020	423,610	8,590	2.06
04024	TOWN OF IRON RIVER	88,939	121,867	32,928	37.02
04032	TOWN OF MASON	102,100	105,115	3,015	2.95
04036	TOWN OF ORIENTA	225,886	236,542	10,656	4.71
04042	TOWN OF PORT WING	19,460	18,193	-1,267	-6.51
04151	VILLAGE OF MASON	629,875	663,266	33,391	5.30
04206	CITY OF BAYFIELD	1,650,799	1,362,834	-287,965	-17.44
04291	CITY OF WASHBURN	349,779	357,700	7,921	2.26
05012	TOWN OF GLENMORE	7,271,685	7,429,258	157,573	2.16
05104	VILLAGE OF ASHWAUBENON	3,770,961	3,522,575	-248,386	-6.58
05136	VILLAGE OF HOWARD	1,229,820	1,184,476	-45,344	-3.68
05171	VILLAGE OF PULASKI	397,156	428,747	31,591	7.95
05191	VILLAGE OF WRIGHTSTOWN	8,894,702	9,278,636	383,934	4.31
05216	CITY OF DE PERE	53,413,750	55,248,280	1,834,530	3.43
05231	CITY OF GREEN BAY	112,500	118,750	6,250	5.55
06008	TOWN OF CANTON	162,117	187,197	25,080	15.47
06010	TOWN OF CROSS	164,871	193,225	28,354	17.19
06034	TOWN OF WAUMANDEE	112,332	98,861	-13,471	-11.99
06154	VILLAGE OF NELSON	320,295	343,544	23,249	7.25
06226	CITY OF FOUNTAIN CITY	1,051,957	1,064,271	12,314	1.17
06251	CITY OF MONDOVI	164,050	206,275	42,225	25.73
07026	TOWN OF SAND LAKE	981,000	1,175,776	194,776	19.85
07131	VILLAGE OF GRANTSBURG	245,367	288,221	42,854	17.46
07191	VILLAGE OF WEBSTER	271,971	303,211	31,240	11.48
08002	TOWN OF BRILLION	230,825	239,375	8,550	3.70
08014	TOWN OF RANTOUL	449,571	364,305	-85,266	-18.96
08179	VILLAGE OF SHERWOOD	204,400	198,600	-5,800	-2.83
08181	VILLAGE OF STOCKBRIDGE	1,608,387	1,685,597	77,210	4.80
08211	CITY OF CHILTON	1,839,104	1,901,634	62,530	3.40
08261	CITY OF NEW HOLSTEIN	200,977	180,022	-20,955	-10.42
09016	TOWN OF COOKS VALLEY	319,828	324,077	4,249	1.32
09106	VILLAGE OF BOYD	1,799,508	1,928,870	129,362	7.18
09206	CITY OF BLOOMER	10,160,488	10,508,619	348,131	3.42
09211	CITY OF CHIPPEWA FALLS	876,946	919,937	42,991	4.90
09213	CITY OF CORNELL	1,527,719	1,522,615	-5,104	-0.33
09281	CITY OF STANLEY	87,225	83,738	-3,487	-3.99
10038	TOWN OF MEAD	59,282	74,382	15,100	25.47
10111	VILLAGE OF CURTISS	193,566	213,897	20,331	10.50
10131	VILLAGE OF GRANTON	255,020	307,375	52,355	20.52
10191	VILLAGE OF WITHEE				

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COMUN	MUNICIPAL NAME	93 BUDGET	94 BUDGET	DOLLAR DIFF	PERCENT DIFF
10201	CITY OF ABBOTSFORD	971,460	1,007,009	35,549	3.65
10211	CITY OF COLBY	624,817	726,506	101,689	16.27
10231	CITY OF GREENWOOD	640,501	639,698	-803	-0.12
10246	CITY OF LOYAL	623,792	694,802	71,010	11.38
10261	CITY OF NEILLSVILLE	1,482,455	1,908,988	426,533	28.77
10265	CITY OF OWEN	1,839,104	1,901,634	62,530	3.40
10286	CITY OF THORP	999,341	1,014,573	15,232	1.52
11101	VILLAGE OF ARLINGTON	137,051	156,645	19,594	14.29
11127	VILLAGE OF FRIESLAND	87,959	84,134	-3,825	-4.34
11171	VILLAGE OF PARDEEVILLE	623,868	691,294	67,426	10.80
11172	VILLAGE OF POYNETTE	730,738	748,424	17,686	2.42
11177	VILLAGE OF RIO	375,496	359,907	-15,589	-4.15
11211	CITY OF COLUMBUS	2,297,716	2,401,041	103,325	4.49
11246	CITY OF LODI	1,015,698	1,517,170	501,472	49.37
11271	CITY OF PORTAGE	5,658,616	5,673,266	14,650	0.25
11291	CITY OF WISCONSIN DELLS	2,352,206	2,435,144	82,938	3.52
12010	TOWN OF HANEY	125,820	151,935	26,115	20.75
12012	TOWN OF MARIETTA	170,300	193,645	23,345	13.70
12018	TOWN OF SENECA	286,700	318,200	31,500	10.98
12020	TOWN OF UTICA	262,086	286,382	24,296	9.27
12131	VILLAGE OF GAYS MILLS	321,265	359,699	38,434	11.96
12146	VILLAGE OF LYNXVILLE	44,875	53,100	8,225	18.32
12191	VILLAGE OF WAUZEKA	168,760	208,280	39,520	23.41
12271	CITY OF PRAIRIE DU CHIEN	2,956,553	3,107,212	150,659	5.09
13032	TOWN OF MADISON	2,791,264	3,109,222	317,958	11.39
13040	TOWN OF MONTROSE	302,973	306,311	3,338	1.10
13044	TOWN OF PERRY	188,300	212,300	24,000	12.74
13106	VILLAGE OF BELLEVILLE	639,415	708,281	68,866	10.77
13107	VILLAGE OF BLACK EARTH	457,954	629,791	171,837	37.52
13111	VILLAGE OF CAMBRIDGE	562,511	591,480	28,969	5.14
13112	VILLAGE OF COTTAGE GROVE	1,205,901	828,206	-377,695	-31.32
13113	VILLAGE OF CROSS PLAINS	1,304,063	1,098,153	-205,910	-15.78
13116	VILLAGE OF DANE	202,165	219,065	16,900	8.35
13118	VILLAGE OF DEFOREST	1,982,488	2,609,601	627,113	31.63
13152	VILLAGE OF MARSHALL	940,620	1,186,918	246,298	26.18
13153	VILLAGE OF MAZOMANIE	618,563	640,689	22,126	3.57
13154	VILLAGE OF MCFARLAND	2,422,025	2,008,124	-413,901	-17.08
13165	VILLAGE OF OREGON	1,828,944	1,966,616	137,672	7.52
13181	VILLAGE OF SHOREWOOD HILLS	1,404,002	1,447,599	43,597	3.10
13251	CITY OF MADISON	102,530,954	107,137,296	4,606,342	4.49
13255	CITY OF MIDDLETON	5,424,532	5,688,187	263,655	4.86
13258	CITY OF MONONA	3,185,157	3,224,610	39,453	1.23
13281	CITY OF STOUGHTON	3,987,380	4,144,563	157,183	3.94
13282	CITY OF SUN PRAIRIE	7,372,313	6,831,572	-540,741	-7.33
13286	CITY OF VERONA	1,766,797	1,769,897	3,100	0.17
14042	TOWN OF THERESA	323,497	341,222	17,725	5.47
14106	VILLAGE OF BROWNSVILLE	256,996	260,750	3,754	1.46
14111	VILLAGE OF CLYMAN	242,332	298,706	56,374	23.26
14136	VILLAGE OF HUSTISFORD	517,285	560,578	43,293	8.36
14147	VILLAGE OF LOWELL	129,250	122,400	-6,850	-5.29
14177	VILLAGE OF REESEVILLE	249,770	260,845	11,075	4.43
14186	VILLAGE OF THERESA	330,856	346,447	15,591	4.71
14206	CITY OF BEAVER DAM	7,786,541	8,423,594	637,053	8.18
14226	CITY OF FOX LAKE	1,105,150	894,850	-210,300	-19.02
14236	CITY OF HORICON	2,464,714	2,482,998	18,284	0.74

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14241	CITY OF JUNEAU	1,183,410	1,504,344	320,934	27.11
14251	CITY OF MAYVILLE	2,437,144	2,546,611	109,467	4.49
14292	CITY OF WAUPUN	4,483,098	4,688,455	205,357	4.58
15028	TOWN OF WASHINGTON	791,065	821,360	30,295	3.82
15181	VILLAGE OF SISTER BAY	617,432	699,724	82,292	13.32
15281	CITY OF STURGEON BAY	5,945,458	5,998,213	52,755	0.88
16008	TOWN OF CLOVERLAND	96,240	112,620	16,380	17.01
16146	VILLAGE OF LAKE NEBAGAMON	265,015	267,693	2,678	1.01
16281	CITY OF SUPERIOR	16,599,670	17,279,960	680,290	4.09
17020	TOWN OF OTTER CREEK	142,862	158,129	15,267	10.68
17036	TOWN OF STANTON	158,845	180,463	21,618	13.60
17106	VILLAGE OF BOYCEVILLE	553,602	563,585	9,983	1.80
17121	VILLAGE OF ELK MOUND	363,744	408,232	44,488	12.23
17191	VILLAGE OF WHEELER	134,013	137,742	3,729	2.78
17251	CITY OF MENOMONIE	7,091,660	7,238,055	146,395	2.06
18202	CITY OF AUGUSTA	923,696	995,274	71,578	7.74
18221	CITY OF EAU CLAIRE	29,897,310	30,683,860	786,550	2.63
20111	VILLAGE OF CAMPBELLSPORT	801,834	976,114	174,280	21.73
20126	VILLAGE OF FAIRWATER	135,485	150,640	15,155	11.18
20161	VILLAGE OF NORTH FOND DU LAC	2,942,803	2,376,610	-566,193	-19.23
20226	CITY OF FOND DU LAC	18,377,228	19,152,924	775,696	4.22
20276	CITY OF RIPON	3,316,385	3,673,780	357,395	10.77
21014	TOWN OF FREEDOM	120,000	153,576	33,576	27.98
21211	CITY OF CRANDON	640,366	685,826	45,460	7.09
22002	TOWN OF BEETOWN	273,350	289,604	16,254	5.94
22004	TOWN OF BLOOMINGTON	144,117	144,107	-10	0.00
22012	TOWN OF CLIFTON	167,977	154,731	-13,246	-7.88
22014	TOWN OF ELLENBORO	184,660	180,795	-3,865	-2.09
22024	TOWN OF HICKORY GROVE	165,374	180,188	14,814	8.95
22032	TOWN OF LITTLE GRANT	131,166	152,819	21,653	16.50
22034	TOWN OF MARION	109,000	109,340	340	0.31
22036	TOWN OF MILLVILLE	60,050	57,195	-2,855	-4.75
22048	TOWN OF PATCH GROVE	139,050	153,000	13,950	10.03
22052	TOWN OF POTOSI	352,300	322,800	-29,500	-8.37
22058	TOWN OF WATERLOO	193,400	206,800	13,400	6.92
22111	VILLAGE OF CASSVILLE	550,230	559,716	9,486	1.72
22116	VILLAGE OF DICKEYVILLE	378,441	348,337	-30,104	-7.95
22136	VILLAGE OF HAZEL GREEN	498,137	558,684	60,547	12.15
22151	VILLAGE OF MONTFORT	273,442	262,112	-11,330	-4.14
22153	VILLAGE OF MUSCODA	719,114	715,995	-3,119	-0.43
22172	VILLAGE OF POTOSI	259,782	281,565	21,783	8.38
22206	CITY OF BOSCOBEL	1,671,293	1,710,137	38,844	2.32
22211	CITY OF CUBA CITY	1,147,066	1,205,727	58,661	5.11
22226	CITY OF FENNIMORE	1,604,050	1,627,387	23,337	1.45
22271	CITY OF PLATTEVILLE	4,872,105	5,493,781	621,676	12.75
23109	VILLAGE OF BROOKLYN	384,550	385,919	1,369	0.35
23110	VILLAGE OF BROWNTOWN	187,742	154,927	-32,815	-17.47
23151	VILLAGE OF MONTICELLO	561,604	621,643	60,039	10.69
23161	VILLAGE OF NEW GLARUS	730,199	764,875	34,676	4.74
23206	CITY OF BRODHEAD	1,580,227	1,672,884	92,657	5.86
23251	CITY OF MONROE	6,174,181	6,415,360	241,179	3.90
24141	VILLAGE OF KINGSTON	75,425	78,100	2,675	3.54
24206	CITY OF BERLIN	3,761,673	4,013,600	251,927	6.69
24231	CITY OF GREEN LAKE	1,177,298	1,049,596	-127,702	-10.84
24251	CITY OF MARKESAN	716,200	773,410	57,210	7.98

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24271	CITY OF PRINCETON	766,993	924,289	157,296	20.50
25024	TOWN OF RIDGEWAY	205,700	227,218	21,518	10.46
25102	VILLAGE OF AVOCA	260,853	278,388	17,535	6.72
25106	VILLAGE OF BARNEVELD	260,194	284,746	24,552	9.43
25111	VILLAGE OF COBB	231,494	264,790	33,296	14.38
25136	VILLAGE OF HIGHLAND	451,549	538,100	86,551	19.16
25146	VILLAGE OF LINDEN	220,000	259,500	39,500	17.95
25176	VILLAGE OF REWEY	90,452	102,234	11,782	13.02
25216	CITY OF DODGEVILLE	2,018,703	2,150,062	131,359	6.50
25251	CITY OF MINERAL POINT	1,167,638	1,203,169	35,531	3.04
26008	TOWN OF KIMBALL	170,750	170,470	-280	-0.16
26236	CITY OF HURLEY	952,185	1,004,199	52,014	5.46
26251	CITY OF MONTREAL	363,485	367,338	3,853	1.06
27012	TOWN OF CITY POINT	158,200	160,280	2,080	1.31
27020	TOWN OF GARDEN VALLEY	165,724	181,198	15,474	9.33
27024	TOWN OF HIXTON	210,000	229,000	19,000	9.04
27026	TOWN OF IRVING	218,629	211,750	-6,879	-3.14
27042	TOWN OF SPRINGFIELD	155,900	186,925	31,025	19.90
27101	VILLAGE OF ALMA CENTER	175,705	231,000	55,295	31.47
27151	VILLAGE OF MELROSE	215,002	236,732	21,730	10.10
27186	VILLAGE OF TAYLOR	182,573	199,017	16,444	9.00
27206	CITY OF BLACK RIVER FALLS	1,661,967	1,713,329	51,362	3.09
28012	TOWN OF IXONIA	731,867	759,832	27,965	3.82
28141	VILLAGE OF JOHNSON CREEK	595,171	631,908	36,737	6.17
28171	VILLAGE OF PALMYRA	734,663	762,434	27,771	3.78
28181	VILLAGE OF SULLIVAN	183,578	197,932	14,354	7.81
28226	CITY OF FORT ATKINSON	4,692,745	4,878,135	185,390	3.95
28241	CITY OF JEFFERSON	2,932,799	3,031,985	99,186	3.38
28246	CITY OF LAKE MILLS	2,944,279	2,618,295	-325,984	-11.07
28290	CITY OF WATERLOO	1,410,291	1,442,399	32,108	2.27
28291	CITY OF WATERTOWN	9,098,518	9,525,758	427,240	4.69
29010	TOWN OF FOUNTAIN	149,145	168,900	19,755	13.24
29036	TOWN OF SUMMIT	247,300	278,625	31,325	12.66
29038	TOWN OF WONEWOC	394,702	310,922	-83,780	-21.22
29111	VILLAGE OF CAMP DOUGLAS	249,535	255,471	5,936	2.37
29146	VILLAGE OF LYNDON STATION	154,578	169,668	15,090	9.76
29161	VILLAGE OF NECEDAH	425,413	451,268	25,855	6.07
29186	VILLAGE OF UNION CENTER	105,206	115,600	10,394	9.87
29221	CITY OF ELROY	789,344	841,576	52,232	6.61
29251	CITY OF MAUSTON	2,024,150	2,190,895	166,745	8.23
30171	VILLAGE OF PADDOCK LAKE	804,518	880,402	75,884	9.43
30241	CITY OF KENOSHA	37,715,315	39,485,255	1,769,940	4.69
31201	CITY OF ALGOMA	2,670,308	2,498,024	-172,284	-6.45
31241	CITY OF KEWAUNEE	1,553,057	1,646,740	93,683	6.03
32006	TOWN OF BURNS	276,600	287,100	10,500	3.79
32246	CITY OF LA CROSSE	31,296,437	32,069,945	773,508	2.47
32265	CITY OF ONALASKA	4,248,246	4,456,175	207,929	4.89
33020	TOWN OF LAMONT	142,000	144,500	2,500	1.76
33030	TOWN OF WAYNE	278,468	292,778	14,310	5.13
33034	TOWN OF WILLOW SPRINGS	214,202	267,412	53,210	24.84
33036	TOWN OF WIOTA	290,700	301,050	10,350	3.56
33107	VILLAGE OF BENTON	354,870	494,027	139,157	39.21
33108	VILLAGE OF BLANCHARDVILLE	407,625	432,864	25,239	6.19
33131	VILLAGE OF GRATIOT	143,400	159,200	15,800	11.01
33181	VILLAGE OF SOUTH WAYNE	223,070	272,300	49,230	22.06

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				7,319	0.64
33216	CITY OF DARLINGTON	1,128,698	1,136,017		
33281	CITY OF SHULLSBURG	691,577	769,571	77,994	11.27
34191	VILLAGE OF WHITE LAKE	171,398	187,703	16,305	9.51
34201	CITY OF ANTIGO	5,049,604	4,776,422	-273,182	-5.40
35251	CITY OF MERRILL	7,204,373	7,444,209	239,836	3.32
36008	TOWN OF EATON	271,920	277,562	5,642	2.07
36176	VILLAGE OF REEDSVILLE	408,777	435,015	26,238	6.41
36251	CITY OF MANITOWOC	16,970,963	17,253,464	282,501	1.66
36286	CITY OF TWO RIVERS	7,777,453	8,072,769	295,316	3.79
37010	TOWN OF BRIGHTON	189,600	241,550	51,950	27.39
37102	VILLAGE OF ATHENS	447,217	502,389	55,172	12.33
37106	VILLAGE OF BROKAW	163,639	228,983	65,344	39.93
37121	VILLAGE OF EDGAR	558,809	983,993	425,184	76.08
37151	VILLAGE OF MARATHON	1,041,468	756,539	-284,929	-27.35
37181	VILLAGE OF SPENCER	1,017,407	1,128,948	111,541	10.96
37182	VILLAGE OF STRATFORD	1,002,033	783,026	-219,007	-21.85
37186	VILLAGE OF UNITY	95,650	98,450	2,800	2.92
37251	CITY OF MOSINEE	1,517,872	1,592,478	74,606	4.91
37281	CITY OF SCHOFIELD	1,106,793	1,172,584	65,791	5.94
37291	CITY OF WAUSAU	19,964,613	20,778,542	813,929	4.07
38171	VILLAGE OF POUND	122,160	139,100	16,940	13.86
38251	CITY OF MARINETTE	8,010,907	8,299,032	288,125	3.59
38261	CITY OF NIAGARA	1,342,253	1,181,727	-160,526	-11.95
39121	VILLAGE OF ENDEAVOR	139,602	141,400	1,798	1.28
39161	VILLAGE OF NESHKORO	138,791	185,981	47,190	34.00
39165	VILLAGE OF OXFORD	214,011	234,609	20,598	9.62
40107	VILLAGE OF BROWN DEER	6,255,961	6,435,553	179,592	2.87
40126	VILLAGE OF FOX POINT	4,763,468	4,869,227	105,759	2.22
40131	VILLAGE OF GREENDALE	6,635,849	6,869,145	233,296	3.51
40136	VILLAGE OF HALES CORNERS	4,087,072	4,168,336	81,264	1.98
40176	VILLAGE OF RIVER HILLS	2,125,729	2,191,259	65,530	3.08
40181	VILLAGE OF SHOREWOOD	7,662,208	7,888,423	226,215	2.95
40191	VILLAGE OF WEST MILWAUKEE	3,988,306	4,187,721	199,415	4.99
40192	VILLAGE OF WHITEFISH BAY	6,972,321	7,101,603	129,282	1.85
40211	CITY OF CUDAHY	9,005,041	9,282,213	277,172	3.07
40226	CITY OF FRANKLIN	8,475,797	9,167,323	691,526	8.15
40231	CITY OF GLENDALE	8,553,857	8,786,380	232,523	2.71
40236	CITY OF GREENFIELD	14,044,799	14,674,005	629,206	4.47
40251	CITY OF MILWAUKEE	444,352,142	444,974,129	621,987	0.13
40265	CITY OF OAK CREEK	13,363,510	13,567,685	204,175	1.52
40281	CITY OF SAINT FRANCIS	5,071,789	5,211,244	139,455	2.74
40282	CITY OF SOUTH MILWAUKEE	9,252,415	9,472,335	219,920	2.37
40291	CITY OF WAUWATOSA	32,659,716	33,669,883	1,010,167	3.09
40292	CITY OF WEST ALLIS	37,789,682	38,834,116	1,044,434	2.76
41002	TOWN OF ADRIAN	142,998	161,871	18,873	13.19
41010	TOWN OF GLENDALE	240,200	247,362	7,162	2.98
41016	TOWN OF JEFFERSON	179,242	215,747	36,505	20.36
41030	TOWN OF OAKDALE	253,945	293,150	39,205	15.43
41032	TOWN OF PORTLAND	283,926	294,426	10,500	3.69
41038	TOWN OF SHELDON	175,582	189,746	14,164	8.06
41111	VILLAGE OF CASHTON	418,765	478,933	60,168	14.36
41141	VILLAGE OF KENDALL	150,200	148,340	-1,860	-1.23
41165	VILLAGE OF OAKDALE	58,308	66,167	7,859	13.47
41191	VILLAGE OF WILTON	192,075	217,378	25,303	13.17
41281	CITY OF SPARTA	4,434,791	5,422,555	987,764	22.27

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41286	CITY OF TOMAH	4,516,734	4,696,519	179,785	3.98
42146	VILLAGE OF LENA	208,067	209,957	1,890	0.90
42181	VILLAGE OF SURING	364,022	359,340	-4,682	-1.28
42266	CITY OF OCONTO FALLS	1,373,610	1,489,460	115,850	8.43
43012	TOWN OF LITTLE RICE	141,750	159,250	17,500	12.34
43028	TOWN OF PINE LAKE	572,856	629,485	56,629	9.88
43040	TOWN OF WOODRUFF	622,283	643,792	21,509	3.45
43276	CITY OF RHINELANDER	4,929,087	5,155,329	226,242	4.58
44106	VILLAGE OF BEAR CREEK	214,364	230,538	16,174	7.54
44111	VILLAGE OF COMBINED LOCKS	1,431,119	1,021,385	-409,734	-28.63
44136	VILLAGE OF HORTONVILLE	1,045,288	834,696	-210,592	-20.14
44141	VILLAGE OF KIMBERLY	3,222,456	3,234,994	12,538	0.38
44146	VILLAGE OF LITTLE CHUTE	3,221,963	3,344,900	122,937	3.81
44155	VILLAGE OF NICHOLS	134,239	140,202	5,963	4.44
44181	VILLAGE OF SHIOCTON	331,452	368,340	36,888	11.12
44201	CITY OF APPLETON	36,156,159	37,600,064	1,443,905	3.99
44241	CITY OF KAUKAUNA	7,018,875	7,341,743	322,868	4.59
44281	CITY OF SEYMOUR	1,456,750	1,553,484	96,734	6.64
45106	VILLAGE OF BELGIUM	388,615	408,024	19,409	4.99
45126	VILLAGE OF FREDONIA	590,964	603,315	12,351	2.08
45131	VILLAGE OF GRAFTON	4,336,059	4,440,334	104,275	2.40
45186	VILLAGE OF THIENSVILLE	1,552,351	1,599,768	47,417	3.05
45211	CITY OF CEDARBURG	4,990,764	5,195,186	204,422	4.09
45271	CITY OF PORT WASHINGTON	5,077,280	5,279,331	202,051	3.97
46002	TOWN OF ALBANY	158,423	175,983	17,560	11.08
46014	TOWN OF WATERVILLE	195,850	232,896	37,046	18.91
46171	VILLAGE OF PEPIN	297,866	315,017	17,151	5.75
46216	CITY OF DURAND	1,177,898	1,000,082	-177,816	-15.09
47008	TOWN OF EL PASO	216,250	229,078	12,828	5.93
47012	TOWN OF HARTLAND	236,269	230,885	-5,384	-2.27
47016	TOWN OF MAIDEN ROCK	297,501	324,665	27,164	9.13
47028	TOWN OF SPRING LAKE	177,405	197,500	20,095	11.32
47034	TOWN OF UNION	198,100	213,803	15,703	7.92
47121	VILLAGE OF ELLSWORTH	1,772,175	1,594,044	-178,131	-10.05
47122	VILLAGE OF ELMWOOD	322,645	343,225	20,580	6.37
47151	VILLAGE OF MAIDEN ROCK	112,100	135,843	23,743	21.18
47171	VILLAGE OF PLUM CITY	242,660	271,010	28,350	11.68
47271	CITY OF PRESCOTT	1,233,534	1,252,191	18,657	1.51
47276	CITY OF RIVER FALLS	4,945,418	5,076,617	131,199	2.65
48010	TOWN OF BLACK BROOK	273,455	306,445	32,990	12.06
48106	VILLAGE OF BALSAM LAKE	379,950	393,304	13,354	3.51
48111	VILLAGE OF CENTURIA	400,018	447,899	47,881	11.96
48112	VILLAGE OF CLAYTON	188,572	192,433	3,861	2.04
48113	VILLAGE OF CLEAR LAKE	510,726	554,745	44,019	8.61
48116	VILLAGE OF DRESSER	311,728	325,749	14,021	4.49
48126	VILLAGE OF FREDERIC	528,897	554,156	25,259	4.77
48146	VILLAGE OF LUCK	443,272	472,616	29,344	6.61
48151	VILLAGE OF MILLTOWN	566,077	471,184	-94,893	-16.76
48165	VILLAGE OF OSCEOLA	708,232	771,554	63,322	8.94
48201	CITY OF AMERY	1,467,687	1,477,005	9,318	0.63
48281	CITY OF SAINT CROIX FALLS	1,945,641	849,395	-1,096,246	-56.34
49281	CITY OF STEVENS POINT	12,997,089	13,553,363	556,274	4.27
50018	TOWN OF HARMONY	41,500	71,130	29,630	71.39
50026	TOWN OF LAKE	497,390	516,122	18,732	3.76
50271	CITY OF PARK FALLS	2,015,800	2,061,950	46,150	2.28

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			1,859,808	703,038	60.77
50272	CITY OF PHILLIPS	1,156,770			
51004	TOWN OF CALEDONIA	5,910,854	6,058,363	147,509	2.49
51008	TOWN OF MOUNT PLEASANT	6,925,336	7,874,489	949,153	13.70
51161	VILLAGE OF NORTH BAY	160,090	158,667	-1,423	-0.88
51181	VILLAGE OF STURTEVANT	2,453,149	1,901,602	-551,547	-22.48
51191	VILLAGE OF WATERFORD	1,405,492	1,396,364	-9,128	-0.64
51206	CITY OF BURLINGTON	4,543,030	4,748,892	205,862	4.53
51276	CITY OF RACINE	55,820,169	57,531,321	1,711,152	3.06
52004	TOWN OF BLOOM	174,380	203,085	28,705	16.46
52018	TOWN OF MARSHALL	168,305	186,832	18,527	11.00
52026	TOWN OF ROCKBRIDGE	235,815	201,760	-34,055	-14.44
52030	TOWN OF WESTFORD	154,100	156,050	1,950	1.26
52106	VILLAGE OF BOAZ	47,400	49,000	1,600	3.37
52111	VILLAGE OF CAZENOVIA	89,612	92,270	2,658	2.96
52146	VILLAGE OF LONE ROCK	201,739	235,222	33,483	16.59
52186	VILLAGE OF VIOLA	567,932	357,079	-210,853	-37.12
52276	CITY OF RICHLAND CENTER	3,098,644	3,419,619	320,975	10.35
53004	TOWN OF БЕЛОIT	2,144,588	2,165,359	20,771	0.96
53111	VILLAGE OF CLINTON	883,179	949,947	66,768	7.55
53165	VILLAGE OF ORFORDVILLE	598,143	675,025	76,882	12.85
53206	CITY OF БЕЛОIT	20,983,735	21,611,905	628,170	2.99
53221	CITY OF EDGERTON	2,335,260	2,213,349	-121,911	-5.22
53222	CITY OF EVANSVILLE	1,417,959	1,485,205	67,246	4.74
53241	CITY OF JANESVILLE	22,134,079	22,763,205	629,126	2.84
53257	CITY OF MILTON	2,012,423	2,167,637	155,214	7.71
54191	VILLAGE OF WEYERHAEUSER	119,642	87,235	-32,407	-27.08
54246	CITY OF LADYSMITH	2,123,790	2,231,476	107,686	5.07
55004	TOWN OF CADY	219,338	218,813	-525	-0.23
55010	TOWN OF EMERALD	201,640	226,609	24,969	12.38
55016	TOWN OF GLENWOOD	202,000	216,500	14,500	7.17
55106	VILLAGE OF BALDWIN	784,960	813,390	28,430	3.62
55136	VILLAGE OF HAMMOND	434,096	610,514	176,418	40.64
55181	VILLAGE OF SOMERSET	1,056,694	984,842	-71,852	-6.79
55182	VILLAGE OF STAR PRAIRIE	141,650	156,411	14,761	10.42
55191	VILLAGE OF WILSON	78,501	86,325	7,824	9.96
55192	VILLAGE OF WOODVILLE	599,070	599,110	40	0.00
55231	CITY OF GLENWOOD CITY	480,013	528,923	48,910	10.18
55236	CITY OF HUDSON	4,048,105	4,206,329	158,224	3.90
55261	CITY OF NEW RICHMOND	2,262,966	2,524,263	261,297	11.54
56016	TOWN OF FREEDOM	139,432	154,932	15,500	11.11
56020	TOWN OF HONEY CREEK	257,194	288,742	31,548	12.26
56022	TOWN OF IRONTON	154,700	182,078	27,378	17.69
56038	TOWN OF WASHINGTON	275,100	274,600	-500	-0.18
56040	TOWN OF WESTFIELD	191,500	201,600	10,100	5.27
56044	TOWN OF WOODLAND	206,767	213,791	7,024	3.39
56146	VILLAGE OF LAKE DELTON	1,501,959	1,660,356	158,397	10.54
56147	VILLAGE OF LA VALLE	152,392	180,040	27,648	18.14
56149	VILLAGE OF LOGANVILLE	119,390	141,438	22,048	18.46
56151	VILLAGE OF MERRIMAC	158,971	172,205	13,234	8.32
56161	VILLAGE OF NORTH FREEDOM	212,194	255,961	43,767	20.62
56171	VILLAGE OF PLAIN	327,401	344,451	17,050	5.20
56172	VILLAGE OF PRAIRIE DU SAC	1,776,518	1,991,366	214,848	12.09
56176	VILLAGE OF ROCK SPRINGS	112,584	128,674	16,090	14.29
56181	VILLAGE OF SAUK CITY	1,464,381	1,426,472	-37,909	-2.58
56182	VILLAGE OF SPRING GREEN	654,133	679,548	25,415	3.88

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COMUN	MUNICIPAL NAME	93 BUDGET	94 BUDGET	DOLLAR DIFF	PERCENT DIFF
56191	VILLAGE OF WEST BARABOO	523,054	525,012	1,958	0.37
56206	CITY OF BARABOO	5,927,409	6,190,932	263,523	4.44
56276	CITY OF REEDSBURG	2,825,706	3,072,827	247,121	8.74
57176	VILLAGE OF RADISSON	73,341	78,432	5,091	6.94
58022	TOWN OF HARTLAND	260,665	272,210	11,545	4.42
58026	TOWN OF HUTCHINS	175,619	244,872	69,253	39.43
58107	VILLAGE OF BONDUEL	401,896	451,964	50,068	12.45
58151	VILLAGE OF MATTOON	214,800	270,575	55,775	25.96
58186	VILLAGE OF TIGERTON	512,255	568,176	55,921	10.91
58281	CITY OF SHAWANO	6,147,228	5,605,498	-541,730	-8.81
59101	VILLAGE OF ADELL	193,665	195,315	1,650	0.85
59112	VILLAGE OF CEDAR GROVE	575,004	554,382	-20,622	-3.58
59121	VILLAGE OF ELKHART LAKE	1,863,435	2,955,915	1,092,480	58.62
59141	VILLAGE OF KOHLER	1,510,151	1,416,524	-93,627	-6.19
59176	VILLAGE OF RANDOM LAKE	639,653	638,221	-1,432	-0.22
59271	CITY OF PLYMOUTH	2,928,036	2,953,217	25,181	0.85
59281	CITY OF SHEBOYGAN	24,732,757	25,713,209	980,452	3.96
60010	TOWN OF DEER CREEK	198,194	219,122	20,928	10.55
60176	VILLAGE OF RIB LAKE	434,590	466,990	32,400	7.45
61002	TOWN OF ALBION	171,000	171,000	0	0.00
61004	TOWN OF ARCADIA	438,600	429,677	-8,923	-2.03
61018	TOWN OF HALE	333,960	360,690	26,730	8.00
61024	TOWN OF PRESTON	315,800	319,450	3,650	1.15
61121	VILLAGE OF ELEVA	174,280	219,505	45,225	25.94
61206	CITY OF BLAIR	618,145	661,937	43,792	7.08
61231	CITY OF GALESVILLE	614,853	635,705	20,852	3.39
61241	CITY OF INDEPENDENCE	610,045	619,280	9,235	1.51
61265	CITY OF OSSEO	791,438	769,378	-22,060	-2.78
62004	TOWN OF CHRISTIANA	311,850	344,350	32,500	10.42
62008	TOWN OF COON	427,184	492,483	65,299	15.28
62010	TOWN OF FOREST	198,375	243,225	44,850	22.60
62020	TOWN OF HARMONY	221,734	271,781	50,047	22.57
62022	TOWN OF HILLSBORO	311,531	421,258	109,727	35.22
62024	TOWN OF JEFFERSON	258,000	320,000	62,000	24.03
62030	TOWN OF STARK	152,600	148,360	-4,240	-2.77
62034	TOWN OF UNION	174,366	335,390	161,024	92.34
62036	TOWN OF VIROQUA	367,665	423,300	55,635	15.13
62038	TOWN OF WEBSTER	164,005	226,859	62,854	38.32
62042	TOWN OF WHITESTOWN	158,852	186,900	28,048	17.65
62112	VILLAGE OF COON VALLEY	319,040	357,813	38,773	12.15
62146	VILLAGE OF LA FARGE	297,240	379,085	81,845	27.53
62165	VILLAGE OF ONTARIO	160,414	171,547	11,133	6.94
62176	VILLAGE OF READSTOWN	255,601	292,577	36,976	14.46
62181	VILLAGE OF STODDARD	220,255	257,357	37,102	16.84
63221	CITY OF EAGLE RIVER	1,540,492	1,241,627	-298,865	-19.40
64116	VILLAGE OF DARIEN	525,757	641,682	115,925	22.04
64121	VILLAGE OF EAST TROY	1,527,680	1,588,158	60,478	3.95
64131	VILLAGE OF GENOA CITY	498,811	526,094	27,283	5.46
64181	VILLAGE OF SHARON	574,165	703,706	129,541	22.56
64191	VILLAGE OF WALWORTH	1,117,456	1,057,870	-59,586	-5.33
64192	VILLAGE OF WILLIAMS BAY	1,293,730	1,400,483	106,753	8.25
64216	CITY OF DELAVAN	4,036,143	4,401,231	365,088	9.04
64221	CITY OF ELKHORN	2,689,467	2,868,043	178,576	6.63
64246	CITY OF LAKE GENEVA	3,863,303	4,017,657	154,154	3.99
65151	VILLAGE OF MINONG	342,472	388,020	45,548	13.29

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				-10,078	-0.98
65281	CITY OF SPOONER	1,022,797	1,012,719		
65282	CITY OF SHELL LAKE	768,501	762,473	-6,028	-0.78
66131	VILLAGE OF GERMANTOWN	6,380,085	7,113,077	732,992	11.48
66142	VILLAGE OF KEWASKUM	1,417,905	1,417,509	-396	-0.02
66181	VILLAGE OF SLINGER	846,775	886,277	39,502	4.66
66236	CITY OF HARTFORD	4,829,167	5,069,473	240,306	4.97
66291	CITY OF WEST BEND	12,618,596	13,170,148	551,552	4.37
67106	VILLAGE OF BIG BEND	477,360	494,000	16,640	3.48
67107	VILLAGE OF BUTLER	1,272,115	1,312,574	40,459	3.18
67111	VILLAGE OF CHENEQUA	940,955	969,480	28,525	3.03
67121	VILLAGE OF EAGLE	394,859	410,872	16,013	4.05
67122	VILLAGE OF ELM GROVE	3,533,874	3,619,484	85,610	2.42
67136	VILLAGE OF HARTLAND	3,182,285	3,328,885	146,600	4.60
67146	VILLAGE OF LAC LA BELLE	174,139	131,982	-42,157	-24.20
67151	VILLAGE OF MENOMONEE FALLS	16,261,524	17,018,820	757,296	4.65
67153	VILLAGE OF MUKWONAGO	2,346,685	2,433,738	87,053	3.70
67166	VILLAGE OF OCONOMOWOC LAKE	981,727	621,736	-359,991	-36.66
67171	VILLAGE OF PEWAUKEE	3,129,909	3,127,234	-2,675	-0.08
67206	CITY OF BROOKFIELD	20,925,087	21,866,619	941,532	4.49
67261	CITY OF NEW BERLIN	13,150,863	13,713,469	562,606	4.27
67265	CITY OF OCONOMOWOC	6,158,190	6,159,644	1,454	0.02
67291	CITY OF WAUKESHA	30,479,449	31,790,065	1,310,616	4.29
68211	CITY OF CLINTONVILLE	2,472,257	2,548,971	76,714	3.10
68251	CITY OF MANAWA	522,348	589,411	67,063	12.83
68252	CITY OF MARION	660,102	719,652	59,550	9.02
68261	CITY OF NEW LONDON	3,801,627	4,280,405	478,778	12.59
68291	CITY OF WAUPACA	3,010,485	3,257,271	246,786	8.19
69111	VILLAGE OF COLOMA	166,050	181,688	15,638	9.41
69136	VILLAGE OF HANCOCK	203,490	210,040	6,550	3.21
69191	VILLAGE OF WILD ROSE	393,367	388,830	-4,537	-1.15
69291	CITY OF WAUTOMA	858,485	833,620	-24,865	-2.89
70191	VILLAGE OF WINNECONNE	943,288	953,448	10,160	1.07
70251	CITY OF MENASHA	10,727,641	10,879,707	152,066	1.41
70261	CITY OF NEENAH	13,601,110	14,206,940	605,830	4.45
70265	CITY OF OMRO	1,442,356	1,492,381	50,025	3.46
70266	CITY OF OSHKOSH	22,844,100	23,937,912	1,093,812	4.78
71106	VILLAGE OF BIRON	456,961	539,987	83,026	18.16
71171	VILLAGE OF PORT EDWARDS	1,414,688	1,494,638	79,950	5.65
71251	CITY OF MARSHFIELD	13,225,879	13,519,288	293,409	2.21
71261	CITY OF NEKOOSA	1,939,092	2,213,168	274,076	14.13
71271	CITY OF PITTSVILLE	488,769	498,941	10,172	2.08
71291	CITY OF WISCONSIN RAPIDS	12,618,880	13,142,695	523,815	4.15
TOTALS		1,829,817,666	1,881,728,678	51,911,012	2.84