

HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN

Revenues and Expenditures — In the 2003-04 fiscal year, Wisconsin state government received total revenues of \$41.6 billion from all sources, including federal and nontax revenue, and its expenditures totaled \$33.9 billion. \$21.7 billion of these expenditures were general fund and the remaining \$12.2 billion were from special funds (such as the conservation and transportation funds), federal funding, pension and retirement funds, and other sources.

Of the total state budget allocations of \$47.9 billion for the 2003-05 biennium, state operations accounted for 34.0% (\$16.3 billion) and local assistance for 37.7% (\$18.0 billion). The remaining 28.4% (\$13.6 billion) comprised aids to individuals and organizations.

For the 2003-04 fiscal year, two state agencies accounted for about 36.7% of total state expenditures. The largest expenditure total was \$6.6 billion (20.0%) by the Department of Health and Family Services. Expenditures by the Department of Public Instruction, including state aids to local schools, were \$5.5 billion (16.7%). Shared revenue and tax relief of \$1.9 billion accounted for 5.9%.

Total state tax revenues for 2003-04 were just over \$11.9 billion, including about \$10.7 billion in general purpose revenue. These collections were about \$0.6 billion higher than during fiscal year 2002-03. Revenue from income taxes totaled a little over \$5.9 billion, about \$5.3 billion of which was individual income taxes and \$651 million in corporation income taxes, while sales and excise taxes were about \$4.3 billion.

State-Local Finances — In 2001-02, Wisconsin ranked 17th nationally in total per capita state and local government general revenues (\$5,984, or slightly more than the U.S. average of \$5,851). In total direct general state and local government per capita expenditures, Wisconsin ranked 14th (\$6,250 compared to the U.S. average of \$6,011).

Wisconsin returned slightly more than \$1.4 billion to local units of government in property tax relief and shared revenue in fiscal year 2005 (\$469.3 million as school levy credits and about \$951.7 million in shared revenue).

Property Taxes — General property taxes levied in Wisconsin in 2003 totaled almost \$7.7 billion for a net amount of about \$7.2 billion after state property tax relief. Milwaukee County had the highest effective (full value equalized) net tax rate (\$25.13 per \$1,000) and Vilas County the lowest (\$11.28 per \$1,000). Residential taxpayers paid almost 70% of the total, compared to about 19% commercial and 3% manufacturing.

State-Federal Finances — Federal tax receipts from Wisconsin in fiscal year 2004 totaled over \$34.7 billion, with the largest amount generated by individual income and employment taxes (\$30.4 billion). Federal expenditures in Wisconsin – including grants to state and local government, salaries and wages, direct payments to individuals, procurement, and other programs – amounted to \$5,525 per resident. This distribution, on a per capita basis, ranked Wisconsin 48th among the states in federal funds received, with only Minnesota (\$5,451) and Nevada (\$5,193) lower. Alaska was the highest at \$12,244 per person.

Direct federal aid to Wisconsin in 2003-04 totaled \$6.92 billion, and about 53% of that applied to health and family services. Local units of government received almost \$1.24 billion for all functions.

Indebtedness — Total outstanding state government debt in Wisconsin, as of May 31, 2005, amounted to \$4.91 billion, of which \$3.8 billion was tax-supported and \$1.11 billion was revenue-supported. Total state indebtedness at the end of 2003 constituted 1.33% of state-assessed valuation and amounted to \$876.17 per capita. Local debt in 2003 totaled almost \$11.9 billion. Among state political subdivisions, school district debt (\$5.02 billion) was largest, followed by city debt (\$3.34 billion).

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

STATE BUDGET ALLOCATIONS
By Type of Revenue Source
Fiscal Years 2003-04 and 2004-05

Revenue Type and Allocation	2003-04	2004-05	2003-05 Total	% of Total - All Sources
GENERAL PURPOSE REVENUE	\$10,673,036,500	\$11,767,851,700	\$22,440,888,200	46.87%
State operations	2,460,379,700	2,572,272,600	5,032,652,300	10.51
Local assistance	6,590,747,700	6,767,703,200	13,358,450,900	27.90
Aids to individuals and organizations	1,621,909,100	2,427,875,900	4,049,785,000	8.46
PROGRAM REVENUE - TOTAL	\$9,098,338,100	\$9,042,333,300	\$18,140,671,400	37.89%
State operations	4,002,722,900	4,112,257,800	8,114,980,700	16.95
Local assistance	1,131,200,900	944,646,000	2,075,846,900	4.34
Aids to individuals and organizations	3,964,414,300	3,985,429,500	7,949,843,800	16.60
Program Revenue - Federal	5,710,050,800	5,509,198,900	11,219,249,700	23.43
State operations	969,608,900	962,453,200	1,932,062,100	4.04
Local assistance	1,043,889,400	855,609,200	1,899,498,600	3.97
Aids to individuals and organizations	3,696,552,500	3,691,136,500	7,387,689,000	15.43
Program Revenue - Service	833,499,900	860,070,200	1,693,570,100	3.54
State operations	593,537,600	607,721,600	1,201,259,200	2.51
Local assistance	62,629,900	62,904,700	125,534,600	0.26
Aids to individuals and organizations	177,332,400	189,443,900	366,776,300	0.77
Program Revenue - Other	2,554,787,400	2,673,064,200	5,227,851,600	10.92
State operations	2,439,576,400	2,542,083,000	4,981,659,400	10.40
Local assistance	24,681,600	26,132,100	50,813,700	0.11
Aids to individuals and organizations	90,529,400	104,849,100	195,378,500	0.41
SEGREGATED REVENUE - TOTAL	\$3,824,478,900	\$3,471,892,600	\$7,296,371,500	15.24%
State operations	1,485,214,000	1,637,029,200	3,122,243,200	6.52
Local assistance	1,312,332,600	1,277,841,400	2,590,174,000	5.41
Aids to individuals and organizations	1,026,932,300	557,022,000	1,583,954,300	3.31
Segregated Revenue - Federal	633,682,200	663,188,700	1,296,870,900	2.71
State operations	454,626,200	479,122,300	933,748,500	1.95
Local assistance	173,895,100	178,747,100	352,642,200	0.74
Aids to individuals and organizations	5,160,900	5,319,300	10,480,200	0.02
Segregated Revenue - Local	73,184,000	70,750,700	143,934,700	0.30
State operations	5,989,700	5,989,700	11,979,400	0.03
Local assistance	59,463,800	56,530,500	115,994,300	0.24
Aids to individuals and organizations	7,730,500	8,230,500	15,961,000	0.03
Segregated Revenue - Service	174,894,000	175,319,800	350,213,800	0.73
State operations	174,894,000	175,319,800	350,213,800	0.73
Segregated Revenue - Other	2,942,718,700	2,562,633,400	5,505,352,100	11.50
State operations	849,704,100	976,597,400	1,826,301,500	3.81
Local assistance	1,078,973,700	1,042,563,800	2,121,537,500	4.43
Aids to individuals and organizations	1,014,040,900	543,472,200	1,557,513,100	3.25
FEDERAL REVENUE - TOTAL	\$6,343,733,000	\$6,172,387,600	\$12,516,120,600	26.14%
State operations	1,424,235,100	1,441,575,500	2,865,810,600	5.99
Local assistance	1,217,784,500	1,034,356,300	2,252,140,800	4.70
Aids to individuals and organizations	3,701,713,400	3,696,455,800	7,398,169,200	15.45
TOTAL - ALL SOURCES	\$23,595,853,500	\$24,282,077,600	\$47,877,931,100	100.00%
State operations	7,948,316,600	8,321,559,600	16,269,876,200	33.98
Local assistance	9,034,281,200	8,990,190,600	18,024,471,800	37.65
Aids to individuals and organizations	6,613,255,700	6,970,327,400	13,583,583,100	28.37

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

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

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

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

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

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

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

Source: Wisconsin Department of Administration, State Budget Office, departmental data, April 2005. Percentages and totals calculated by Wisconsin Legislative Reference Bureau.

WISCONSIN STATE REVENUES – ALL FUNDS
Fiscal Years 2001-02, 2002-03, and 2003-04
(In Thousands)

	2001-02	2002-03	2003-04
TOTAL GENERAL FUND TAX REVENUES*	\$10,036,703	\$10,217,994	\$10,759,514
TOTAL GPR TAX REVENUES*	\$10,020,184	\$10,199,739	\$10,739,319
Income Taxes*	5,482,670	5,578,542	5,927,645
Individual	4,979,662	5,051,997	5,277,119
Corporation	503,008	526,545	650,526
Sales and Excise Taxes*	4,044,078	4,092,672	4,254,759
General Sales and Use	3,695,796	3,737,912	3,899,264
Cigarette	288,769	293,697	291,323
Other Tobacco Products	13,932	15,508	16,101
Liquor and Wine	35,984	36,038	38,470
Malt Beverage (beer)	9,597	9,517	9,601
Public Utility Taxes*	252,237	276,790	269,801
Private Light, Heat, and Power	143,134	147,018	165,436
Municipal Light, Heat, and Power	1,657	1,729	1,813
Telephone	86,638	106,256	81,587
Pipeline	10,260	10,542	10,555
Electric Cooperative	8,586	9,417	8,486
Municipal Electric	1,273	1,233	1,296
Conservation and Regulation	567	552	512
Utility Tax (Refunds) Interest and Penalties	122	43	116
Inheritance, Estate, and Gift Taxes*	82,635	68,702	86,357
Inheritance and Estate	82,631	68,702	86,357
Gift	4	0	0
Miscellaneous Taxes*	158,564	183,033	200,757
Insurance Companies (Premiums)	96,055	114,897	123,621
Real Estate Transfer Fee	51,176	57,384	66,325
Lawsuits (Courts)	10,455	10,567	10,691
Other	878	185	120
PROGRAM TAX REVENUES*	16,519	18,255	20,195
Fire Dues	11,297	13,350	14,768
Pari-mutuel Taxes	2,104	1,916	1,804
County Expo Tax Administration	356	370	385
Baseball Park Administration Fee	365	354	319
Business Trust Regulation Fee	1,692	1,520	2,094
Other	705	745	825
TRANSPORTATION FUND*	887,934	925,087	959,594
Motor Fuel Tax	865,454	902,480	934,605
Air Carrier Tax	5,651	5,446	8,195
Railroad Tax	12,011	12,459	11,923
Aviation Fuel Tax	1,226	1,312	1,348
Other Taxes	3,592	3,390	3,523
CONSERVATION FUND*	65,885	70,923	76,800
2/10 Mill Forestry Mill Tax	62,425	67,063	72,190
Forest Crop Taxes	3,460	3,860	4,610
MEDIATION FUND	3	3	3
PETROLEUM INSPECTION TAX	88,694	93,686	92,563
RECYCLING FUND TEMPORARY SERVICE CHARGES	12,529	15,428	25,543
TOTAL STATE TAX REVENUES	\$11,091,748	\$11,323,121	\$11,914,017
TOTAL DEPARTMENTAL REVENUES*	14,371,347	19,019,880	28,824,413
Intergovernmental Revenue	7,203,159	7,518,310	7,302,464
Licenses and Permits	805,536	845,776	969,210
Charges for Goods and Services	1,747,654	2,587,332	2,784,392
Contributions	1,768,712	2,038,155	2,980,855
Interest and Investment Income	(3,541,516)	2,038,503	9,696,273
Gifts and Donations	337,322	343,153	341,902
Proceeds from Sale of Bonds	785,364	646,000	2,706,057
Other Revenues	3,913,624	2,082,322	1,797,449
Other Transactions	1,351,492	920,329	245,811
TRANSFERS	1,307,220	939,406	847,007
TOTAL REVENUES	\$26,770,315	\$31,282,407	\$41,585,437

*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2004 Annual Fiscal Report, October 15, 2004.

WISCONSIN STATE EXPENDITURES BY AGENCY

Fiscal Years 2002-03 and 2003-04

Agency	2002-03		2003-04	
	Amount	Percent	Amount	Percent
Administration, Department of*	\$416,979,375	1.31%	\$1,980,905,067	6.02%
Adolescent Pregnancy Prevention and Pregnancy Services Board*	581,517	0.00+	--	--
Aging and Long-Term Care, Board on Agriculture, Trade and Consumer Protection, Department of	1,665,556	0.01	1,687,545	0.01
Arts Board	72,297,488	0.23	70,186,771	0.21
Child Abuse and Neglect Prevention Board	3,319,963	0.01	3,129,124	0.01
Commerce, Department of	2,471,002	0.01	2,567,512	0.01
Corrections, Department of	228,543,454	0.72	287,807,586	0.87
District Attorneys (DOA)	1,004,308,193	3.16	986,734,527	3.00
Educational Communications Board	42,243,867	0.13	43,654,473	0.13
Electronic Government, Department of*	14,423,625	0.05	13,233,735	0.04
Elections Board	125,826,108	0.40	--	--
Employee Trust Funds, Department of	1,790,985	0.01	1,598,317	0.00+
Employment Relations Commission	3,787,884,323	11.92	4,136,292,854	12.57
Employment Relations, Department of*	2,727,766	0.01	2,725,626	0.01
Employment Relations, Office of State*	6,495,263	0.02	--	--
Environmental Improvement Program (DOA)	--	--	5,614,343	0.02
Ethics Board	159,547,483	0.50	149,199,289	0.45
Financial Institutions, Department of	672,460	0.00+	634,141	0.00+
Governor, Office of the	15,176,426	0.05	13,830,981	0.04
Health and Family Services, Department of*	3,304,194	0.01	3,156,245	0.01
Higher Educational Aids Board	6,671,262,840	21.00	6,584,549,062	20.01
Historical Society, State	73,507,597	0.23	80,706,226	0.25
Insurance, Office of the Commissioner of	18,125,441	0.06	16,856,091	0.05
Investment Board	72,446,387	0.23	65,132,450	0.20
Justice, Department of	16,402,481	0.05	19,081,903	0.06
Lieutenant Governor, Office of the	86,961,867	0.27	82,178,126	0.25
Lower Wisconsin State Riverway Board	417,087	0.00+	374,348	0.00+
Medical College of Wisconsin, Inc.	152,713	0.00+	163,999	0.00+
Military Affairs, Department of	7,628,095	0.02	5,502,148	0.02
Natural Resources, Department of	60,568,938	0.19	62,680,663	0.19
Personnel Commission	521,320,279	1.64	433,514,460	1.32
Public Defender, Office of the	780,455	0.00+	89,198	0.00+
Public Instruction, Department of	66,097,174	0.21	80,906,739	0.25
Public Lands, Board of Commissioners of	5,352,230,024	16.85	5,488,535,128	16.68
Public Service Commission	1,383,500	0.00+	1,483,192	0.00+
Regulation and Licensing, Department of	19,559,049	0.06	20,665,512	0.06
Revenue, Department of	11,509,185	0.04	11,080,967	0.03
Secretary of State, Office of the	406,642,278	1.28	438,689,365	1.33
State Fair Park Board	673,345	0.00+	628,974	0.00+
TEACH Wisconsin Board*	19,264,115	0.06	22,944,325	0.07
Technical College System Board	66,503,769	0.21	--	--
Tobacco Control Board*	177,701,643	0.56	175,849,387	0.53
Tourism, Department of	16,949,605	0.05	--	--
Transportation, Department of	14,319,001	0.05	13,573,361	0.04
Treasurer, Office of the State	2,283,862,551	7.19	1,957,671,040	5.95
University of Wisconsin System	2,652,759	0.01	9,748,120	0.03
Veterans Affairs, Department of	3,439,322,984	10.83	3,647,964,152	11.08
Workforce Development, Department of	422,748,111	1.33	306,072,447	0.93
TOTAL EXECUTIVE	2,076,298,629	6.54	1,977,532,573	6.01
TOTAL JUDICIAL	\$27,797,550,950	87.50%	\$29,206,682,091	88.74%
TOTAL LEGISLATIVE	110,052,974	0.34	111,239,028	0.33
Shared Revenue/Tax Relief	61,219,698	0.19	59,302,088	0.18
Miscellaneous Appropriations	1,339,719,141	4.22	1,945,399,588	5.91
Program Supplements	1,312,217,153	4.13	116,113,694	0.35
Public Debt	25,944,041	0.08	44,395,080	0.13
Building Commission	705,482,725	2.22	630,948,266	1.92
BUILDING PROGRAM	9,695,486	0.03	5,736,073	0.02
GRAND TOTAL	408,241,886	1.28	791,678,647	2.41
	\$31,770,124,053	100.00%	\$32,911,494,555	100.00%

*"Negative expenditures" during 2003-04 for entities that were eliminated are combined with the expenditures for the state agencies that absorbed the functions. The former Adolescent Pregnancy Prevention and Pregnancy Services Board and Tobacco Control Board functions are now in the Department of Health and Family Services. The responsibilities of the Department of Electronic Government and the TEACH Wisconsin Board are now in the Department of Administration. The Department of Employment Relations is now the Office of State Employment Relations.

Source: Wisconsin Department of Administration, State Controller's Office, *Appendix to Annual Fiscal Report*, October 2003 and October 2004. Agency percentages calculated by Wisconsin Legislative Reference Bureau.

**WISCONSIN TRANSPORTATION FUND
REVENUES AND EXPENDITURES¹
Fiscal Years 2002-03 and 2003-04**

	2002-03		2003-04	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
OPENING BALANCE	\$129,651,842	(\$675,111,119)	\$113,824,572	(\$776,667,607)
REVENUES				
Motor fuel taxes	\$902,478,327	---	\$934,604,657	---
Vehicle registration	268,337,395	---	301,345,516	---
Drivers license fees	29,819,421	---	29,936,470	---
Motor carrier fees	2,689,498	---	2,088,172	---
Other motor vehicle fees	22,482,269	---	21,825,084	---
Overweight/oversize permits	4,327,215	---	4,468,123	---
Investment earnings	3,692,268	---	2,714,286	---
Aeronautical taxes and fees	7,306,329	---	9,924,474	---
Railroad property taxes	12,459,264	---	11,923,899	---
Dealers' licenses	869,235	---	750,105	---
Miscellaneous	30,997,822	\$2,277,139	7,744,129	\$3,034,543
Service center operations	---	20,610,110	---	19,880,850
State and local highway facilities – Federal	---	510,969,149	---	518,893,680
State and local highway facilities – Local	---	69,712,722	---	64,940,856
Major highway development – Revenue bonds	---	136,980,925	---	184,656,179
Highway administration and planning – Federal	---	4,713,444	---	4,530,861
Aeronautics – Federal	---	41,800,452	---	50,311,769
Aeronautics – Local	---	25,195,280	---	32,356,234
Railroad assistance – Federal	---	5,548,164	---	1,542,242
Railroad assistance – Local	---	4,958,800	---	5,130,116
Railroad passenger service – Federal	---	3,578,078	---	8,444,663
Railroad passenger service – Local	---	324,692	---	792,326
Transit assistance – Federal	---	24,398,168	---	24,950,954
Transit assistance – Local	---	582,371	---	662,263
Congestion mitigation air quality – Federal	---	3,568,122	---	3,973,310
Congestion mitigation air quality – Local	---	889,745	---	1,689,588
Surface transportation grants – Federal	---	2,120,374	---	1,410,162
Surface transportation grants – Local	---	503,731	---	374,682
Transportation enhancement activities – Federal	---	7,623,039	---	6,248,846
Transportation enhancement activities – Local	---	3,162,689	---	698,385
Transportation facilities economic assistance and development – Local	---	(35,811)	---	128,750
Transportation planning grants	---	803,990	---	808,860
Multimodal transportation studies – Federal	---	386,733	---	32,327
General administration and planning – Federal	---	25,150,844	---	26,687,763
General administration and planning – Local	---	1,304,032	---	1,064,307
Administrative facilities – Revenue bonds	---	5,760,000	---	3,314,193
Highway safety – Federal	---	2,686,988	---	1,911,467
Gifts and grants	---	387,003	---	123,955
TOTAL REVENUES	\$1,285,459,043	\$905,960,973	\$1,327,324,915	\$968,594,131
TOTAL AVAILABLE	\$1,415,110,885	\$230,849,854	\$1,441,149,487	\$191,926,524

**WISCONSIN TRANSPORTATION FUND
REVENUES AND EXPENDITURES¹
Fiscal Years 2002-03 and 2003-04—Continued**

	2002-03		2003-04	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
EXPENDITURES				
Local Assistance				
Highway aids	\$382,748,763	---	\$389,528,317	---
Local bridge and highway improvement	34,431,211	\$124,152,136	25,733,196	\$144,777,114
Mass transit	104,031,400	17,411,456	106,119,408	21,852,379
Railroads	1,868,346	(96,743)	1,826,268	375,892
Aeronautics	14,074,247	88,465,513	9,849,623	67,051,559
Highway safety	---	2,315,748	---	1,814,116
Multimodal transportation studies	1,538,250	176,400	(71,083)	---
Rail passenger service	397,564	6,551,142	1,012,350	12,432,436
Surface transportation grants	---	2,179,012	---	1,060,465
Harbors	90,562	---	55,338	---
Transportation planning grants to local governmental units	---	994,240	---	---
Transportation enhancement activities	---	15,717,454	---	13,862,720
Public Instruction – General equalization aids ..	---	---	40,000,000	---
Shared revenue and municipal aid	---	---	230,000,000	---
Total Local Assistance	\$539,180,343	\$257,866,358	\$804,053,417	\$263,226,681
Aids to Individuals and Organizations				
Transportation facilities economic assistance and development	\$1,541,148	\$375,971	\$4,479,802	(\$690,797)
Railroad crossings	3,918,803	3,945,835	4,480,053	6,220,498
Elderly and disabled	879,446	1,426,762	456,637	2,059,783
Freight rail	2,766,692	(2,370,000)	(104,172)	3,030,834
Total Aids to Individuals and Organizations ..	\$9,106,089	\$3,378,568	\$9,312,320	\$10,620,318
State Operations				
Highway improvements	\$320,033,058	\$521,231,814	\$63,587,627	\$437,244,714
Major highway development – Revenue bonds ..	---	149,950,338	---	189,841,533
Highway maintenance, repair, and traffic operations	196,338,772	8,753,861	166,023,550	728,719
Highway administration and planning	17,564,867	4,557,636	18,224,972	4,049,193
Traffic enforcement and inspection	53,004,272	5,096,032	54,058,262	6,093,685
General administration and planning	55,620,095	16,627,826	54,986,706	14,212,280
Administrative facilities – Revenue bonds	---	5,923,760	---	3,135,800
Vehicle registration and drivers licensing	74,084,036	621,946	74,181,162	672,976
Vehicle inspection and maintenance	7,809,535	3,754,800	7,750,457	6,321,700
Debt repayment and interest	4,684,559	---	6,611,407	---
Service centers	---	16,797,083	---	18,059,201
Congestion mitigation air quality	---	7,971,855	---	9,325,128
Miscellaneous	7,278,018	4,985,584	1,195,819	800,359
Total State Operations	\$736,417,212	\$746,272,535	\$446,619,962	\$690,485,288
Transfers				
Conservation fund	\$16,582,669	---	\$17,497,710	---
General fund ²	---	---	103,683,900	---
Total Transfers	\$16,582,669	0	\$121,181,610	0
TOTAL EXPENDITURES	\$1,301,286,313	\$1,007,517,461	\$1,381,167,309	\$964,332,287
UNRESERVED FUND BALANCE	\$113,824,572	(\$776,667,607)	\$59,982,178	(\$772,405,763)

¹The Transportation Fund is a multipurpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. Transportation facilities and major highway projects are also funded with revenue bonds.

²Transfer to the general fund required by 2003 Wisconsin Act 33 (2003-05 biennial budget act).

Source: Wisconsin Department of Administration, Bureau of Financial Operations, 2004 Annual Fiscal Report (Budgetary Basis) Appendix.

WISCONSIN CONSERVATION FUND
REVENUES, EXPENDITURES AND BALANCES
Fiscal Years 1999-2000 – 2003-04

	1999-2000	2000-01	2001-02	2002-03	2003-04
OPENING CASH BALANCE	\$54,721,799	\$62,236,240	\$55,242,837	\$40,521,057	\$22,913,012
REVENUES	205,822,905	211,013,810	217,255,388	230,335,769	234,076,587
User fees (licenses, registration)	79,657,097	79,435,959	80,983,195	80,518,675	91,022,359
Forestry mill tax	53,312,623	57,226,371	62,507,745	67,063,094	72,189,588
Federal aids	24,492,738	26,255,098	30,271,993	37,025,736	26,425,275
Motor fuel tax formula	14,353,522	17,569,751	16,202,509	20,800,718	21,147,710
Severance tax	4,748,627	1,339,803	3,459,695	3,859,905	4,610,242
Other revenues (sales, services)	29,258,298	29,186,828	23,830,251	21,067,641	18,681,413
EXPENDITURES	197,678,464	217,507,090	231,977,168	247,943,755	228,896,029
Land management – state	63,851,035	67,513,760	73,431,021	80,986,487	76,923,406
Land management – federal	6,438,538	8,376,400	6,585,224	6,596,082	8,411,268
Enforcement/science – state	17,866,940	22,463,690	20,112,462	22,126,883	20,035,522
Enforcement/science – federal	4,961,788	6,025,977	5,723,864	5,908,960	5,465,792
Water management – state	16,471,802	19,081,813	19,848,117	20,728,513	19,542,407
Water management – federal	4,669,849	4,534,503	4,018,207	4,060,084	4,095,346
Conservation aids – state	23,932,179	21,183,529	29,995,186	28,720,052	24,503,633
Conservation aids – federal	950,574	1,246,463	1,268,468	1,730,262	1,820,296
Environmental aids – state	2,227,782	4,276,268	2,905,418	3,055,285	2,736,567
Development/debt service – state	6,634,967	7,351,042	9,860,459	12,300,815	14,117,341
Development/debt service – federal	2,011,062	2,889,352	2,025,606	9,173,151	4,646,964
Administrative services – state	24,186,216	25,888,808	27,799,749	16,531,910	15,267,898
Administrative services – federal	3,025,586	5,079,318	5,555,301	5,926,469	5,615,766
CAER management – state*	12,777,831	13,299,044	14,785,699	14,683,151	14,007,620
CAER management – federal*	2,136,800	1,386,732	485,181	979,319	709,948
Other activities – state	5,535,515	6,910,391	7,577,206	14,436,332	10,996,255
TRANSFER TO GENERAL FUND	---	500,000	---	59	57,916
FUND BALANCE	\$62,866,240	\$55,242,960	\$40,521,057	\$22,913,012	\$28,035,654

*CAER – Customer Assistance and External Relations.

Note: The Conservation Fund is a segregated fund that provides funding for many activities of the Wisconsin Department of Natural Resources, including fish and wildlife management, forestry, parks and recreation, law enforcement, administrative activities, and a portion of the Wisconsin Conservation Corps program.

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *State of Wisconsin 2004 Annual Fiscal Report (Budgetary Basis) Appendix*, and previous issues.

WISCONSIN STATE REVENUES AND EXPENDITURES
Fiscal Years 1975-76 – 2003-04
(In Thousands)

Fiscal Year Ending 6/30	General Fund ¹		Other Funds ²		Total-All Funds		Net Surplus ³ (or deficit)
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	
1975	2,966,532	3,148,968	1,252,422	924,455	4,218,954	4,073,423	78,120
1980	4,900,275	5,027,130	2,481,324	1,809,840	7,381,599	6,836,970	72,627
1985	7,160,174	7,237,716	4,908,582	2,743,287	12,068,756	9,981,002	314,084
1990	9,418,918	9,464,483	5,483,442	3,287,809	14,902,360	12,752,292	306,452
1995	13,259,772	13,094,450	9,823,810	4,963,553	23,083,582	18,058,003	400,881
1996	13,804,399	13,648,601	10,038,961	5,057,062	23,843,360	18,705,663	581,690
1997	14,669,320	14,932,404	12,741,438	5,144,002	27,410,758	20,076,406	386,558
1998	15,701,212	15,509,615	13,896,719	6,071,649	29,597,931	21,581,264	533,240
1999	16,252,539	16,098,587	11,847,678	6,864,567	28,100,217	22,963,154	737,748
2000	18,185,980	18,333,634	14,687,330	8,111,005	32,873,310	26,444,639	574,416
2001	19,285,734	19,448,417	2,990,770	8,719,341	22,276,504	28,167,758	445,999
2002	20,850,074	21,248,608	5,920,241	10,395,514	26,770,315	31,644,122	44,469
2003	20,683,921	20,956,485	10,598,486	11,025,745	31,282,407	31,982,230	(163,608)
2004	22,040,940	21,716,332	19,544,497	12,177,401	41,585,437	33,893,733	127,369

¹Includes general purpose revenue (GPR), program revenue, and federal funding.

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

³Unappropriated (unreserved) balance of the general fund for the fiscal year.

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *2004 State of Wisconsin Annual Fiscal Report*, and previous issues.

WISCONSIN STATE AIDS BY COUNTY

Calendar Year 2003

County	Health and Human Services	Transportation	Recycling and Sanitation	Public Housing	Conservation	Public Safety	Total State Aids
Adams	\$4,367,431	\$2,841,201	\$141,108	\$5,000	\$313,726	\$245,648	\$8,132,593
Ashland	5,274,796	3,884,461	115,406	---	419,703	578,288	10,891,988
Barron	10,865,392	5,714,574	111,928	557,781	314,021	368,245	18,323,068
Bayfield	5,800,769	4,609,677	66,265	11,500	629,646	258,648	11,623,574
Brown	50,563,315	15,138,860	1,144,377	309,438	1,054,567	1,479,572	74,370,225
Buffalo	3,354,830	2,018,260	140,529	---	362,867	158,201	6,156,060
Burnett	4,129,837	3,308,535	119,104	301,417	388,901	406,724	8,791,680
Calumet	7,238,339	2,945,447	183,716	212,219	242,572	291,527	11,357,384
Chippewa	12,626,409	6,109,607	422,334	658,647	1,334,067	532,824	22,260,382
Clark	9,772,678	4,995,578	126,659	---	347,009	304,340	15,846,967
Columbia	13,251,035	5,480,267	247,927	361,330	331,043	509,213	21,118,556
Crawford	5,125,558	3,144,602	46,113	6,750	135,060	77,935	8,902,849
Dane	134,146,932	23,848,687	2,158,049	97,500	1,432,894	2,635,268	193,755,309
Dodge	14,178,109	8,107,446	369,266	390,808	424,932	437,049	24,875,484
Door	6,105,497	2,879,274	115,466	---	1,582,770	155,986	11,543,333
Douglas	16,714,195	5,291,831	200,458	527,759	126,999	894,559	25,099,717
Dunn	9,293,315	6,289,912	240,683	133,380	330,121	292,693	17,909,878
Eau Claire	23,292,419	7,177,099	663,082	100,323	227,949	813,407	34,287,556
Florence	1,891,258	1,114,441	102,340	---	220,996	198,360	3,704,477
Fond du Lac	15,737,141	7,898,601	322,101	1,009,138	549,208	389,840	26,846,892
Forest	1,746,523	2,000,261	113,552	140,429	115,823	538,303	4,948,141
Grant	12,189,363	5,561,789	188,570	279,371	222,778	932,639	20,754,544
Green	7,685,527	3,365,749	185,160	161,669	242,799	325,864	12,242,241
Green Lake	4,077,438	2,411,524	96,128	241,979	200,652	298,533	7,550,187
Iowa	1,705,863	3,285,466	80,292	---	213,009	47,865	5,580,201
Iron	2,448,688	1,567,208	106,832	434,680	424,533	188,031	5,436,732
Jackson	7,592,968	3,121,714	118,023	30,782	866,969	118,729	12,122,152
Jefferson	16,985,455	4,542,272	407,970	---	159,323	799,230	27,075,277
Juneau	5,815,193	3,595,278	82,203	106,000	216,289	286,766	10,552,410
Kenosha	53,652,507	6,873,402	666,862	546,527	363,065	1,456,394	67,439,244
Kewaunee	4,510,735	2,599,417	94,385	851,500	719,431	373,640	9,254,525
La Crosse	17,027,294	7,129,907	733,025	338,584	209,222	662,270	29,405,148
Lafayette	3,748,767	2,571,441	62,344	356,278	304,788	102,119	7,801,257
Langlade	3,669,573	3,016,060	128,869	---	283,439	332,147	8,068,747
Lincoln	6,358,774	3,929,840	103,057	---	288,106	273,676	11,873,429
Manitowoc	21,099,888	8,205,628	531,643	1,208,865	464,784	674,857	33,901,201
Marathon	15,581,564	20,706,392	539,181	1,840,344	681,864	718,118	42,795,288
Marinette	9,464,526	5,726,079	155,826	1,044,991	1,122,406	648,981	18,802,078
Marquette	3,371,167	1,748,522	113,172	---	235,510	259,752	5,866,242
Menominee	3,698,905	419,701	103,236	---	155,615	182,799	5,147,354
Milwaukee	217,615,689	51,780,003	4,626,468	806,131	---	6,550,081	358,014,860
Monroe	8,812,254	3,883,206	214,380	138,651	274,375	683,977	15,344,519
Oconto	8,720,966	4,905,441	254,546	12,098	419,693	157,561	14,766,114
Oncida	5,508,616	5,070,001	180,843	45,049	426,251	619,283	12,815,897
Outagamie	28,512,787	11,313,239	808,564	548,771	603,300	775,312	45,870,337
Ozaukee	11,491,336	7,697,354	187,755	---	407,574	798,058	21,128,592
Pepin	3,467,260	1,209,260	90,060	94,630	223,953	199,794	5,398,430
Pierce	7,432,860	3,644,108	280,834	513,831	291,833	352,083	13,040,804
Polk	8,359,335	5,079,157	192,167	282,704	614,935	674,882	15,727,669
Portage	27,422,297	6,138,599	402,665	---	393,208	613,412	37,229,742
Price	5,397,260	3,140,962	63,571	26,261	341,817	95,742	9,218,082
Racine	53,592,253	12,305,043	712,083	2,886,091	124,256	1,403,735	76,312,185
Richland	3,317,234	2,846,359	179,324	---	434,820	147,223	7,813,084
Rock	19,920,095	10,033,615	688,286	308,414	33,723	683,066	34,697,817
Rusk	6,294,586	3,197,220	99,019	1,045,032	305,915	1,314,170	12,439,366
St. Croix	13,487,763	6,790,188	352,020	852,333	650,181	599,388	23,504,966
Sauk	15,044,725	5,806,974	172,086	---	1,210,260	827,997	25,462,564
Sawyer	5,011,273	3,131,664	60,889	87,541	414,780	508,471	9,398,809
Shawano	8,130,648	5,134,716	125,505	480,712	310,434	464,899	15,292,934
Sheboygan	24,423,827	8,690,488	397,561	1,615,515	436,942	469,631	37,901,447
Taylor	5,420,801	3,048,351	34,546	123,851	318,660	485,624	9,482,043
Trempealeau	7,914,981	3,099,734	66,947	126,055	1,256,398	197,662	13,134,168
Vernon	6,719,438	3,511,560	197,738	1,058,334	555,591	361,949	12,627,643
Vilas	3,610,791	3,378,981	270,668	103,555	433,928	305,229	8,538,169
Walworth	26,077,407	7,819,712	312,518	109,288	349,525	757,693	36,788,500
Washington	5,039,244	3,324,581	114,903	229,360	356,946	51,367	9,451,819
Waukesha	21,235,516	9,287,576	354,797	1,044,215	265,973	442,242	33,722,639
Waupaca	50,162,989	22,399,506	1,600,824	542,049	191,084	1,541,884	81,641,519
Waupaca	11,215,484	5,627,192	250,686	485,502	614,351	395,503	20,321,091
Waushara	6,596,149	6,237,074	128,408	---	463,752	247,464	10,255,370
Winnebago	37,063,536	13,580,471	926,149	836,401	627,959	749,479	57,692,532
Wood	11,686,808	7,804,471	263,433	3,258,793	356,026	347,023	24,413,304
TOTAL	\$1,230,866,761	\$465,132,532	\$26,230,484	\$30,248,156	\$31,947,899	\$44,100,024	\$2,012,043,385

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

Source: Wisconsin Department of Revenue, departmental data, June 2005. Categories and county totals computed by Wisconsin Legislative Reference Bureau.

STATE PAYMENTS TO LOCAL UNITS OF GOVERNMENT
Property Tax Relief and Shared Revenue
By County, Fiscal Year 2005

County	School Levy	Shared Revenue	County	Per Capita	
	Credits	Payments	Total	Amount*	Rank
Adams	\$1,881,788	\$1,387,163	\$3,268,951	\$157.87	69
Ashland	1,163,147	6,068,895	7,232,042	426.19	1
Barron	3,153,035	7,905,919	11,058,954	237.62	33
Bayfield	1,775,603	1,585,679	3,361,282	215.81	47
Brown	19,190,438	30,775,804	49,966,242	210.08	49
Buffalo	974,750	2,860,983	3,835,733	273.34	20
Burnett	1,983,107	1,259,168	3,242,275	197.72	56
Calumet	2,967,569	4,195,341	7,162,910	161.47	66
Chippewa	4,128,623	11,403,859	15,532,482	261.20	27
Clark	1,767,900	8,519,130	10,287,030	299.28	10
Columbia	4,665,281	6,351,767	11,017,048	201.79	51
Crawford	1,114,626	3,847,844	4,962,470	283.55	15
Dane	52,058,178	27,514,433	79,572,611	176.54	65
Dodge	6,470,515	13,882,673	20,353,188	230.54	37
Door	3,798,356	1,609,440	5,407,796	185.75	63
Douglas	2,722,467	12,290,558	15,013,025	343.48	4
Dunn	2,605,284	8,805,745	11,411,029	273.40	19
Eau Claire	7,650,343	14,867,150	22,517,493	234.04	35
Florence	481,798	351,282	833,080	159.78	68
Fond du Lac	6,677,833	15,218,140	21,895,973	219.82	43
Forest	1,076,442	1,129,564	2,206,006	216.32	45
Grant	2,736,950	12,954,094	15,691,044	310.39	6
Green	3,062,226	4,371,604	7,433,830	211.41	48
Green Lake	1,988,604	3,196,961	5,185,565	268.07	23
Iowa	2,234,924	2,396,528	4,631,452	195.92	57
Iron	717,132	1,385,377	2,102,509	302.61	9
Jackson	1,178,123	3,426,148	4,604,271	233.99	36
Jefferson	6,649,114	10,600,746	17,249,860	220.19	42
Juneau	1,865,650	5,235,335	7,100,985	278.80	16
Kenosha	12,217,042	21,918,297	34,135,339	218.70	44
Kewaunee	1,307,521	4,489,335	5,796,856	277.89	17
La Crosse	7,999,211	20,300,140	28,299,351	258.17	30
Lafayette	1,177,691	4,725,038	5,902,729	361.89	3
Langlade	1,620,064	4,481,285	6,101,349	287.43	12
Lincoln	2,337,227	6,062,833	8,400,060	277.50	18
Manitowoc	5,234,671	17,717,010	22,951,681	272.38	21
Marathon	9,713,772	19,135,243	28,849,015	221.98	40
Marinette	3,558,724	10,067,523	13,626,247	308.26	7
Marquette	1,253,568	1,117,683	2,371,251	157.55	70
Menominee	184,144	729,075	913,219	197.84	55
Milwaukee	65,095,777	330,775,638	395,871,415	421.43	2
Monroe	2,157,935	9,064,775	11,222,710	263.28	25
Oconto	3,244,653	4,902,314	8,146,967	216.22	46
Oncida	5,340,358	2,153,130	7,493,488	198.63	54
Outagamie	12,470,027	24,923,200	37,393,227	221.47	41
Ozaukee	11,918,382	4,471,298	16,389,680	192.46	59
Pepin	565,627	1,493,137	2,058,764	272.04	22
Pierce	2,809,594	5,778,219	8,587,813	222.40	39
Polk	3,673,394	4,583,807	8,257,201	188.22	60
Portage	4,657,670	9,144,566	13,802,236	200.22	53
Price	1,064,801	3,088,841	4,153,642	260.35	28
Racine	13,236,010	37,324,470	50,560,480	263.54	24
Richland	1,304,547	4,104,375	5,408,922	298.87	11
Rock	10,907,830	33,699,179	44,607,009	286.80	13
Rusk	1,284,709	3,859,216	5,143,925	331.61	5
St. Croix	6,471,138	4,401,794	10,872,932	149.93	72
Sauk	5,293,898	5,613,209	10,907,107	186.14	62
Sawyer	2,337,198	985,701	3,322,899	195.15	58
Shawano	2,591,149	5,859,146	8,450,295	201.47	52
Sheboygan	9,015,254	19,157,257	28,172,511	244.03	31
Taylor	1,216,867	3,936,101	5,152,968	259.31	29
Trempealeau	1,754,948	6,771,124	8,526,072	307.08	8
Vernon	1,622,883	5,985,355	7,608,238	263.01	26
Vilas	4,660,633	580,720	5,241,353	238.61	32
Walworth	12,104,781	7,566,513	19,671,294	202.69	50
Washburn	1,661,320	1,484,527	3,145,847	187.68	61
Washington	11,928,205	6,780,697	18,708,902	151.38	71
Waukesha	52,121,575	13,965,890	66,087,465	177.02	64
Waupaca	3,706,531	8,901,435	12,607,966	237.22	34
Wausara	2,136,407	1,859,706	3,996,113	161.09	67
Winnebago	11,090,626	25,073,533	36,164,159	223.42	38
Wood	4,517,633	17,222,587	21,740,220	285.17	14
STATE	\$469,305,801	\$951,652,252	\$1,420,958,053	\$256.82	

*Per capita calculations are based on 2004 county population estimates, the most recent available at publication time.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Financial Assistance, departmental data, June 2005; Wisconsin Department of Administration, Division of Intergovernmental Relations, Demographic Services Center, *January 1, 2004 Final Population Estimates for Wisconsin Counties*. Per capita amounts and ranks calculated by Wisconsin Legislative Reference Bureau.

SELECTED STATE TAX REVENUES
By State, Per \$1,000 Personal Income
Fiscal Year Ending in 2004

State	Sales and Gross Receipts Taxes											
	Total Taxes*		Selective Sales Taxes						Individual Income	Corporation Net Income	Motor Vehicle	Motor Property
	Amount	Rank	General Sales	Motor Fuels	Public Utilities	Tobacco	Alcohol					
Alabama	\$55.74	42	\$15.03	\$4.25	\$4.77	\$0.74	\$1.09	\$17.82	\$2.32	\$1.51	\$1.76	
Alaska	57.04	37	NA	1.80	0.18	1.91	1.25	NA	15.04	1.94	2.10	
Arizona	58.80	34	28.89	4.11	0.21	1.68	0.34	14.18	3.22	1.09	2.12	
Arkansas	78.81	8	30.36	6.40	NA	2.07	0.58	23.80	2.57	1.78	7.35	
California	68.20	15	21.09	2.65	0.41	0.86	0.25	28.96	5.51	1.86	1.65	
Colorado	42.49	49	11.51	3.60	0.06	0.39	0.19	20.57	1.44	1.25	NA	
Connecticut	64.70	22	19.66	2.87	1.23	1.74	0.28	27.16	2.39	1.48	NA	
Delaware	79.77	7	NA	3.78	1.19	2.53	0.45	26.23	7.31	1.13	NA	
Florida	56.23	41	31.72	3.33	4.58	0.82	1.08	NA	2.46	2.33	0.48	
Georgia	54.91	43	18.55	2.85	NA	0.86	0.56	25.74	1.86	1.19	0.25	
Hawaii	94.78	1	46.79	2.08	2.45	1.95	1.02	28.79	1.43	2.20	NA	
Idaho	70.13	14	27.46	5.77	0.05	1.38	0.18	24.04	2.75	3.03	NA	
ILLINOIS	58.37	35	15.85	3.26	3.90	1.74	0.34	18.64	4.74	3.32	0.13	
Indiana	63.70	24	25.35	4.27	0.06	1.80	0.21	20.29	3.43	1.97	0.05	
IOWA	56.85	38	17.91	3.96	NA	1.04	1.14	21.69	0.99	4.39	NA	
Kansas	62.69	26	22.93	5.09	0.01	1.48	0.10	22.73	1.98	2.09	0.68	
Kentucky	73.67	10	21.47	4.15	NA	0.18	0.69	24.54	3.32	1.88	3.96	
Louisiana	64.44	23	21.52	4.50	0.06	0.81	0.43	17.56	1.90	1.01	0.32	
Maine	71.95	11	22.78	5.47	0.21	2.30	0.98	28.81	2.77	2.21	1.13	
Maryland	56.45	40	13.50	3.42	0.63	1.25	0.12	24.20	2.05	1.43	2.19	
Massachusetts	62.26	29	13.96	2.55	NA	1.59	0.26	32.92	4.85	1.43	0	
MICHIGAN	74.46	9	24.43	3.35	0.09	3.07	0.46	20.35	5.70	3.50	8.67	
MINNESOTA	80.55	4	22.23	3.54	0	1.04	0.38	31.21	3.48	3.04	3.32	
Mississippi	71.62	12	34.70	6.49	0.17	0.78	0.56	14.84	3.41	1.97	0.56	
Missouri	51.78	46	16.75	4.13	NA	0.62	0.16	21.12	1.27	1.54	0.13	
Montana	65.31	20	NA	7.94	1.13	1.82	0.83	24.33	2.72	6.02	7.39	
Nebraska	66.47	16	27.84	5.53	0.06	1.30	0.42	22.69	3.06	1.77	0.04	
Nevada	60.76	32	29.04	3.76	0.12	1.65	0.43	NA	NA	1.97	1.70	
New Hampshire	41.66	50	NA	2.70	1.36	2.08	0.25	1.14	8.47	2.03	10.25	
New Jersey	58.36	36	17.42	1.52	2.62	2.16	0.24	20.58	5.28	1.21	0.01	
New Mexico	80.28	5	28.95	4.23	0.36	1.06	0.75	20.21	2.77	2.55	1.06	
New York	62.36	28	13.67	0.71	1.12	1.37	0.26	33.53	2.78	1.24	NA	
North Carolina	66.36	17	17.42	5.09	1.28	0.18	0.85	29.03	3.35	2.06	NA	
North Dakota	61.70	30	18.44	5.96	1.71	1.06	0.30	10.74	2.50	2.94	0.07	
Ohio	62.62	27	21.96	4.29	0.77	1.55	0.25	24.25	2.95	2.18	0.11	
Oklahoma	64.93	21	16.11	4.20	0.21	0.64	0.69	23.43	1.35	5.73	NA	
Oregon	56.65	39	NA	3.76	0.10	2.46	0.12	39.64	2.97	4.18	0.15	
Pennsylvania	61.26	31	18.79	4.31	2.46	2.37	0.54	17.70	4.06	2.06	0.17	
Rhode Island	66.08	18	22.07	3.66	2.43	3.17	0.29	24.69	1.91	1.58	0.04	
South Carolina	59.64	33	23.90	4.29	0.40	0.26	1.29	21.38	1.72	1.39	0.10	
South Dakota	44.68	48	24.65	5.30	0.08	1.16	0.52	NA	1.98	1.85	NA	
Tennessee	53.86	44	33.01	4.70	0.03	0.67	0.52	0.83	3.92	1.68	NA	
Texas	45.24	47	22.75	4.29	1.17	0.79	0.89	NA	NA	1.95	NA	
Utah	65.91	19	24.49	5.41	0.22	0.97	0.44	26.62	2.28	1.58	NA	
Vermont	86.76	2	12.62	4.22	0.53	2.51	0.83	21.11	3.06	3.28	22.01	
Virginia	53.78	45	11.25	3.44	0.49	0.06	0.55	28.04	1.59	1.46	0.08	
Washington	63.45	25	38.46	4.23	1.61	1.61	0.88	NA	NA	1.74	6.97	
West Virginia	79.82	6	21.75	6.59	4.01	2.29	0.18	22.74	3.86	1.86	0.07	
WISCONSIN	70.74	13	22.01	5.81	2.08	1.74	0.27	28.52	3.85	2.04	0.59	
Wyoming	86.60	3	26.64	4.03	0.17	1.07	0.08	NA	NA	3.03	8.05	
UNITED STATES	\$61.54		\$20.58	\$3.48	\$1.19	\$1.28	\$0.48	\$20.47	\$3.19	\$2.00	\$1.18	

NA – Not available.

*Includes other taxes not listed separately.

Sources: U.S. Census Bureau, Governments Division, "2004 State Government Tax Collections", May 2005, at: <http://www.census.gov/govs/www/statetax04.html> [June 3, 2005] and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, "Regional Economic Accounts: SA1-3 – Personal Income", 2004 preliminary estimates, March 2005, at: <http://www.bea.doc.gov/bea/regional/spi/> [June 3, 2005]. Amounts per \$1,000 personal income and rankings calculated by Wisconsin Legislative Reference Bureau.

PER CAPITA STATE AND LOCAL REVENUES
Selected Sources, Fiscal Year 2001-02

State	Total State and Local General Revenue Per Capita						State and Local Taxes Per Capita			
			Federal Sources		State/Local Sources		Total		Individual	
	Amount	Rank	Amount	Percent	Amount ¹	Percent	Taxes ²	Property	Sales	Income
Alabama	\$5,298	35	\$1,398	26.4%	\$3,900	73.6%	\$2,169	\$329	\$1,071	\$475
Alaska	11,249	1	2,792	24.8	8,457	75.2	3,230	1,295	485	---
Arizona	4,693	50	1,051	22.4	3,641	77.6	2,651	782	1,302	384
Arkansas	4,897	48	1,346	27.5	3,551	72.5	2,386	371	1,234	578
California	6,478	7	1,379	21.3	5,099	78.7	3,442	864	1,188	945
Colorado	5,789	22	949	16.4	4,840	83.6	3,090	925	1,179	773
Connecticut	6,593	6	1,168	17.7	5,425	82.3	4,373	1,733	1,306	1,065
Delaware	6,947	4	1,190	17.1	5,757	82.9	3,333	496	405	947
District of Columbia	12,260	---	5,030	41.0	7,230	59.0	5,717	1,423	1,657	1,681
Florida	5,195	38	897	17.2	4,299	82.7	2,688	944	1,375	---
Georgia	5,194	39	1,096	21.1	4,099	78.9	2,817	778	1,100	760
Hawaii	6,018	15	1,254	20.8	4,764	79.2	3,434	498	1,818	900
Idaho	4,928	47	1,054	21.4	3,875	78.6	2,450	714	845	627
ILLINOIS	5,490	29	1,010	18.4	4,480	81.6	3,303	1,261	1,103	594
Indiana	5,255	37	1,020	19.4	4,235	80.6	2,758	970	897	669
IOWA	5,749	24	1,236	21.5	4,513	78.5	2,839	981	983	618
Kansas	5,395	30	1,142	21.2	4,253	78.8	2,940	931	1,130	684
Kentucky	5,191	40	1,324	25.5	3,867	74.5	2,636	483	964	855
Louisiana	5,818	21	1,448	24.9	4,370	75.1	2,721	433	1,552	400
Maine	6,224	11	1,465	23.5	4,759	76.5	3,499	1,473	957	827
Maryland	5,939	18	1,089	18.3	4,850	81.7	3,652	995	914	1,405
Massachusetts	6,082	14	963	15.8	5,119	84.2	3,726	1,360	836	1,234
MICHIGAN	5,770	23	1,249	21.6	4,521	78.4	3,051	975	1,019	657
MINNESOTA	6,606	5	1,212	18.3	5,394	81.7	3,673	1,038	1,178	1,083
Mississippi	5,333	33	1,613	30.2	3,720	69.8	2,275	574	1,135	344
Missouri	5,117	44	1,290	25.2	3,826	74.8	2,663	683	1,064	692
Montana	5,625	27	1,746	31.0	3,878	69.0	2,345	936	411	568
Nebraska	5,689	26	1,143	20.1	4,546	79.9	3,079	1,013	1,054	668
Nevada	5,265	36	753	14.3	4,513	85.7	2,967	785	1,771	---
New Hampshire	5,022	46	1,016	20.2	4,006	79.8	2,821	1,701	475	56
New Jersey	6,442	8	1,043	16.2	5,399	83.8	4,037	1,871	1,026	801
New Mexico	5,858	19	1,684	28.7	4,174	71.3	2,629	407	1,250	530
New York	8,122	3	1,889	23.3	6,232	76.7	4,641	1,401	1,174	1,577
North Carolina	5,313	34	1,232	23.2	4,081	76.8	2,716	652	945	874
North Dakota	6,302	9	1,824	28.9	4,478	71.0	2,728	840	1,087	315
Ohio	5,746	25	1,215	21.1	4,531	78.9	3,169	933	943	1,034
Oklahoma	5,178	41	1,265	24.4	3,913	75.6	2,518	425	988	655
Oregon	6,138	13	1,827	29.8	4,311	70.2	2,555	891	252	1,043
Pennsylvania	5,837	20	1,300	22.3	4,537	77.7	3,052	885	916	771
Rhode Island	6,209	12	1,652	26.6	4,556	73.4	3,389	1,368	1,089	770
South Carolina	5,173	42	1,299	25.1	3,874	74.9	2,375	754	834	572
South Dakota	5,131	43	1,513	29.5	3,618	70.5	2,422	878	1,223	---
Tennessee	4,745	49	1,313	27.7	3,432	72.3	2,240	596	1,288	25
Texas	5,024	45	1,055	21.0	3,969	79.0	2,715	1,129	1,318	0
Utah	5,388	31	1,126	20.9	4,262	79.1	2,598	612	1,129	692
Vermont	6,257	10	1,763	28.2	4,494	71.8	3,188	1,336	929	662
Virginia	5,365	32	857	16.0	4,508	84.0	3,043	923	899	923
Washington	5,990	16	1,161	19.4	4,830	80.6	3,216	954	1,974	---
West Virginia	5,601	28	1,661	29.7	3,940	70.3	2,571	499	1,097	573
WISCONSIN	5,984	17	1,187	19.8	4,797	80.1	3,421	1,189	1,047	914
Wyoming	8,487	2	2,378	28.0	6,109	72.1	3,643	1,387	1,385	---
UNITED STATES	\$5,851		\$1,252	21.4%	\$4,599	78.6%	\$3,143	\$969	\$1,125	\$705

¹Includes taxes, charges, and miscellaneous general revenues.

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

Source: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances, 2002 Census of Governments", Table 1: "State and Local Government Finances by Level of Government and by State: 2001-02", at: <http://www.census.gov/govs/www/estimate02.html> [June 10, 2005] and "Annual Estimates of the Population for the United States and States, and for Puerto Rico: April 1, 2000 to July 1, 2004 (NST-EST2004-01)", at: <http://www.census.gov/popest/states/NST-ann-est.html> [May 5, 2005]. Per capita figures, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

**SELECTED PER CAPITA STATE AND LOCAL
GOVERNMENT EXPENDITURES, BY FUNCTION**
Fiscal Year 2001-02

State	Direct General Expenditure*		Education	Public Welfare	Health and Hospitals	Highways	Police and Fire	Corrections	Parks and Natural Resources	Sewerage and Solid Waste
	Amount	Rank								
Alabama	\$5,491	30	\$1,857	\$929	\$911	\$372	\$221	\$103	\$128	\$189
Alaska	13,175	1	3,287	1,615	410	1,429	546	274	532	160
Arizona	4,643	50	1,617	604	222	352	321	206	194	163
Arkansas	4,827	49	1,767	958	338	483	204	136	143	125
California	6,734	6	2,196	1,016	599	328	409	258	246	190
Colorado	6,024	20	2,003	628	454	630	333	190	266	132
Connecticut	6,996	4	2,270	1,004	550	354	339	184	143	185
Delaware	6,645	8	2,402	818	405	576	266	304	189	183
District of Columbia	10,944	—	2,081	2,590	983	123	923	308	537	450
Florida	5,220	41	1,546	749	449	403	375	202	254	214
Georgia	5,264	40	2,034	721	566	344	257	207	148	184
Hawaii	6,715	7	1,829	924	528	339	290	127	297	255
Idaho	5,065	46	1,804	771	451	460	240	171	230	180
ILLINOIS	5,866	23	2,062	784	413	451	364	149	252	155
Indiana	5,326	38	1,980	863	467	330	227	137	135	178
IOWA	5,856	24	2,204	914	643	600	211	112	194	152
Kansas	5,483	31	2,028	738	454	563	246	133	156	107
Kentucky	5,279	39	1,682	1,178	353	477	198	147	138	157
Louisiana	5,432	33	1,786	751	809	342	279	173	186	138
Maine	6,124	18	1,920	1,381	385	476	204	112	157	170
Maryland	5,843	25	2,231	871	274	341	341	231	224	170
Massachusetts	6,604	9	2,096	894	495	508	357	175	84	192
MICHIGAN	6,047	19	2,365	980	532	321	265	210	162	196
MINNESOTA	6,952	5	2,242	1,487	391	533	256	129	262	176
Mississippi	5,365	36	1,779	1,129	746	431	221	113	137	82
Missouri	5,114	44	1,859	972	428	435	263	144	125	105
Montana	5,546	28	1,968	737	415	596	233	134	285	116
Nebraska	5,645	27	2,199	986	351	535	228	149	215	104
Nevada	5,427	34	1,697	517	426	586	431	232	275	91
New Hampshire	4,973	48	1,912	807	144	395	259	90	88	120
New Jersey	6,341	12	2,395	770	319	345	364	187	160	252
New Mexico	6,164	16	2,251	1,119	447	616	300	200	222	121
New York	8,414	2	2,492	1,697	679	370	479	243	129	241
North Carolina	5,359	37	1,836	921	732	363	250	141	155	153
North Dakota	6,132	17	2,069	1,047	164	727	163	94	371	102
Ohio	5,876	22	2,070	1,076	478	359	317	159	128	180
Oklahoma	5,205	42	1,979	915	374	443	248	161	141	124
Oregon	6,525	10	2,141	1,148	623	340	326	235	202	208
Pennsylvania	5,947	21	1,971	1,175	418	429	238	199	103	177
Rhode Island	6,321	13	2,040	1,559	280	310	401	147	104	175
South Carolina	5,801	26	2,041	1,065	766	363	232	139	124	113
South Dakota	5,108	45	1,789	795	224	763	187	123	280	90
Tennessee	4,998	47	1,635	1,115	570	306	242	119	119	118
Texas	5,138	43	2,104	686	465	346	240	203	141	124
Utah	5,544	29	2,240	688	370	438	253	162	232	150
Vermont	6,172	15	2,369	1,228	142	588	206	129	158	124
Virginia	5,399	35	2,083	643	438	426	266	191	117	179
Washington	6,370	11	2,121	1,022	661	392	289	189	261	231
West Virginia	5,455	32	1,949	1,185	286	576	140	112	162	102
WISCONSIN	6,250	14	2,310	1,022	383	549	324	216	220	215
Wyoming	7,719	3	2,559	764	1,034	956	328	220	478	159
UNITED STATES	\$6,011		\$2,065	\$971	\$508	\$401	\$314	\$190	\$181	\$175

*Includes amounts for categories not shown separately.

Sources: U.S. Department of Commerce, U.S. Census Bureau, *State and Local Government Finances: 2002 Census of Governments*, at: <http://www.census.gov/govs/www/estimate02.html> [April 29, 2005], and *National and State Population Estimates*, at: <http://www.census.gov/popest/states/NST-ann-est.html> [April 29, 2005]. Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

STATE PAYMENTS TO OTHER UNITS OF GOVERNMENT
By State and Type of Governmental Unit
2003 State Fiscal Years
(In Thousands)

State	Total	Government Units Receiving Transfers				
		Local Governments Not Elsewhere Classified	General Purpose Local Governments	School Districts	Special Districts	Federal Government*
Alabama	\$4,074,005	\$25,602	\$516,843	\$3,531,560	---	---
Alaska	1,091,391	250,698	840,693	---	---	---
Arizona	6,936,753	49,478	3,518,805	3,368,470	---	---
Arkansas	3,210,582	135,631	436,977	2,609,842	\$27,076	\$1,056
California	84,468,847	1,437,165	37,936,243	40,930,673	1,106,053	3,058,713
Colorado	4,666,350	---	1,598,015	3,037,908	---	2,747
Connecticut	3,050,485	172,785	2,836,060	21,640	---	---
Delaware	903,476	---	96,935	805,507	---	1,034
Florida	14,460,722	---	3,758,762	10,701,960	---	---
Georgia	9,016,458	87,613	1,495,219	7,389,085	44,541	---
Hawaii	125,434	23,548	100,671	---	---	1,215
Idaho	1,449,076	112,684	178,937	1,156,840	615	---
ILLINOIS	13,369,662	746,928	4,079,765	7,964,002	575,815	3,152
Indiana	6,760,945	1,105,867	1,514,378	4,134,937	5,763	---
IOWA	3,442,552	220,311	691,788	2,484,619	---	45,834
Kansas	2,925,220	153,211	320,746	2,447,274	3,394	595
Kentucky	3,693,634	2,517	620,581	3,070,536	---	---
Louisiana	4,329,053	379,454	636,844	3,312,755	---	---
Maine	1,051,164	819,605	187,941	---	---	43,618
Maryland	5,358,342	72,510	5,285,832	---	---	---
Massachusetts	6,435,841	217,312	4,613,426	524,861	899,113	181,129
MICHIGAN	19,851,778	295,917	6,684,238	12,815,989	713	54,921
MINNESOTA	9,618,471	154,976	3,250,751	6,038,015	174,729	---
Mississippi	3,665,580	14,877	1,280,210	2,370,493	---	---
Missouri	5,159,094	314,429	604,463	4,202,178	34,488	3,536
Montana	938,000	38,281	213,935	684,637	---	1,147
Nebraska	1,784,749	449,180	201,346	1,084,147	34,120	15,956
Nevada	2,648,660	669	915,663	1,725,066	---	7,262
New Hampshire	1,283,091	1,046,934	235,348	164	645	---
New Jersey	8,997,417	29,102	4,937,206	3,959,781	---	71,328
New Mexico	2,951,328	---	764,866	2,186,462	---	---
New York	40,874,514	805,856	29,242,490	10,197,168	---	629,000
North Carolina	10,356,152	---	10,299,402	---	56,750	---
North Dakota	606,096	501	183,618	410,306	11,671	---
Ohio	15,249,395	2,146,384	3,790,835	9,285,216	24,381	2,579
Oklahoma	3,395,494	172,222	469,750	2,705,722	6,717	41,083
Oregon	4,071,501	115,939	1,185,232	2,731,101	39,229	---
Pennsylvania	11,943,470	129,742	4,351,493	6,995,210	291,317	175,708
Rhode Island	828,198	6,000	755,673	39,369	---	27,156
South Carolina	4,155,920	2,975	1,385,674	2,766,121	1,150	---
South Dakota	514,949	7,845	81,387	425,017	700	---
Tennessee	4,952,923	17,270	4,721,246	190,056	24,351	---
Texas	17,332,957	1,385,337	897,981	15,043,381	6,258	---
Utah	2,165,151	---	194,193	1,970,464	---	494
Vermont	938,085	---	95,511	842,303	---	271
Virginia	8,352,635	---	8,351,582	---	---	1,053
Washington	6,785,341	23,178	1,204,653	5,515,729	21,273	20,508
West Virginia	1,544,758	16,287	143,905	1,384,376	190	---
WISCONSIN	9,478,166	887,175	3,245,586	5,345,405	---	---
Wyoming	952,705	48,871	270,188	632,952	694	---
TOTAL	\$382,196,570	\$14,122,866	\$161,223,886	\$199,039,297	\$3,419,426	\$4,391,095

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

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

Source: U.S. Department of Commerce, U.S. Census Bureau, 2003 State Government Finance Data, at <http://www.census.gov/govs/www/state03.html> and <http://ftp2.census.gov/govs/state/03statecd.txt> [June 12, 2005].

FEDERAL TAX RECEIPTS
By State, Fiscal Year 2004
(In Thousands of Dollars)

State ¹	Total	Individual Income and Employment ²	Corporate Income ³	Estate and Gift	Excise ⁴
Alabama	\$18,489,339	\$16,205,117	\$1,931,414	\$215,812	\$136,995
Alaska	3,267,127	3,077,947	124,599	9,491	55,091
Arizona	25,344,852	22,687,926	1,894,886	257,350	504,691
Arkansas	20,576,284	14,657,385	5,204,945	140,283	573,670
California	237,931,491	202,345,010	28,252,413	4,273,940	3,060,128
Colorado	34,660,999	30,621,321	2,131,191	342,699	1,565,787
Connecticut	41,909,468	32,560,865	8,107,681	648,351	592,572
Delaware	11,151,222	7,086,221	3,922,315	79,800	62,886
District of Columbia	16,930,784	14,296,490	2,322,763	135,450	176,800
Florida	94,277,725	86,738,693	4,447,784	2,002,469	1,088,779
Georgia	59,083,748	46,401,995	9,195,080	554,287	2,932,387
Hawaii	8,394,777	7,746,147	460,777	80,728	107,125
Idaho	6,479,611	6,134,461	261,352	60,243	23,554
ILLINOIS	108,476,636	86,357,840	17,581,098	1,071,214	3,466,484
Indiana	32,192,435	29,079,537	2,270,997	336,566	505,334
IOWA	14,543,095	12,661,060	1,626,888	136,962	118,185
Kansas	15,897,378	12,954,523	1,036,076	160,416	1,746,363
Kentucky	17,515,169	15,849,995	1,217,679	217,044	230,451
Louisiana	20,340,779	19,133,840	854,664	220,680	131,595
Maine	5,486,728	4,927,343	326,757	105,819	126,809
Maryland	40,893,427	37,772,869	2,361,572	574,030	184,956
Massachusetts	59,060,000	53,699,352	3,955,703	936,010	468,935
MICHIGAN	63,744,637	58,754,149	4,163,750	591,306	235,432
MINNESOTA	58,068,156	48,050,665	8,485,882	310,357	1,221,252
Mississippi	8,951,397	8,005,741	583,703	110,941	251,011
Missouri	38,326,485	32,579,102	4,124,336	447,469	1,175,578
Montana	3,134,044	2,939,876	120,677	31,678	41,812
Nebraska	14,392,629	10,036,235	4,124,398	122,886	109,110
Nevada	13,293,706	11,142,062	1,767,895	313,526	70,223
New Hampshire	7,183,339	6,695,993	355,208	64,475	67,663
New Jersey	91,082,077	77,076,938	11,535,032	851,966	1,618,142
New Mexico	6,050,390	5,740,363	171,491	48,845	89,691
New York	171,948,716	147,210,379	20,399,783	3,058,045	1,280,509
North Carolina	53,979,373	41,910,144	11,251,342	568,124	249,763
North Dakota	2,825,077	2,603,011	158,334	12,339	51,393
Ohio	87,853,784	73,909,457	9,912,042	849,632	3,182,653
Oklahoma	20,418,765	12,843,853	2,303,842	318,840	4,952,230
Oregon	18,880,258	17,140,695	1,262,025	237,639	239,899
Pennsylvania	87,841,245	76,223,055	8,741,526	980,320	1,896,344
Rhode Island	8,544,847	6,949,536	1,493,266	95,163	6,883
South Carolina	15,357,129	14,179,633	839,709	185,873	151,914
South Dakota	3,293,837	3,048,862	174,084	49,266	21,624
Tennessee	36,802,257	32,601,321	3,292,517	305,377	603,042
Texas	152,691,189	118,410,514	17,127,574	1,213,772	15,939,329
Utah	9,593,606	8,677,321	648,792	70,462	197,031
Vermont	3,079,343	2,767,214	226,227	66,282	19,620
Virginia	47,016,582	41,381,186	4,895,573	628,570	111,253
Washington	42,167,997	35,247,916	5,544,468	552,215	823,398
West Virginia	5,226,420	4,818,131	249,566	66,825	91,899
WISCONSIN	34,711,183	30,394,876	3,727,712	304,642	283,954
Wyoming	2,933,993	2,357,056	108,409	33,609	434,919
UNITED STATES ⁵	\$2,018,502,103	\$1,707,496,056	\$230,619,359	\$25,579,462	\$54,807,225

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

²Collections of individual income tax (withheld and not withheld) include old-age, survivors, disability, and hospital insurance (OASDI) taxes on salaries and wages under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA. Includes estate and trust income tax collections of \$10.7 billion. Collections of individual income tax include Presidential Election Campaign Fund contributions of \$55.9 million.

³Includes \$347.1 million in "unrelated business income" from tax-exempt organizations (Forms 990-T).

⁴Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

⁵United States totals include international and undistributed totals not included in state listing for taxes filed by members of armed forces stationed overseas or other U.S. citizens abroad. Also included are returns from residents of Puerto Rico either with income from sources outside Puerto Rico or income earned as U.S. government employees. Corporation taxes include those paid by domestic and foreign businesses with principal offices outside the United States. Detail may not add to totals due to rounding.

Source: U.S. Department of the Treasury, Internal Revenue Service, "IRS Data Book, FY 2004," Publication 55b at: <http://www.irs.gov/taxstats/article/0,,id=102174,00.html> [May 31, 2005].

PER CAPITA FEDERAL EXPENDITURES
By State, Fiscal Year 2003

State	Total		Retirement and Disability	Grants	Procurement	Salaries and Wages	Other Direct Payments
	Amount	Rank					
Alabama	\$8,192.16	9	\$2,717.78	\$1,477.34	\$1,570.28	\$716.29	\$1,710.47
Alaska	12,243.59	1	1,603.78	4,658.11	2,589.50	2,491.55	900.65
Arizona	6,773.44	26	2,154.13	1,296.43	1,533.29	597.51	1,192.08
Arkansas	6,728.64	28	2,582.22	1,665.95	317.00	491.29	1,672.18
California	6,191.60	36	1,725.71	1,446.52	1,044.11	580.85	1,394.42
Colorado	6,345.02	32	1,840.33	1,321.65	1,129.87	951.30	1,101.87
Connecticut	8,209.05	8	2,167.23	1,543.35	2,435.66	435.30	1,627.52
Delaware	6,190.71	37	2,379.29	1,444.38	299.46	598.31	1,469.28
District of Columbia	61,680.52	--	3,433.26	7,650.50	20,192.09	26,198.83	4,205.84
Florida	6,659.64	30	2,655.35	1,026.09	640.40	572.65	1,765.15
Georgia	5,977.19	40	1,918.99	1,216.07	603.65	922.83	1,315.65
Hawaii	8,960.91	6	2,396.66	1,519.52	1,573.15	2,277.12	1,194.46
Idaho	6,334.08	33	2,096.51	1,360.03	1,120.76	610.56	1,146.23
ILLINOIS	5,770.68	43	1,958.82	1,242.34	452.75	517.85	1,598.93
Indiana	5,733.81	46	2,161.81	1,180.34	532.89	377.43	1,481.35
IOWA	5,961.06	42	2,302.95	1,316.98	376.78	383.58	1,580.77
Kansas	6,685.55	29	2,274.98	1,253.90	741.74	774.16	1,640.77
Kentucky	7,565.42	16	2,469.41	1,611.06	1,243.15	755.84	1,485.96
Louisiana	7,038.24	25	2,126.05	1,739.25	710.51	588.87	1,873.57
Maine	7,632.30	15	2,606.01	1,998.76	1,004.64	680.45	1,342.43
Maryland	10,464.19	3	2,415.44	1,566.93	2,943.57	1,875.38	1,662.86
Massachusetts	7,968.51	11	2,144.09	2,071.73	1,299.07	535.70	1,917.93
MICHIGAN	5,741.09	44	1,867.73	1,286.70	385.32	339.07	1,543.26
MINNESOTA	5,451.26	49	1,902.82	1,366.48	475.53	419.00	1,287.44
Mississippi	7,545.47	17	2,402.72	1,845.87	911.28	683.70	1,701.90
Missouri	7,691.08	14	2,368.08	1,517.24	1,400.94	671.68	1,733.15
Montana	7,729.15	13	2,522.83	2,112.48	541.93	920.38	1,631.54
Nebraska	6,324.35	34	2,274.49	1,444.21	349.69	685.32	1,570.64
Nevada	5,192.58	50	2,100.55	872.31	656.92	545.27	1,017.53
New Hampshire	5,707.26	47	2,203.93	1,448.54	573.37	443.59	1,037.83
New Jersey	6,213.98	35	2,128.68	1,329.06	632.18	481.41	1,642.66
New Mexico	9,994.53	4	2,340.70	2,305.69	3,104.09	1,027.38	1,216.66
New York	7,185.89	22	2,110.76	2,479.12	404.29	444.77	1,746.95
North Carolina	6,157.35	38	2,236.85	1,381.33	451.33	777.98	1,309.86
North Dakota	9,033.36	5	2,283.24	2,425.04	627.20	1,131.36	2,566.52
Ohio	6,112.53	39	2,216.51	1,371.79	572.55	468.87	1,482.81
Oklahoma	7,191.72	21	2,498.19	1,462.51	708.48	954.74	1,567.79
Oregon	5,970.74	41	2,254.22	1,433.65	336.59	500.32	1,445.96
Pennsylvania	7,306.68	19	2,593.69	1,506.09	658.02	514.54	2,034.35
Rhode Island	7,467.11	18	2,355.21	2,076.22	612.44	759.02	1,664.22
South Carolina	6,760.82	27	2,436.79	1,439.30	871.53	690.28	1,322.92
South Dakota	8,114.01	10	2,366.77	2,221.10	498.44	880.85	2,146.85
Tennessee	7,292.74	20	2,352.80	1,550.40	1,287.62	574.70	1,527.23
Texas	6,349.93	31	1,769.96	1,285.01	1,348.34	630.21	1,316.41
Utah	5,741.00	45	1,655.08	1,209.84	1,133.27	870.44	872.38
Vermont	7,176.49	23	2,192.99	2,150.36	914.33	581.55	1,337.26
Virginia	11,163.05	2	2,647.23	1,067.64	4,175.11	1,997.69	1,275.38
Washington	7,073.06	24	2,215.97	1,448.40	1,081.07	939.13	1,388.48
West Virginia	7,858.35	12	3,128.21	1,967.51	367.28	711.96	1,683.40
WISCONSIN	5,525.40	48	2,123.12	1,378.53	366.87	326.20	1,330.69
Wyoming	8,432.05	7	2,298.04	3,224.42	690.26	1,017.93	1,201.40
UNITED STATES*	\$6,910.31		\$2,167.50	\$1,496.00	\$1,011.02	\$712.81	\$1,522.98

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

Source: U.S. Department of Commerce, U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2003: State and County Areas*, September 2004. Rankings calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL REVENUE DISTRIBUTED
TO STATE AND LOCAL GOVERNMENTS
by State, Fiscal Year 2001-02**

	Per Capita		Amount Distributed (in thousands) to			Percent of all State and Local General Revenue
			State		Local	
	Amount	Rank	Government	Government	Total	
Alabama	\$1,397.74	15	\$5,794,984	\$468,396	\$6,263,380	26.4%
Alaska	2,792.06	1	1,551,339	237,927	1,789,266	24.8
Arizona	1,051.39	41	4,874,813	843,767	5,718,580	22.4
Arkansas	1,346.36	17	3,409,971	235,303	3,645,274	27.5
California	1,379.03	16	40,843,408	7,406,307	48,249,715	21.3
Colorado	949.00	47	3,806,370	462,320	4,268,690	16.4
Connecticut	1,167.78	32	3,685,655	353,702	4,039,357	17.7
Delaware	1,189.71	30	890,855	68,174	959,029	17.1
District of Columbia	5,029.89	--	--	2,840,094	2,840,094	41.0
Florida	896.60	48	12,785,500	2,170,757	14,956,257	17.3
Georgia	1,095.74	37	8,540,902	816,408	9,357,310	21.1
Hawaii	1,253.52	24	1,364,923	182,564	1,547,487	20.8
Idaho	1,053.57	40	1,324,351	90,801	1,415,152	21.4
ILLINOIS	1,010.43	45	10,448,759	2,267,759	12,716,518	18.4
Indiana	1,020.18	43	5,885,522	397,067	6,282,589	19.4
IOWA	1,235.61	26	3,320,315	305,920	3,626,235	21.5
Kansas	1,141.97	35	2,963,516	134,528	3,098,044	21.2
Kentucky	1,323.62	18	5,101,806	311,778	5,413,584	25.5
Louisiana	1,448.46	14	5,994,423	490,383	6,484,806	24.9
Maine	1,464.52	13	1,816,913	83,672	1,900,585	23.5
Maryland	1,089.30	38	5,259,864	667,582	5,927,446	18.3
Massachusetts	963.10	46	5,061,024	1,114,919	6,175,943	15.8
MICHIGAN	1,249.00	25	11,241,287	1,301,791	12,543,078	21.6
MINNESOTA	1,211.54	29	5,282,293	805,798	6,088,091	18.3
Mississippi	1,612.91	11	4,374,145	251,080	4,625,225	30.2
Missouri	1,290.28	22	6,693,283	635,228	7,328,511	25.2
Montana	1,746.41	7	1,418,565	171,837	1,590,402	31.0
Nebraska	1,143.10	34	1,780,050	193,444	1,973,494	20.1
Nevada	752.86	50	1,280,691	351,747	1,632,438	14.3
New Hampshire	1,015.93	44	1,188,622	107,307	1,295,929	20.2
New Jersey	1,043.34	42	8,235,257	713,715	8,948,972	16.2
New Mexico	1,683.71	8	2,759,537	363,985	3,123,522	28.7
New York	1,889.48	3	32,196,997	3,988,632	36,185,629	23.3
North Carolina	1,232.07	27	9,466,152	774,670	10,240,822	23.2
North Dakota	1,824.23	5	1,022,350	133,845	1,156,195	28.9
Ohio	1,214.96	28	12,327,824	1,535,372	13,863,196	21.1
Oklahoma	1,265.12	23	4,043,825	369,168	4,412,993	24.4
Oregon	1,827.24	4	5,625,495	812,374	6,437,869	29.8
Pennsylvania	1,299.95	20	13,685,396	2,340,945	16,026,341	22.3
Rhode Island	1,652.32	10	1,637,228	128,929	1,766,157	26.6
South Carolina	1,298.80	21	5,027,914	304,781	5,332,695	25.1
South Dakota	1,512.64	12	1,045,385	104,908	1,150,293	29.5
Tennessee	1,312.79	19	7,077,747	526,322	7,604,069	27.7
Texas	1,054.85	39	20,672,252	2,242,455	22,914,707	21.0
Utah	1,126.43	36	2,266,508	346,512	2,613,020	20.9
Vermont	1,763.35	6	1,041,012	46,094	1,087,106	28.2
Virginia	857.19	49	5,377,424	857,422	6,234,846	16.0
Washington	1,160.61	33	6,215,948	825,648	7,041,596	19.4
West Virginia	1,661.27	9	2,847,201	151,770	2,998,971	29.7
WISCONSIN	1,186.61	31	5,912,806	542,810	6,455,616	19.8
Wyoming	2,378.21	2	1,112,947	74,236	1,187,183	28.0
UNITED STATES	\$1,252.11	--	\$317,581,354	\$42,952,953	\$360,534,307	21.4%

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2002 Census of Governments", at: <http://www.census.gov/govs/www/estimate02.html> [April 29, 2005], and "National and State Population Estimates", at: <http://www.census.gov/popest/states/NST-ann-est.html> [April 29, 2005]. Per capita amounts, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

FEDERAL AIDS TO WISCONSIN
Fiscal Years 2002-03 and 2003-04
(In Thousands)

	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03
Agency administering aid						
Administration, Department of	\$42,189.2	\$219,136.0	\$95,448.3	\$98,530.1	-\$4,005.1	\$21,202.9
Agriculture, Trade, and Consumer Protection, Department of	6,787.2	6,649.0	---	---	---	---
Arts Board	589.9	625.9	---	---	190.1	190.9
Child Abuse and Neglect Prevention Board	457.6	377.6	---	---	472.3	365.6
Commerce, Department of	72,760.8	38,102.5	80,385.4	31,931.4	20,269.0	211.9
Corrections, Department of	1,691.8	828.2	---	---	---	---
Elections Board	7,026.1	---	---	---	---	---
Electronic Government, Department of*	43.4	415.6	---	---	---	---
Employment Relations, Department of	---	---	---	---	---	---
Environmental Improvement Program/Clean Water (DOA)	87,368.6	75,024.2	87,368.6	75,024.2	---	---
Health and Family Services, Department of	3,696,935.9	3,191,366.7	157,946.4	167,496.1	3,280,409.4	2,942,588.2
Higher Educational Aids Board	1,429.5	1,457.6	---	---	1,387.3	1,396.4
Historical Society	1,312.2	1,030.4	---	---	---	---
Justice, Department of	12,490.6	11,611.0	6,681.2	5,313.6	908.4	844.2
Military Affairs, Department of	41,606.8	33,570.1	12,653.9	11,616.6	50.5	669.2
Natural Resources, Department of	56,893.1	64,510.6	4,883.1	6,094.6	---	---
Public Instruction, Department of	603,241.5	515,607.8	505,857.4	452,760.0	47,068.0	44,464.4
Public Lands Board	41.6	---	41.6	---	---	---
Public Service Commission	287.1	249.3	---	---	---	---
Regulation and Licensing, Department of	55.2	---	---	---	---	---
Supreme Court	1,013.4	527.4	---	---	---	---
TEACH Wisconsin*	-298.2	927.1	---	2,175.0	---	---
Technical College System Board	35,493.4	33,430.1	31,045.6	31,061.9	797.0	793.1
Tourism, Department of	20.0	80.5	---	---	---	---
Transportation, Department of	648,968.0	632,573.6	193,670.6	161,610.9	7,650.0	3,948.1
University of Wisconsin System	858,550.5	800,428.7	---	---	273,998.4	241,819.0
Veterans Affairs, Department of	1,126.0	700.9	---	---	223.3	164.6
Workforce Development, Department of	739,809.9	861,337.9	60,150.6	59,290.7	507,707.4	514,744.1
TOTAL	\$6,917,891.2	\$6,490,568.9	\$1,236,132.7	\$1,102,905.0	\$4,137,126.1	\$3,773,402.5

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

*The Department of Electronic Government and the Technology for Educational Achievement in Wisconsin (TEACH) Board were abolished pursuant to 2003 Wisconsin Act 33, the biennial budget act. Their functions were transferred to the Department of Administration.

Source: Wisconsin Department of Administration, State Controller's Office, *Annual Fiscal Report – Appendix*, October 2003 and October 2004.

STATE AND LOCAL PUBLIC DEBT, BY STATE
State Fiscal Years 2001-02

State	Debt Outstanding at End of Fiscal Year (in thousands)			Per Capita Debt Outstanding		Per Capita Interest on Debt	Interest as % of Debt
	Total	State	Local	Amount	Rank		
Alabama	\$19,056,995	\$6,405,164	\$12,651,831	\$4,252.77	41	\$182.86	4.30%
Alaska	8,645,562	5,307,941	3,337,621	13,490.96	1	666.74	4.94
Arizona	26,606,401	4,347,558	22,258,843	4,891.70	26	200.52	4.10
Arkansas	8,753,923	3,002,264	5,751,659	3,233.20	49	153.75	4.76
California	209,299,330	71,262,728	138,036,602	5,981.99	15	248.16	4.15
Colorado	26,718,356	5,419,234	21,299,122	5,939.95	16	279.78	4.71
Connecticut	27,767,247	20,783,595	6,983,652	8,027.52	4	413.14	5.15
Delaware	5,532,722	4,038,455	1,494,267	6,863.53	9	404.81	5.90
District of Columbia	5,436,087	---	5,436,087	9,627.48	---	417.74	4.34
Florida	90,275,844	20,265,599	70,010,245	5,411.85	22	250.36	4.63
Georgia	34,300,600	8,242,834	26,057,766	4,016.59	43	132.52	3.30
Hawaii	8,448,272	5,656,333	2,791,939	6,843.40	10	464.26	6.78
Idaho	3,985,310	2,544,863	1,440,447	2,967.04	50	156.17	5.26
ILLINOIS	80,936,138	34,760,529	46,175,609	6,431.05	13	311.99	4.85
Indiana	24,070,857	9,455,859	14,614,998	3,908.67	44	191.00	4.89
IOWA	9,494,328	3,712,920	5,781,408	3,235.11	48	128.21	3.96
Kansas	12,313,015	2,288,355	10,024,660	4,538.70	35	233.37	5.14
Kentucky	28,993,629	9,038,631	19,954,998	7,088.93	7	364.20	5.14
Louisiana	20,985,667	9,232,827	11,752,840	4,687.40	31	235.48	5.02
Maine	6,346,249	4,321,366	2,024,883	4,890.19	27	253.47	5.18
Maryland	25,663,252	12,308,854	13,354,398	4,716.18	30	251.48	5.33
Massachusetts	65,322,342	45,216,090	20,106,252	10,186.63	3	504.68	4.95
MICHIGAN	54,194,825	21,947,042	32,247,783	5,396.55	23	237.21	4.40
MINNESOTA	32,010,125	6,408,289	25,601,836	6,370.07	14	289.48	4.54
Mississippi	9,933,625	4,159,879	5,773,746	3,464.05	47	173.34	5.00
Missouri	24,244,237	12,692,540	11,551,697	4,268.52	40	182.74	4.28
Montana	3,962,884	2,751,900	1,210,984	4,351.61	39	230.75	5.30
Nebraska	7,905,990	2,215,191	5,690,799	4,579.37	34	148.50	3.24
Nevada	15,772,823	3,667,666	12,105,157	7,274.27	6	311.89	4.29
New Hampshire	7,221,258	5,396,517	1,824,741	5,661.04	18	317.95	5.62
New Jersey	57,590,436	32,093,133	25,497,303	6,714.32	12	277.12	4.13
New Mexico	8,603,278	4,493,374	4,109,904	4,637.53	32	203.67	4.39
New York	197,194,861	89,855,964	107,338,897	10,296.81	2	434.90	4.22
North Carolina	33,460,541	11,128,287	22,332,254	4,025.62	42	161.53	4.01
North Dakota	2,904,992	1,673,109	1,231,883	4,583.46	33	237.02	5.17
Ohio	51,343,613	20,008,613	31,335,000	4,499.72	37	236.15	5.25
Oklahoma	12,508,160	6,477,128	6,031,032	3,585.85	46	149.80	4.18
Oregon	18,827,113	7,667,746	11,159,367	5,343.63	24	209.07	3.91
Pennsylvania	83,809,049	20,982,531	62,826,518	6,798.01	11	328.15	4.83
Rhode Island	7,344,889	5,855,777	1,489,112	6,871.47	8	303.48	4.42
South Carolina	22,872,515	10,115,612	12,756,903	5,570.72	21	282.34	5.07
South Dakota	3,450,753	2,307,536	1,143,217	4,537.77	36	227.25	5.01
Tennessee	21,128,046	3,627,931	17,500,115	3,647.61	45	159.13	4.36
Texas	122,809,828	24,008,384	98,801,444	5,653.39	19	230.14	4.07
Utah	13,249,622	4,729,182	8,520,440	5,711.68	17	183.13	3.21
Vermont	3,027,741	2,283,773	743,968	4,911.18	25	265.43	5.40
Virginia	35,422,294	13,785,231	21,637,063	4,870.00	28	234.49	4.81
Washington	45,560,550	13,552,176	32,008,374	7,509.39	5	253.59	3.38
West Virginia	8,084,701	4,537,449	3,547,252	4,478.49	38	246.96	5.51
WISCONSIN	30,327,288	14,870,092	15,457,196	5,574.49	20	267.81	4.80
Wyoming	2,387,995	1,298,017	1,089,978	4,783.72	29	255.54	5.34
UNITED STATES	\$1,686,106,158	\$642,202,068	\$1,043,904,090	\$5,855.73		\$261.52	4.47%

Sources: U.S. Department of Commerce, U.S. Census Bureau, *State and Local Government Finances: 2002 Census of Governments*, at: <http://www.census.gov/govs/www/estimate02.html> and *National and State Population Estimates*, at: <http://www.census.gov/popest/states/NST-ann-est.html> [May 8, 2005]. Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

PUBLIC INDEBTEDNESS IN WISCONSIN
Outstanding State Indebtedness, May 31, 2005
(In Thousands)

Type of Debt ¹	Tax Supported Debt		Revenue Supported Debt ²		Total
	General Fund	Segregated Funds ³	Veterans Housing	Other ⁴	
General Obligations – State of Wisconsin	\$3,163,525	\$634,848	\$357,335	\$756,139	\$4,911,848

¹Amendment of the state constitution in April 1969 permitted direct state borrowing. Previously, debt was incurred through public, nonstock, nonprofit building corporations.
²Revenue supported debt includes debt that is issued with initial expectation that revenues and other proceeds from the operation of the programs or facilities financed will amortize the debt without recourse to the general fund.
³Includes the Transportation Fund and certain administrative facilities for the Wisconsin Department of Natural Resources.
⁴Includes dormitories, food service, and intercollegiate athletic facilities; certain facilities on the State Fair grounds; and capital equipment.
 Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, June 2005.

Selected Data on State Indebtedness, 1970 – 2003

Calendar Year	Outstanding State Indebtedness (Dec. 31)			Annual Debt Limitation ^{1,2}	Actual Debt Incurred ¹	Debt as Percent of Limitation
	Total ¹	Per Capita	As Percent of State Assessed Value			
1970	\$646,414	\$146.31	1.86%	\$260,929	\$156,810	60.1%
1975	1,078,215	235.47	1.84	439,124	217,600	49.6
1980	1,916,177	407.18	1.77	813,604	123,500	15.2
1985	2,410,628	507.93	1.96	922,661	440,955	47.8
1990	2,781,071	568.49	1.97	1,060,277	484,099	45.7
1991	3,126,390	631.34	2.07	1,131,958	359,716	31.8
1992	3,065,122	612.41	1.92	1,196,903	427,655	35.7
1993	3,104,055	613.93	1.81	1,287,579	129,325	10.0
1994	3,244,079	636.59	1.75	1,387,461	289,810	20.9
1995	3,305,471	643.46	1.64	1,511,536	368,322	24.4
1996	3,468,447	670.36	1.60	1,627,078	353,295	21.7
1997	3,604,798	693.23	1.55	1,748,057	404,310	23.1
1998	3,751,542	718.41	1.51	1,867,462	475,485	25.5
1999	3,942,659	750.92	1.48	1,999,256	482,360	24.1
2000	4,270,718	796.18	1.49	2,147,411	538,795	25.1
2001	4,452,626	824.26	1.42	2,343,628	485,645	20.7
2002	4,682,045	860.67	1.40	2,514,949	481,000	19.1
2003	4,794,398	876.17	1.33	2,705,327	499,030	18.5

¹In thousands.
²An aggregate debt limit is derived for each calendar year through a formula specified in Section 18.05, Wisconsin Statutes.
 Source: Wisconsin Department of Administration, Division of State Executive Budget and Finance, departmental data, June 2005.

State Revenue Bond Indebtedness, May 31, 2005
(In Thousands)

Program Funded	Amount Authorized	Amount Issued	Amount Outstanding
Student loans	\$295,000	\$215,000	---
Veterans mortgage loans	280,000	90,055	---
Transportation facilities and highway projects	2,095,584	2,932,718 ¹	\$1,432,998
Health education loans	92,000	129,230 ²	---
Property tax deferral loans	10,000	---	---
Clean water	1,615,955	1,198,025 ³	682,935
Petroleum environmental cleanup	436,000	483,020 ⁴	348,455
TOTAL	\$4,824,539	\$5,048,048	\$2,464,388

Note: Revenue bonds are issued for purposes and amounts specifically authorized by the legislature. This debt is not a legal obligation of the state and is not subject to existing debt limitations.
¹Includes \$1,023,467,036 par amount of refunding bonds that do not count against the authorization.
²Includes \$48,002,520 par amount of refunding bonds that do not count against the authorization.
³Includes \$288,680,000 par amount of refunding bonds that do not count against the authorization.
⁴Includes \$95,470,000 par amount of refunding bonds and \$550,000 par amount for issuance expenses that do not count against the authorization.
 Source: Wisconsin Department of Administration, Division of State Executive Budget and Finance, departmental data, June 2005.

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

	Total Outstanding Indebtedness of State Authorities	
Wisconsin Health and Educational Facilities Authority	\$6,325,813	(6/30/05)
Wisconsin Housing and Economic Development Authority	\$1,958,156	(12/31/04)

Source: Data provided by Authorities, June 2005.

Wisconsin Local Governments, 1955 – 2003
(In Millions)

Unit	1955	1965	1975	1985	1995	2000	2002	2003
Counties	\$61.7	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,449.2	\$1,746.1	\$1,843.1
Cities	175.4	548.1	598.7	1,320.4	2,082.8	2,797.8	3,115.3	3,335.7
Villages	6.1	22.5	69.8	227.6	418.7	700.0	822.2	917.2
Towns	4.0	9.2	26.2	75.2	193.8	281.0	338.4	332.2
School districts	62.1	336.6	798.7	448.7	2,104.9	4,314.1	4,902.0	5,021.0
Technical College districts ¹	---	---	97.2	64.7	192.8	329.1	389.4	437.7
TOTAL²	\$309.4	\$1,108.8	\$1,851.6	\$2,669.0	\$6,214.5	\$9,871.2	\$11,313.4	\$11,886.9

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

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

²Detail does not add to total due to rounding.

Sources: Wisconsin Department of Revenue, Bureau of Local Financial Assistance, *Indebtedness 1981* and previous issues; *County and Municipal Revenues and Expenditures, 2003* and previous issues; departmental data from Wisconsin Department of Revenue, Wisconsin Department of Public Instruction, and the Wisconsin Technical College System Board.

WISCONSIN GENERAL PROPERTY TAX LEVIES
By Type of Property and Municipality, 2003

Type of Property	Towns	Villages	Cities	Total
Real Estate	\$2,459,347,487	\$1,108,586,083	\$3,897,777,971	\$7,465,711,541
Residential	1,882,602,491	830,704,980	2,641,527,550	5,354,835,022
Commercial	156,084,413	218,657,277	1,073,651,688	1,448,393,379
Agricultural	41,425,505	549,385	530,426	42,505,317
Manufacturing	26,459,431	54,111,368	178,162,307	258,733,107
Forest lands	146,289,905	1,025,926	442,605	147,758,437
Swamp and waste land	27,701,578	646,785	289,769	28,638,133
Other land and improvements	178,784,161	2,890,359	3,173,623	184,848,144
Personal Property	33,538,492	32,068,733	155,988,694	221,595,920
Furniture, fixtures, and equipment ..	9,796,363	14,939,889	82,629,143	107,365,396
Machinery, tools, and patterns	14,161,420	12,329,924	50,561,911	77,053,255
Boats and other watercraft	86,103	50,488	467,980	604,572
All other personal property	9,494,605	4,748,431	22,329,658	36,572,696
Total General Property Taxes	\$2,492,885,967	\$1,140,654,837	\$4,053,766,522	\$7,687,307,326
Total State Tax Credit	(174,608,739)	(69,964,065)	(224,732,208)	(469,305,012)
TOTAL EFFECTIVE TAXES	\$2,318,277,228	\$1,070,690,772	\$3,829,034,314	\$7,218,002,314

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

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2003: Taxes Levied 2003 – Collected 2004, 2004*.

WISCONSIN GENERAL PROPERTY ASSESSMENTS AND TAX LEVIES 1900 – 2003

Calendar Year	Full Value Assessment of All Property		Total State and Local Property Taxes Levied		State Property Tax Relief	Average Full Value Tax Rate Per \$1,000		Average Net Rate Per \$1,000 After State Relief	
	Amount (in millions)	Percent Change	Amount (in millions)	Percent Change	Amount (in millions)	Rate	Percent Change	Rate	Percent Change
1900	\$630	—	\$19	—	—	\$30.75	—	—	—
1910	2,743	—	31	—	—	11.18	—	—	—
1920	4,571	—	96	—	—	21.06	—	—	—
1930	5,896	—	121	—	—	20.49	—	—	—
1940	4,354	—	110	—	—	25.26	—	—	—
1950	9,201	—	226	—	—	24.52	—	—	—
1960	18,844	—	481	—	—	25.55	—	—	—
1970	34,790	—	1,179	—	\$140	33.88	—	—	—
1980	108,480	—	2,210	—	309	20.37	—	—	—
1990	141,370	6.1%	4,388	7.6%	319	31.04	1.4%	\$28.78	2.0%
1991	150,928	6.8	4,733	7.9	319	31.35	1.0	29.24	1.6
1992	159,587	5.7	5,169	9.2	319	32.39	3.3	30.39	3.9
1993	171,677	7.6	5,438	5.2	319	31.67	-2.2	29.81	-1.9
1994	184,995	7.8	5,572	2.5	319	30.12	-4.9	28.39	-4.8
1995	201,538	8.9	5,739	3.0	319	28.47	-5.5	26.89	-5.3
1996	216,944	7.6	5,378	-6.3	469	24.78	-13.0	22.62	-15.9
1997	233,074	7.4	5,636	4.8	469	24.18	-2.8	22.16	-2.0
1998	248,995	6.8	5,975	6.0	469	23.99	-0.8	22.11	-0.2
1999	266,568	7.1	6,191	3.6	469	23.22	-3.2	21.46	-2.9
2000	286,321	7.4	6,605	6.7	469	23.07	-0.7	21.43	-0.2
2001	312,484	9.1	7,044	6.7	469	22.54	-2.3	21.04	-1.8
2002	335,326	7.3	7,364	4.5	469	21.96	-2.6	20.56	-2.3
2003	360,710	7.6	7,687	4.4	469	21.31	-3.0	20.01	-2.7

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2003: Taxes Levied 2003 – Collected 2004*, 2004, and previous issues. Percentages calculated by Wisconsin Legislative Reference Bureau.

TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN 1960 – 2003

Year Levied	Total Taxes (in millions)	Percentage of Taxes Levied by Property Type					
		Residential	Commercial	Manufacturing	Agricultural	Personal ¹	Other ²
1960	\$481.4	47.5%	13.5%	10.7%	11.2%	16.5%	0.6%
1965	664.1	48.4	14.4	10.3	10.6	15.8	0.6
1970	1,179.0	47.3	15.2	10.4	9.7	16.9	0.5
1975	1,601.3	50.5	16.8	5.7	10.1	16.2	0.7
1980	2,210.0	57.7	16.2	4.8	12.5	7.5	1.3
1985	3,203.5	58.9	17.7	4.7	12.4	4.8	1.6
1986	3,489.4	59.6	18.3	4.5	11.0	5.1	1.5
1987	3,499.2	60.3	19.0	4.3	9.7	5.2	1.5
1988	3,755.4	60.3	19.9	4.2	9.0	5.3	1.4
1989	4,078.9	60.3	20.1	4.1	8.7	5.4	1.4
1990	4,388.2	60.4	20.2	4.1	8.4	5.5	1.3
1991	4,732.7	60.9	20.2	4.0	8.1	5.5	1.3
1992	5,169.5	61.7	19.8	4.0	7.9	5.4	1.2
1993	5,438.0	62.7	19.5	3.9	7.5	5.2	1.2
1994	5,572.1	63.8	19.2	3.7	7.1	5.0	1.1
1995	5,738.9	64.8	18.8	3.6	6.7	4.9	1.1
1996	5,378.0	65.7	18.9	3.6	3.6	4.6	3.7
1997	5,635.9	66.2	18.7	3.6	3.3	4.5	3.7
1998	5,975.0	66.5	18.7	3.6	2.9	4.5	3.9
1999	6,190.9	67.3	18.8	3.7	2.7	3.5	4.0
2000	6,604.5	67.9	18.9	3.7	1.7	3.4	4.3
2001	7,043.7	68.1	19.0	3.6	1.6	3.4	4.4
2002	7,363.6	69.0	18.9	3.5	0.8	3.2	4.6
2003	7,687.3	69.7	18.8	3.4	0.6	2.9	4.7

¹An exemption for “Line A” business property was phased in beginning in 1977. “Line A” property was completely exempted by 1981.

²Beginning in 1996, “Other” includes agricultural property not considered agricultural land for the purposes of use value assessment.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2003: Taxes Levied 2003 – Collected 2004*, 2004 and previous issues. For 1981 and earlier, *Property Tax, 1981 and previous issues*. 1960 and 1965 data are from Wisconsin Department of Taxation. Percentages calculated by Wisconsin Legislative Reference Bureau.

GENERAL PROPERTY ASSESSMENTS, TAXES AND RATES

By County, 2003

County	Full Value Assessment ¹	Total Property Tax ²	State Property Tax Credit ³	Average Full Value Tax Rate per \$1,000 ⁴	
				Gross	Net
Adams	\$1,660,724,200	\$32,805,264	\$1,881,789	\$19.75	\$18.62
Ashland	908,068,600	19,868,878	1,163,147	21.88	20.60
Barron	2,839,237,500	55,838,542	3,153,034	19.67	18.56
Bayfield	1,771,672,200	27,939,575	1,775,604	15.77	14.77
Brown	14,465,487,100	317,505,895	19,190,437	21.95	20.62
Buffalo	705,963,100	15,814,508	974,753	22.40	21.02
Burnett	2,020,263,800	29,335,901	1,983,109	14.48	13.50
Calumet	2,396,791,500	53,709,891	2,967,569	22.41	21.17
Chippewa	3,239,643,700	60,784,877	4,128,622	18.76	17.49
Clark	1,359,767,300	30,001,342	1,767,100	22.06	20.76
Columbia	3,587,811,900	73,867,431	4,665,279	20.59	19.29
Crawford	777,455,900	19,886,136	1,114,623	25.58	24.14
Dane	34,696,825,100	783,359,938	52,058,178	22.58	21.08
Dodge	4,508,049,900	104,485,075	6,470,515	23.18	21.74
Door	5,579,066,200	71,781,922	3,798,359	12.87	12.19
Douglas	2,397,987,000	47,738,774	2,722,466	19.91	18.77
Dunn	2,143,903,800	47,209,621	2,605,282	22.02	20.87
Eau Claire	5,177,368,500	108,905,926	7,650,343	21.03	19.56
Florence	409,009,700	8,591,668	481,798	21.01	19.83
Fond du Lac	5,298,866,400	110,804,281	6,677,836	20.91	19.65
Forest	1,831,263,200	15,395,592	1,076,442	18.52	17.23
Grant	1,863,896,900	42,127,148	2,736,952	22.60	21.13
Green	1,851,534,200	46,792,732	3,062,226	25.27	23.62
Green Lake	1,672,012,300	33,313,218	1,988,605	19.92	18.73
Iowa	1,406,277,700	34,016,081	2,234,923	24.19	22.60
Iron	647,410,200	11,888,597	717,131	18.36	17.26
Jackson	977,312,600	22,248,120	1,178,124	22.76	21.56
Jefferson	4,725,683,300	101,680,478	6,649,116	21.52	20.11
Juneau	1,365,455,200	32,451,886	1,865,648	23.77	22.40
Kenosha	10,106,676,600	223,031,361	12,217,041	22.07	20.86
Kewaunee	1,132,915,500	23,238,597	1,307,520	20.51	19.36
La Crosse	5,620,717,500	131,698,286	7,999,212	23.43	22.01
Lafayette	659,123,000	17,062,873	1,177,689	25.89	24.10
Langlade	1,328,309,600	25,712,573	1,620,063	19.36	18.14
Lincoln	1,887,115,900	37,952,658	2,337,227	20.11	18.87
Manitowoc	4,321,880,200	92,206,370	5,234,672	21.33	20.12
Marathon	7,152,373,100	162,414,253	9,713,720	22.71	21.35
Marinette	2,815,417,500	53,229,474	3,558,724	18.91	17.64
Marquette	1,193,080,700	22,024,686	1,253,567	18.46	17.41
Menominee	220,446,100	4,386,393	184,144	19.90	19.06
Milwaukee	47,266,665,200	1,252,879,246	65,095,776	26.51	25.13
Monroe	1,788,049,100	42,825,262	2,157,936	23.95	22.74
Oconto	2,741,651,900	50,807,007	3,244,654	18.53	17.35
Oncida	4,853,442,900	75,001,905	5,340,358	15.45	14.35
Outagamie	9,937,346,300	211,216,093	12,470,029	21.25	20.00
Ozaukee	8,453,948,600	164,873,095	11,918,380	19.50	18.09
Pepin	400,376,900	9,325,808	565,627	23.29	21.88
Pierce	2,380,752,100	47,152,322	2,809,593	19.81	18.63
Polk	3,438,519,800	59,692,457	3,673,393	17.36	16.29
Portage	3,730,747,700	78,226,730	4,657,669	20.97	19.72
Price	1,145,016,200	21,411,436	1,064,802	18.70	17.77
Racine	10,965,780,800	237,081,550	13,236,009	21.62	20.41
Richland	807,713,300	19,661,178	1,304,549	24.34	22.73
Rock	7,722,415,000	182,655,086	10,907,834	23.65	22.24
Rusk	847,324,400	16,330,356	1,284,707	19.27	17.76
St. Croix	5,936,959,400	104,192,772	6,471,136	17.55	16.46
Sauk	4,617,518,500	91,593,547	5,293,897	19.84	18.69
Sawyer	2,524,236,600	32,395,184	2,337,198	12.83	11.91
Shawano	2,257,868,900	44,108,518	2,591,149	19.54	18.39
Sheboygan	6,665,403,800	155,282,520	9,015,256	23.30	21.94
Taylor	1,039,308,800	22,326,589	1,216,866	21.48	20.31
Traverse	1,173,678,300	28,146,041	1,754,947	23.08	22.49
Vernon	1,146,906,500	28,200,521	1,622,884	24.59	23.19
Vilas	4,920,932,600	60,176,754	4,660,633	12.23	11.28
Walworth	9,478,615,400	183,950,090	12,104,781	19.41	18.13
Washburn	1,750,202,400	28,027,727	1,661,320	16.01	15.06
Washington	9,759,743,200	186,198,495	11,928,207	19.08	17.86
Waukesha	37,450,170,400	714,658,302	52,121,579	19.08	17.69
Waupaca	2,943,135,900	61,642,546	3,706,533	20.94	19.69
Wausara	1,953,938,800	36,934,431	2,136,409	18.90	17.81
Winnebago	9,225,241,400	206,248,690	11,090,626	22.36	21.15
Wood	3,657,193,500	80,960,247	4,517,636	22.14	20.90
TOTAL	\$360,710,211,300	\$7,687,307,326	\$469,305,012	\$21.31	\$20.01

¹Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue independent of locally assessed values, which vary substantially from full value (from less than 35% to more than 125%).

²Includes taxes and special charges levied by all units of government and special districts.

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

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

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2003: Taxes Levied 2003 – Collected 2004, 2004.*