



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

October 30, 2001

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Estimate of Available Funds for the 2001(02) Lottery and Gaming Credit

On October 18, 2001, the Department of Administration (DOA), pursuant to s. 79.10(11)(b) of the statutes, provided the Joint Committee on Finance with an estimate of total funds available for distribution under the lottery and gaming credit for property taxes levied in 2001 (paid in 2002). The Department of Revenue (DOR) must be notified of the total amount available for distribution under the lottery and gaming credit by November 1, 2001. This estimate provides DOR with the basis for calculating the fair market value, termed the credit base, necessary to distribute the lottery and gaming credit. The credits are calculated by multiplying the credit base by school tax rates.

The Committee is authorized to revise the DOA estimate and may do so at a meeting that takes place before November 1, 2001. If the Committee chooses to accept the DOA estimate, no Committee action is required.

In its letter, dated October 12, 2001, DOA estimated that a total of \$103,663,600 would be available for the 2000(01) lottery and gaming credit. This amount was based on estimated 2001-02 lottery sales of \$407.9 million. On October 30, 2001, DOA provided the Committee with a revised lottery fund condition statement that reflects a correction of the estimated farmland tax relief credit payment in 2001-02 and an adjustment in the lottery sales estimate from \$407.9 million to \$412.0 million. With these modifications, the amount available for the lottery and gaming credit would total \$105,995,600. Our analysis agrees with this revised amount and an updated lottery fund condition statement is attached. Certification of this amount would result in an estimated average lottery and gaming credit of \$76. The DOA letter of October 30, 2001, and the revised DOA lottery fund condition for 2001-02, are also provided as attachments to this memorandum.

Under 2001 Act 16, the 2001-03 biennial budget act, lottery sales were estimated at \$403.6 million in 2001-02 and \$402.9 million in 2002-03. Actual 2000-01 lottery sales totaled \$401.2

million. The revised sales estimate of \$412.0 million in 2001-02 was projected on the basis of higher on-line sales experienced in August, 2001, and a reassessment of lottery sales for the balance of the year based on the current economic slowdown. The following table shows actual sales by game type in 2000-01, and 2001-02 sales estimates under Act 16 and under the revised projection.

<u>Game Type</u>	<u>Actual 2000-01</u>	<u>Estimated Sales</u>	
		<u>Act 16 2001-02</u>	<u>Revised Projection 2001-02</u>
Scratch	\$233,165,400	\$232,755,500	\$226,834,700
Pull-Tab	4,778,900	4,200,100	4,778,900
On-Line	<u>163,244,300</u>	<u>166,691,500</u>	<u>180,395,300</u>
Total	\$401,188,600	\$403,647,100	\$412,008,900

The certification of the lottery and gaming credit proceeds available for distribution in 2001(02) will require that this amount be paid to property owners. In the event that the projected sales that support the distribution amount are not realized, the lottery fund includes a reserve (approximately \$8.2 million) that can be utilized for credit payments. This reserve amount is adequate to support credit payments if actual sales are up to \$21.0 million less than the projected \$412.0 million. To the extent the reserve would need to be utilized, the effect would be to reduce the credit amount in the subsequent tax year. Similarly, if 2001-02 lottery sales exceed the \$412.0 million projection, the additional funds would be available for distribution for 2002(03) property tax credits.

In summary, 2001-02 lottery sales of \$412.0 million would result in \$105,995,600 in lottery and gaming credits. This amount would result in an average credit of \$76. Unless the Committee meets to certify another number before November 1, 2001, the \$105,995,600 projection will be used by DOR to set the credit base for determining 2001(02) lottery and gaming credits.

Attachments

**2001-02 Lottery Fund Condition Statement  
October, 2001**

Fiscal Year Opening Balance	\$12,670,500
 <b>Operating Revenues</b>	
Ticket Sales	\$412,008,900
Retailer Fees and Miscellaneous	<u>84,000</u>
Gross Revenues	\$412,092,900
 <b>Expenditures</b>	
Prizes	\$233,259,900
Retailer Compensation	28,940,600
Vendor Payments	12,584,600
General Program Operations	21,519,600
Appropriation to DOJ	285,300
Appropriation to DOR	203,900
Program Reserves	<u>259,400</u>
Total Expenditures	\$297,053,300
 Net Proceeds	 \$115,039,600
 Interest Earnings	 \$2,042,200
 Gaming-Related Revenue	 1,717,200
 Total Available for Tax Relief*	 \$131,469,500
 <b>Appropriations for Tax Relief</b>	
Lottery and Gaming Credit	\$105,995,600
Faerland Tax Relief Credit	<u>17,232,000</u>
Total Appropriations for Tax Relief	\$123,227,600
 Gross Closing Balance	 \$8,241,900
 Reserve (2% of Gross Revenues)	 \$8,241,900
 Net Closing Balance	 \$0

\*Opening balance, net proceeds, interest earnings and gaming-related revenue.



**WISCONSIN DEPARTMENT OF  
ADMINISTRATION**

**SCOTT McCALLUM**  
GOVERNOR  
**GEORGE LIGHTBOURN**  
SECRETARY  
Office of the Secretary  
Post Office Box 7864  
Madison, WI 53707-7864  
Voice (608) 266-1741  
Fax (608) 267-3842  
TTY (608) 267-9629

October 30, 2001

The Honorable Brian Burke, Co-Chair  
Joint Committee on Finance  
316 South, State Capitol  
Madison, WI 53702

The Honorable John Gard, Co-Chair  
Joint Committee on Finance  
315 North, State Capitol  
Madison, WI 53702

Dear Senator Burke and Representative Gard:

Under the provisions of s. 79.10 (11), each October the Department of Administration must submit to the Joint Committee the department's estimate of the total funds available for distribution under the lottery credit.

The department estimated on October 15 that \$103,663,600 would be available for distribution in December 2001. Ensuing discussions between the Legislative Fiscal Bureau and Department of Revenue staff have produced agreement regarding a revised estimate. Now, the estimated amount available for distribution through the Lottery Credit in December 2001 is \$105,995,600. A more detailed calculation of this estimate is attached for your review.

Following the committee's approval or revision of this estimate, DOA will inform the Department of Revenue of the total amount available for distribution under the lottery credit and DOR will calculate the estimated fair market value necessary to distribute the total amount of revenue available.

Sincerely,

  
George Lightbourn  
Secretary

cc: Members, Joint Committee on Finance  
Richard G. Chandler, Secretary of Revenue

**Lottery Fund Condition Statement**

	Estimate October, 2001 <b>2001-02</b>
Fiscal Year Opening Balance	12,670,500
Operating Revenues	
Ticket Sales	412,008,900
Retailer Fees and Miscellaneous	84,000
Gross Revenues	412,092,900
Expenditures	
Prizes	233,259,900
Basic Retailer Compensation	28,940,600
Vendor Payments	12,584,600
General Program Operations	21,519,600
Appropriation to DOJ Enforcement	285,300
Appropriation to DOR Administration	203,900
Lottery and Gaming Cert - Local Costs	0
Program Reserves	259,400
Total Expenditures	297,053,300
Net Proceeds*	115,039,600
Interest Earnings	2,042,200
Gaming-Related Revenue	1,717,200
Total Available for Tax Relief *	131,469,500
Appropriations for Tax Relief	
Lottery and Gaming Tax Credit	105,995,600
Farmland Tax Relief Credit	17,232,000
Total Appropriations for Tax Relief	123,227,600
Gross Closing Balance	8,241,900
Reserve (2% of Gross Revenues)	8,241,900
Change in Encumbrance Balance	
Net Closing Balance	0

\* Opening balance, net proceeds, interest earnings and gaming-related revenue.



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718 • <http://www.dor.state.wi.us>

Scott McCallum  
Governor

Richard G. Chandler  
Secretary of Revenue

November 1, 2001

The Honorable Brian Burke, Co-Chair  
Joint Committee on Finance  
State Capitol, Room 316 South  
Madison, WI 53702

The Honorable John Gard, Co-Chair  
Joint Committee on Finance  
State Capitol, Room 315 North  
Madison, WI 53702

Dear Senator Burke and Representative Gard:

State law requires the Department of Revenue annually, on November 1, to certify to the Joint Committee on Finance the percentage change in the Consumer Price Index (CPI) used to determine a municipality's eligibility for a payment under the expenditure restraint program. The Department certifies that the percentage change for 2003 payments is 3.2%

Sec. 79.05(1)(am), Wis. Stats., provides that the inflation factor for the expenditure restraint program be the average annual percentage change in the CPI for all urban consumers (CPI-U), U.S. city average, for the twelve months ending on September 30. The Department's certification of this percentage is required in sec. 79.05(2m).

Calculation of the inflation factor is shown in the attached table. If you have any questions about our calculation, please contact me.

Sincerely,

Richard G. Chandler  
Secretary of Revenue

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cc: Keith Seeley

Attachment

Consumer Price Index for All Urban Consumers (CPI-U)  
U.S. City Average, All Items, Not Seasonally Adjusted  
1982-84=100

Source: Bureau of Labor Statistics,  
U.S. Department of Labor

	1999-00	2000-01
October	168.2	174.0
November	168.3	174.1
December	168.3	174.0
January	168.8	175.1
February	169.8	175.8
March	171.2	176.2
April	171.3	176.9
May	171.5	177.7
June	172.4	178.0
July	172.8	177.5
August	172.8	177.5
September	173.7	178.3
Average	170.8	176.3
% Change		3.2

# STATE OF WISCONSIN

SENATE CHAIR  
**BRIAN BURKE**

317-E Capitol  
P.O. Box 7882  
Madison, WI 53707-7882  
Phone: 266-8535



ASSEMBLY CHAIR  
**JOHN GARD**

308-E Capitol  
P.O. Box 8952  
Madison, WI 53708-8952  
Phone: 266-2343

## JOINT COMMITTEE ON FINANCE

November 8, 2001

Mr. George F. Lightbourn, Secretary  
Department of Administration  
101 E. Wilson Street, 10<sup>th</sup> Floor  
Madison, WI 53703

Dear Secretary Lightbourn:

On October 18, 2001, the Department of Administration (DOA), pursuant to s. 79.10(11)(b) of the statutes, provided the Committee with an estimate of total funds available for distribution under the lottery and gaming credit for property taxes levied in 2001 (paid in 2002). On October 30, 2001, DOA provided the Committee with a second letter, which includes a revised lottery and gaming credit estimate that reflects certain corrections. With these modifications, the amount available for the lottery and gaming credit would total \$105,995,600. The Committee is authorized to revise the DOA estimate and may do so at a meeting that takes place before November 1, 2001. If the Committee chooses to accept the DOA estimate, no Committee action is required.

This letter is to notify you that the Committee did not meet to reestimate the amount available for the lottery and gaming credit; DOA may, therefore, notify the Department of Revenue that the amount available for distribution under the lottery and gaming credit is \$105,995,600.

The Legislative Fiscal Bureau analysis of lottery sales and expenses and other gaming-related revenues is in agreement with the DOA estimate. The Fiscal Bureau concludes that the certified amount of \$105,995,600 would support an estimated average lottery and gaming credit of \$76. For your information, the Fiscal Bureau memorandum dated October 30, 2001, relating to this analysis, is attached.

Sincerely,



BRIAN BURKE  
Senate Chair



JOHN GARD  
Assembly Chair

BB:JG:dh

Attachment

cc: Members, Joint Committee on Finance



## Legislative Fiscal Bureau

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October 30, 2001

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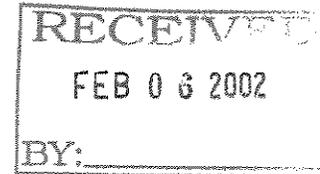
**State of Wisconsin • DEPARTMENT OF REVENUE**

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*Scott McCallum*  
Governor

*Richard G. Chandler*  
Secretary of Revenue

January 31, 2002



The Honorable Brian Burke  
Co-Chair, Joint Committee on Finance  
State Capitol, Room 317 East  
Madison, WI 53702

Dear Senator Burke:

A summary report containing 2000 individual income tax statistics for Wisconsin school districts, which the Department of Revenue is required by law to provide you, is enclosed.

Section 73.03 (29) and (30), Wis. Stats., require the Department to collect and analyze information from individual income tax filers concerning the school district in which they resided during the taxable year, and to notify the presiding officers of both houses of the Legislature and the co-chairs of the Joint Committee on Finance of the results of the analysis.

Space was provided on all individual income tax returns for taxpayers to indicate, using a four-digit code, the school district in which they resided. These codes conform to the codes used by the Department of Public Instruction. School district information was not requested of Homestead credit claimants unless the claimant also filed an individual income tax return. Also, nonresidents filing Wisconsin income tax returns were directed not to enter a school district code.

If you have any questions about the summary report, please let me know.

Sincerely,

Richard Chandler  
Secretary of Revenue

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Enclosure

*File Tax Returns Electronically!*  
*On-line at [www.Wisconsin.gov](http://www.Wisconsin.gov) or with professional tax preparers.*  
*Get refunds in days instead of weeks; computer does the math, avoids mistakes.*

WISCONSIN SCHOOL DISTRICT STATISTICS FOR 2000  
SUMMARY BY SCHOOL DISTRICT

This report summarizes, by school district, income tax information of the taxfilers who indicated on their 2000 income tax returns that they resided in a given school district.

Care should be exercised in using these data, since there are several problems inherent in the use of income tax data for measuring the ability to pay of school district property owners. First, the school district income information does not include the income of individuals who do not file tax returns because their income falls below the minimum filing requirements or because they do not have tax refunds.

Second, the income shown on the tax return excludes other sources of income that are either fully or partially exempt from tax (e.g. social security, public assistance, unemployment compensation). Thus, the income data from tax returns provided for school districts may understate the income of some districts.

Third, the income information does not include the income of nonresident property owners in the district, nor does it include the income of corporations located in the school districts.

The following is an explanation of the document's column headings.

<u>COLUMN HEADING</u>	<u>EXPLANATION</u>
School District Name	Name of school district as used by the Department of Public Instruction.
District Number	Code number of school district as used by the Department of Public Instruction.
Return Count	The number of income tax returns that indicated a school district code regardless of whether or not they reported any income. (Husband and wife filing a joint return are counted as one return.)
Total Income - Amount	The dollar total of all Wisconsin income reported by taxpayers to a school district before subtracting the standard deduction.
Total Income - Count	The number of tax returns by school district, which reported Wisconsin total income (or loss).
Net Taxable Income - Amount	The dollar total of all Wisconsin taxable income after subtracting the standard deduction and personal exemptions as determined by taxpayers of a school district. To be included, individual taxable income must be greater than \$0.

Net Taxable Income - Count

The number of tax returns for a school district, which reported Wisconsin taxable income greater than \$0.

Net Tax - Amount

The dollar total of the net tax determined after subtracting the itemized deduction credit, school property tax credit, working families credit and married couple credit. Such net tax determination is before the minimum tax, sales tax due on out-of-state purchases, endangered resources donation, penalties on retirement plans, taxes withheld, estimated tax payments, earned income credit, Farmland Preservation Credit, credit for income tax paid to another state, Homestead Credit and farmland tax relief credit.

Net Tax - Count

The number of tax returns for which net tax was greater than \$0.

ROW HEADING (At End of Report)

School Code/Tax District Mismatch

Data pertaining to those tax returns which did not indicate a correct school district.

State Total (Valid Codes Only)

Statewide totals of all of the columns for school districts that met or exceeded the validity criteria established by the Departments of Revenue, Administration and Public Instruction, and the Legislative Fiscal Bureau.

State Total (All Records)

Statewide totals of all of the columns for records--this is the sum of the school code/tax district mismatch and the state total (valid codes).

This report can be found on the Department of Revenue website: [www.dor.state.wi.us](http://www.dor.state.wi.us). For more information, contact Wisconsin Department of Revenue, Division of Research and Policy, 2135 Rimrock Road, P.O. Box 8933, Mail Stop 6-73, Madison, WI 53708-8933; phone (608) 266-2700.

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SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF ABBOTSFORD	0007	1,191	46,123,314	1,191	37,937,453	932	2,093,759	875
SCH D OF ADAMS FRIENDSHIP AREA	0014	5,059	134,271,145	5,059	98,994,876	3,734	5,016,976	3,429
SCH D OF ALBANY	0063	887	29,505,704	887	24,078,053	735	1,222,324	702
SCH D OF ALGOMA	0070	2,407	81,987,495	2,407	67,103,237	1,929	3,467,288	1,895
SCH D OF ALMA	0084	509	15,185,645	509	11,861,205	399	613,681	378
SCH D OF ALMA CENTER	0091	1,068	27,699,743	1,068	20,727,666	788	1,048,592	745
SCH D OF ALMOND-BANCROFT	0105	922	30,502,688	922	24,547,010	727	1,305,846	686
SCH D OF ALTOONA	0112	1,985	69,037,028	1,985	52,542,850	1,593	2,659,056	1,504
SCH D OF AMERY	0119	3,400	125,875,746	3,400	104,210,925	2,776	5,579,195	2,620
SCH D OF TOMORROW RIVER (AMHERST)	0122	1,861	66,966,938	1,861	55,679,210	1,514	2,880,179	1,444
SCH D OF ANTIGO	0160	7,905	249,236,938	7,905	196,540,859	6,118	10,158,727	5,736
SCH D OF APPLETON AREA	0147	28,533	1,158,673,479	28,533	997,388,886	23,915	52,288,719	22,978
SCH D OF ARCADIA	0154	1,919	58,363,142	1,919	46,025,558	1,561	2,390,025	1,474
SCH D OF ARGYLE	0161	679	18,714,003	679	14,644,531	513	1,283,258	476
SCH D OF ASHLAND	0170	5,392	157,341,125	5,392	124,308,719	3,934	6,477,025	3,659
SCH D OF ASHWAUBENON	0182	6,749	303,135,748	6,749	266,765,050	5,768	14,053,842	5,225
SCH D OF ATHENS	0196	1,253	37,137,595	1,253	28,753,419	983	1,439,096	958
SCH D OF AUBURNDALE	0203	1,731	53,453,130	1,731	42,359,641	1,366	2,189,833	1,294
SCH D OF AUGUSTA	0217	1,221	33,193,454	1,221	24,391,272	956	1,227,868	890
SCH D OF BALDWIN-WOODVILLE AREA	0231	2,844	116,675,872	2,844	99,964,890	2,398	5,227,281	2,300
SCH D OF UNITY (MILLTOWN)	0238	2,739	88,383,794	2,739	70,804,067	2,181	3,682,107	2,047
SCH D OF BANGOR	0245	1,383	44,212,035	1,383	34,814,431	1,150	1,742,719	1,087
SCH D OF BARABOO	0280	8,942	310,080,559	8,942	255,351,793	7,200	13,106,988	6,805
SCH D OF BARNEVELD	0287	784	33,055,227	784	28,633,707	656	1,434,227	635
SCH D OF BARRON AREA	0308	3,726	106,032,408	3,726	80,756,741	2,879	4,104,950	2,705
SCH D OF BAYFIELD	0315	1,505	38,042,125	1,505	29,888,425	1,173	1,399,241	806
SCH D OF BEAVER DAM	0336	9,999	369,970,521	9,999	310,095,887	8,313	15,931,448	7,834
SCH D OF BELLEVILLE	0350	1,725	69,628,203	1,725	60,046,439	1,481	3,013,862	1,404
SCH D OF BELMONT COMMUNITY	0364	743	21,257,272	743	16,820,110	571	847,892	546
SCH D OF BELLOIT	0413	9,800	289,511,672	9,800	223,824,973	7,722	11,380,096	7,138
SCH D OF BELLOIT TURNER	0422	1,501	56,751,475	1,501	47,760,083	1,215	2,446,660	1,152
SCH D OF BENTON	0427	520	15,098,251	520	11,541,933	418	578,731	389
SCH D OF BERLIN AREA	0434	3,884	123,553,624	3,884	98,273,435	3,078	4,970,897	2,882
SCH D OF BIRCHWOOD	0441	701	22,923,370	701	18,209,972	532	951,771	488
SCH D OF WISCONSIN HEIGHTS (BLK EARTH)	0469	2,163	111,088,595	2,163	98,627,680	1,850	5,400,768	1,747
SCH D OF BLACK RIVER FALLS	0476	4,694	144,595,270	4,694	115,923,387	3,556	6,036,581	3,343
SCH D OF BIRN TAYLOR	0485	1,424	37,274,145	1,424	27,323,081	1,104	1,349,178	1,020
SCH D OF PECATONICA AREA (BLANCHRDVLE)	0489	1,051	32,293,795	1,051	26,225,521	769	1,328,404	732
SCH D OF BLOOMER	0497	2,154	34,164,276	2,154	26,249,433	1,758	3,752,005	2,038
SCH D OF BONDUCL	0402	2,766	38,433,827	2,766	30,255,435	2,159	3,130,852	1,646
SCH D OF BOSCOBEL AREA	0609	2,088	58,310,213	2,088	44,127,396	1,617	2,238,379	1,536
SCH D OF BOULDER JUNCTION J 1	0616	1,420	56,533,444	1,420	48,203,474	1,127	2,566,267	1,037
SCH D OF BOWLER	0623	708	17,337,117	708	12,230,029	522	2,266,126	1,087
SCH D OF BOYCEVILLE COMMUNITY	0637	1,551	45,156,033	1,551	34,454,570	1,183	1,740,457	1,102
SCH D OF BRIGHTON #1	0657	310	13,053,401	310	11,354,251	258	608,314	244
SCH D OF BRILLIANT	0658	2,109	81,708,063	2,109	68,878,899	1,801	3,528,431	1,716
SCH D OF BRISTOL #1	0665	845	37,133,886	845	32,443,839	708	1,708,037	671
SCH D OF BRODHEAD	0700	2,445	82,549,640	2,445	67,228,950	1,980	3,420,575	1,889
SCH D OF ELBROOK (BROOKFIELD)	0714	11,079	251,167,665	11,079	889,657,839	9,181	50,537,413	8,739
SCH D OF BROOK DEER	0721	5,798	260,951,763	5,798	231,108,951	5,010	12,063,605	4,748
SCH D OF BRUCE	0735	1,322	34,793,156	1,322	29,463,076	980	1,294,054	906

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF BURLINGTON AREA	0777	9,994	430,182,210	9,994	375,938,849	8,321	19,742,836	7,919
SCH D OF BUTTERNUT	0840	632	18,064,896	632	13,758,052	466	696,442	435
SCH D OF CADOTT COMMUNITY	0870	1,734	52,492,845	1,734	40,438,239	1,370	2,062,605	1,276
SCH D OF CAMBRIA-FRIESLAND	0882	812	25,410,903	812	19,918,282	639	1,003,873	607
SCH D OF CAMBRIDGE	0896	1,958	83,925,578	1,958	72,880,613	1,643	3,813,791	1,566
SCH D OF CAMERON	0903	1,577	44,925,974	1,577	36,150,537	1,252	1,810,089	1,188
SCH D OF CAMPBELLSPORT	0910	4,042	150,551,810	4,042	125,837,666	3,373	6,441,017	3,221
SCH D OF CASHTON	0980	1,803	26,651,873	1,803	19,227,292	1,427	1,000,826	676
SCH D OF CASSVILLE	0994	916	27,014,205	916	20,912,881	710	1,103,384	662
SCH D OF CEDARBURG	1015	4,233	228,853,694	4,233	208,185,842	3,445	10,149,017	3,284
SCH D OF CEDAR GROVE-BELGIUM AREA	1029	2,162	87,527,001	2,162	75,327,046	1,810	3,814,568	1,722
SCH D OF CHETEK	1078	2,632	78,397,722	2,632	61,223,584	2,011	3,118,559	1,848
SCH D OF CHILTON	1085	2,991	105,180,236	2,991	86,484,149	2,475	4,496,125	2,349
SCH D OF CHIPPEWA FALLS AREA	1092	12,346	448,274,853	12,346	371,397,293	10,163	19,288,767	9,616
SCH D OF CLAYTON	1120	671	21,261,780	671	16,938,443	535	867,437	511
SCH D OF CLEAR LAKE	1127	1,255	39,193,865	1,255	30,965,318	984	1,581,376	935
SCH D OF CLINTON COMMUNITY	1134	2,229	86,290,385	2,229	73,424,516	1,818	3,811,263	1,726
SCH D OF CLINTONVILLE	1141	3,998	128,634,104	3,998	101,518,952	3,192	5,187,928	3,010
SCH D OF COCHRANE-FOUNTAIN CITY	1142	2,068	78,153,847	2,068	57,056,705	1,704	2,953,654	1,633
SCH D OF COLBY	1122	2,470	72,685,048	2,470	56,049,822	1,907	2,837,482	1,774
SCH D OF COLEMAN	1169	1,979	61,742,146	1,979	48,145,238	1,552	2,487,492	1,463
SCH D OF COLFAX	1176	1,466	47,410,374	1,466	37,714,251	1,174	1,324,864	1,112
SCH D OF COLUMBUS	1183	3,349	125,343,250	3,349	105,440,674	2,783	3,249,948	2,630
SCH D OF CORNELL	1204	1,051	30,448,648	1,051	22,733,941	818	1,174,281	772
SCH D OF CRANDON	1218	2,261	62,515,261	2,261	47,229,564	1,586	1,450,624	1,464
SCH D OF CRIVITZ	1232	2,193	63,129,530	2,193	48,496,068	1,694	2,489,928	1,562
SCH D OF CUBA CITY	1246	2,163	69,451,341	2,163	55,219,211	1,746	2,816,150	1,648
SCH D OF CUDAHY	1253	8,906	311,322,080	8,906	257,009,239	7,530	13,043,582	7,065
SCH D OF CUMBERLAND	1260	2,571	81,336,660	2,571	65,428,671	2,019	3,350,760	1,890
SCH D OF DARLINGTON COMMUNITY	1295	1,808	54,811,470	1,808	43,360,456	1,381	2,187,537	1,276
SCH D OF DEERFIELD COMMUNITY	1309	1,400	58,124,714	1,400	50,151,085	1,210	2,518,706	1,151
SCH D OF DEFREST AREA	1316	6,863	325,280,550	6,863	289,657,270	5,917	14,917,515	5,699
SCH D OF KITTLE MORAIN (DELAFIELD)	1376	7,888	508,991,866	7,888	474,323,222	6,607	26,109,630	6,360
SCH D OF DELAVAN-DARIEN	1380	6,868	261,841,218	6,868	199,970,733	5,603	10,220,043	5,275
SCH D OF DENMARK	1407	3,449	120,748,591	3,449	102,576,542	2,614	5,305,341	2,530
SCH D OF DE PERE	1414	6,664	305,695,329	6,664	271,623,055	5,612	14,296,351	5,377
SCH D OF DE SOTO AREA	1421	1,654	52,202,565	1,654	42,755,829	1,305	2,181,601	1,165
SCH D OF DODGEVILLE	1428	3,168	115,221,589	3,168	96,130,325	2,602	4,913,164	2,453
SCH D OF DOVER #1	1449	347	13,851,202	347	11,648,968	313	598,906	301
SCH D OF DRUMMOND	1491	1,750	52,102,946	1,750	40,208,948	1,287	2,057,435	1,165
SCH D OF DURAND	1499	2,549	82,340,999	2,549	65,281,108	1,971	3,404,598	1,847
SCH D OF NORTHLAND PINES (EAGLE RIVER)	1526	5,304	179,281,823	5,304	144,134,027	4,055	7,533,396	3,671
SCH D OF EAST TROY COMMUNITY	1540	4,423	217,726,828	4,423	193,694,523	3,726	10,348,257	3,567
SCH D OF EAU CLAIRE AREA	1554	32,044	1,254,508,408	32,044	1,064,784,527	26,096	56,648,768	24,515
SCH D OF EDGAR	1561	1,310	42,000,397	1,310	33,577,146	1,068	1,718,134	1,015
SCH D OF EGGERTON	1568	4,419	163,705,947	4,419	137,670,454	3,676	7,031,789	3,474
SCH D OF ELGIN	1582	1,230	36,788,402	1,230	28,214,674	927	1,457,686	855
SCH D OF ELEVA-STRUM	1600	1,504	48,262,843	1,504	38,172,104	1,190	1,959,223	1,108
SCH D OF ELKHART LAKE-GLENBEULAH	1631	1,504	80,744,416	1,504	74,621,506	1,395	3,846,721	1,350
SCH D OF ELKHORN AREA	1638	5,707	215,448,133	5,707	182,621,712	4,678	9,320,892	4,429
SCH D OF ELK MOUND AREA	1645	1,294	46,168,430	1,294	37,765,183	1,069	1,899,125	1,028

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	TOTAL INCOME COUNT	NET TAXABLE INCOME AMOUNT	NET TAXABLE INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF ELLSWORTH COMMUNITY	1659	4,479	171,207,792	4,479	144,563,425	3,786	7,492,764	3,626
SCH D OF ELMWOOD	1666	817	26,290,491	817	20,883,800	670	1,080,072	636
SCH D OF ERYL	1673	1,737	62,512,769	1,737	51,119,934	1,326	2,786,782	1,229
SCH D OF ROYAL	1687	503	27,977,880	503	25,800,819	201	1,364,733	389
SCH D OF EVANSVILLE COMMUNITY	1694	3,014	119,490,747	3,014	101,901,683	2,596	5,136,501	2,479
SCH D OF FALL CREEK	1729	1,309	45,819,340	1,309	37,442,420	1,043	1,905,802	990
SCH D OF FALL RIVER	1736	890	37,670,279	890	32,286,197	739	1,703,055	705
SCH D OF FENIMORE COMMUNITY	1813	1,838	53,724,473	1,838	41,692,648	1,417	2,155,409	1,319
SCH D OF LAC DU FLAMBEAU #1	1848	1,003	25,626,548	1,003	20,115,291	566	1,065,293	510
SCH D OF FLORENCE	1855	2,132	67,834,774	2,132	53,587,100	1,621	2,743,932	1,501
SCH D OF FOND DU LAC	1862	15,156	526,830,530	15,156	433,798,648	12,493	22,298,561	11,928
SCH D OF FONTANA J 8	1870	369	15,439,456	369	13,497,320	285	706,449	265
SCH D OF FORT ATKINSON	1883	7,688	294,240,289	7,688	248,792,071	6,438	12,699,732	6,060
SCH D OF FOX POINT J 2	1890	1,291	92,026,583	1,291	76,401,997	1,087	5,344,549	1,034
SCH D OF MAPLE DALE-INDIAN HILL	1897	482	30,175,355	482	28,334,513	405	1,586,910	1,391
SCH D OF FRANKLIN PUBLIC	1900	6,870	36,353,258	6,870	30,720,508	5,530	1,654,695	5,379
SCH D OF FREDERIC	1939	1,484	44,223,864	1,484	34,092,118	1,162	1,741,579	1,075
SCH D OF NORTHERN OZAUKEE	1945	1,809	74,153,402	1,809	64,161,372	1,477	3,301,196	1,432
SCH D OF FREEDOM AREA	1953	2,953	127,027,978	2,953	110,857,243	2,469	8,827,320	2,385
SCH D OF GALESVILLE-ETTRICK	2009	3,239	107,324,078	3,239	86,000,690	2,669	4,390,878	2,513
SCH D OF NORTH CRAWFORD	2016	1,028	25,142,149	1,028	17,758,677	732	891,461	670
SCH D OF GENEVA J 3	2044	173	5,673,656	173	4,715,922	120	237,849	117
SCH D OF GENEVA CITY J 2	2051	754	27,930,817	754	23,571,045	615	1,158,221	595
SCH D OF GERMANTOWN	2058	10,176	526,643,327	10,176	478,343,282	8,841	25,054,507	8,512
SCH D OF GIBRALTAR AREA	2114	2,882	123,029,963	2,882	105,760,460	2,344	5,606,240	2,164
SCH D OF GILLET J	2128	1,796	52,439,213	1,796	40,549,157	1,403	2,063,224	1,312
SCH D OF GILLMANTON	2135	1,098	29,449,501	1,098	22,347,224	777	1,171,823	727
SCH D OF GLENDALE-RIVER HILLS	2142	4,784	256,531,751	4,784	234,264,135	4,153	12,622,277	3,927
SCH D OF GLENNWOOD CITY	2184	1,495	48,146,760	1,495	38,002,702	1,228	1,929,920	1,165
SCH D OF GLIDDEN (JACOBS)	2198	644	16,207,949	644	11,294,422	478	866,270	419
SCH D OF GOODMAN-ARMSTRONG	2212	533	15,116,406	533	11,478,760	387	588,099	362
SCH D OF GRAFTON	2217	3,715	146,465,621	3,715	146,676,245	3,078	7,636,154	2,937
SCH D OF GRANTON AREA	2226	554	14,102,376	554	10,751,321	411	544,547	390
SCH D OF GRANITSBURG	2253	2,002	64,920,536	2,002	51,871,350	1,625	2,688,929	1,544
SCH D OF BLACK HAWK (GRATIOT)	2240	956	25,349,948	956	19,199,721	688	973,471	639
SCH D OF GREEN BAY AREA	2289	67,109	2,730,165,600	67,109	2,339,301,995	56,045	123,229,696	53,239
SCH D OF GREENFIELD	2296	7,526	393,991,335	7,526	356,171,602	6,445	19,289,176	6,076
SCH D OF GREEN LAKE	2303	14,300	559,291,690	14,300	478,998,986	12,440	24,766,864	11,617
SCH D OF GREENWOOD	2310	1,213	64,964,165	1,213	37,749,237	968	1,959,691	915
SCH D OF HAMILTON (LISBON)	2394	992	32,952,612	992	26,277,192	744	1,424,645	700
SCH D OF SAINT CROIX CENTRAL (HAMMOND)	2420	5,198	243,045,084	5,198	216,156,182	4,368	11,952,088	4,228
SCH D OF HARTLAND-LAKESIDE J3	2422	3,124	80,661,243	3,124	69,371,722	1,668	3,588,496	1,606
SCH D OF HARTFORD J 1	2463	7,179	318,875,787	7,179	279,207,926	6,139	14,516,174	5,847
SCH D OF HAYWARD COMMUNITY	2460	3,061	155,202,379	3,061	140,935,189	2,546	6,748,137	3,474
SCH D OF HIGHLAND	2478	5,380	162,144,174	5,380	129,058,229	4,376	7,458,195	7,458
SCH D OF SOUTHWESTERN WISCONSIN (HZ GR)	2485	1,435	45,954,745	1,435	36,590,954	1,162	1,886,679	1,107
SCH D OF HERMAN #22	2523	287	9,481,872	287	7,809,488	225	392,405	209
SCH D OF HILBERT	2527	646	21,098,743	646	14,822,443	509	857,960	484
SCH D OF HILLSBORO	2534	1,320	52,266,599	1,320	44,157,590	1,098	2,524,002	1,039
SCH D OF HILLSBORO	2541	1,352	39,488,481	1,352	30,285,633	1,005	1,555,384	943

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	TOTAL INCOME COUNT	NET TAXABLE INCOME AMOUNT	NET TAXABLE INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF HOLMEN	2562	5,087	195,586,490	5,087	163,348,491	4,288	8,216,544	4,115
SCH D OF HORIZON	2576	2,995	111,931,557	2,995	93,857,982	2,518	4,793,044	2,407
SCH D OF HORTONVILLE	2583	5,281	253,028,414	5,281	225,256,650	4,498	11,743,958	4,355
SCH D OF HOWARD-SUAMICO	2604	7,069	328,326,852	7,069	290,460,011	5,975	15,114,521	5,785
SCH D OF HOWARDS GROVE	2605	1,964	79,850,432	1,964	69,042,870	1,635	3,511,146	1,567
SCH D OF HUDSON	2611	10,445	570,998,617	10,445	523,773,909	9,072	27,991,328	8,790
SCH D OF HURLEY	2618	2,011	54,623,757	2,011	41,057,106	1,486	2,115,169	1,392
SCH D OF HUSTISFORD	2625	1,142	43,623,882	1,142	36,902,515	964	1,872,783	914
SCH D OF INDEPENDENCE	2636	1,095	30,091,559	1,095	22,627,693	865	1,712,365	803
SCH D OF IOLA-SCANDINAVIA	2639	1,791	64,215,009	1,791	52,935,793	1,470	2,712,641	1,391
SCH D OF IOWA-GRANT	2646	1,752	50,665,474	1,752	38,752,815	1,361	1,946,965	1,275
SCH D OF ITHACA	2660	429	12,917,124	429	9,854,966	374	494,401	314
SCH D OF JANEVILLE	2695	26,209	1,050,304,156	26,209	896,617,612	21,896	46,993,389	20,604
SCH D OF JEFFERSON	2702	5,681	202,392,201	5,681	167,227,289	4,775	8,471,567	4,502
SCH D OF JOHNSON CREEK	2730	1,345	49,537,717	1,345	41,504,635	1,140	2,101,703	1,097
SCH D OF JUDA (JEFFERSON)	2737	302	8,715,227	302	6,831,111	245	322,946	229
SCH D OF DODGELAND (JUNEAU)	2744	2,450	84,767,898	2,450	69,365,131	2,022	3,516,681	1,911
SCH D OF KAUKAUMA AREA	2758	8,960	362,143,160	8,960	309,678,375	7,521	16,128,141	7,189
SCH D OF KENOSHA	2793	48,006	1,884,844,573	48,006	1,608,670,166	39,970	83,512,748	37,525
SCH D OF KEMASKUM	2800	4,880	195,692,979	4,880	168,337,397	4,076	8,512,333	3,892
SCH D OF KEWAUNEE	2814	3,154	110,453,673	3,154	91,290,990	2,553	4,747,417	2,426
SCH D OF KIEL AREA	2828	5,307	134,378,444	5,307	113,216,271	2,979	9,861,017	2,846
SCH D OF KIMBERLY AREA	2832	5,307	224,540,804	5,307	193,923,214	4,587	9,958,435	4,348
SCH D OF KOHLER	2842	530	30,583,488	530	28,188,663	429	1,542,638	413
SCH D OF LA CROSSE	2849	15,835	505,559,485	15,835	409,472,951	12,789	20,522,500	11,904
SCH D OF LADYSMITH-HAWKINS	2856	2,634	73,129,886	2,634	59,043,989	2,031	2,780,766	1,909
SCH D OF LA FARGE	2863	556	13,457,911	556	9,428,849	412	472,277	369
SCH D OF LAKE GENEVA J 1	2885	6,271	264,247,048	6,271	225,569,844	5,188	12,296,409	4,853
SCH D OF LAKE HILLCOMBE	2891	745	20,412,877	745	15,058,808	580	752,131	527
SCH D OF LAKE MICHIGAN	2898	3,331	135,283,472	3,331	116,332,754	2,789	5,950,214	2,645
SCH D OF LAKE HILLS AREA	2912	2,629	84,140,732	2,629	67,688,932	2,080	3,527,111	1,950
SCH D OF LANCASTER COMMUNITY	2940	703	20,472,472	703	15,518,534	533	802,748	491
SCH D OF LENA	2961	1,080	32,826,527	1,080	26,026,379	840	1,352,523	795
SCH D OF LINN J 4	3087	118	4,866,254	118	4,313,630	89	725,618	80
SCH D OF LINN J 6	3094	88	3,674,460	88	3,177,419	73	1,283,584	358
SCH D OF RICHMOND	3129	460	26,388,176	460	24,333,645	369	4,887,687	2,074
SCH D OF LITTLE CHUTE AREA	3129	2,587	95,192,142	2,587	79,629,142	2,122	7,887,717	3,146
SCH D OF LODI	3150	3,913	171,112,446	3,913	150,162,396	3,323	4,597,958	2,215
SCH D OF LOMIRA	3171	2,777	105,688,521	2,777	89,254,527	2,323	1,298,821	793
SCH D OF LOYAL	3206	1,076	32,353,374	1,076	28,071,767	854	1,773,523	1,036
SCH D OF LUCK	3213	1,386	43,708,062	1,386	37,726,084	1,098	6,857,312	3,130
SCH D OF LUXEMBURG-CASCO	3220	3,914	154,821,666	3,914	132,034,364	3,271	6,857,312	3,130
SCH D OF MADISON METROPOLITAN	3269	82,302	3,557,121,668	82,302	3,109,692,493	70,691	165,431,820	66,943
SCH D OF MANAWA	3276	1,953	65,684,026	1,953	53,241,033	1,569	2,727,176	1,506
SCH D OF MANITOWOC	3290	18,851	721,986,169	18,851	605,437,184	15,623	32,017,172	14,735
SCH D OF MAPLE	3297	2,644	87,178,892	2,644	69,504,613	2,081	3,625,116	1,956
SCH D OF MARATHON CITY	3304	1,916	81,138,217	1,916	69,497,352	1,586	3,570,973	1,520
SCH D OF MARTINETTE	3311	7,244	237,100,408					

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SCH D OF MARSHFIELD	3339	12,727	523,478,316	12,727	447,982,459	10,511	24,053,250	9,985
SCH D OF MAUSTON	3360	4,192	120,577,674	4,192	97,631,231	3,219	4,804,602	3,002
SCH D OF MAYVILLE	3367	3,360	129,245,968	3,360	109,577,474	2,862	5,598,978	2,725
SCH D OF McFARLAND	3381	4,210	204,700,985	4,210	184,359,000	3,580	9,577,129	3,461
SCH D OF MEDFORD AREA	3409	5,926	211,588,340	5,926	174,522,086	4,688	9,163,209	4,449
SCH D OF MELLEN	3427	884	24,927,523	884	18,871,894	672	962,924	643
SCH D OF MELROSE-MINDORO	3428	1,411	40,437,751	1,411	38,794,818	1,083	1,546,766	1,009
SCH D OF MENASHA	3430	10,668	403,239,278	10,668	338,615,166	9,032	17,639,139	8,595
SCH D OF MEMONIEE INDIAN	3434	1,231	21,087,628	1,231	14,745,597	563	762,061	512
SCH D OF MEMONIEE FALLS	3437	7,824	340,152,455	7,824	319,117,334	6,664	16,611,645	6,309
SCH D OF MEMONIEE AREA	3444	8,692	296,769,032	8,692	244,361,667	6,951	12,610,479	6,485
SCH D OF MEQUON-THIENSVILLE	3479	6,017	395,137,965	6,017	369,147,439	4,955	20,598,292	4,738
SCH D OF MERCER	3484	824	24,646,386	824	18,886,914	612	977,123	551
SCH D OF MERRILL AREA	3500	9,342	324,852,960	9,342	264,108,225	7,618	13,502,428	7,238
SCH D OF SMALLON	3518	263	14,278,308	263	13,258,698	188	713,393	182
SCH D OF NORTH LAKE	3514	437	22,708,047	437	20,602,833	354	1,084,315	340
SCH D OF NORTH COMMUNITY	3528	1,097	57,093,677	1,097	52,371,510	900	2,733,658	879
SCH D OF STONE BANK	3542	497	25,163,282	497	22,706,296	414	1,188,092	400
SCH D OF MIDDLETON-CROSS PLAINS	3549	8,720	463,303,111	8,720	421,507,619	7,513	22,794,874	7,264
SCH D OF MILWAUKEE	3612	5,268	235,399,111	5,260	207,333,213	4,372	10,904,936	4,178
SCH D OF MILWAUKEE	3619	258,881	7,937,792,054	258,881	6,336,925,721	206,175	327,418,632	191,415
SCH D OF MINERAL POINT	3633	1,814	59,682,472	1,814	48,766,310	1,472	2,485,625	1,388
SCH D OF MINOCQUA J 1	3640	3,678	157,088,245	3,678	134,357,323	2,884	7,275,434	2,660
SCH D OF NORTHWOOD (MINONG)	3654	1,289	42,373,167	1,289	33,603,110	974	1,767,434	894
SCH D OF NISHICOT	3661	2,487	88,752,228	2,487	73,681,459	2,024	3,844,556	1,931
SCH D OF MONDOVI	3668	2,134	64,122,033	2,134	50,062,387	1,625	2,551,037	1,514
SCH D OF MONONA GROVE	3675	4,731	220,445,880	4,731	196,317,440	4,121	10,078,720	3,968
SCH D OF MONROE	3682	7,465	266,053,018	7,465	222,083,558	6,010	11,564,972	5,628
SCH D OF MONTELO	3689	2,358	67,088,330	2,358	51,027,591	1,809	2,568,687	1,668
SCH D OF MONTICELLO	3696	4,880	28,125,786	4,880	22,957,411	4,710	1,168,293	3,667
SCH D OF MOUNTEB AREA	3787	4,991	20,682,866	4,991	17,957,151	4,147	8,936,218	3,266
SCH D OF MOUNT MORIB AREA	3794	4,364	192,259,115	4,364	169,127,249	3,728	8,695,302	3,558
SCH D OF MUSKOGONAGO	3822	10,354	525,309,839	10,354	474,263,380	8,753	24,802,732	8,483
SCH D OF RIVERDALE (MUSCODA)	3850	1,970	54,528,999	1,970	41,100,537	1,519	2,099,726	1,412
SCH D OF MUSKOGONAGO-NORWAY	3857	6,982	330,344,622	6,982	295,406,285	5,837	15,230,413	5,615
SCH D OF LAKE COUNTRY	3862	1,198	83,316,479	1,198	78,084,331	1,027	4,308,950	985
SCH D OF Necedah Area	3871	1,603	45,596,648	1,603	34,434,105	1,219	1,719,977	1,135
SCH D OF NEEAH	3892	18,095	896,638,043	18,095	798,125,046	15,507	43,061,053	14,882
SCH D OF NEILLSVILLE	3899	2,699	79,691,359	2,699	62,033,270	2,110	3,155,874	1,997
SCH D OF NEKOOSA	3906	2,494	85,323,149	2,494	68,764,288	2,030	3,560,768	1,925
SCH D OF NESHOS J 3	3913	650	24,220,817	650	22,488,976	541	1,172,946	512
SCH D OF NEW AUBURN	3920	9,389	19,235,485	9,389	14,243,072	635	718,137	510
SCH D OF NEW BERLIN	3928	4,788	478,188,862	4,788	432,609,393	7,938	22,966,376	7,575
SCH D OF NEW CLARUS	3934	1,508	56,593,089	1,508	47,623,036	1,277	2,385,812	1,192
SCH D OF NEW HOLSTEIN	3941	3,982	141,393,330	3,982	117,467,250	3,267	6,080,433	3,274
SCH D OF NEW ISBORN	3948	1,694	51,611,367	1,694	40,621,526	1,326	2,133,963	1,274
SCH D OF NEW LONDON	3955	6,134	220,651,525	6,134	182,443,271	5,092	9,296,438	4,889
SCH D OF NEW RICHMOND	3962	5,501	225,649,145	5,501	195,285,008	4,664	10,231,220	4,462
SCH D OF NIAGARA	3969	786	26,007,854	786	20,886,700	614	1,091,077	573
SCH D OF NORRIS (VERNON)	3976	9	261,488	9	218,590	8	11,935	6
SCH D OF NORTH FOND DU LAC	3983	3,089	109,269,370	3,089	89,697,712	2,606	4,569,401	2,493

SCHOOL DISTRICT NAME	DIST NUMBER	RETURN COUNT	TOTAL INCOME AMOUNT	INCOME COUNT	NET TAXABLE INCOME AMOUNT	INCOME COUNT	NET TAX AMOUNT	NET TAX COUNT
SCH D OF NORWALK-ONTARIO-WILTON	3990	783	23,409,873	783	17,735,608	549	940,519	534
SCH D OF NORWAY J 7	4011	365	17,235,815	365	15,298,716	312	790,081	305
SCH D OF OAK CREEK-FRANKLIN	4018	14,341	634,018,406	14,341	561,138,310	12,540	28,957,790	12,055
SCH D OF OAKFIELD	4025	1,134	41,776,172	1,134	35,048,408	938	1,790,636	896
SCH D OF OCONOMOWOC AREA	4060	11,726	721,528,992	11,726	663,657,257	9,975	36,317,601	9,499
SCH D OF OCONTO	4067	3,296	105,805,643	3,296	84,301,846	2,651	4,313,337	2,485
SCH D OF OCONTO FALLS	4074	3,586	125,346,513	3,586	102,487,899	2,916	5,269,922	2,798
SCH D OF OMR0	4088	2,473	89,471,605	2,473	73,904,389	2,069	3,765,035	1,969
SCH D OF ONALASKA	4095	4,838	189,652,255	4,838	160,987,091	4,013	8,284,169	3,838
SCH D OF OOSTBURG	4137	2,164	86,736,533	2,164	73,486,636	1,776	3,676,248	1,695
SCH D OF OREGON	4144	6,946	351,449,440	6,946	318,718,109	6,024	16,599,428	5,818
SCH D OF PARKVIEW (ORFORDVILLE)	4151	2,139	89,479,937	2,139	67,758,646	1,739	3,681,785	1,661
SCH D OF OSCEOLA	4155	3,012	125,052,754	3,012	106,124,006	2,519	3,581,861	1,421
SCH D OF OSHKOSH AREA	4179	32,600	1,263,598,539	32,600	1,069,153,234	27,285	56,165,108	25,834
SCH D OF OSSEO-FAIRCHILD	4186	2,147	62,511,224	2,147	47,767,396	1,680	2,388,350	1,567
SCH D OF OWEN-WITHEE	4207	1,432	36,908,302	1,432	27,638,976	1,095	1,406,414	990
SCH D OF PALMYRA-EAGLE AREA	4221	2,801	118,272,453	2,801	102,466,753	2,373	5,249,202	2,271
SCH D OF PARDEEVILLE AREA	4228	2,352	82,989,430	2,352	68,124,618	1,925	3,442,814	1,812
SCH D OF PARIS J 1	4235	315	13,233,854	315	11,511,415	250	604,827	237
SCH D OF PARK FALLS	4242	2,474	80,884,966	2,474	64,437,865	1,932	3,378,983	1,804
SCH D OF BEECHER-DUNBAR-PEMBINE	4263	977	24,240,519	977	16,997,271	709	847,140	656
SCH D OF PEPIN AREA	4270	950	29,095,843	950	22,934,204	731	1,186,504	678
SCH D OF PESHTIGO	4305	2,285	76,506,113	2,285	61,910,679	1,845	3,206,763	1,763
SCH D OF PEWAUKEE	4312	6,296	333,720,007	6,296	303,929,101	5,530	16,192,566	5,328
SCH D OF PHOENIX	4330	2,644	6,463,680	2,644	4,549,658	181	220,956	166
SCH D OF PHILLIPS	4347	2,892	97,099,193	2,892	77,992,825	2,352	4,097,648	2,107
SCH D OF PITTSVILLE	4348	1,628	53,427,669	1,628	43,310,484	1,287	2,274,631	1,231
SCH D OF TRI-COUNTY AREA (PLAINFIELD)	4375	1,540	47,531,704	1,540	36,956,444	1,199	1,935,697	1,127
SCH D OF PLATTEVILLE	4389	4,657	159,956,218	4,657	131,953,654	3,591	6,949,912	3,348
SCH D OF PLUM CITY	4459	537	15,572,713	537	11,806,058	426	605,390	386
SCH D OF PLYMOUTH	4473	6,630	265,229,615	6,630	226,905,576	5,512	11,776,764	5,234
SCH D OF PORTAGE COMMUNITY	4501	6,992	242,085,850	6,992	199,275,948	5,595	10,331,260	5,268
SCH D OF PORT EDWARDS	4508	1,124	45,314,751	1,124	41,690,602	922	2,264,257	869
SCH D OF PORT WASHINGTON-SAUKVILLE	4515	7,641	333,339,526	7,641	291,571,909	6,501	15,069,600	6,213
SCH D OF SOUTH SHORE (PORT WING)	4522	644	16,967,845	644	12,914,523	447	674,258	398
SCH D OF POTOSI	4529	881	27,384,879	881	21,332,193	712	1,095,789	675
SCH D OF POUYNETTE	4536	2,456	98,306,333	2,456	85,146,365	2,095	4,359,040	2,015
SCH D OF PRAIRIE DU CHIEN AREA	4543	6,463	105,401,046	6,463	85,920,829	5,519	4,252,175	2,544
SCH D OF PRAIRIE FARM	4557	599	3,257,212	599	12,892,271	464	667,199	419
SCH D OF PRENTICE	4571	1,373	39,903,666	1,373	30,372,975	1,046	1,579,063	919
SCH D OF PRESCOTT	4578	2,686	129,399,270	2,686	116,244,960	2,269	6,153,530	2,182
SCH D OF PRINCETON	4606	1,221	35,086,447	1,221	26,895,264	917	1,344,273	839
SCH D OF PULASKI COMMUNITY	4613	5,661	236,900,478	5,661	206,050,751	4,588	10,746,135	4,411
SCH D OF RACINE	4620	62,888	2,628,148,366	62,888	2,271,018,897	51,824	119,539,730	48,856
SCH D OF RANDALL J 1	4627	919	37,981,155	919	33,024,839	737	1,682,636	706
SCH D OF RANDOLPH	4634	1,243	43,276,208	1,243	35,387,185	1,002	1,807,324	939
SCH D OF RANDOM LAKE	4641	2,490	96,080,944	2,490	81,347,455	2,110	4,119,675	2,017
SCH D OF RAYMOND #14	4686	725	33,951,905	725	30,243,184	620	1,594,639	596
SCH D OF NORTH CAPE	4690	173	7,897,753	173	7,037,192	132	368,968	128
SCH D OF REEDSBURG	4753	6,998	239,842,380	6,998	196,375,457	5,631	10,020,945	5,310
SCH D OF REEDSVILLE	4760	1,967	67,098,444	1,967	54,739,036	1,604	2,810,838	1,535

WISCONSIN DEPARTMENT OF REVENUE SYSTEMS AND DATA PROCESSING (TSTX022)

WISCONSIN SCHOOL DISTRICT SUMMARY STATISTICS FOR 2000

Table with columns: SCHOOL DISTRICT NAME, DIST NUMBER, RETURN COUNT, TOTAL INCOME AMOUNT, INCOME COUNT, NET TAXABLE INCOME AMOUNT, INCOME COUNT, NET TAX AMOUNT, NET TAX COUNT. Lists various school districts like Rhinelander, Rice Lake Area, Richland, etc.

WISCONSIN DEPARTMENT OF REVENUE SYSTEMS AND DATA PROCESSING (TSTX022)

WISCONSIN SCHOOL DISTRICT SUMMARY STATISTICS FOR 2000

Table with columns: SCHOOL DISTRICT NAME, DIST NUMBER, RETURN COUNT, TOTAL INCOME AMOUNT, INCOME COUNT, NET TAXABLE INCOME AMOUNT, INCOME COUNT, NET TAX AMOUNT, NET TAX COUNT. Lists various school districts like Suring, Thorpe, Three Lakes, etc.





## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

March 15, 2002

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Department of Revenue's Annual Lottery Prize Payout Report

Under s. 565.02(7) of the statutes, the Department of Revenue (DOR) is required to submit a lottery prize payout report to the Joint Committee on Finance, not later than March 1 of each year, that includes: (a) an estimate for that fiscal year and for the subsequent fiscal year of the gross revenues from the sale of lottery tickets; (b) the total amount paid as prizes and the prize payout ratio for each type of lottery game offered; and (c) an evaluation of the effect of prize payout ratios of lottery games on lottery sales, lottery operating costs and on maximizing the revenue available for the lottery and gaming tax credit. The report for this fiscal year was submitted to the Committee on February 28, 2002.

The report is subject to a 14-day passive review by the Committee. If, by March 20, the Co-chairs notify DOR that the Committee has scheduled a meeting for the purpose of reviewing the Department's proposed prize payouts, DOR may proceed with its plans for the prize payouts for the subsequent fiscal year only with Committee approval. If the Co-chairs do not notify the Department by March 20 that the Committee has scheduled a meeting to review the Department's proposed prize payouts, the Department's plans for the prize payouts for the subsequent fiscal year are considered approved by the Committee.

The report submitted by DOR addresses the requirements of s. 565.02(7). While the report states that no modifications of the currently approved lottery prize payout ratios are being proposed at this time, our analysis indicates that one modification would require the approval of the Committee. This is discussed below.

## **Lottery Sales Estimates**

Under the 2001-03 biennial budget act (Act 16), lottery sales were projected to total \$403.6 million in 2001-02. In October, 2001, under an annual statutory process whereby the Department of Administration (DOA) and the Joint Committee on Finance certify the amount of lottery funds available for the lottery and gaming tax credit, the 2001-02 sales estimate was modified to \$412.0 million. Under the Department's prize payout report, the estimate for 2001-02 sales remains the same.

Under Act 16, lottery sales in 2002-03 were estimated at \$402.9 million. Under the March prize payout report, this estimate is reduced to \$400.4 million. This reduction totals nearly \$2.5 million and reflects: (a) lower sales estimates for scratch ticket sales (-\$4.8 million); and (b) higher pull-tab sales (\$0.9 million) and on-line sales (\$1.5 million). These minor modifications to the estimate made under Act 16 reflect the Department's latest sales projections.

This office will be reviewing sales estimates for 2002-03 in October, 2002, under the annual statutory process to certify the amount of lottery funds available for the lottery and gaming tax credit in 2002-03.

## **Payout Ratios**

Changes in prize payout ratios for instant games were approved by the Joint Committee on Finance on June 22, 1994. At that time, the average payout ratio for instant scratch tickets was increased to no more than 63% (from 61.26%) and the average payout ratio for pull-tab instant games was increased to no more than 62.5% (from 60.38%). On-line game payouts were maintained at 51.54%, which was the weighted average for on-line game payouts at that time. On March 22, 2000, the Committee approved one further modification: the maximum payout ratio for pull-tab ticket sales by nonprofit organizations was increased from 62.5% to not more than 80%.

While the report states that no increase in payout ratios is being requested at this time, the report does reflect a slight modification to the weighted payout ratio for on-line games in 2002-03, to 51.62%. This represents an increase to the current on-line ratio of 51.54% approved by the Committee in 1994. The 2002-03 increase is primarily the result of a plan to include a share of payouts relating to the Supercash on-line game for use on a new version of the lottery television game show. This change, which is discussed in the report, would allow some Supercash players the opportunity to win additional prizes on the game show.

## **Summary**

The report before the Committee conforms to the requirements of s. 565.02(7) and informs the Committee of modifications relating to a new version of the lottery television game show that

would include players of the Supercash on-line game. This change would have a slight effect on the prize payout ratio for on-line games. Approval of the report would allow the on-line payout ratio to increase from 51.54% to 51.62%. In the report, the Department estimates lottery sales of \$412.0 million in 2001-02 and \$400.4 million in 2002-03.

The Committee's response to the lottery's proposal must be provided to DOR no later than March 20, 2002.

BL/AZ/sas/bh

STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION  
101 East Wilson Street, Madison, Wisconsin

TOMMY G. THOMPSON  
GOVERNOR

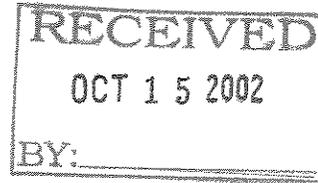
GEORGE LIGHTBOURN  
SECRETARY



Office of the Secretary  
Post Office Box 7864  
Madison, WI 53707-7864  
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October 14, 2002

The Honorable Brian Burke, Co-Chair  
Joint Committee on Finance  
316 South, State Capitol  
Madison, WI 53702



The Honorable John Gard, Co-Chair  
Joint Committee on Finance  
315 North, State Capitol  
Madison, WI 53702

Dear Senator Burke and Representative Gard:

Under the provisions of s. 79.10 (11), each October the Department of Administration must submit to the Joint Committee the department's estimate of the total funds available for distribution under the lottery credit.

Total funds available for distribution equal existing and projected lottery proceeds and interest for FY02 less the amounts estimated to be expended for Department of Justice gaming enforcement and the Farmland Tax Relief and less the required 2% reserve under s. 20.003 (5).

The department's estimate indicates that \$110,222,600 will be available for distribution in December 2002 under current law. A more detailed calculation of the department's estimate is included for your review.

Following the committee's approval or revision of this estimate, DOA will inform the Department of Revenue of the total amount available for distribution under the lottery credit and DOR will calculate the estimated fair market value necessary to distribute the total amount of revenue available.

Sincerely,

A handwritten signature in cursive script, appearing to read "George Lightbourn".  
George Lightbourn  
Secretary

cc: Members, Joint Committee on Finance  
Richard G. Chandler, Secretary of Revenue

Estimated Funds Available for Lottery Credit, December 2002

	<u>Estimated FY2002-03</u>
Gross Revenue	
Ticket Sales	412,712,900
Miscellaneous Revenue	100,600
Total Gross Revenue	412,813,500
Expenses	
Prizes	235,235,000
Administration	
Retailer Commission	29,059,500
On-Line Vendor Fee	12,694,400
Operating Expenses	22,073,400
Total Administration	63,827,300
DOJ Gaming Enforcement	190,400
DOR Credit Administration	222,000
Total Expenses	299,474,700
Net Proceeds	113,338,800
Amount Available for Property Tax Relief	
Opening Balance	17,698,700
Net Proceeds	113,338,800
Gaming Revenue	1,374,100
Interest Earnings	1,217,300
Total Available for Property Tax Relief	133,628,900
Property Tax Relief	
Farmland Tax Relief Credit	15,000,000
Lottery Property Tax Credit	110,222,600
Late Lottery Credit	150,000
Total Appropriations for Property Tax Relief	125,372,600
Gross Closing Balance (Reserve of 2% of Gross Revenue)	8,256,300
Average Lottery Tax Credit	
Number of Qualifying Parcels	1,371,100
Average Credit	80



**State of Wisconsin • DEPARTMENT OF REVENUE**

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*Scott McCallum*  
Governor

*Richard G. Chandler*  
Secretary of Revenue

October 21, 2002

The Honorable Brian Burke, Co-Chair  
Joint Committee on Finance  
State Capitol, Room 316 South  
Madison, WI 53702

The Honorable John Gard, Co-Chair  
Joint Committee on Finance  
State Capitol, Room 315 North  
Madison, WI 53702

Dear Senator Burke and Representative Gard:

State law requires the Department of Revenue annually, on November 1, to certify to the Joint Committee on Finance the percentage change in the Consumer Price Index (CPI) used to determine a municipality's eligibility for a payment under the expenditure restraint program. The Department certifies that the percentage change for 2004 payments is 1.5%

Sec. 79.05(1)(am), Wis. Stats., provides that the inflation factor for the expenditure restraint program be the average annual percentage change in the CPI for all urban consumers (CPI-U), U.S. city average, for the twelve months ending on September 30. The Department's certification of this percentage is required in sec. 79.05(2m).

Calculation of the inflation factor is shown in the attached table. If you have any questions about our calculation, please contact me.

Sincerely,

Richard G. Chandler  
Secretary of Revenue

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Attachment

CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS  
(CPI-U)  
U.S. CITY AVERAGE, ALL ITEMS, NOT SEASONALLY  
ADJUSTED  
1982-84=100

Source: Bureau of Labor Statistics, U.S. Department of Labor

	2000-01	2001-02
October	174.0	177.7
November	174.1	177.4
December	174.0	176.7
January	175.1	177.1
February	175.8	177.8
March	176.2	178.8
April	176.9	179.8
May	177.7	179.8
June	178.0	179.9
July	177.5	180.1
August	177.5	180.7
September	178.3	181.0
Average	176.3	178.9
% Change		1.5



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

October 29, 2002

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Estimate of Available Funds for the 2002(03) Lottery and Gaming Credit

On October 14, 2002, the Department of Administration (DOA), pursuant to s. 79.10(11)(b) of the statutes, provided the Committee with an estimate of total funds available for distribution under the lottery and gaming credit for property taxes levied in 2002 (paid in 2003). The Department of Revenue (DOR) must be notified of the total amount available for distribution under the lottery and gaming credit by November 1, 2002. This estimate provides DOR with the basis for calculating the fair market value, termed the credit base, necessary to distribute the lottery and gaming credit. The credits are calculated by multiplying the credit base by school tax rates.

The Committee is authorized to revise the DOA estimate and may do so at a meeting that takes place before November 1, 2002. If the Committee chooses to accept the DOA estimate, no Committee action is required.

In its letter, dated October 14, 2002, DOA estimated that a total of \$110,222,600 would be available for the 2002(03) lottery and gaming credit. This amount was based on estimated 2002-03 lottery sales of \$412.7 million. On October 24, 2002, DOA provided the Committee with a revised lottery fund condition statement that reflects a correction of the estimated farmland tax relief credit payment in 2002-03 and several other adjustments. With these modifications, the amount available for the lottery and gaming credit would total \$106,334,700. Our analysis agrees with this revised amount. Certification of this amount would result in an estimated average lottery and gaming credit of \$78.

The DOA letter of October 24, 2002, and the lottery fund condition for 2002-03, are provided as attachments to this memorandum. Please note that the attached Fiscal Bureau fund condition statement is formatted differently from the DOA fund condition statement. As a result, certain amounts appear to be at variance. However, these variances are not material and the amount estimated on the lottery and gaming credit is identical under both approaches.

Under 2001 Wisconsin Act 16, the 2001-03 biennial budget act, lottery sales were estimated at \$403.6 million in 2001-02 and \$402.9 million in 2002-03. Actual 2001-02 lottery sales totaled \$427.6 million. This strong performance was primarily the result of particularly high Powerball sales associated with a large jackpot in August, 2001. The revised sales estimate of \$412.7 million in 2002-03 was projected on the basis of sales models utilized by DOR to estimate both on-line and instant ticket games. The 2002-03 sales estimate of \$412.7 million appears to be a reasonable projection. The following table shows actual 2001-02 sales by game type and 2002-03 sales estimates made under Act 16 and under the revised projection.

<u>Game Type</u>	<u>Actual 2001-02</u>	<u>Estimated Sales</u>	
		<u>Act 16 2002-03</u>	<u>Revised Projection 2002-03</u>
Scratch	\$233,573,800	\$233,919,300	\$238,361,300
Pull-Tab	4,640,200	3,927,100	4,640,200
On-Line	<u>189,336,300</u>	<u>165,024,600</u>	<u>169,711,400</u>
Total	\$427,550,300	\$402,871,000	\$412,712,900

The certification of the lottery and gaming credit proceeds available for distribution in 2002(03) will require that this amount be paid to property owners. If the projected sales that support the distribution amount are not realized, the lottery fund includes a reserve (approximately \$8.3 million) that can be utilized for credit payments. This reserve amount is adequate to support credit payments from the lottery fund even if actual sales are up to \$22.0 million less than the projected \$412.7 million. To the extent the reserve would need to be utilized, the effect would be to reduce the credit amount in the subsequent tax year. Similarly, if 2002-03 lottery sales exceed the \$412.7 million projection, the additional funds would be available for distribution for 2003(04) property tax credits.

In summary, 2002-03 lottery sales of \$412.7 million would result in \$106,334,700 in lottery and gaming credits. This amount would result in an estimated average credit of \$78. Unless the Committee meets to certify another number before November 1, 2002, the \$106,334,700 projection will be used by DOR to set the credit base for determining 2002(03) lottery and gaming credits.

AZ/bh  
Attachments

**2002-03 Lottery Fund Condition Statement  
October, 2002**

Fiscal Year Opening Balance	\$17,698,700
<b>Operating Revenues</b>	
Ticket Sales	\$412,712,900
Retailer Fees and Miscellaneous	<u>100,600</u>
Gross Revenues	\$412,813,500
<b>Expenditures</b>	
Prizes	\$235,235,000
Retailer Compensation	29,059,500
Vendor Payments	12,694,400
General Program Operations	21,510,500
Appropriation to DOJ	289,100
Appropriation to DOR	222,000
Program Reserves	<u>412,200</u>
Total Expenditures	\$299,422,700
Net Proceeds	\$113,390,800
Interest Earnings	\$1,135,000
Gaming-Related Revenue	\$1,003,900
Total Available for Tax Relief*	\$133,228,400
<b>Appropriations for Tax Relief</b>	
Lottery and Gaming Credit	\$106,334,700
Farmland Tax Relief Credit	18,487,400
Late Lottery and Gaming Credit Applications	<u>150,000</u>
Total Appropriations for Tax Relief	\$124,972,100
Gross Closing Balance	\$8,256,300
Reserve (2% of Gross Revenues)	\$8,256,300
Net Closing Balance	\$0

\*Opening balance, net proceeds, interest earnings and gaming-related revenue.

STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION  
101 East Wilson Street, Madison, Wisconsin

TOMMY G. THOMPSON  
GOVERNOR

GEORGE LIGHTBOURN  
SECRETARY



Office of the Secretary  
Post Office Box 7864  
Madison, WI 53707-7864  
Voice (608) 266-1741  
Fax (608) 267-3842  
TTY (608) 267-9629

October 24, 2002

The Honorable Brian Burke, Co-Chair  
Joint Committee on Finance  
316 South, State Capitol  
Madison, WI 53702

The Honorable John Gard, Co-Chair  
Joint Committee on Finance  
315 North, State Capitol  
Madison, WI 53702

Dear Senator Burke and Representative Gard:

After conferring with the Lottery and the Legislative Fiscal Bureau, the Department is revising its estimate under s. 79.10 (1) of the total funds available for distribution under the lottery credit. This revision reflects the consensus estimate.

The revised estimate projects \$106,334,700 will be available for lottery credit distribution in December 2002. Total funds available for distribution equal existing and projected lottery proceeds and interest for FY02 less the amounts estimated to be expended for Department of Justice gaming enforcement and the Farmland Tax Relief and less the required 2% reserve under s. 20.003 (5). The calculation of the estimate is attached.

With the committee's approval, DOA will inform the Department of Revenue that this is the total amount available for distribution under the lottery credit. In turn, DOR will calculate the estimated fair market value necessary to distribute the total amount of revenue available.

Sincerely,

  
George Lightbourn  
Secretary

cc: Members, Joint Committee on Finance  
Richard G. Chandler, Secretary of Revenue

Revised Estimated Funds Available for Lottery Credit, December 2002

	<u>Estimated FY2002-03</u>
Gross Revenue	412,712,900
Ticket Sales	100,600
Miscellaneous Revenue	412,813,500
Total Gross Revenue	
Expenses	235,235,000
Prizes	
Administration	29,059,500
Retailer Commission	12,694,400
On-Line Vendor Fee	21,510,500
Operating Expenses	412,200
Program Reserves	63,676,600
Total Administration	
DOJ Gaming Enforcement	289,100
DOR Credit Administration	222,000
Total Expenses	299,422,700
Net Proceeds	113,390,800
Amount Available for Property Tax Relief	
Opening Balance	17,698,700
Net Proceeds	113,390,800
Gaming Revenue	1,003,900
Interest Earnings	1,135,000
Total Available for Property Tax Relief	133,228,400
Property Tax Relief	
Farmland Tax Relief Credit	18,487,400
Lottery Property Tax Credit	106,334,700
Late Lottery Credit	150,000
Total Appropriations for Property Tax Relief	124,972,100
Gross Closing Balance (Reserve of 2% of Gross Revenue)	8,256,300
Average Lottery Tax Credit	
Number of Qualifying Parcels	1,371,100
Average Credit	78

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Joint Committee on Finance  
316 South, State Capitol  
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The Honorable John Gard, Co-Chair  
Joint Committee on Finance  
315 North, State Capitol  
Madison, WI 53702

Dear Senator Burke and Representative Gard:

After conferring with the Lottery and the Legislative Fiscal Bureau, the Department is revising its estimate under s. 79.10 (11) of the total funds available for distribution under the lottery credit. This revision reflects the consensus estimate.

The revised estimate projects \$106,334,700 will be available for lottery credit distribution in December 2002. Total funds available for distribution equal existing and projected lottery proceeds and interest for FY02 less the amounts estimated to be expended for Department of Justice gaming enforcement and the Farmland Tax Relief and less the required 2% reserve under s. 20.003 (5). The calculation of the estimate is attached.

With the committee's approval, DOA will inform the Department of Revenue that this is the total amount available for distribution under the lottery credit. In turn, DOR will calculate the estimated fair market value necessary to distribute the total amount of revenue available.

Sincerely,

  
George Lightbourn  
Secretary

cc: Members, Joint Committee on Finance  
Richard G. Chandler, Secretary of Revenue

Revised Estimated Funds Available for Lottery Credit, December 2002

	<u>Estimated FY2002-03</u>
Gross Revenue	
Ticket Sales	412,712,900
Miscellaneous Revenue	100,600
Total Gross Revenue	412,813,500
Expenses	
Prizes	235,235,000
Administration	
Retailer Commission	29,059,500
On-Line Vendor Fee	12,694,400
Operating Expenses	21,510,500
Program Reserves	412,200
Total Administration	63,676,600
DOJ Gaming Enforcement	289,100
DOR Credit Administration	222,000
Total Expenses	299,422,700
Net Proceeds	113,390,800
Amount Available for Property Tax Relief	
Opening Balance	17,698,700
Net Proceeds	113,390,800
Gaming Revenue	1,003,900
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Total Available for Property Tax Relief	133,228,400
Property Tax Relief	
Farmland Tax Relief Credit	18,487,400
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