

## HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN

**Revenues and Expenditures** — In the 2005-06 fiscal year, Wisconsin state government received total revenues of \$39.9 billion from all sources, including federal and nontax revenue, and its expenditures totaled \$33.8 billion. \$22.1 billion of these expenditures were general fund and the remaining \$11.6 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 \$52.2 billion for the 2005-07 biennium, state operations accounted for 35.5% (\$18.5 billion) and local assistance for 36.8% (\$19.2 billion). The remaining 27.8% (\$14.5 billion) comprised aids to individuals and organizations.

For the 2005-06 fiscal year, two state agencies accounted for about 38.2% of total state expenditures. The largest expenditure total was \$6.9 billion (20.5%) by the Department of Health and Family Services. Expenditures by the Department of Public Instruction, including state aids to local schools, were \$5.9 billion (17.7%). Shared revenue and tax relief of \$1.9 billion accounted for 5.6%.

Total state tax revenues for 2005-06 were just over \$13.2 billion, including about \$12.0 billion in general purpose revenue. These collections were about \$647 million higher than during fiscal year 2004-05. Revenue from income taxes totaled a little over \$6.9 billion, about \$6.1 billion of which was individual income taxes and \$780 million in corporation income taxes, while sales and excise taxes were about \$4.5 billion.

**State-Local Finances** — In 2004-05, Wisconsin ranked 23rd nationally in total per capita state and local government general revenues (\$6,643, or somewhat below the U.S. average of \$6,816). In total direct general state and local government per capita expenditures, Wisconsin ranked 18th (\$6,825 compared to the U.S. average of \$6,778). In 2005-06, Wisconsin ranked 20th in total state tax revenues at \$71.54 per \$1,000 personal income, compared to a national average of \$65.23.

Wisconsin returned almost \$1.43 billion to local units of government in property tax relief and shared revenue in fiscal year 2007 (\$469.3 million as school levy credits and about \$956.5 million in shared revenue).

**Property Taxes** — General property taxes levied in Wisconsin in 2005 totaled almost \$8.3 billion for a net amount of almost \$7.9 billion after state property tax relief. Crawford and Milwaukee counties (\$23.12 and \$22.93, respectively, per \$1,000) had the highest effective (full value equalized) net tax rate and Vilas County the lowest (\$9.95 per \$1,000), compared to the state average of \$18.36, a 6.5% reduction from 2004. The share of property taxes paid by residential taxpayers (71.0%) continues to increase while the share paid by commercial (18.7%) and manufacturing (3.0%) continues to decline.

**State-Federal Finances** — Federal tax receipts from Wisconsin in fiscal year 2006 totaled almost \$41.7 billion, with the largest amount generated by individual income and employment taxes (\$34.9 billion). Federal expenditures in Wisconsin – including grants to state and local government, salaries and wages, direct payments to individuals, procurement, and other programs – amounted to \$5,728 per resident. This distribution, on a per capita basis, ranked Wisconsin 48th among the states in federal funds received, with only Minnesota (\$5,644) and Nevada (\$5,469) lower. Alaska was the highest at \$12,885 per person, followed by Virginia (\$12,150) and Maryland (\$11,645). Direct federal aid to Wisconsin in 2005-06 totaled \$7.09 billion, and about 52% of that applied to health and family services. Local units of government received about \$1.26 billion for all functions.

**Indebtedness** — Total outstanding state government debt in Wisconsin, as of May 31, 2007, amounted to \$5.57 billion, of which \$4.25 billion was tax-supported and \$1.31 billion was revenue-supported. Total state indebtedness at the end of 2005 constituted 1.27% of state-assessed valuation and amounted to \$983.67 per capita. Local debt in 2005 totaled almost \$12.7 billion. Among state political subdivisions, school district debt (\$5.34 billion) was largest, followed by city debt (\$3.72 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 2005-06 and 2006-07**

Revenue Type and Allocation	2005-06	2006-07	2005-07 Total	% of Total – All Sources
<b>GENERAL PURPOSE REVENUE</b> .....	<b>\$12,634,072,400</b>	<b>\$13,217,609,500</b>	<b>\$25,851,681,900</b>	<b>49.56%</b>
State operations .....	2,958,697,900	3,000,047,900	5,958,745,800	11.42
Local assistance .....	7,367,590,100	7,445,014,900	14,812,605,000	28.40
Aids to individuals and organizations .....	2,307,784,400	2,772,546,700	5,080,331,100	9.74
<b>PROGRAM REVENUE – TOTAL</b> .....	<b>\$9,524,694,500</b>	<b>\$9,708,095,000</b>	<b>\$19,232,789,500</b>	<b>36.87%</b>
State operations .....	4,403,687,600	4,466,763,500	8,870,451,100	17.01
Local assistance .....	1,044,215,400	1,049,591,300	2,093,806,700	4.01
Aids to individuals and organizations .....	4,076,791,500	4,191,740,200	8,268,531,700	15.85
<b>Program Revenue – Federal</b> .....	<b>\$5,883,730,800</b>	<b>\$5,991,573,300</b>	<b>\$11,875,304,100</b>	<b>22.77%</b>
State operations .....	1,109,319,500	1,099,626,900	2,208,946,400	4.23
Local assistance .....	961,499,900	965,379,400	1,926,879,300	3.69
Aids to individuals and organizations .....	3,812,911,400	3,926,567,000	7,739,478,400	14.84
<b>Program Revenue – Service</b> .....	<b>\$825,417,700</b>	<b>\$828,232,900</b>	<b>\$1,653,650,600</b>	<b>3.17%</b>
State operations .....	607,185,600	611,918,100	1,219,103,700	2.34
Local assistance .....	53,699,200	54,388,800	108,088,000	0.21
Aids to individuals and organizations .....	164,532,900	161,926,000	326,458,900	0.63
<b>Program Revenue – Other</b> .....	<b>\$2,815,546,000</b>	<b>\$2,888,288,800</b>	<b>\$5,703,834,800</b>	<b>10.93%</b>
State operations .....	2,687,182,500	2,755,218,500	5,442,401,000	10.43
Local assistance .....	29,016,300	29,823,100	58,839,400	0.11
Aids to individuals and organizations .....	99,347,200	103,247,200	202,594,400	0.39
<b>SEGREGATED REVENUE – TOTAL</b> .....	<b>\$3,612,863,100</b>	<b>\$3,464,373,200</b>	<b>\$7,077,236,300</b>	<b>13.57%</b>
State operations .....	1,701,087,800	1,970,228,600	3,671,316,400	7.04
Local assistance .....	1,129,150,000	1,152,402,900	2,281,552,900	4.37
Aids to individuals and organizations .....	782,625,300	341,741,700	1,124,367,000	2.16
<b>Segregated Revenue – Federal</b> .....	<b>\$784,466,700</b>	<b>\$788,568,100</b>	<b>\$1,573,034,800</b>	<b>3.02%</b>
State operations .....	563,422,900	567,479,700	1,130,902,600	2.17
Local assistance .....	215,347,100	215,347,100	430,694,200	0.83
Aids to individuals and organizations .....	5,696,700	5,741,300	11,438,000	0.02
<b>Segregated Revenue – Local</b> .....	<b>\$103,973,400</b>	<b>\$105,235,900</b>	<b>\$209,209,300</b>	<b>0.40%</b>
State operations .....	5,989,700	5,989,700	11,979,400	0.02
Local assistance .....	88,553,200	91,015,700	179,568,900	0.34
Aids to individuals and organizations .....	9,430,500	8,230,500	17,661,000	0.03
<b>Segregated Revenue – Service</b> .....	<b>\$189,528,700</b>	<b>\$185,085,000</b>	<b>\$374,613,700</b>	<b>0.72%</b>
State operations .....	189,528,700	185,085,000	374,613,700	0.72
<b>Segregated Revenue – Other</b> .....	<b>\$2,534,894,300</b>	<b>\$2,385,484,200</b>	<b>\$4,920,378,500</b>	<b>9.43%</b>
State operations .....	942,146,500	1,211,674,200	2,153,820,700	4.13
Local assistance .....	825,249,700	846,040,100	1,671,289,800	3.20
Aids to individuals and organizations .....	767,498,100	327,769,900	1,095,268,000	2.10
<b>FEDERAL REVENUE – TOTAL</b> .....	<b>\$6,668,197,500</b>	<b>\$6,780,141,400</b>	<b>\$13,448,338,900</b>	<b>25.78%</b>
State operations .....	1,672,742,400	1,667,106,600	3,339,849,000	6.40
Local assistance .....	1,176,847,000	1,180,726,500	2,357,573,500	4.52
Aids to individuals and organizations .....	3,818,608,100	3,932,308,300	7,750,916,400	14.86
<b>TOTAL – ALL SOURCES</b> .....	<b>\$25,771,630,000</b>	<b>\$26,390,077,700</b>	<b>\$52,161,707,700</b>	<b>100.00%</b>
State operations .....	9,063,473,300	9,437,040,000	18,500,513,300	35.47
Local assistance .....	9,540,955,500	9,647,009,100	19,187,964,600	36.79
Aids to individuals and organizations .....	7,167,201,200	7,306,028,600	14,473,229,800	27.75

*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, June 2007.

**WISCONSIN STATE REVENUES – ALL FUNDS**  
**Fiscal Years 2003-04, 2004-05, 2005-06**  
**(In Thousands)**

	2003-04	2004-05	2005-06
<b>TOTAL GENERAL FUND TAX REVENUES*</b>	\$10,759,514	\$11,416,445	\$12,051,460
<b>TOTAL GPR TAX REVENUES*</b>	\$10,739,319	\$11,396,650	\$12,030,086
<b>Income Taxes*</b>	5,927,645	6,414,162	6,924,619
Individual	5,277,119	5,650,109	6,144,299
Corporation	650,526	764,053	780,320
<b>Sales and Excise Taxes*</b>	4,254,759	4,398,159	4,496,278
General sales and use	3,899,264	4,038,715	4,127,585
Cigarette	291,323	294,301	301,490
Other tobacco products	16,101	15,841	16,421
Liquor and wine	38,470	39,532	41,023
Malt beverage (beer)	9,601	9,770	9,759
<b>Public Utility Taxes*</b>	269,801	254,443	275,147
Private light, heat, and power	165,436	159,573	189,063
Municipal light, heat, and power	1,813	1,936	2,439
Telephone	81,587	72,616	62,997
Pipeline	10,555	10,556	10,655
Electric cooperative	8,486	7,235	8,106
Municipal electric	1,296	1,568	1,504
Conservation and regulation	512	469	368
Utility tax (refunds) interest and penalties	116	490	15
<b>Inheritance and Estate Taxes</b>	86,357	112,346	108,571
<b>Miscellaneous Taxes*</b>	200,757	217,540	225,471
Insurance companies (premiums)	123,621	129,839	134,665
Real estate transfer fee	66,325	77,221	80,536
Lawsuits (courts)	10,691	10,382	10,170
Other	120	98	100
<b>PROGRAM TAX REVENUES*</b>	20,195	19,795	21,374
Fire dues	14,768	15,035	16,151
Pari-mutuel taxes	1,804	1,546	1,246
County expo tax administration	385	387	423
Baseball park administration fee	319	352	349
Business trust regulation fee	2,094	1,738	2,149
Other	825	737	1,056
<b>TRANSPORTATION FUND*</b>	959,594	982,690	1,001,808
Motor fuel tax	934,605	955,548	974,106
Air-carrier tax	8,195	5,818	4,715
Railroad tax	11,923	15,953	16,449
Aviation fuel tax	1,348	1,506	1,540
Other taxes	3,523	3,865	4,998
<b>CONSERVATION FUND*</b>	76,800	81,740	84,001
2/10 Mill forestry tax	72,190	78,264	80,262
Forest crop taxes	4,610	3,476	3,739
<b>MEDIATION FUND</b>	3	3	2
<b>PETROLEUM INSPECTION TAX</b>	92,563	86,602	71,331
<b>RECYCLING FUND TEMPORARY SERVICE CHARGES</b>	25,543	13,246	19,523
<b>TOTAL STATE TAX REVENUES</b>	\$11,914,017	\$12,580,726	\$13,228,125
<b>TOTAL DEPARTMENT REVENUES*</b>	28,824,413	23,610,203	25,893,191
Intergovernmental revenue	7,302,464	7,190,883	7,181,218
Licenses and permits	969,210	975,303	1,020,799
Charges for goods and services	2,784,392	2,803,586	3,113,814
Contributions	2,980,855	2,063,106	2,672,970
Interest and investment income	9,696,273	7,173,240	8,542,094
Gifts and donations	341,902	375,899	384,897
Proceeds from sale of bonds	2,706,057	734,441	1,197,761
Other revenues	1,797,449	2,045,365	1,504,409
Other transactions	245,811	248,380	275,229
<b>TRANSFERS</b>	847,007	828,212	812,004
<b>TOTAL REVENUES</b>	\$41,585,437	\$37,019,141	\$39,933,320

\*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2006 Annual Fiscal Report, October 15, 2006.

## WISCONSIN STATE EXPENDITURES BY AGENCY

### Fiscal Years 2004-05 and 2005-06

Agency	2004-05		2005-06	
	Amount	Percent	Amount	Percent
Administration, Department of	\$540,485,278.10	1.70%	\$599,291,520.30	1.79%
Agriculture, Trade and Consumer Protection, Department of	74,033,747.37	0.23	79,023,423.51	0.24
Arts Board	3,428,148.10	0.01	3,628,410.45	0.01
Aging and Long-Term Care, Board on	1,877,403.10	0.01	2,015,821.09	0.01
Child Abuse and Neglect Prevention Board	2,616,052.76	0.01	2,089,546.15	0.01
Commerce, Department of	173,225,139.93	0.54	201,497,278.62	0.60
Corrections, Department of	1,036,277,708.08	3.25	1,090,668,697.70	3.26
District Attorneys (DOA)	43,803,313.33	0.14	44,412,140.53	0.13
Educational Communications Board	15,537,612.36	0.05	15,296,636.31	0.05
Elections Board	13,802,371.91	0.04	11,300,830.18	0.03
Employee Trust Funds, Department of	4,221,860,461.55	13.25	4,525,792,152.12	13.52
Employment Relations, Office of State	5,074,320.62	0.02	5,200,281.74	0.02
Employment Relations Commission	2,685,363.81	0.01	2,855,309.04	0.01
Environmental Improvement Program (DOA)	164,063,071.80	0.51	177,238,465.43	0.53
Ethics Board	574,185.94	0.00	705,680.85	0.00
Financial Institutions, Department of	13,918,200.12	0.04	14,681,299.45	0.04
Fox River Navigation System Authority	149,999.00	0.00	209,635.00	0.00
Governor, Office of the	3,127,700.46	0.01	3,305,857.79	0.01
Health and Family Services, Department of	6,716,237,529.06	21.08	6,872,315,132.97	20.53
Higher Education Aids Board	92,506,786.58	0.29	107,456,667.01	0.32
Historical Society, State	17,536,591.04	0.06	18,423,554.63	0.06
Insurance, Office of the Commissioner of	58,692,039.97	0.18	69,788,667.65	0.21
Investment Board	18,019,967.12	0.06	19,155,525.28	0.06
Justice, Department of	85,438,036.89	0.27	88,021,241.06	0.26
Lieutenant Governor, Office of the	369,476.86	0.00	385,762.78	0.00
Lower Wisconsin Riverway Board	158,220.90	0.00	163,029.48	0.00
Medical College of Wisconsin, Inc.	5,566,363.47	0.02	5,635,226.04	0.02
Military Affairs, Department of	64,029,657.13	0.20	63,488,315.35	0.19
Natural Resources, Department of	508,065,724.42	1.59	533,474,915.32	1.59
Public Defender, Office of the	67,210,803.25	0.21	86,587,007.36	0.26
Public Instruction, Department of	5,565,796,605.72	17.47	5,928,165,320.36	17.71
Public Lands, Board of Commissioners of	1,506,496.93	0.00	1,314,031.10	0.00
Public Service Commission	22,001,428.77	0.07	99,294,916.99	0.30
Regulation and Licensing, Department of	11,592,716.07	0.04	11,880,288.69	0.04
Revenue, Department of	418,352,984.65	1.31	454,268,211.77	1.36
Secretary of State, Office of the	626,413.46	0.00	683,120.33	0.00
State Fair Park Board	26,310,896.56	0.08	22,549,326.80	0.07
Technical College System Board	176,156,038.14	0.55	175,376,646.05	0.52
Tourism, Department of	13,554,973.33	0.04	14,782,188.03	0.04
Transportation, Department of	2,009,238,584.47	6.30	2,122,024,239.46	6.34
Treasurer, Office of the State	2,996,697.28	0.01	6,243,198.00	0.02
University of Wisconsin System	3,853,680,416.01	12.09	3,955,244,665.08	11.81
Veterans Affairs, Department of	196,903,141.46	0.62	142,185,645.90	0.42
Workforce Development, Department of	1,990,027,902.42	6.24	1,975,256,044.83	5.90
<b>TOTAL EXECUTIVE</b>	<b>\$28,239,116,570.30</b>	<b>88.61%</b>	<b>\$29,553,375,874.58</b>	<b>88.27%</b>
<b>TOTAL JUDICIAL</b>	<b>114,593,003.11</b>	<b>0.36</b>	<b>115,610,843.78</b>	<b>0.35</b>
<b>TOTAL LEGISLATIVE</b>	<b>58,234,657.77</b>	<b>0.18</b>	<b>61,342,707.31</b>	<b>0.18</b>
Shared Revenue and Tax Relief	1,875,991,978.69	5.89	1,868,517,280.86	5.58
Miscellaneous Appropriations	121,290,746.99	0.38	133,032,967.45	0.40
Program Supplements	117,389,075.60	0.37	124,372,705.06	0.37
Public Debt	522,853,840.12	1.64	716,636,278.15	2.14
Building Commission	10,748,676.53	0.03	12,855,095.80	0.04
<b>BUILDING PROGRAM</b>	<b>807,980,469.04</b>	<b>2.54</b>	<b>896,140,912.59</b>	<b>2.68</b>
<b>GRAND TOTAL</b>	<b>\$31,868,199,018.15</b>	<b>100.00%</b>	<b>\$33,481,884,665.58</b>	<b>100.00%</b>

Source: Wisconsin Department of Administration, State Controller's Office, *Appendix to Annual Fiscal Report (Budgetary Basis)*, October 2005 and September 2006. Agency percentages calculated by Wisconsin Legislative Reference Bureau.

**WISCONSIN STATE REVENUES AND EXPENDITURES**  
**Fiscal Years 1970-71 – 2005-06**  
**(In Thousands)**

Fiscal Year Ending 6/30	General Fund <sup>1</sup>		Other Funds <sup>2</sup>		Total – All Funds		Net Surplus <sup>3</sup> (or deficit)
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	
1971	\$1,790,957	\$1,780,703	\$929,124	\$726,545	\$2,720,081	\$2,507,247	\$34,840
1972	2,096,084	2,031,896	961,970	697,144	3,058,054	2,729,040	116,914
1973	2,480,748	2,296,679	1,112,600	791,657	3,593,347	3,088,337	217,404
1974	2,687,517	2,729,854	1,114,326	865,724	3,801,842	3,595,577	241,359
1975	2,966,532	3,148,968	1,252,422	924,455	4,218,954	4,073,423	78,120
1976	3,476,690	3,439,062	1,677,155	1,283,467	5,153,846	4,722,529	86,473
1977	3,807,748	3,712,595	1,887,150	1,376,726	5,694,898	5,089,322	166,587
1978	4,240,298	3,994,220	1,875,978	1,446,286	6,116,277	5,440,486	407,770
1979	4,622,611	4,696,263	2,200,365	1,620,899	6,822,976	6,317,162	280,561
1980	4,900,275	5,027,130	2,481,324	1,809,840	7,381,599	6,836,970	72,627
1981	5,335,427	5,452,247	2,738,491	1,922,648	8,073,918	7,374,895	14,065
1982	5,564,585	5,520,811	2,757,388	2,021,266	8,321,974	7,542,078	70,811
1983	6,036,016	6,302,575	3,905,944	2,288,804	9,941,961	8,591,379	(182,126)
1984	6,966,282	6,360,657	3,614,895	2,528,273	10,581,177	8,888,930	383,085
1985	7,160,174	7,237,716	4,908,582	2,743,287	12,068,756	9,981,002	314,084
1986	7,798,367	7,757,063	6,380,605	2,774,683	14,178,972	10,531,747	279,744
1987	8,133,265	8,205,100	5,061,597	2,693,737	13,194,863	10,898,836	232,733
1988	8,432,698	8,427,084	3,566,763	2,790,038	11,999,461	11,217,121	126,963
1989	9,030,466	8,809,189	5,778,125	3,094,116	14,808,591	11,903,305	375,016
1990	9,418,918	9,464,483	5,483,442	3,287,809	14,902,360	12,752,292	306,452
1991	10,184,183	10,350,332	5,930,658	3,706,452	16,114,839	14,056,784	113,609
1992	11,033,948	11,082,220	7,786,483	4,218,565	18,820,431	15,300,785	73,681
1993	11,828,599	11,708,360	8,192,793	4,596,981	20,021,392	16,305,341	153,540
1994	12,442,349	12,323,509	5,812,805	4,756,564	18,255,154	17,080,073	234,877
1995	13,259,772	13,094,450	9,823,810	4,963,553	23,083,582	18,058,003	400,881
1996	13,804,399	13,648,601	10,038,961	5,057,062	23,843,360	18,705,663	581,690
1997	14,669,320	14,932,404	12,741,438	5,144,002	27,410,758	20,076,406	386,558
1998	15,701,212	15,509,615	13,896,719	6,071,649	29,597,931	21,581,264	533,240
1999	16,252,539	16,098,587	11,847,678	6,864,567	28,100,217	22,963,154	737,748
2000	18,185,980	18,333,634	14,687,330	8,111,005	32,873,310	26,444,639	574,416
2001	19,285,734	19,448,417	2,990,770	8,719,341	22,276,504	28,167,758	445,999
2002	20,850,074	21,248,608	5,920,241	10,395,514	26,770,315	31,644,122	44,469
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
2005	21,191,600	21,488,178	15,827,541	10,772,231	37,019,141	32,260,409	(131,675)
2006	22,321,870	22,148,049	17,611,450	11,636,031	39,933,320	33,784,080	35,014

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

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

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

Source: Wisconsin Department of Administration, Bureau of Financial Operations, 2006 *State of Wisconsin Annual Fiscal Report*, and previous issues.

**WISCONSIN CONSERVATION FUND**  
**REVENUES, EXPENDITURES AND BALANCES**  
**Fiscal Years 2001-02 – 2005-06**

	2001-02	2002-03	2003-04	2004-05	2005-06
<b>OPENING CASH BALANCE</b> .....	\$55,242,837	\$40,521,057	\$22,913,012	\$28,035,654	\$26,996,916
<b>REVENUES</b> .....	217,255,388	230,335,769	234,076,587	249,828,803	271,931,119
User fees (licenses, registration) .....	80,983,195	80,518,675	91,022,359	93,357,473	102,148,707
Forestry mill tax .....	62,507,745	67,063,094	72,189,588	78,264,206	80,262,338
Federal aids .....	30,271,993	37,025,736	26,425,275	33,129,983	43,700,138
Motor fuel tax formula .....	16,202,509	20,800,718	21,147,710	21,721,256	21,694,279
Severance tax .....	3,459,695	3,859,905	4,610,242	3,475,509	3,738,671
Other revenues (sales, services) .....	23,830,251	21,067,641	18,681,413	19,880,376	20,386,986
<b>EXPENDITURES</b> .....	231,977,168	247,943,755	228,896,029	250,835,541	274,318,572
Land management – state .....	73,431,021	80,986,487	76,923,406	78,597,697	83,491,397
Land management – federal .....	6,585,224	6,596,082	8,411,268	10,308,186	11,220,590
Enforcement/science – state .....	20,112,462	22,126,883	20,035,522	21,790,443	21,694,361
Enforcement/science – federal .....	5,723,864	5,908,960	5,465,792	5,434,434	6,386,785
Water management – state .....	19,848,117	20,728,513	19,542,407	20,466,726	20,468,123
Water management – federal .....	4,018,207	4,060,084	4,095,346	4,046,282	4,828,512
Conservation aids – state .....	29,995,186	28,720,052	24,503,633	34,937,064	36,759,114
Conservation aids – federal .....	1,268,468	1,730,262	1,820,296	2,282,965	2,748,689
Environmental aids – state .....	2,905,418	3,055,285	2,736,567	4,399,542	4,190,874
Development/debt service – state .....	9,860,459	12,300,815	14,117,341	13,540,419	18,775,114
Development/debt service – federal .....	2,025,606	9,173,151	4,646,964	8,237,286	6,900,795
Administrative services – state .....	27,799,749	16,531,910	15,267,898	13,859,170	11,788,109
Administrative services – federal .....	5,555,301	5,926,469	5,615,766	7,233,238	4,560,577
CAER management – state* .....	14,785,699	14,683,151	14,007,620	13,742,279	14,939,676
CAER management – federal* .....	485,181	979,319	709,948	1,016,963	1,382,642
Other activities – state .....	7,577,206	14,436,332	10,996,255	10,942,848	24,183,214
<b>TRANSFER TO GENERAL FUND</b> .....	---	59	57,916	(32,000)	4,255,100
<b>FUND BALANCE</b> .....	\$40,521,057	\$22,913,012	\$28,035,654	\$26,996,916	\$28,864,563

\*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 2006 Annual Fiscal Report (Budgetary Basis) Appendix*, and previous issues.

**WISCONSIN TRANSPORTATION FUND  
REVENUES AND EXPENDITURES<sup>1</sup>  
Fiscal Years 2004-05 and 2005-06**

	2004-05		2005-06	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
<b>OPENING BALANCE</b> .....	\$59,982,178	-\$772,405,763	\$55,393,304	-\$760,677,287
<b>REVENUES</b>				
Motor fuel taxes .....	\$955,548,605	---	\$962,771,259	---
Vehicle registration <sup>2</sup> .....	299,892,964	---	306,071,021	---
Drivers license fees .....	30,633,956	---	30,537,048	---
Motor carrier fees .....	1,397,019	---	834,073	---
Other motor vehicle fees .....	21,218,983	---	22,226,623	---
Overweight/oversize permits .....	4,980,159	---	4,712,443	---
Investment earnings .....	6,116,462	---	11,909,002	---
Aeronautical taxes and fees .....	7,875,203	---	6,590,810	---
Railroad property taxes .....	15,952,866	---	16,448,894	---
Dealers' licenses .....	728,613	---	654,368	---
Miscellaneous .....	16,512,328	\$7,069,924	16,873,374	\$1,969,858
Service center operations .....	---	21,116,079	---	20,160,812
State and local highway facilities – Federal .....	---	495,008,088	---	552,844,390
State and local highway facilities – Local .....	---	93,252,292	---	79,968,172
Major highway development – Revenue bonds .....	---	160,515,284	---	153,571,320
Highway administration and planning – Federal .....	---	3,901,448	---	2,730,885
Aeronautics – Federal .....	---	61,355,451	---	52,920,256
Aeronautics – Local .....	---	30,114,698	---	11,412,967
Railroad assistance – Federal .....	---	3,774,781	---	4,490,415
Railroad assistance – Local .....	---	6,763,774	---	5,250,758
Railroad passenger service – Federal .....	---	9,889,785	---	5,328,262
Railroad passenger service – Local .....	---	62,293	---	209,283
Transit assistance – Federal .....	---	34,055,068	---	25,347,593
Transit assistance – Local .....	---	698,136	---	845,283
Congestion mitigation air quality – Federal .....	---	4,767,669	---	7,240,100
Congestion mitigation air quality – Local .....	---	316,250	---	1,877,244
Surface transportation grants – Federal .....	---	734,051	---	107,097
Surface transportation grants – Local .....	---	209,261	---	31,294
Transportation enhancement activities – Federal .....	---	10,180,066	---	9,786,401
Transportation enhancement activities – Local .....	---	2,682,291	---	2,863,325
Transportation facilities economic assistance and development – Local .....	---	138,569	---	1,946
Transportation planning grants .....	---	224,623	---	802,463
Multimodal transportation studies – Federal .....	---	103,000	---	---
General administration and planning – Federal .....	---	22,836,769	---	19,439,286
General administration and planning – Local .....	---	1,176,195	---	1,220,751
Administrative facilities – Revenue bonds .....	---	6,362,529	---	3,263,567
Highway safety – Federal .....	---	1,680,439	---	1,514,095
Gifts and grants .....	---	298,013	---	249,805
<b>TOTAL REVENUES</b> .....	<u>\$1,360,857,158</u>	<u>\$979,286,826</u>	<u>\$1,379,628,915</u>	<u>\$965,447,628</u>
<b>TOTAL AVAILABLE</b> .....	<u>\$1,420,839,336</u>	<u>\$206,881,063</u>	<u>\$1,435,022,219</u>	<u>\$204,770,341</u>

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

<sup>2</sup>Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a trustee in a fund outside the state treasury. Only those funds not required for the repayment of revenue bond obligations are considered income to the Transportation Fund. During FY 2005-06, \$143.7 million was retained by the trustee and in FY 2004-05, \$122.0 million was retained by the trustee.

**WISCONSIN TRANSPORTATION FUND  
REVENUES AND EXPENDITURES<sup>1</sup>  
Fiscal Years 2004-05 and 2005-06--Continued**

	2004-05		2005-06	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
<b>EXPENDITURES</b>				
<b>Local Assistance</b>				
Highway aids .....	\$389,957,124	---	\$393,505,404	---
Local bridge and highway improvement .....	33,913,788	\$128,150,287	29,408,748	\$120,949,703
Mass transit .....	104,687,816	23,033,964	108,475,674	27,786,672
Railroads .....	2,079,826	458,576	2,077,500	1,027,759
Aeronautics .....	8,962,393	81,917,842	8,040,651	57,959,240
Highway safety .....	---	1,889,848	---	1,795,806
Multimodal transportation studies .....	75	351,375	-20,482	---
Rail passenger service .....	1,549,679	6,236,831	811,752	5,991,126
Surface transportation grants .....	---	-61,317	---	-31,273
Harbors .....	1,450,005	---	785,850	---
Transportation planning grants to local governmental units .....	---	---	---	-80,573
Transportation enhancement activities .....	---	12,561,735	---	10,600,903
Public instruction - General equalization aids <sup>3</sup> ..	60,000,000	---	---	---
Shared revenue and municipal aid <sup>3</sup> .....	170,000,000	---	---	---
<b>Total Local Assistance</b> .....	<b>\$772,600,706</b>	<b>\$254,539,141</b>	<b>\$543,085,097</b>	<b>\$225,999,363</b>
<b>Aids to Individuals and Organizations</b>				
Transportation facilities economic assistance and development .....	\$1,339,704	\$106,547	\$4,460,526	\$210,934
Railroad crossings .....	3,759,035	3,875,403	4,344,912	4,523,280
Elderly and disabled .....	590,250	2,514,682	1,412,388	377,058
Freight rail .....	223	3,154,952	---	7,282,068
<b>Total Aids to Individuals and Organizations</b> ..	<b>\$5,689,212</b>	<b>\$9,651,584</b>	<b>\$10,217,826</b>	<b>\$12,393,340</b>
<b>State Operations</b>				
Highway improvements <sup>4</sup> .....	\$56,343,455	\$486,036,212	\$130,738,504	\$545,353,004
Major highway development - Revenue bonds ..	---	144,124,539	---	160,016,365
Highway maintenance, repair, and traffic operations .....	179,424,834	3,161,591	172,408,469	6,425,342
Highway administration and planning .....	11,571,988	4,036,924	14,553,594	2,991,279
Traffic enforcement and inspection .....	54,450,813	6,526,363	53,501,435	5,559,694
Transportation safety .....	---	---	1,141,587	4,121,288
General administration and planning .....	54,375,513	14,192,273	48,417,277	11,616,648
Administrative facilities - Revenue bonds .....	---	6,547,143	---	3,068,722
Vehicle registration and drivers licensing .....	74,928,891	1,869,356	71,711,487	3,162,298
Vehicle inspection and maintenance .....	13,739,892	---	13,249,200	---
Debt repayment and interest .....	44,125,860	---	4,487,764	---
Service centers .....	---	19,168,337	---	17,241,122
Congestion mitigation air quality .....	---	9,789,672	---	13,447,717
Miscellaneous .....	1,223,391	7,915,215	2,578,300	2,488,569
<b>Total State Operations</b> .....	<b>\$490,184,637</b>	<b>\$703,367,625</b>	<b>\$512,787,617</b>	<b>\$775,492,048</b>
<b>Transfers</b>				
Conservation fund .....	\$18,070,977	---	\$18,694,279	---
General fund <sup>5</sup> .....	78,900,500	---	338,449,000	---
<b>Total Transfers</b> .....	<b>\$96,971,477</b>	<b>\$0</b>	<b>\$357,143,279</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b> .....	<b>\$1,365,446,032</b>	<b>\$967,558,350</b>	<b>\$1,423,233,819</b>	<b>\$1,013,884,751</b>
<b>UNRESERVED FUND BALANCE</b> .....	<b>\$55,393,304</b>	<b>-\$760,677,287</b>	<b>\$11,788,400</b>	<b>-\$809,114,410</b>

<sup>3</sup>2003 Wisconsin Act 33 (2003-2005 biennial budget act) created two new "other agency" appropriations in the Transportation Fund. These appropriations were repealed in the 2005-2007 biennial budget.

<sup>4</sup>2003 Wisconsin Act 33 (2003-2005 biennial budget act) authorized the use of general obligation bond proceeds to cover the costs of Southeast Wisconsin Freeway Rehabilitation and State Highway Rehabilitation projects, largely replacing state funding for these costs. 2005 Wisconsin Act 25 (2005-2007 biennial budget act) authorized general obligation funding for the Marquette Interchange Reconstruction project and provided additional general obligation funding authority for State Highway Rehabilitation projects.

<sup>5</sup>Transfer to the general fund required by 2005 Wisconsin Act 25 (2005-2007 biennial budget act) and 2003 Wisconsin Act 33 (2003-2005 biennial budget act).

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, 2006 Annual Fiscal Report (Budgetary Basis) Appendix.



## WISCONSIN STATE AIDS BY COUNTY

### Calendar Year 2005

County	Health and Human Services	Transportation	Recycling and Sanitation	Public Housing	Conservation	Public Safety	Total State Aids
Adams	\$4,317,882	\$3,203,086	\$163,061	\$5,000	\$221,470	\$267,165	\$8,682,488
Ashland	6,619,413	2,874,587	115,842	---	269,313	254,946	10,505,160
Barron	14,473,251	5,439,376	233,433	46,500	352,134	412,760	21,462,501
Bayfield	6,692,327	4,723,792	78,045	---	543,708	241,676	13,337,018
Brown	57,058,640	20,867,882	1,327,249	---	1,119,434	1,639,311	86,819,565
Buffalo	4,420,429	1,976,980	179,950	---	519,990	97,594	7,544,151
Burnett	4,331,931	2,833,903	161,852	84,030	459,665	481,798	8,514,926
Calumet	8,083,453	2,532,457	430,823	---	496,292	149,714	11,893,329
Chippewa	14,300,878	5,532,412	570,906	135,000	746,011	155,672	23,509,960
Clark	11,427,738	5,434,383	122,133	2,250	361,463	164,726	17,940,040
Columbia	15,680,567	6,695,096	296,377	547,901	326,332	568,227	25,395,610
Crawford	5,930,479	3,895,454	45,543	---	77,505	288,112	10,652,569
Dane	141,598,359	22,772,328	2,193,144	14,949	1,727,302	3,137,697	200,634,939
Dodge	15,008,992	8,261,238	369,771	120,994	528,163	720,573	26,023,554
Door	8,772,462	3,192,193	108,419	56,667	893,626	158,826	13,735,941
Douglas	17,526,266	5,716,270	192,164	1,326,563	120,799	1,317,488	27,305,162
Dunn	9,772,755	5,071,966	253,882	603,799	345,239	383,657	17,306,922
Eau Claire	25,022,156	7,060,867	702,518	---	234,025	870,728	36,377,868
Florence	1,926,603	982,632	100,000	756,000	255,475	69,239	4,360,771
Fond du Lac	15,890,621	7,940,720	461,924	352,875	412,525	301,558	26,149,682
Forest	2,632,047	1,822,128	120,264	2,656	200,069	164,741	5,247,179
Grant	11,321,085	6,012,119	351,122	---	332,288	815,103	20,925,776
Green	8,410,062	3,494,964	262,472	279,036	247,044	256,374	13,385,243
Green Lake	4,787,441	2,185,785	83,426	691,291	297,923	168,433	8,486,608
Iowa	1,879,805	2,855,572	177,715	---	238,311	311,763	5,669,738
Iron	2,678,375	1,572,923	98,666	477,522	322,654	140,107	5,752,169
Jackson	8,719,824	3,093,634	183,576	---	474,616	91,962	12,886,300
Jefferson	20,846,630	7,136,735	420,927	237,860	153,146	1,366,448	31,005,262
Juneau	6,523,214	3,742,279	163,645	82,491	224,568	468,626	12,082,327
Kenosha	59,591,324	7,057,354	691,875	131,235	1,044,82	1,771,908	73,626,550
Kewaunee	4,777,313	2,775,650	91,491	2,500	191,840	202,930	8,040,002
La Crosse	17,929,054	6,236,964	431,574	573,624	163,175	1,263,550	30,005,639
Lafayette	4,095,589	2,445,926	60,976	298,345	660,870	176,547	7,366,619
Lansdale	7,746,829	3,323,660	115,851	72,546	369,459	225,652	8,325,798
Lincoln	7,235,779	3,475,247	169,509	---	322,940	307,735	12,199,591
Manitowoc	22,111,723	8,330,328	615,194	2,010,140	595,924	518,951	36,217,196
Marathon	16,304,424	16,129,464	608,716	2,924,042	1,035,181	796,818	41,279,438
Marinette	9,701,741	6,783,608	162,805	169,233	1,428,331	992,844	19,996,778
Marquette	4,114,990	1,980,760	124,100	---	184,999	78,007	6,723,813
Menominee	3,498,913	554,143	102,083	---	---	283,645	4,741,563
Milwaukee	233,219,786	51,079,853	4,808,844	1,398,345	---	6,797,553	374,356,523
Monroe	9,764,555	3,976,332	328,238	---	198,989	279,489	15,630,074
Oconto	9,642,991	5,120,453	295,891	247,761	506,783	252,981	16,511,685
Oneida	5,915,119	4,487,837	199,333	75	516,325	1,322,598	13,312,432
Outagamie	29,503,137	11,451,597	1,024,916	380,783	526,781	861,501	47,185,622
Ozaukee	14,415,854	6,662,498	202,479	---	253,019	567,120	23,218,325
Pepin	3,969,277	1,312,630	120,464	232,330	173,494	63,092	6,007,394
Pierce	7,986,740	3,668,528	349,064	423,668	286,954	258,804	14,276,705
Polk	9,771,565	5,512,665	371,427	48,410	663,798	945,595	18,031,184
Portage	32,066,493	7,232,696	418,643	---	576,757	910,480	43,650,937
Price	6,304,865	3,138,054	72,068	---	494,632	103,197	10,436,847
Racine	52,671,204	12,163,470	786,811	2,072,073	150,074	1,153,878	76,790,971
Richland	3,852,885	2,325,544	232,577	---	344,214	176,547	8,459,812
Rock	20,628,686	9,430,181	684,218	81,062	106,363	757,017	34,707,585
Rusk	6,585,812	3,193,541	137,693	764,057	700,726	476,234	12,212,390
St. Croix	15,903,424	5,993,590	348,713	170,926	466,511	418,652	23,934,134
Sauk	16,815,644	6,694,130	322,240	268,500	766,162	611,327	27,054,136
Sawyer	5,196,694	3,013,795	121,225	62,780	364,719	393,784	9,805,992
Shawano	9,522,617	4,288,077	196,874	579,285	431,102	419,148	16,674,671
Sheboygan	26,831,476	7,976,280	436,053	380,846	301,244	663,318	38,369,242
Taylor	5,994,253	3,033,575	155,760	---	398,289	140,791	9,977,731
Trempealeau	8,684,210	3,136,355	116,161	29,277	702,919	104,116	13,072,950
Vernon	7,521,000	3,666,248	260,026	131,500	438,853	170,798	12,435,112
Vilas	3,404,516	3,417,380	253,876	47,225	233,204	316,428	8,349,205
Walworth	11,923,529	7,581,864	370,957	---	367,819	569,375	22,821,801
Washburn	5,141,912	2,880,624	149,776	311,824	305,097	64,526	9,373,450
Washington	23,463,358	9,987,452	419,758	1,580,054	535,898	792,070	37,766,266
Waukesha	57,556,396	23,261,027	1,708,402	---	179,489	1,204,076	89,906,980
Waupaca	13,191,472	5,890,172	392,419	729,095	681,666	215,824	21,894,222
Waushara	6,372,626	2,449,362	111,413	152,810	559,050	84,001	9,951,256
Winnebago	42,117,370	10,555,306	903,970	915,793	734,466	1,271,776	60,690,234
Wood	12,213,651	7,865,388	323,013	367,999	632,542	1,017,990	23,682,530
<b>TOTAL</b>	<b>\$1,327,625,341</b>	<b>\$460,481,394</b>	<b>\$29,766,375</b>	<b>\$23,381,527</b>	<b>\$30,712,180</b>	<b>\$45,470,654</b>	<b>\$2,112,863,869</b>

Note: Table includes state aids to municipalities and county governments. Data does 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, July 2007. 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 2007**

County	School Levy Credits	Shared Revenue Payments	County Total	Per Capita	
				Amount*	Rank
Adams	\$1,936,991	\$1,333,174	\$3,270,165	\$151.76	70
Ashland	1,244,883	6,091,743	7,336,626	433.97	1
Barron	3,368,168	7,889,164	11,257,332	238.27	33
Bayfield	1,784,885	1,600,802	3,385,687	213.90	45
Brown	18,847,191	30,942,683	49,789,874	205.12	50
Buffalo	945,039	2,906,327	3,851,366	272.34	18
Burnett	2,098,060	1,253,612	3,351,672	201.74	54
Calumet	3,102,671	4,193,738	7,296,409	159.62	68
Chippewa	4,127,961	11,412,193	15,540,154	255.20	30
Clark	1,737,231	8,477,969	10,215,200	296.08	11
Columbia	4,756,925	6,782,237	11,539,162	208.77	48
Crawford	1,089,909	3,855,546	4,945,455	283.23	14
Dane	53,639,676	27,918,861	81,558,537	175.58	64
Dodge	6,035,655	13,830,849	19,864,504	223.04	38
Door	3,794,153	1,616,299	5,410,452	182.05	63
Douglas	2,822,905	12,245,471	15,068,376	342.99	4
Dunn	2,745,108	8,743,058	11,488,166	268.72	23
Eau Claire	7,695,248	14,888,223	22,583,471	231.01	35
Florence	523,876	353,564	877,440	166.88	66
Fond du Lac	6,393,165	15,363,690	21,756,855	216.02	42
Forest	1,126,253	1,129,608	2,255,861	219.53	40
Grant	2,528,742	12,989,607	15,518,349	307.12	7
Green	2,940,887	4,421,921	7,362,808	204.22	52
Green Lake	1,973,400	3,305,655	5,279,055	272.78	17
Iowa	2,089,042	2,414,347	4,503,389	187.92	60
Iron	725,713	1,376,145	2,101,858	301.00	36
Jackson	1,169,379	3,426,526	4,595,905	230.15	9
Jefferson	6,367,708	10,628,979	16,996,687	212.21	46
Juneau	1,970,648	5,323,047	7,293,695	271.11	19
Kenosha	12,679,957	21,716,861	34,396,818	215.47	43
Kewaunee	1,328,265	4,314,334	5,642,599	266.70	24
La Crosse	7,884,551	20,559,487	28,444,038	256.85	29
Lafayette	1,012,790	4,740,127	5,752,917	352.70	3
Langlade	1,592,351	4,519,239	6,111,590	284.64	12
Lincoln	2,304,091	6,092,166	8,396,257	274.70	16
Manitowoc	5,188,181	17,706,671	22,894,852	270.50	20
Marathon	9,360,928	19,101,607	28,462,535	214.49	49
Marinette	3,658,143	10,087,706	13,745,849	308.60	6
Marquette	1,315,537	1,105,010	2,420,547	158.70	69
Menominee	224,367	729,146	953,513	205.81	49
Milwaukee	63,577,350	329,521,736	393,099,086	419.58	2
Monroe	2,171,953	9,108,249	11,280,202	258.99	27
Oconto	3,298,886	4,905,150	8,204,036	212.05	47
Oneida	5,399,762	2,224,095	7,623,857	198.99	55
Outagamie	12,211,272	26,378,659	38,589,931	223.56	37
Ozaukee	11,825,014	5,883,203	17,708,217	204.98	51
Pepin	575,711	1,482,083	2,057,794	269.56	21
Pierce	3,060,256	5,815,539	8,875,795	222.98	39
Polk	4,067,338	4,531,114	8,598,452	190.49	59
Portage	4,504,900	9,175,288	13,680,188	196.58	57
Price	1,224,209	3,102,242	4,326,451	269.29	22
Racine	12,825,133	37,530,659	50,355,792	258.79	28
Richland	1,253,857	4,122,878	5,376,735	296.65	10
Rock	10,155,109	34,699,536	44,854,645	282.95	15
Rusk	1,330,074	3,876,043	5,206,117	334.33	5
St. Croix	5,346,678	4,292,482	11,739,160	150.45	71
Sauk	5,491,252	5,671,656	11,162,908	185.88	62
Sawyer	2,425,129	977,203	3,402,332	195.41	58
Shawano	2,660,856	5,874,192	8,535,048	201.76	53
Sheboygan	8,769,066	19,920,516	28,689,582	246.58	31
Taylor	1,231,936	3,941,277	5,173,213	259.74	26
Trempealeau	1,670,594	6,803,417	8,474,011	301.29	8
Vernon	1,611,051	6,038,113	7,649,164	260.18	25
Vilas	4,766,940	590,245	5,357,185	239.03	32
Walworth	12,193,566	7,452,850	19,646,416	196.93	56
Washburn	1,741,625	1,478,251	3,219,876	186.81	61
Washington	12,105,634	6,711,957	18,817,591	147.16	72
Waukesha	52,634,965	13,473,288	66,108,253	174.16	65
Waupaca	3,646,281	9,000,386	12,646,667	236.06	34
Waushara	2,269,014	1,855,988	4,125,002	164.45	67
Winnebago	10,776,212	25,065,994	35,842,206	218.73	41
Wood	4,354,746	17,478,812	21,833,558	283.78	13
STATE	\$469,305,002	\$956,470,493	\$1,425,775,495	\$253.80	

\*Per capita calculations are based on 2006 county population estimates, the most recent available at publication time.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Financial Assistance, departmental data, June 2007; Wisconsin Department of Administration, Division of Intergovernmental Relations, Demographic Services Center, *January 1, 2006 Final Population Estimates for Wisconsin Counties*, October 10, 2006. Per capita amounts and rankings calculated by Wisconsin Legislative Reference Bureau.

**SELECTED STATE TAX REVENUES  
By State, Per \$1,000 Personal Income  
Fiscal Year Ending in 2006**

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	\$59.26	39	\$15.44	\$3.94	\$4.81	\$1.07	\$0.84	\$19.22	\$3.88	\$1.65	\$1.73		
Alaska	99.48	4	NA	1.69	0.16	2.57	1.41	NA	32.90	2.10	2.18		
Arizona	60.38	38	26.75	3.98	0.10	1.54	0.32	16.77	4.59	1.11	2.04		
Arkansas	88.63	6	35.30	5.81	NA	1.90	0.58	25.63	4.69	1.84	6.61		
California	78.40	12	22.67	2.39	0.43	0.77	0.22	36.06	7.26	1.98	1.59		
Colorado	45.75	47	11.30	3.17	0.05	1.23	0.18	22.86	2.46	1.15	NA		
Connecticut	69.44	21	17.40	2.48	0.99	1.47	0.24	33.07	3.63	1.52	NA		
Delaware	85.90	9	NA	3.61	1.23	2.66	0.43	30.59	8.88	1.09	NA		
Florida	57.45	41	32.10	3.50	3.12	0.71	0.99	NA	3.72	2.11	0.29		
Georgia	57.04	44	19.43	3.01	NA	0.82	0.52	26.92	2.98	1.08	0.25		
Hawaii	105.41	2	50.48	1.87	2.59	1.89	0.98	33.23	3.17	2.33	NA		
Idaho	71.55	19	24.55	5.19	0.05	1.22	0.16	27.83	4.51	2.82	NA		
ILLINOIS	57.36	43	15.83	2.95	3.61	1.31	0.31	17.61	4.89	3.13	0.13		
Indiana	66.35	28	25.98	4.08	0.06	1.73	0.18	21.34	5.08	1.87	0.04		
IOWA	61.74	34	18.17	4.46	NA	1.00	0.14	24.35	2.88	4.09	NA		
Kansas	65.34	30	22.16	4.50	0.01	1.28	1.00	25.00	3.97	1.95	0.68		
Kentucky	80.62	11	22.26	4.32	NA	1.57	0.79	23.64	8.11	1.81	4.09		
Louisiana	72.72	17	25.83	4.89	0.10	0.73	0.40	18.85	3.81	1.09	0.34		
Maine	83.98	10	24.36	5.36	0.40	3.62	0.33	32.02	4.40	2.19	0.96		
Maryland	58.78	40	13.66	3.11	0.48	1.13	0.11	24.85	3.42	1.91	2.33		
Massachusetts	65.68	29	13.58	2.27	NA	1.47	0.24	35.50	6.29	1.25	0.00		
MICHIGAN	69.40	22	23.65	3.11	0.07	3.43	0.39	18.22	5.52	2.80	6.56		
MINNESOTA	86.64	8	22.18	3.23	0.00	2.23	0.35	34.31	5.36	2.83	3.17		
Mississippi	77.55	14	39.46	5.73	0.12	0.75	0.55	16.25	4.10	1.92	0.58		
Missouri	53.27	46	16.22	3.87	NA	0.58	0.15	23.50	1.80	1.56	0.13		
Montana	73.35	16	NA	7.15	0.97	3.08	0.81	26.52	5.30	5.18	6.70		
Nebraska	65.12	31	23.16	5.00	0.05	1.10	0.41	25.40	4.31	1.64	0.04		
Nevada	66.48	27	34.18	3.37	0.13	1.50	0.41	NA	NA	1.92	1.77		
New Hampshire	40.25	50	NA	2.48	1.36	2.90	0.24	1.57	10.50	1.81	7.43		
New Jersey	61.46	35	16.95	1.28	2.28	1.98	0.25	22.49	6.20	1.18	0.01		
New Mexico	88.12	7	30.03	4.15	0.25	0.83	0.64	19.38	6.50	3.18	0.95		
New York	66.65	26	13.76	0.65	0.94	1.19	0.23	37.65	4.91	1.22	NA		
North Carolina	72.17	18	17.59	5.23	1.24	0.60	0.82	33.16	4.58	2.42	NA		
North Dakota	78.36	13	20.65	6.45	1.67	1.13	0.31	13.32	5.80	3.56	0.08		
Ohio	64.38	32	20.21	4.68	0.49	2.84	0.24	25.77	2.88	2.28	0.09		
Oklahoma	67.52	25	15.61	3.83	0.02	1.93	0.64	23.06	2.01	5.00	NA		
Oregon	60.92	36	NA	3.33	0.08	2.17	0.11	43.47	3.52	4.11	0.19		
Pennsylvania	63.66	33	18.42	4.59	2.53	2.26	0.55	19.77	4.64	1.95	0.13		
Rhode Island	68.69	23	21.40	3.34	2.40	3.15	0.28	25.54	4.26	1.44	0.04		
South Carolina	60.84	37	24.98	4.01	0.35	0.25	1.12	21.38	2.33	1.59	0.08		
South Dakota	44.55	49	25.60	4.73	0.10	1.06	0.48	NA	2.33	1.78	NA		
Tennessee	54.60	45	33.07	4.35	0.03	0.64	0.54	0.99	4.76	1.58	NA		
Texas	45.44	48	22.69	3.72	1.18	0.68	0.85	NA	NA	1.84	NA		
Utah	73.54	15	25.47	4.84	0.41	0.81	0.45	30.68	4.69	1.67	NA		
Vermont	112.58	1	15.25	4.02	0.48	2.29	0.87	25.35	4.03	3.01	38.56		
Virginia	57.42	42	10.90	3.12	0.46	0.58	0.54	30.30	2.88	1.34	0.07		
Washington	68.57	24	41.98	4.30	1.78	1.98	1.01	NA	NA	1.95	6.81		
West Virginia	89.85	5	22.19	6.32	2.91	2.21	0.18	25.58	10.51	1.73	0.08		
WISCONSIN	71.54	20	21.41	5.06	1.69	1.65	0.26	30.63	4.19	1.90	0.59		
Wyoming	101.31	3	29.83	3.29	0.15	1.24	0.08	NA	NA	2.80	10.40		
UNITED STATES	\$65.23		\$20.92	\$3.30	\$1.05	\$1.34	\$0.45	\$22.57	\$4.38	\$1.95	\$1.08		

NA – Not available or not applicable.

\*Includes other taxes not listed separately.

Sources: U.S. Census Bureau, Governments Division, “2006 State Government Tax Collections”, March 30, 2007, at:

<http://www.census.gov/govs/www/statetax06.html> [June 20, 2007]; and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, “Regional Economic Accounts: SA1-3 – Personal Income”, 2006 preliminary estimates, March 2007, at: <http://www.bea.gov/regional/spi/> [June 21, 2007]. Amounts per \$1,000 personal income and rankings calculated by Wisconsin Legislative Reference Bureau.

**PER CAPITA STATE AND LOCAL REVENUES**  
**Selected Sources, Fiscal Year 2004-05**

State	Total State and Local General Revenue Per Capita						State and Local Taxes Per Capita			
			Federal Sources		State/Local Sources		Total		Individual	
	Amount	Rank	Amount	Percent	Amount <sup>1</sup>	Percent	Taxes <sup>2</sup>	Property	Sales	Income
Alabama	\$6,068	38	\$1,635	26.9%	\$4,433	73.1%	\$2,569	\$394	\$1,260	\$581
Alaska	14,813	1	3,850	26.0	10,963	74.0	4,443	1,345	603	---
Arizona	5,674	48	1,384	24.4	4,290	75.6	3,079	861	1,470	478
Arkansas	5,777	44	1,563	27.1	4,213	72.9	2,902	422	1,555	676
California	7,471	12	1,510	20.2	5,961	79.8	4,055	942	1,356	1,189
Colorado	6,388	29	1,094	17.1	5,294	82.9	3,363	1,059	1,222	809
Connecticut	7,890	5	1,271	16.1	6,619	83.9	5,398	2,044	1,465	1,438
Delaware	7,892	4	1,407	17.8	6,485	82.2	3,894	577	482	1,108
District of Columbia	13,925	---	4,836	34.7	9,089	65.3	7,383	1,951	2,187	1,972
Florida	6,307	32	1,187	18.8	5,119	81.2	3,369	1,148	1,676	---
Georgia	5,495	50	1,158	21.1	4,337	78.9	3,010	899	1,110	802
Hawaii	7,504	10	1,543	20.6	5,961	79.4	4,338	643	2,274	1,085
Idaho	5,806	43	1,313	22.6	4,493	77.4	2,926	807	1,066	728
ILLINOIS	6,326	31	1,205	19.1	5,120	80.9	3,849	1,464	1,308	622
Indiana	6,242	34	1,148	18.4	5,094	81.6	3,405	1,219	1,162	768
IOWA	6,549	26	1,477	22.6	5,072	77.4	3,273	1,114	1,064	780
Kansas	6,157	35	1,238	20.1	4,919	79.9	3,415	1,125	1,263	746
Kentucky	5,711	47	1,466	25.7	4,246	74.3	2,939	538	1,114	909
Louisiana	6,629	25	1,741	26.3	4,887	73.7	3,173	539	1,703	531
Maine	7,475	11	2,008	26.9	5,467	73.1	3,960	1,632	1,034	986
Maryland	7,026	16	1,349	19.2	5,677	80.8	4,276	1,001	1,030	1,638
Massachusetts	7,636	7	1,430	18.7	6,207	81.3	4,470	1,607	922	1,506
MICHIGAN	6,632	24	1,405	21.2	5,226	78.8	3,494	1,279	1,167	650
MINNESOTA	7,294	13	1,425	19.5	5,868	80.5	4,088	1,024	1,333	1,237
Mississippi	6,113	36	2,058	33.7	4,055	66.3	2,575	676	1,233	404
Missouri	5,854	41	1,479	25.3	4,375	74.7	2,997	810	1,213	745
Montana	6,727	20	2,143	31.9	4,584	68.1	2,913	1,067	492	763
Nebraska	6,975	17	1,518	21.8	5,457	78.2	3,746	1,195	1,316	793
Nevada	6,373	30	929	14.6	5,445	85.4	3,749	962	2,211	---
New Hampshire	5,903	40	1,244	21.1	4,659	78.9	3,306	2,028	540	52
New Jersey	7,634	8	1,221	16.0	6,413	84.0	4,890	2,206	1,176	945
New Mexico	7,273	14	2,211	30.4	5,062	69.6	3,151	448	1,482	564
New York	9,866	3	2,366	24.0	7,500	76.0	5,752	1,768	1,448	1,804
North Carolina	6,099	37	1,507	24.7	4,592	75.3	3,149	744	1,087	972
North Dakota	7,227	15	2,066	28.6	5,162	71.4	3,343	977	1,247	381
Ohio	6,727	21	1,498	22.3	5,229	77.7	3,637	1,044	1,111	1,140
Oklahoma	5,763	46	1,462	25.4	4,302	74.6	2,843	485	1,098	697
Oregon	6,411	28	1,445	22.5	4,966	77.5	3,052	979	267	1,327
Pennsylvania	6,774	19	1,552	22.9	5,222	77.1	3,710	1,079	1,099	924
Rhode Island	7,589	9	1,962	25.9	5,627	74.1	4,191	1,695	1,292	930
South Carolina	6,504	27	1,672	25.7	4,832	74.3	2,779	880	996	634
South Dakota	5,837	42	1,768	30.3	4,069	69.7	2,715	942	1,450	---
Tennessee	5,653	49	1,523	26.9	4,130	73.1	2,685	654	1,575	26
Texas	5,770	45	1,263	21.9	4,507	78.1	3,015	1,320	1,357	---
Utah	6,029	39	1,293	21.4	4,736	78.6	2,933	720	1,212	774
Vermont	7,752	6	2,110	27.2	5,642	72.8	4,137	1,697	1,265	804
Virginia	6,286	33	917	14.6	5,369	85.4	3,657	1,109	1,010	1,104
Washington	6,718	22	1,325	19.7	5,393	80.3	3,651	1,055	2,197	---
West Virginia	6,805	18	1,952	28.7	4,853	71.3	3,060	556	1,219	646
WISCONSIN	6,643	23	1,285	19.3	5,359	80.7	3,872	1,410	1,105	989
Wyoming	13,764	2	5,374	39.0	8,390	61.0	5,251	1,751	1,612	---
UNITED STATES	\$6,816		\$1,478	21.7%	\$5,338	78.3%	\$3,698	\$1,132	\$1,293	\$813

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

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

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2004-05", at: <http://www.census.gov/govs/www/estimate05.html> [June 5, 2007], and "Annual Estimates of the Population for the United States, Regions, and States and for Puerto Rico: April 1, 2000 to July 1, 2006 (NST-EST2006-01)", at: <http://www.census.gov/popest/states/NST-ann-est.html> [December 22, 2006]. (2005 estimates used in calculations.) Per capita figures, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

**SELECTED PER CAPITA STATE AND LOCAL  
GOVERNMENT EXPENDITURES, BY FUNCTION  
Fiscal Year 2004-05**

State	Direct General Expenditure*		Education	Public Welfare	Health and Hospitals		Police and Fire	Corrections	Parks and Natural Resources	Sewerage and Solid Waste
	Amount	Rank			Highways	Highways				
Alabama	\$6,382	26	\$2,172	\$1,104	\$1,121	\$385	\$260	\$133	\$155	\$165
Alaska	13,261	1	3,560	2,080	450	1,812	467	299	582	230
Arizona	5,531	49	1,827	993	378	348	386	215	245	155
Arkansas	5,586	47	2,131	1,190	410	402	236	165	152	146
California	7,626	6	2,451	1,223	717	340	485	272	234	221
Colorado	6,217	30	2,173	693	511	473	368	192	288	148
Connecticut	7,488	10	2,599	1,246	496	373	362	166	110	206
Delaware	8,105	4	2,846	1,334	438	725	314	259	221	286
District of Columbia	12,446	--	2,296	2,902	1,232	122	983	282	221	568
Florida	6,339	27	1,803	970	505	448	447	211	289	254
Georgia	5,552	48	2,181	966	545	209	272	202	136	176
Hawaii	7,327	12	2,080	1,131	656	366	307	134	270	289
Idaho	5,640	44	1,939	983	549	478	254	175	234	160
ILLINOIS	6,444	25	2,246	1,030	417	426	408	135	231	134
Indiana	6,096	37	2,333	1,003	581	366	262	152	119	199
IOWA	6,561	22	2,448	1,174	752	607	240	110	202	132
Kansas	6,112	36	2,285	1,005	371	617	295	133	169	145
Kentucky	5,618	46	1,977	1,299	395	391	223	151	147	124
Louisiana	6,329	28	1,993	994	854	396	330	210	243	174
Maine	7,216	14	2,174	1,770	474	535	245	135	167	190
Maryland	6,558	23	2,424	1,066	333	404	380	261	199	189
Massachusetts	7,731	5	2,502	1,677	319	368	386	161	88	201
MICHIGAN	6,644	20	2,689	1,058	625	362	307	224	130	210
MINNESOTA	7,414	11	2,379	1,895	446	553	289	140	271	162
Mississippi	6,136	34	2,015	1,392	853	450	248	123	148	95
Missouri	5,625	45	1,945	1,095	554	420	297	145	131	133
Montana	6,148	33	2,117	861	436	692	261	167	326	150
Nebraska	6,236	29	2,352	1,150	431	584	242	164	251	137
Nevada	6,191	31	1,859	675	444	645	479	230	366	112
New Hampshire	5,995	39	2,215	1,243	138	411	307	118	114	130
New Jersey	7,582	8	3,054	1,048	322	361	414	213	296	263
New Mexico	7,317	13	2,533	1,639	524	504	342	239	293	155
New York	9,532	3	2,788	2,207	782	456	512	253	134	293
North Carolina	6,065	38	2,149	1,112	807	409	271	175	152	173
North Dakota	6,854	17	2,521	1,126	155	823	206	106	458	109
Ohio	6,794	19	2,398	1,334	613	384	350	162	121	239
Oklahoma	5,385	50	2,133	1,062	366	374	274	168	136	123
Oregon	6,520	24	2,166	1,046	519	459	347	229	242	215
Pennsylvania	6,957	16	2,434	1,646	456	466	236	230	106	185
Rhode Island	7,492	9	2,487	1,905	279	351	503	164	99	227
South Carolina	6,593	21	2,299	1,225	1,033	388	239	136	120	136
South Dakota	5,738	41	1,961	961	270	825	222	119	293	106
Tennessee	5,691	43	1,727	1,454	652	321	282	139	124	131
Texas	5,728	42	2,304	846	479	433	278	187	128	141
Utah	5,831	40	2,217	894	452	377	282	169	225	177
Vermont	7,598	7	3,060	1,768	262	584	284	155	195	166
Virginia	6,161	32	2,325	890	540	391	323	212	145	212
Washington	7,050	15	2,338	1,074	785	439	345	215	255	250
West Virginia	6,124	35	2,185	1,290	329	574	166	134	179	148
WISCONSIN	6,825	18	2,497	1,267	431	547	338	218	236	211
Wyoming	9,979	2	3,137	1,081	1,634	1,026	374	466	590	192
UNITED STATES	\$6,778		\$2,325	\$1,221	\$574	\$418	\$355	\$200	\$188	\$194

\*Includes amounts for categories not shown separately.

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2004-05", June 2007, at: <http://www.census.gov/govs/www/estimate05.html>, and "National and State Population Estimates", December 2006, at: <http://www.census.gov/popest/states/NST-ann-est.html>. Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL TAX COLLECTIONS**  
**By State, Fiscal Year 2006**  
**(In Thousands of Dollars)**

State <sup>1</sup>	Total	Individual Income and Employment <sup>2</sup>	Corporate Income <sup>3</sup>	Estate and Gift	Excise <sup>4</sup>
Alabama	\$22,179,707	\$19,271,581	\$2,433,131	\$299,106	\$175,889
Alaska	4,057,755	3,682,979	310,985	16,570	47,221
Arizona	32,638,677	28,922,345	2,795,459	316,166	604,707
Arkansas	27,697,303	18,511,007	6,823,206	--	705,598
California	299,521,281	246,839,791	44,419,490	6,353,478	3,566,015
Colorado	42,308,861	37,328,243	3,180,315	394,803	1,405,500
Connecticut	50,450,286	39,058,058	10,350,897	662,758	378,574
Delaware	17,222,467	12,182,555	4,838,043	181,306	20,564
District of Columbia	17,458,924	16,213,546	1,124,379	112,893	8,107
Florida	131,261,303	118,062,123	9,900,660	2,333,586	964,934
Georgia	74,824,364	56,641,155	14,582,950	444,336	3,155,922
Hawaii	7,122,326	6,184,056	655,818	97,315	185,136
Idaho	8,279,632	7,592,855	603,353	50,678	32,747
ILLINOIS	129,891,703	102,622,203	24,143,928	1,246,417	1,879,155
Indiana	39,851,966	34,002,874	5,179,590	260,731	408,771
IOWA	17,400,565	15,058,800	1,981,102	199,388	161,275
Kansas	20,126,901	15,846,823	2,671,506	123,577	1,484,995
Kentucky	21,709,969	19,756,820	1,606,303	196,423	150,423
Louisiana	27,323,703	25,666,190	1,165,111	186,626	305,776
Maine	6,300,230	5,556,418	490,185	84,316	169,311
Maryland	51,243,026	46,283,133	4,242,760	604,534	112,598
Massachusetts	69,628,887	61,248,266	7,006,102	846,140	528,378
MICHIGAN	70,036,186	61,290,112	7,636,529	865,921	243,624
MINNESOTA	72,065,501	56,057,690	14,252,702	366,870	1,388,240
Mississippi	9,803,730	8,641,413	765,810	120,592	275,915
Missouri	44,460,802	37,113,741	5,820,070	484,552	1,042,439
Montana	4,081,168	3,784,622	193,276	52,078	51,192
Nebraska	17,381,221	11,936,550	5,211,131	130,382	103,159
Nevada	19,123,140	15,597,007	3,270,070	168,993	87,070
New Hampshire	9,112,460	8,331,695	580,687	120,183	79,896
New Jersey	108,541,003	88,833,131	17,386,979	711,768	1,609,125
New Mexico	7,513,621	7,066,973	346,719	72,277	27,653
New York	214,937,242	171,788,322	39,114,058	2,891,298	1,143,565
North Carolina	69,364,463	48,217,766	20,343,866	484,075	318,756
North Dakota	3,333,405	2,995,155	305,275	12,694	20,282
Ohio	90,623,355	72,968,398	16,380,204	847,736	427,017
Oklahoma	31,148,116	16,377,931	8,961,139	161,133	5,647,913
Oregon	23,119,047	20,482,070	2,138,547	290,881	207,549
Pennsylvania	102,512,063	86,218,915	12,561,651	956,080	2,775,417
Rhode Island	10,392,995	7,899,398	2,383,388	102,766	7,442
South Carolina	31,111,506	29,271,051	1,177,975	222,880	439,600
South Dakota	4,377,098	4,017,121	261,933	66,398	31,646
Tennessee	47,392,686	39,590,480	6,663,979	226,912	911,315
Texas	204,736,871	145,758,275	37,004,514	1,271,537	20,702,545
Utah	13,240,911	11,358,072	1,143,559	137,428	601,852
Vermont	3,605,629	3,334,454	193,703	49,814	27,657
Virginia	61,307,121	50,433,386	8,867,884	664,195	1,341,656
Washington	56,732,059	46,430,144	8,737,224	491,173	1,073,518
West Virginia	6,179,043	5,432,759	531,996	102,634	111,654
WISCONSIN	41,685,918	34,934,539	6,102,472	315,374	333,632
Wyoming	3,956,255	3,127,814	525,501	68,177	234,763
UNITED STATES <sup>5</sup>	\$2,518,680,230	\$2,051,078,590	\$380,924,573	\$28,687,525	\$57,989,543

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

<sup>2</sup>Collections 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 \$17.1 billion.

<sup>3</sup>Includes \$884.7 million in business income from tax-exempt organizations.

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

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

Source: U.S. Department of the Treasury, Internal Revenue Service, "Internal Revenue Service Data Book 2006," Publication 55B, March 2007, at: <http://www.irs.gov/pub/irs-soi/06databk.pdf>.

**PER CAPITA FEDERAL EXPENDITURES  
By State, Fiscal Year 2004**

State	Total*		Retirement and Disability			Salaries and Wages	Other Direct
	Amount	Rank	Grants	Procurement	and Wages	Payments	
Alabama	\$8,619.41	9	\$2,854.30	\$1,546.92	\$1,677.61	\$770.91	\$1,769.68
Alaska	12,885.17	1	1,732.17	4,907.98	2,593.31	2,637.09	1,014.62
Arizona	7,308.59	24	2,253.24	1,456.10	1,705.62	628.13	1,265.49
Arkansas	7,080.08	28	2,689.63	1,701.21	307.90	548.37	1,832.97
California	6,474.30	34	1,785.20	1,519.32	1,121.47	613.74	1,434.57
Colorado	6,532.86	33	1,938.03	1,226.47	1,248.97	968.71	1,150.67
Connecticut	8,649.37	8	2,228.98	1,585.71	2,714.05	457.24	1,663.40
Delaware	6,326.32	39	2,511.52	1,494.64	319.47	594.54	1,406.16
District of Columbia	67,982.10	—	3,400.86	7,596.54	24,112.17	28,049.21	4,823.31
Florida	7,008.82	29	2,761.93	1,127.17	657.99	597.49	1,864.24
Georgia	6,246.52	41	2,010.10	1,331.77	658.31	942.81	1,303.52
Hawaii	9,650.53	5	2,535.75	1,709.09	1,636.03	2,497.44	1,272.21
Idaho	6,436.84	36	2,191.20	1,431.68	985.60	644.49	1,183.87
ILLINOIS	6,042.99	45	2,013.35	1,300.27	517.78	551.12	1,660.48
Indiana	6,079.04	44	2,247.51	1,192.18	641.62	393.97	1,603.77
IOWA	6,591.21	32	2,359.65	1,366.98	541.30	422.89	1,900.39
Kansas	6,993.48	30	2,343.93	1,268.00	819.46	807.14	1,754.96
Kentucky	7,649.33	19	2,551.59	1,626.49	1,118.42	779.38	1,573.46
Louisiana	7,297.55	25	2,210.24	1,724.33	756.99	624.06	1,981.93
Maine	8,247.88	13	2,722.86	2,093.71	1,299.18	726.52	1,405.61
Maryland	11,645.42	3	2,553.09	1,589.93	3,743.00	1,893.30	1,866.09
Massachusetts	8,278.72	12	2,210.92	2,162.57	1,422.44	554.39	1,928.40
MICHIGAN	5,981.49	46	2,266.05	1,308.01	407.34	356.99	1,643.10
MINNESOTA	5,644.18	49	1,972.00	1,413.22	456.67	451.38	1,350.92
Mississippi	7,694.78	17	2,513.48	1,852.91	817.25	721.24	1,789.91
Missouri	7,946.69	15	2,445.15	1,517.79	1,388.65	702.32	1,892.77
Montana	8,084.85	14	2,582.61	2,154.97	633.41	955.91	1,757.96
Nebraska	6,750.65	31	2,329.15	1,448.56	399.02	743.04	1,830.88
Nevada	5,469.24	50	2,205.53	994.37	685.08	577.04	1,007.22
New Hampshire	6,124.29	42	2,330.28	1,445.74	758.35	503.49	1,086.44
New Jersey	6,353.04	38	2,175.22	1,302.83	704.95	497.51	1,672.53
New Mexico	10,436.65	4	2,459.30	2,449.73	3,138.17	1,088.63	1,300.84
New York	7,484.37	22	2,143.26	2,600.94	462.31	471.74	1,806.11
North Carolina	6,466.69	35	2,356.94	1,472.21	460.48	842.63	1,334.43
North Dakota	9,513.12	6	2,328.73	2,388.61	792.34	1,240.06	2,763.39
Ohio	6,387.57	37	2,290.90	1,441.11	605.26	486.61	1,563.69
Oklahoma	7,561.66	21	2,602.22	1,495.81	795.77	982.76	1,685.09
Oregon	6,084.40	43	2,351.33	1,442.43	356.86	529.40	1,404.38
Pennsylvania	7,649.36	18	2,671.78	1,605.30	750.52	532.71	2,089.05
Rhode Island	7,629.99	20	2,430.78	2,155.30	516.85	766.72	1,760.34
South Carolina	7,158.33	27	2,575.36	1,463.79	998.75	751.77	1,368.66
South Dakota	8,563.86	10	2,388.83	2,102.01	567.89	992.40	2,512.73
Tennessee	7,700.53	16	2,460.03	1,671.48	1,375.74	589.01	1,604.26
Texas	6,307.62	40	1,857.05	1,235.77	1,199.14	653.19	1,362.47
Utah	5,727.67	47	1,725.87	1,233.91	964.37	900.02	903.50
Vermont	7,455.71	23	2,280.30	2,290.75	870.15	651.85	1,362.66
Virginia	12,150.14	2	2,812.66	1,071.21	4,735.38	2,190.73	1,340.15
Washington	7,227.98	26	2,332.81	1,464.05	1,119.61	976.50	1,335.01
West Virginia	8,363.93	11	3,214.32	2,038.50	573.33	748.07	1,789.71
<b>WISCONSIN</b>	<b>5,727.67</b>	<b>48</b>	<b>2,189.99</b>	<b>1,358.50</b>	<b>479.38</b>	<b>344.00</b>	<b>1,355.81</b>
Wyoming	8,673.36	7	2,354.12	3,229.07	794.78	1,028.99	1,266.40
UNITED STATES	\$7,222.62		\$2,250.36	\$1,545.08	\$1,089.06	\$749.55	\$1,588.58

\*Totals include the 50 states and District of Columbia.

Source: U.S. Department of Commerce, U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2004: State and County Areas*, December 2005.

**FEDERAL REVENUE DISTRIBUTED  
TO STATE AND LOCAL GOVERNMENTS  
By State, Fiscal Year 2004-05**

State	Intergovernmental Revenue (in thousands) to						Percent of All State and Local General Revenue
	Per Capita		State			Local Government	
	Amount	Rank	Government	Government	Total		
Alabama	\$1,635	15	\$6,848,479	\$589,213	\$7,437,692	26.9%	
Alaska	3,850	2	2,312,861	240,388	2,553,249	26.0	
Arizona	1,384	33	7,101,844	1,136,657	8,238,501	24.4	
Arkansas	1,563	16	4,085,491	253,400	4,338,891	27.1	
California	1,510	21	47,145,771	7,432,651	54,578,422	20.2	
Colorado	1,094	48	4,469,717	632,559	5,102,276	17.1	
Connecticut	1,271	39	4,000,349	448,636	4,448,985	16.1	
Delaware	1,407	31	1,122,606	61,826	1,184,432	17.8	
District of Columbia	4,836	--	--	2,814,574	2,814,574	34.7	
Florida	1,187	45	18,162,543	2,935,290	21,097,833	18.8	
Georgia	1,158	46	9,702,025	871,963	10,573,988	21.1	
Hawaii	1,543	18	1,784,329	180,225	1,964,554	20.6	
Idaho	1,313	36	1,739,865	136,949	1,876,814	22.6	
ILLINOIS	1,205	44	12,345,490	3,041,836	15,387,326	19.1	
Indiana	1,148	47	6,763,534	429,300	7,192,834	18.4	
IOWA	1,477	25	3,949,123	431,368	4,380,491	22.6	
Kansas	1,238	42	3,162,459	240,146	3,402,605	20.1	
Kentucky	1,466	26	5,822,316	293,489	6,115,805	25.7	
Louisiana	1,741	13	7,045,166	803,007	7,848,173	26.3	
Maine	2,008	9	2,519,505	127,687	2,647,192	26.9	
Maryland	1,349	34	6,503,754	1,036,875	7,540,629	19.2	
Massachusetts	1,430	29	7,891,583	1,306,559	9,198,149	18.7	
MICHIGAN	1,405	32	12,397,971	1,797,471	14,195,442	19.2	
MINNESOTA	1,425	30	6,436,760	871,093	7,307,853	21.5	
Mississippi	2,058	8	5,614,153	372,863	5,987,016	33.7	
Missouri	1,479	24	7,755,530	817,530	8,573,060	25.3	
Montana	2,143	5	1,800,360	202,605	2,002,965	31.9	
Nebraska	1,518	20	2,471,549	197,021	2,668,570	21.8	
Nevada	929	49	1,743,794	496,765	2,240,559	14.6	
New Hampshire	1,244	41	1,491,056	134,116	1,625,172	21.1	
New Jersey	1,221	43	9,693,544	933,281	10,626,825	16.0	
New Mexico	2,211	4	3,879,935	378,137	4,258,072	30.4	
New York	2,366	3	40,184,055	5,517,484	45,701,539	24.0	
North Carolina	1,507	22	12,119,071	947,853	13,066,924	24.7	
North Dakota	2,066	7	1,170,314	140,705	1,311,019	28.6	
Ohio	1,498	23	15,377,452	1,805,523	17,182,975	22.3	
Oklahoma	1,462	27	4,814,917	364,333	5,179,250	25.4	
Oregon	1,445	28	4,444,968	812,819	5,257,787	22.5	
Pennsylvania	1,552	17	16,292,777	2,966,150	19,258,927	22.9	
Rhode Island	1,962	10	1,965,669	140,511	2,106,180	25.9	
South Carolina	1,672	14	6,766,302	334,543	7,100,845	25.7	
South Dakota	1,768	12	1,218,131	151,739	1,369,870	30.3	
Tennessee	1,523	19	8,458,662	612,808	9,071,470	26.9	
Texas	1,263	40	25,934,230	3,026,624	28,960,854	21.9	
Utah	1,293	37	2,886,878	332,939	3,219,817	21.4	
Vermont	2,110	6	1,260,002	53,179	1,313,181	27.2	
Virginia	917	50	5,961,331	973,352	6,934,683	14.6	
Washington	1,325	35	7,039,692	1,296,937	8,336,629	19.7	
West Virginia	1,952	11	3,276,267	264,052	3,540,319	28.7	
WISCONSIN	1,285	38	6,447,734	652,857	7,100,591	19.3	
Wyoming	5,374	1	2,645,176	88,999	2,734,175	39.0	
UNITED STATES	\$1,478		\$386,027,090	\$52,128,887	\$438,155,977	21.7%	

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2004-05", at: <http://www.census.gov/govs/www/estimate05.html> [June 5, 2007], and "Annual Estimates of the Population for the United States, Regions, and States, and for Puerto Rico: April 1, 2000 to July 1, 2006 (NST-EST2006-01)", at: <http://www.census.gov/popest/states/NST-ann-est.html> [December 22, 2006]. (2005 estimates used in calculations.) Per capita figures, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.



**FEDERAL AIDS TO WISCONSIN**  
**Fiscal Years 2004-05 and 2005-06**  
**(In Thousands)**

Agency Administering Aid	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05
Administration, Department of . . .	\$159,411.3	\$139,318.8	\$165,934.9	\$109,598.7	\$4,206.8	\$4,066.9
Agriculture, Trade and Consumer Protection, Department of . . .	12,314.0	9,839.6	---	---	---	---
Arts Board . . . . .	615.7	692.2	---	---	222.5	220.3
Child Abuse and Neglect Prevention Board . . . . .	559.4	555.3	---	---	523.3	579.3
Circuit Courts . . . . .	---	-0.6	---	---	---	---
Commerce, Department of . . . . .	58,307.3	55,181.9	37,564.8	23,301.5	28,054.9	18,084.9
Corrections, Department of . . . . .	2,009.9	1,599.5	---	---	---	---
Elections Board . . . . .	104.5	43,078.5	---	---	---	---
Environmental Improvement Program/Clean Water (DOA)	27,478.3	59,571.8	27,478.3	59,571.8	---	---
Health and Family Services, Department of . . . . .	3,692,048.1	3,611,931.3	164,285.4	158,186.0	3,337,075.7	3,263,625.7
Higher Educational Aids Board . . . . .	1,693.5	1,741.1	---	---	1,667.7	1,707.9
Historical Society . . . . .	1,183.3	992.7	---	---	---	---
Justice, Department of . . . . .	12,719.6	13,770.6	6,852.2	7,470.6	1,015.9	1,053.5
Military Affairs, Department of . . . . .	35,124.7	39,328.1	6,797.6	12,885.7	668.9	654.2
Natural Resources, Department of . . . . .	77,226.2	63,218.1	6,916.1	6,178.3	---	---
Public Instruction, Department of . . . . .	653,451.7	613,120.5	569,745.2	522,578.7	47,247.6	48,516.7
Public Lands Board . . . . .	81.3	39.3	41.0	39.3	---	---
Public Service Commission . . . . .	272.9	277.8	---	---	---	---
Regulation and Licensing, Department of . . . . .	---	-55.2	---	---	---	---
Supreme Court . . . . .	535.1	842.1	---	---	---	---
Technical College System Board . . . . .	33,294.3	34,496.5	28,701.0	29,544.4	782.8	946.9
Transportation, Department of . . . . .	681,780.7	648,301.6	178,783.0	180,814.4	4,279.0	5,701.3
University of Wisconsin System . . . . .	930,729.5	912,479.9	---	---	288,168.5	282,641.9
Veterans Affairs, Department of . . . . .	1,506.3	1,385.1	---	---	445.2	3.9
Workforce Development, Department of . . . . .	708,346.6	747,689.2	69,810.7	68,096.8	468,653.2	487,594.2
<b>TOTAL . . . . .</b>	<b>\$7,090,794.1</b>	<b>\$6,999,395.6</b>	<b>\$1,262,910.3</b>	<b>\$1,178,266.2</b>	<b>\$4,183,012.0</b>	<b>\$4,115,397.6</b>

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

Source: Wisconsin Department of Administration, State Controller's Office, *Annual Fiscal Report – Appendix*, October 2005 and October 2006.

**STATE AND LOCAL PUBLIC DEBT, BY STATE**  
**State Fiscal Year Ending Between July 1, 2004 and June 30, 2005**

State	Debt Outstanding at			Per Capita		Interest on Debt	Interest as % of Debt
	End of Fiscal Year (in thousands)			Debt Outstanding	Rank		
	Total	State	Local	Amount	Rank		
Alabama	\$22,531,730	\$6,261,529	\$16,270,201	\$4,953.85	38	\$194.23	3.92%
Alaska	8,758,496	5,766,931	2,991,565	13,205.36	1	565.75	4.28
Arizona	32,829,830	8,037,412	24,792,418	5,514.83	28	187.68	3.40
Arkansas	11,202,611	4,298,350	6,904,261	4,035.95	46	149.34	3.70
California	283,699,007	107,372,729	176,326,278	7,846.93	11	280.38	3.57
Colorado	39,107,926	12,409,574	26,698,352	8,386.33	6	330.51	3.94
Connecticut	31,049,942	23,046,930	8,003,012	8,869.64	4	478.83	5.40
Delaware	6,227,033	4,351,256	1,875,777	7,397.80	13	297.28	4.02
District of Columbia	6,009,509	--	6,009,509	10,324.75	--	479.32	4.64
Florida	110,713,236	25,879,751	84,833,485	6,230.98	24	274.22	4.40
Georgia	37,917,360	8,188,637	29,728,723	4,151.89	44	119.07	2.87
Hawaii	9,292,140	5,844,308	3,447,832	7,297.81	14	413.14	5.66
Idaho	3,978,636	2,385,704	1,592,932	2,783.50	50	169.19	6.08
ILLINOIS	103,685,805	48,257,297	55,428,508	8,122.39	8	365.37	4.50
Indiana	30,525,519	13,349,947	17,175,572	4,871.60	39	187.63	3.85
IOWA	11,649,016	4,930,582	6,718,434	3,928.15	47	152.45	3.88
Kansas	17,552,547	5,116,742	12,435,805	6,386.99	23	266.06	4.17
Kentucky	30,197,179	8,564,204	21,632,975	7,237.00	15	295.98	4.09
Louisiana	24,754,276	11,493,832	13,260,444	5,492.00	29	268.52	4.89
Maine	6,961,914	4,626,581	2,335,333	5,281.30	34	256.18	4.85
Maryland	27,956,720	13,722,618	14,234,102	5,001.56	36	251.88	5.04
Massachusetts	77,989,984	55,993,986	21,995,998	12,122.73	2	527.75	4.35
MICHIGAN	68,817,529	26,167,479	42,650,050	6,813.05	20	255.42	3.75
MINNESOTA	36,262,165	7,265,044	28,997,121	7,073.14	18	298.23	4.22
Mississippi	10,189,289	4,328,368	5,860,921	3,503.28	49	164.72	4.70
Missouri	31,333,437	16,183,549	15,149,888	5,404.46	32	233.74	4.32
Montana	5,097,210	3,681,679	1,415,531	5,453.10	30	213.37	3.91
Nebraska	8,555,830	1,743,156	6,812,674	4,866.35	40	148.10	3.04
Nevada	18,494,186	3,910,573	14,583,613	7,666.62	12	290.83	3.79
New Hampshire	9,292,099	6,864,120	2,427,979	7,110.47	16	327.52	4.61
New Jersey	72,894,132	42,313,155	30,580,977	8,375.60	7	302.05	3.61
New Mexico	10,443,324	5,872,748	4,570,576	5,422.33	31	226.32	4.17
New York	233,107,491	101,992,376	131,115,115	12,068.28	3	431.73	3.58
North Carolina	40,906,463	15,773,058	25,133,405	4,716.82	41	137.04	2.91
North Dakota	3,314,088	1,683,444	1,630,644	5,222.28	35	248.04	4.75
Ohio	60,648,565	23,124,057	37,524,508	5,287.27	33	251.11	4.75
Oklahoma	14,412,990	7,468,710	6,944,280	4,067.51	45	158.34	3.89
Oregon	25,856,952	10,464,215	15,392,737	7,105.76	17	287.38	4.04
Pennsylvania	100,591,286	27,690,775	72,900,511	8,108.70	9	337.77	4.17
Rhode Island	8,698,729	6,829,330	1,869,399	8,102.55	10	295.18	3.64
South Carolina	29,917,129	13,369,988	16,547,141	7,044.41	19	234.59	3.33
South Dakota	3,839,762	2,572,928	1,266,834	4,955.28	37	193.22	3.90
Tennessee	25,572,989	3,574,196	21,998,793	4,293.84	43	150.52	3.51
Texas	150,605,604	18,153,032	132,452,572	6,568.49	22	239.19	3.64
Utah	14,830,829	5,267,269	9,563,560	5,955.36	25	185.91	3.12
Vermont	3,640,270	2,799,851	840,419	5,848.89	27	254.76	4.36
Virginia	44,535,283	16,901,057	27,634,226	5,887.54	26	226.17	3.84
Washington	53,049,067	17,023,263	36,025,804	8,431.33	5	293.07	3.48
West Virginia	8,433,275	5,014,053	3,419,222	4,648.78	42	196.66	4.23
<b>WISCONSIN</b>	<b>36,925,377</b>	<b>18,763,197</b>	<b>18,162,180</b>	<b>6,680.13</b>	<b>21</b>	<b>281.42</b>	<b>4.21</b>
Wyoming	1,899,320	867,889	1,031,431	3,732.95	48	151.06	4.05
<b>UNITED STATES</b>	<b>\$2,066,755,086</b>	<b>\$797,561,459</b>	<b>\$1,269,193,627</b>	<b>\$6,970.34</b>	<b>\$273.11</b>	<b>3.92%</b>	

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2004-05", at: <http://www.census.gov/govs/www/estimate05.html> [June 5, 2007], and "National and State Population Estimates", at: <http://www.census.gov/popest/states/NST-ann-est.html> [December 22, 2006]. Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

**PUBLIC INDEBTEDNESS IN WISCONSIN**

**Outstanding State Indebtedness, May 31, 2007  
(In Thousands)**

Type of Debt <sup>1</sup>	Tax Supported Debt		Revenue Supported Debt <sup>2</sup>		Total
	General Fund	Segregated Funds <sup>3</sup>	Veterans Housing	Other <sup>4</sup>	
General Obligations – State of Wisconsin . . . . .	\$3,942,392	\$311,447	\$374,735	\$937,660	\$5,566,234

<sup>1</sup>Amendment of the state constitution in April 1969 permitted direct state borrowing. Previously, debt was incurred through public, nonstock, nonprofit building corporations.

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

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

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

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, July 2007.

**Selected Data on State Indebtedness, 1970 – 2005**

Calendar Year	Outstanding State Indebtedness (Dec. 31)					Debt as Percent of Limitation
	Total <sup>1</sup>	Per Capita	As Percent of State Assessed Value	Annual Debt Limitation <sup>1,2</sup>	Actual Debt Incurred <sup>1</sup>	
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 . . . . .	3,126,390	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
2004 . . . . .	5,116,439	929.59	1.31	2,933,909	664,435	22.6
2005 . . . . .	5,445,615	983.67	1.27	3,209,502	571,990	17.8

<sup>1</sup>In thousands.

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

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, June 2007.

**State Revenue Bond Indebtedness, May 31, 2007  
(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 . . . . .	2,324,378	3,537,688 <sup>1</sup>	\$1,893,003
Health education loans . . . . .	92,000	129,230 <sup>2</sup>	---
Property tax deferral loans . . . . .	10,000	---	---
Clean water . . . . .	1,615,955	1,485,050 <sup>3</sup>	776,660
Petroleum environmental cleanup . . . . .	436,000	483,020 <sup>4</sup>	272,590
TOTAL . . . . .	\$5,053,333	\$5,940,043	\$2,942,253

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

<sup>1</sup>Includes \$1,230,367,036 par amount of refunding bonds that do not count against the authorization.

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

<sup>3</sup>Includes \$288,680,000 par amount of refunding bonds that do not count against the authorization.

<sup>4</sup>Includes \$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 Executive Budget and Finance, departmental data, June 2007.

**PUBLIC INDEBTEDNESS IN WISCONSIN—Continued**

**State Authority Indebtedness  
(In Thousands)**

	Total Outstanding Indebtedness of State Authorities	
Wisconsin Health and Educational Facilities Authority .....	\$7,082,147	(6/30/07)
Wisconsin Housing and Economic Development Authority .....	\$2,703,366	(12/31/06)

Source: Data provided by Authorities, July 2007.

**Wisconsin Local Governments, 1955 – 2005  
(In Millions)**

Unit	1955	1965	1975	1985	1995	2000	2004	2005
Counties .....	\$61.7	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,449.2	\$1,812.4	\$1,753.7
Cities .....	175.4	548.1	598.7	1,320.4	2,082.8	2,797.8	3,474.8	3,718.5
Villages .....	6.1	22.5	69.8	227.6	418.7	700.0	1,052.7	1,098.0
Towns .....	4.0	9.2	26.2	75.2	193.8	281.0	301.6	308.5
School districts .....	62.1	336.6	798.7	448.7	2,104.9	4,314.1	5,407.5	5,335.5
Technical College districts <sup>1</sup> .....	---	---	97.2	64.7	192.8	329.1	448.3	461.4
<b>TOTAL<sup>2</sup> .....</b>	<b>\$309.4</b>	<b>\$1,108.8</b>	<b>\$1,851.6</b>	<b>\$2,669.0</b>	<b>\$6,214.5</b>	<b>\$9,871.2</b>	<b>\$12,497.3</b>	<b>\$12,675.7</b>

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

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

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

Sources: Wisconsin Department of Revenue, Bureau of Local Financial Assistance, *Indebtedness 1981* and previous issues; *County and Municipal Revenues and Expenditures, 2005* 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, 2005**

Type of Property	Towns	Villages	Cities	Total
<b>Real Estate</b> .....	<b>\$2,600,964,621</b>	<b>\$1,281,723,373</b>	<b>\$4,229,616,164</b>	<b>\$8,112,304,159</b>
Residential .....	2,044,275,293	971,617,626	2,898,286,587	5,914,179,508
Commercial .....	152,868,066	249,754,060	1,157,458,239	1,560,080,366
Manufacturing .....	23,813,235	54,418,579	169,565,928	247,797,744
Forest lands .....	107,677,066	1,040,294	513,657	109,231,019
Agricultural .....	38,599,667	618,092	452,614	39,670,374
Ag. forest .....	30,974,593	273,418	78,880	31,326,893
Undeveloped .....	19,579,979	565,886	275,685	20,421,552
Other land and improvements .....	183,176,717	3,435,414	2,984,570	189,596,701
<b>Personal Property</b> .....	<b>\$31,313,948</b>	<b>\$32,235,970</b>	<b>\$150,882,567</b>	<b>\$214,432,485</b>
Furniture, fixtures, equipment .....	7,779,478	14,941,055	78,613,556	101,334,090
Machinery, tools, patterns .....	14,108,585	12,562,489	49,483,655	76,154,730
Boats and other watercraft .....	77,446	128,305	126,135	331,887
All other personal property .....	9,348,437	4,604,119	22,659,220	36,611,777
<b>Total General Property Taxes</b> .....	<b>\$2,632,278,600</b>	<b>\$1,313,959,333</b>	<b>\$4,380,498,902</b>	<b>\$8,326,736,835</b>
<b>Total State Tax Credit</b> .....	<b>172,613,585</b>	<b>74,289,720</b>	<b>222,401,720</b>	<b>469,305,025</b>
<b>TOTAL EFFECTIVE TAXES</b> .....	<b>\$2,459,665,015</b>	<b>\$1,239,669,613</b>	<b>\$4,158,097,182</b>	<b>\$7,857,431,810</b>

Note: The sums of some columns and rows may differ slightly from the reported totals 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, Bureau of Property Tax, *Town, Village, and City Taxes – 2005: Taxes Levied 2005 – Collected 2006*, 2006.

**WISCONSIN GENERAL PROPERTY ASSESSMENTS  
AND TAX LEVIES  
1900 – 2005**

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
2004	391,188	8.4	8,151	6.0	469	20.83	-2.2	19.64	-1.9
2005	427,934	9.4	8,327	2.2	469	19.46	-6.6	18.36	-6.5

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax, *Town, Village, and City Taxes – 2005: Taxes Levied 2005 – Collected 2006, 2006, and previous issues*. Percentages calculated by Wisconsin Legislative Reference Bureau.

**TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN  
1960 – 2005**

Year Levied	Total Taxes (in millions)	Percentage of Taxes Levied by Property Type					
		Residential	Commercial	Manufacturing	Agricultural	Personal <sup>1</sup>	Other <sup>2</sup>
1960	\$481.4	47.5%	13.5%	10.7%	11.2%	16.5%	0.6%
1965	664.1	48.4	14.4	10.3	10.6	15.8	0.6
1970	1,179.0	47.3	15.2	10.4	9.7	16.9	0.5
1975	1,601.3	50.5	16.8	5.7	10.1	16.2	0.7
1980	2,210.0	57.7	16.2	4.8	12.5	7.5	1.3
1985	3,203.5	58.9	17.7	4.7	12.4	4.8	1.6
1986	3,489.4	59.6	18.3	4.5	11.0	5.1	1.5
1987	3,499.2	60.3	19.0	4.3	9.7	5.2	1.5
1988	3,755.4	60.3	19.9	4.2	9.0	5.3	1.4
1989	4,078.9	60.3	20.1	4.1	8.7	5.4	1.4
1990	4,388.2	60.4	20.2	4.1	8.4	5.5	1.3
1991	4,732.7	60.9	20.2	4.0	8.1	5.5	1.3
1992	5,169.5	61.7	19.8	4.0	7.9	5.4	1.2
1993	5,438.0	62.7	19.5	3.9	7.5	5.2	1.2
1994	5,572.1	63.8	19.2	3.7	7.1	5.0	1.1
1995	5,738.9	64.8	18.8	3.6	6.7	4.9	1.1
1996	5,378.0	65.7	18.9	3.6	3.6	4.6	3.7
1997	5,635.9	66.2	18.7	3.6	3.3	4.5	3.7
1998	5,975.0	66.5	18.7	3.6	2.9	4.5	3.9
1999	6,190.9	67.3	18.8	3.7	2.7	3.5	4.0
2000	6,604.5	67.9	18.9	3.7	1.7	3.4	4.3
2001	7,043.7	68.1	19.0	3.6	1.6	3.4	4.4
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
2004	8,150.8	70.3	18.8	3.2	0.5	2.7	4.5
2005	8,326.7	71.0	18.7	3.0	0.5	2.6	4.2

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

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

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2005: Taxes Levied 2005 – Collected 2006, 2006 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, 2005

County	Full Value Assessment <sup>1</sup>	Total Property Tax <sup>2</sup>	State Property Tax Credit <sup>3</sup>	Average Full Value Tax Rate per \$1,000 <sup>4</sup>	
				Gross	Net
Adams	\$2,060,706,800	\$36,973,932	\$1,936,990	\$17.94	\$17.00
Ashland	1,106,895,500	21,622,101	1,244,883	19.53	18.41
Barron	3,359,185,600	60,730,843	3,368,168	18.08	17.08
Bayfield	2,214,093,900	30,453,764	1,784,884	13.75	12.95
Brown	16,731,988,200	337,055,064	18,847,192	20.14	19.02
Buffalo	819,781,800	16,492,820	945,038	20.12	18.97
Burnett	2,486,635,800	33,057,138	2,098,060	13.29	12.45
Calumet	2,858,766,900	58,463,255	3,102,672	20.45	19.37
Chippewa	3,736,093,100	65,719,838	4,127,963	17.59	16.49
Clark	1,497,559,000	32,832,570	1,737,229	21.92	20.76
Columbia	4,372,715,200	82,496,989	4,756,924	18.87	17.78
Crawford	866,268,600	21,812,234	1,089,908	24.34	23.12
Dane	42,799,728,500	859,964,333	53,639,679	20.09	18.84
Dodge	5,196,292,900	109,465,423	6,033,654	21.07	19.90
Door	6,233,636,100	74,757,319	3,794,156	11.99	11.38
Douglas	2,826,116,700	51,692,333	2,822,907	18.29	17.29
Dunn	2,487,865,600	52,140,825	2,745,108	20.96	19.85
Eau Claire	5,856,977,400	119,445,237	7,695,250	20.39	19.08
Florence	463,197,600	9,451,721	523,874	20.41	19.27
Fond du Lac	5,895,137,600	119,843,933	6,393,161	20.33	19.24
Forest	967,474,400	16,082,005	1,126,254	16.62	15.46
Grant	2,307,848,600	45,494,292	2,528,743	19.71	18.62
Green	2,220,663,600	48,548,143	2,940,887	21.86	20.54
Green Lake	1,948,363,000	34,630,370	1,973,398	17.77	16.76
Iowa	1,579,404,900	35,693,011	2,089,044	22.34	21.04
Iron	780,158,700	13,072,997	725,713	16.76	15.83
Jackson	1,063,900,000	22,696,268	1,169,379	21.33	20.23
Jefferson	5,581,654,000	104,776,137	6,367,706	18.77	17.63
Juneau	1,620,880,600	34,720,122	1,970,649	21.42	20.20
Kenosha	12,373,410,100	243,441,664	12,679,958	19.67	18.65
Kewaunee	1,267,476,700	24,902,586	1,328,265	19.65	18.60
La Crosse	6,557,674,600	149,192,550	7,884,552	22.75	21.55
Lafayette	775,591,900	18,091,007	1,012,792	23.33	22.02
Langlade	1,477,774,500	27,239,583	1,592,350	18.43	17.36
Lincoln	2,072,693,600	38,810,482	2,304,089	18.72	17.61
Manitowoc	4,600,011,700	95,924,548	5,188,179	20.85	19.73
Marathon	8,147,380,600	178,974,730	9,360,930	21.97	20.82
Marquette	3,193,621,200	55,823,013	3,658,144	17.48	16.33
Marquette	1,319,725,100	23,099,885	1,315,539	17.50	16.51
Menominee	253,350,900	5,529,002	224,367	21.82	20.94
Milwaukee	56,680,686,000	1,363,533,198	63,577,353	24.06	22.93
Monroe	2,056,240,600	46,868,777	2,171,953	22.79	21.74
Oconto	3,077,200,600	55,262,071	3,298,885	17.96	16.89
Oneida	5,983,754,400	79,905,158	5,399,763	13.35	12.45
Outagamie	11,381,993,200	229,244,124	12,211,274	20.14	19.07
Ozaukee	9,880,219,300	175,465,678	11,825,015	17.76	16.56
Pepin	475,259,400	9,891,598	575,713	20.81	19.60
Pierce	2,920,061,000	51,528,492	3,060,257	18.27	17.19
Polk	4,424,026,700	69,514,115	4,067,340	16.26	15.31
Portage	4,230,104,800	82,828,407	4,504,898	19.58	18.52
Price	1,294,033,300	23,249,933	1,224,212	17.97	17.02
Racine	13,298,078,200	256,704,964	12,825,133	19.30	18.34
Richland	917,219,400	20,803,146	1,253,858	22.68	21.31
Rock	8,832,256,100	196,141,711	10,155,109	22.21	21.06
Rusk	989,946,800	18,399,001	1,330,072	18.59	17.24
St. Croix	7,481,999,800	117,896,718	7,346,678	15.76	14.78
Sauk	5,630,431,600	101,279,946	5,491,255	17.99	17.01
Sawyer	3,186,931,400	36,597,164	2,425,128	11.48	10.72
Shawano	2,503,110,800	46,966,217	2,660,853	18.76	17.70
Sheboygan	7,759,892,900	167,679,743	8,769,066	21.61	20.48
Taylor	1,114,957,200	23,066,485	1,231,938	20.69	19.58
Trempealeau	1,363,762,700	30,261,090	1,670,593	22.19	20.96
Vernon	1,356,022,600	32,012,282	1,611,049	23.61	22.42
Vilas	6,224,518,300	66,683,465	4,766,941	10.71	9.95
Walworth	11,565,232,700	200,514,029	12,193,567	17.34	16.28
Washington	2,234,111,300	31,712,497	1,741,627	14.19	13.42
Washington	11,769,180,500	201,654,704	12,105,635	17.13	16.11
Waukesha	45,451,031,200	761,081,325	52,634,965	16.75	15.59
Waupaca	3,378,114,800	69,877,446	3,646,282	20.69	19.61
Waushara	2,151,703,800	38,429,230	2,269,016	17.86	16.81
Winnebago	10,452,704,200	222,646,252	10,776,214	21.30	20.27
Wood	4,092,073,900	87,823,622	4,354,745	21.46	20.40
<b>TOTAL</b>	<b>\$427,933,562,000</b>	<b>\$8,326,736,835</b>	<b>\$469,305,025</b>	<b>\$19.46</b>	<b>\$18.36</b>

<sup>1</sup>Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue independent of locally assessed values, which vary substantially from full value – from 46.14% (Town of Sand Lake, Sawyer Co.) to 117.65% (Town of Watterstown, Grant Co.). (The ratio was 149.61% for the Outagamie Co. portion of the Village of Howard.)

<sup>2</sup>Includes taxes and special charges levied by schools, counties, cities, villages, towns, special purpose districts, and the State of Wisconsin.

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

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

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2005: Taxes Levied 2005 – Collected 2006, 2006.*