

HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN

Revenues and Expenditures — In the 2008-09 fiscal year, losses of \$14.9 billion in interest and investment income played a significant role in total Wisconsin state government revenues falling to \$20.3 billion from all sources, but total revenues for 2009-10 were \$46.2 billion which was comparable to 2006-07 levels, following recovery of interest and investment income. Expenditures for 2009-10 totaled \$40.1 billion. Of these expenditures, \$26.9 billion were general fund and the remaining \$13.2 billion were from special funds (such as the conservation and transportation funds), federal funding, pension and retirement funds, and other sources.

Of the total state budget allocations of \$62.6 billion for the 2009-11 biennium, state operations accounted for 36.5% (\$22.9 billion) and local assistance for 34.1% (\$21.4 billion). The remaining 29.4% (\$18.4 billion) comprised aids to individuals and organizations.

For the 2009-10 fiscal year, two state agencies accounted for about 39.1% of total state expenditures. The largest expenditure total was \$9.3 billion (23.3%) by the Department of Health Services. Expenditures by the Department of Public Instruction, including state aids to local schools, were \$6.3 billion (15.8%). Shared revenue and tax relief of \$2.3 billion accounted for 5.8%.

Total state tax revenues for 2009-10 were just over \$13.3 billion, including about \$12.1 billion in general purpose revenue. These collections were only about \$29.6 million higher than during fiscal year 2008-09 and \$923.3 million lower than 2007-08. Revenue from income taxes totaled about \$6.9 billion, about \$6.1 billion of which was individual income taxes and about \$834 million in corporation income taxes, while sales and excise taxes were about \$4.7 billion.

State-Local Finances — In 2007-08, Wisconsin ranked 27th nationally in total per capita state and local government general revenues (\$7,463, or lower than the U.S. average of \$7,970). In total direct general state and local government per capita expenditures, Wisconsin ranked 22nd (\$7,541 compared to the U.S. average of \$7,886). In 2007-08, Wisconsin ranked 14th in total state tax revenues at \$65.74 per \$1,000 personal income, compared to a national average of \$56.42.

Wisconsin returned \$1.69 billion to local units of government in property tax relief and shared revenue in fiscal year 2011 (\$747.4 million as school levy credits and about \$947.3 million in shared revenue).

Property Taxes — General property taxes levied in Wisconsin in 2009 totaled almost \$10.1 billion for a net amount of almost \$9.4 billion after state property tax relief. Milwaukee and Lafayette counties (\$23.20 and \$22.90, respectively, per \$1,000) had the highest effective (full value equalized) net tax rate and Vilas (\$8.90) and Sawyer (\$10.08) counties the lowest, compared to the state average of \$18.28, a 5.4% increase from 2008. The share of property taxes paid by residential taxpayers is 70.4%. Commercial taxpayers pay 19.6%, and the share paid by manufacturing is 2.7%.

State-Federal Finances — Federal tax receipts from Wisconsin in fiscal year 2010 totaled about \$38.2 billion, with the largest amount generated by individual income and employment taxes (\$33.5 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 \$10,837 per resident. This distribution, on a per capita basis, ranked Wisconsin 21st among the states in federal funds received, a substantial increase compared to previous years when Wisconsin was consistently among the lowest ranking states. Large increases in federal grants and procurement expenditures in Wisconsin accounted for most of the change. Alaska was the highest at \$20,357 per person, followed by Virginia (\$19,734), Hawaii (\$19,001), and Maryland (\$16,169). Nevada (\$7,148) was the lowest, followed by Utah (\$7,435), Georgia (\$8,538), and Minnesota (\$8,676). Direct federal aid to Wisconsin in 2009-10 totaled \$11.3 billion, and about 56% of that applied to health services. Local units of government received about \$2.27 billion for all functions.

Indebtedness — Total outstanding state government debt in Wisconsin, as of May 31, 2011, amounted to \$7.14 billion, of which \$4.81 billion was tax-supported and \$1.58 billion was revenue-supported. Total state indebtedness at the end of 2009 constituted 1.27% of state-assessed valuation and amounted to \$1,146.08 per capita. Local debt in 2009 totaled about \$8.3 billion, about \$4.3 billion of that for cities. School district and technical college district debt was \$5.4 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 2009-10 and 2010-11

Revenue Type and Allocation	2009-10	2010-11	2009-11 Total	% of Total – All Sources
GENERAL PURPOSE REVENUE	\$12,940,446,400	\$14,109,283,800	\$27,049,730,200	43.21%
State operations	3,345,591,600	3,625,806,000	6,971,397,600	11.14
Local assistance	7,362,501,200	7,862,679,900	15,225,181,100	24.32
Aids to individuals and organizations	2,232,353,600	2,620,797,900	4,853,151,500	7.75
PROGRAM REVENUE – TOTAL	\$12,950,524,100	\$12,256,230,300	\$25,206,754,400	40.27%
State operations	5,365,386,300	5,269,543,200	10,634,929,500	16.99
Local assistance	1,816,990,600	1,332,838,000	3,149,828,600	5.03
Aids to individuals and organizations	5,768,147,200	5,653,849,100	11,421,996,300	18.25
Program Revenue – Federal	\$8,681,137,500	\$7,943,651,700	\$16,624,789,200	26.56%
State operations	1,500,168,700	1,337,404,800	2,837,573,500	4.53
Local assistance	1,761,350,900	1,276,907,400	3,038,258,300	4.85
Aids to individuals and organizations	5,419,617,900	5,329,339,500	10,748,957,400	17.17
Program Revenue – Service	\$851,457,500	\$819,528,100	\$1,670,985,600	2.67%
State operations	647,298,300	661,942,800	1,309,241,100	2.09
Local assistance	30,906,400	30,261,100	61,167,500	0.10
Aids to individuals and organizations	173,252,800	127,324,200	300,577,000	0.48
Program Revenue – Other	\$3,417,929,100	\$3,493,050,500	\$6,910,979,600	11.04%
State operations	3,217,919,300	3,270,195,600	6,488,114,900	10.36
Local assistance	24,733,300	25,669,500	50,402,800	0.08
Aids to individuals and organizations	175,276,500	197,185,400	372,461,900	0.59
SEGREGATED REVENUE – TOTAL	\$5,721,530,300	\$4,621,122,700	\$10,342,653,000	16.52%
State operations	3,035,390,100	2,221,607,100	5,256,997,200	8.40
Local assistance	1,640,786,500	1,340,336,200	2,981,122,700	4.76
Aids to individuals and organizations	1,045,353,700	1,059,179,400	2,104,533,100	3.36
Segregated Revenue – Federal	\$1,884,544,900	\$830,746,300	\$2,715,291,200	4.34%
State operations	1,472,919,400	598,969,300	2,071,888,700	3.31
Local assistance	406,828,400	226,979,900	633,808,300	1.01
Aids to individuals and organizations	4,797,100	4,797,100	9,594,200	0.02
Segregated Revenue – Local	\$108,559,400	\$108,559,400	\$217,118,800	0.35%
State operations	7,393,700	7,393,700	14,787,400	0.02
Local assistance	92,971,500	92,971,500	185,943,000	0.30
Aids to individuals and organizations	8,194,200	8,194,200	16,388,400	0.03
Segregated Revenue – Service	\$173,966,700	\$203,966,700	\$377,933,400	0.60%
State operations	173,966,700	203,966,700	377,933,400	0.60
Segregated Revenue – Other	\$3,554,459,300	\$3,477,850,300	\$7,032,309,600	11.23%
State operations	1,381,110,300	1,411,277,400	2,792,387,700	4.46
Local assistance	1,140,986,600	1,020,384,800	2,161,371,400	3.45
Aids to individuals and organizations	1,032,362,400	1,046,188,100	2,078,550,500	3.32
FEDERAL REVENUE – TOTAL	\$10,565,682,400	\$8,774,398,000	\$19,340,080,400	30.90%
State operations	2,973,088,100	1,936,374,100	4,909,462,200	7.84
Local assistance	2,168,179,300	1,503,887,300	3,672,066,600	5.87
Aids to individuals and organizations	5,424,415,000	5,334,136,600	10,758,551,600	17.19
TOTAL – ALL SOURCES	\$31,612,500,800	\$30,986,636,800	\$62,599,137,600	100.00%
State operations	11,746,368,000	11,116,956,300	22,863,324,300	36.52
Local assistance	10,820,278,300	10,535,854,100	21,356,132,400	34.12
Aids to individuals and organizations	9,045,854,500	9,333,826,400	18,379,680,900	29.36

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, May 2011.

WISCONSIN STATE REVENUES – ALL FUNDS
Fiscal Years 2007-08, 2008-09, 2009-10
(In Thousands)

	2007-08	2008-09	2009-10
TOTAL GENERAL FUND TAX REVENUES*	\$13,065,359	\$12,139,421	\$12,156,840
TOTAL GPR TAX REVENUES*	\$13,042,943	\$12,113,151	\$12,131,659
Income Taxes*	7,551,488	6,852,258	6,923,649
Individual	6,713,681	6,222,735	6,089,170
Corporation	837,807	629,523	834,479
Sales and Excise Taxes*	4,808,304	4,731,580	4,702,134
General sales and use	4,268,045	4,083,959	3,944,187
Cigarette	455,722	551,337	644,269
Other tobacco products	29,747	42,238	59,887
Liquor and wine	45,166	44,133	44,182
Malt beverage (beer)	9,624	9,913	9,609
Public Utility Taxes*	297,460	320,110	319,377
Private light, heat, and power	212,126	223,471	208,617
Municipal light, heat, and power	2,704	2,747	2,925
Telephone	59,542	63,455	70,031
Pipeline	11,189	16,183	23,052
Electric cooperative	9,359	10,549	10,395
Municipal electric	2,238	3,459	4,146
Conservation and regulation	264	237	211
Utility tax (refunds) interest and penalties	38	9	0
Inheritance and Estate Taxes	158,789	20,853	871
Miscellaneous Taxes*	226,902	188,350	185,628
Insurance companies (premiums)	156,606	136,291	130,718
Real estate transfer fee	59,447	41,160	44,307
Lawsuits (courts)	10,736	10,789	10,492
Other	113	110	111
PROGRAM TAX REVENUES*	22,416	26,270	25,181
Fire dues	15,466	15,758	16,167
Pari-mutuel taxes	908	679	306
County expo tax administration	151	456	97
Baseball park administration fee	322	389	343
Business trust regulation fee	1,442	2,579	2,055
Other	4,127	6,409	6,213
TRANSPORTATION FUND*			
Motor fuel tax	999,949	968,811	971,786
Air-carrier tax	6,701	5,388	4,505
Railroad tax	19,856	21,612	24,056
Aviation fuel tax	1,391	1,360	1,188
Other taxes	7,143	7,818	7,146
CONSERVATION FUND*			
2/10 Mill forestry tax	84,529	87,364	86,896
Forest crop taxes	5,290	5,669	5,004
Motor fuel tax	0	2	3
MEDIATION FUND	2	2	2
PETROLEUM INSPECTION TAX	47,013	44,738	60,957
RECYCLING FUND TEMPORARY SERVICE CHARGES	25,091	27,168	20,610
TOTAL STATE TAX REVENUES	\$14,262,324	\$13,309,353	\$13,338,993
TOTAL DEPARTMENT REVENUES*	13,190,173	6,009,311	32,137,971
Intergovernmental revenue	7,726,329	9,474,965	11,521,558
Licenses and permits	1,068,095	1,447,670	1,662,803
Charges for goods and services	3,170,633	3,373,331	3,426,455
Contributions	2,672,069	2,826,104	2,980,810
Interest and investment income	-4,432,460	-14,949,817	8,624,470
Gifts and donations	414,079	586,569	555,577
Proceeds from sale of bonds	524,289	721,041	1,233,951
Other revenues	1,769,089	2,182,403	1,921,317
Other transactions	278,050	347,045	211,030
TRANSFERS	1,213,609	999,471	761,716
TOTAL REVENUES	\$28,666,106	\$20,318,135	\$46,238,680

*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2010 Annual Fiscal Report, October 15, 2010.

WISCONSIN STATE EXPENDITURES BY AGENCY

Fiscal Years 2008-09 and 2009-10

Agency	2008-09		2009-10	
	Amount	Percent	Amount	Percent
Administration, Department of (DOA)	\$740,991,882.44	1.93%	\$952,720,763.93	2.38%
Agriculture, Trade, and Consumer Protection, Department of	92,981,590.91	0.24	83,713,788.68	0.21
Arts Board	3,882,081.17	0.01	4,216,034.34	0.01
Board on Aging	2,556,160.91	0.01	2,593,961.76	0.01
Board for People with Developmental Disabilities	1,096,785.67	0.00	1,351,499.05	0.00
Child Abuse and Neglect Prevention Board	3,952,327.52	0.01	3,686,200.20	0.01
Children and Families, Department of	2,088,775,177.83	5.43	1,956,477,892.03	4.88
Commerce, Department of	159,155,990.78	0.41	258,139,708.84	0.64
Corrections, Department of	1,266,123,445.57	3.29	1,224,042,107.18	3.05
District Attorneys (DOA)	46,913,208.99	0.12	51,020,033.84	0.13
Educational Communications Board	16,070,209.93	0.04	14,967,840.50	0.04
Employee Trust Funds, Department of	5,651,662,155.07	14.70	5,599,454,887.91	13.97
Employment Relations Commission	3,050,675.97	0.01	2,928,459.56	0.01
Environmental Improvement Program (DOA)	170,573,034.72	0.44	226,108,053.44	0.56
Financial Institutions, Department of	15,944,404.01	0.04	15,248,923.66	0.04
Fox River Navigation System Authority	126,700.00	0.00	125,400.00	0.00
Government Accountability Board	7,281,300.15	0.02	5,867,783.83	0.01
Governor, Office of the	3,798,593.59	0.01	3,731,239.02	0.01
Health Services, Department of	8,185,954,813.91	21.29	9,324,375,681.16	23.26
Higher Education Aids Board	132,888,544.01	0.35	123,495,383.65	0.31
Historical Society, State	20,712,089.14	0.05	19,533,609.08	0.05
Insurance, Office of the Commissioner of	104,347,975.33	0.27	52,953,571.04	0.13
Investment Board	19,293,978.99	0.05	27,651,894.94	0.07
Justice, Department of	97,503,944.45	0.25	98,686,799.48	0.25
Lieutenant Governor, Office of the	378,505.26	0.00	353,739.37	0.00
Lower Wisconsin Riverway	184,796.53	0.00	189,608.18	0.00
Medical College of Wisconsin	6,848,401.74	0.02	6,051,941.98	0.02
Military Affairs, Department of	127,635,833.84	0.33	93,484,314.05	0.23
Natural Resources, Department of	572,668,039.97	1.49	473,013,503.35	1.18
Office of State Employment Relations	5,281,382.02	0.01	5,007,940.31	0.01
Public Defender, Office of the	76,345,946.38	0.20	87,188,906.52	0.22
Public Instruction, Department of	6,362,998,566.31	16.55	6,342,065,508.74	15.82
Public Lands, Board of Commissioners of	1,404,170.53	0.00	1,448,214.13	0.00
Public Service Commission	-2,575,610.55	-0.01	22,223,774.50	0.06
Regulation and Licensing, Department of	13,127,012.44	0.03	13,608,005.75	0.03
Revenue, Department of	443,799,635.38	1.15	437,451,393.74	1.09
Secretary of State, Office of the	653,449.67	0.00	647,125.04	0.00
State Fair Park Board	17,486,781.71	0.05	18,339,319.25	0.05
Technical College System Board	175,989,241.12	0.46	176,842,854.66	0.44
Tourism, Department of	15,709,565.83	0.04	12,368,459.92	0.03
Transportation, Department of	2,880,501,484.45	7.49	2,857,001,214.90	7.13
Treasurer, Office of the State	2,982,143.12	0.01	3,151,622.09	0.01
University of Wisconsin System	4,488,002,296.15	11.67	4,643,394,080.23	11.58
Veterans Affairs, Department of	215,836,789.57	0.56	175,355,281.29	0.44
Workforce Development, Department of	324,424,574.23	0.84	391,823,871.18	0.98
TOTAL EXECUTIVE	\$34,565,320,076.76	89.91%	\$35,814,102,196.30	89.34%
TOTAL JUDICIAL	130,866,914.96	0.34	130,937,721.11	0.33
TOTAL LEGISLATIVE	65,288,990.12	0.17	65,929,776.20	0.16
Shared Revenue and Tax Relief	2,121,306,162.34	5.52	2,336,619,911.26	5.83
Miscellaneous Appropriations	182,148,056.67	0.47	160,491,981.62	0.40
Program Supplements	3,442,340.39	0.01	-3,147,072.74	-0.01
Public Debt	675,378,714.47	1.76	652,063,380.61	1.63
Building Commission	7,880,750.72	0.02	4,917,478.95	0.01
BUILDING PROGRAM	691,235,056.34	1.80	923,939,604.27	2.30
GRAND TOTAL	\$38,442,867,062.77	100.00%	\$40,085,854,977.58	100.00%

Source: Wisconsin Department of Administration, State Controller's Office, *Appendix to Annual Fiscal Report (Budgetary Basis)*, October 2009 and 2010. Agency percentages calculated by Wisconsin Legislative Reference Bureau.

WISCONSIN STATE REVENUES AND EXPENDITURES
Fiscal Years 1970-71 – 2009-10
(In Thousands)

Fiscal Year Ending 6/30	General Fund ¹		Other Funds ²		Total – All Funds		Net Surplus ³ (or deficit)
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	
1971	\$1,790,957	\$1,780,703	\$929,124	\$726,545	\$2,720,081	\$2,507,247	\$34,840
1972	2,096,084	2,031,896	961,970	697,144	3,058,054	2,729,040	116,914
1973	2,480,748	2,296,679	1,112,600	791,657	3,593,347	3,088,337	217,404
1974	2,687,517	2,729,854	1,114,326	865,724	3,801,842	3,595,577	241,359
1975	2,966,532	3,148,968	1,252,422	924,455	4,218,954	4,073,423	78,120
1976	3,476,690	3,439,062	1,677,155	1,283,467	5,153,846	4,722,529	86,473
1977	3,807,748	3,712,595	1,887,150	1,376,726	5,694,898	5,089,322	166,587
1978	4,240,298	3,994,220	1,875,978	1,446,286	6,116,277	5,440,486	407,770
1979	4,622,611	4,696,263	2,200,365	1,620,899	6,822,976	6,317,162	280,561
1980	4,900,275	5,027,130	2,481,324	1,809,840	7,381,599	6,836,970	72,627
1981	5,335,427	5,452,247	2,738,491	1,922,648	8,073,918	7,374,895	14,065
1982	5,564,585	5,520,811	2,757,388	2,021,266	8,321,974	7,542,078	70,811
1983	6,036,016	6,302,575	3,905,944	2,288,804	9,941,961	8,591,379	(182,126)
1984	6,966,282	6,360,657	3,614,895	2,528,273	10,581,177	8,888,930	383,085
1985	7,160,174	7,237,716	4,908,582	2,743,287	12,068,756	9,981,002	314,084
1986	7,798,367	7,757,063	6,380,605	2,774,683	14,178,972	10,531,747	279,744
1987	8,133,265	8,205,100	5,061,597	2,693,737	13,194,863	10,898,836	232,733
1988	8,432,698	8,427,084	3,566,763	2,790,038	11,999,461	11,217,121	216,963
1989	9,030,466	8,809,189	5,778,125	3,094,116	14,808,591	11,903,305	375,016
1990	9,418,918	9,464,483	5,483,442	3,287,809	14,902,360	12,752,292	306,452
1991	10,184,183	10,350,332	5,930,658	3,706,452	16,114,839	14,056,784	113,609
1992	11,033,948	11,082,220	7,786,483	4,218,565	18,820,431	15,300,785	73,681
1993	11,828,599	11,708,360	8,192,793	4,596,981	20,021,392	16,305,341	153,540
1994	12,442,349	12,323,509	5,812,805	4,756,564	18,255,154	17,080,073	234,877
1995	13,259,772	13,094,450	9,823,810	4,963,553	23,083,582	18,058,003	400,881
1996	13,804,399	13,648,601	10,038,961	5,057,062	23,843,360	18,705,663	581,690
1997	14,669,320	14,932,404	12,741,438	5,144,002	27,410,758	20,076,406	386,558
1998	15,701,212	15,509,615	13,896,719	6,071,649	29,597,931	21,581,264	533,240
1999	16,252,539	16,098,587	11,847,678	6,864,567	28,100,217	22,963,154	737,748
2000	18,185,980	18,333,634	14,687,330	8,111,005	32,873,310	26,444,639	574,416
2001	19,285,734	19,448,417	2,990,770	8,719,341	22,276,504	28,167,758	445,999
2002	20,850,074	21,248,608	5,920,241	10,395,514	26,770,315	31,644,122	44,469
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
2007	23,123,424	23,205,243	23,140,557	11,329,591	46,263,981	34,534,834	36,467
2008	23,997,838	24,103,773	4,668,268	12,195,449	28,666,106	36,299,222	110,424
2009	25,078,246	25,280,016	(4,760,111)	13,216,367	20,318,135	38,496,383	(37,167)
2010	26,918,079	26,933,345	19,320,601	13,214,942	46,238,680	40,148,287	99,873

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

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

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

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *2010 Annual Fiscal Report*, October 15, 2010, and previous editions.

**WISCONSIN TRANSPORTATION FUND
REVENUES AND EXPENDITURES¹
Fiscal Years 2008-09 and 2009-10**

	2008-09		2009-10	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
OPENING BALANCE	\$77,596,780	(\$927,254,807)	\$121,102,192	(\$1,105,314,739)
REVENUES				
Motor fuel taxes	968,777,894	—	971,786,885	—
Vehicle registration ²	430,788,361	—	439,936,791	—
Drivers license fees	42,068,312	—	41,715,907	—
Motor carrier fees	3,763,557	—	911,501	—
Other motor vehicle fees	24,328,401	—	26,067,857	—
Overweight/oversize permits	5,269,995	—	4,738,876	—
Investment earnings	2,468,475	—	131,684	—
Aeronautical taxes and fees	7,642,256	—	5,908,078	—
Railroad property taxes	21,612,335	—	24,058,587	—
Dealers' licenses	728,164	—	658,451	—
Miscellaneous	16,299,582	3,099,663	27,560,754	1,784,212
Service center operations	—	22,469,105	—	17,196,179
State and local highway facilities – Federal ³	—	758,894,238	—	900,904,390
State and local highway facilities – Local	—	72,802,900	—	67,460,186
Major highway development – Revenue bonds	—	171,828,832	—	174,973,274
Highway administration and planning – Federal	—	3,355,139	—	2,892,729
Aeronautics – Federal	—	52,122,277	—	87,699,460
Aeronautics – Local	—	11,463,171	—	11,927,970
Railroad assistance – Federal	—	4,525,192	—	3,804,663
Railroad assistance – Local	—	8,830,850	—	10,548,029
Railroad passenger service – Federal	—	4,619,692	—	8,418,407
Railroad passenger service – Local	—	1,411,363	—	3,364,226
Transit assistance – Federal	—	27,717,044	—	33,383,904
Transit assistance – Local	—	854,799	—	1,617,910
Congestion mitigation air quality – Federal	—	3,182,711	—	2,468,579
Congestion mitigation air quality – Local	—	(1,066,881)	—	446,613
Surface transportation grants – Federal	—	56,543	—	25,781
Surface transportation grants – Local	—	4,860	—	6,116
Harbors assistance – Federal	—	—	—	16,597
Harbors assistance – Local	—	(37,555)	—	—
Safe routes to school – Federal	—	817,846	—	576,085
Transportation enhancement activities – Federal ³	—	5,460,518	—	12,987,042
Transportation enhancement activities – Local	—	1,503,682	—	1,219,695
Bicycle and pedestrian facilities – Federal	—	—	—	132,580
Bicycle and pedestrian facilities – Local	—	—	—	5,207
Transportation facilities economic assistance and development – Local	—	(2,479)	—	242,132
Transportation planning grants	—	64,969	—	8,151
Multimodal transportation studies – Federal	—	248,375	—	—
General administration and planning – Federal	—	23,912,808	—	30,866,489
General administration and planning – Local	—	827,918	—	1,038,930
Administrative facilities – Revenue bonds	—	3,786,960	—	1,997,593
Highway safety – Federal	—	5,017,938	—	3,525,597
Gifts and grants	—	937,279	—	708,232
TOTAL REVENUES	\$1,523,747,332	\$1,188,709,757	\$1,543,475,371	\$1,382,246,958
TOTAL AVAILABLE	\$1,601,344,112	\$261,454,950	\$1,664,577,563	\$276,932,219

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

²Section 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 2009-10, \$170.6 million was retained by the trustee and in FY 2008-09, \$169.9 million was retained by the trustee.

³The American Recovery and Reinvestment Act of 2009 (ARRA) provided \$529.5 million in federal funding for highway improvement projects. ARRA-funded adjusted expenditures for highway projects totaled \$312.4 million in FY 2009-10 and \$179.2 million in FY 2008-09.

**WISCONSIN TRANSPORTATION FUND
REVENUES AND EXPENDITURES¹
Fiscal Years 2008-09 and 2009-10—Continued**

	2008-09		2009-10	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
EXPENDITURES				
Local Assistance				
Highway aids	\$399,055,754	—	\$431,575,480	—
Local bridge and highway improvement ²	33,059,392	\$130,747,718	21,635,187	\$301,881,174
Mass transit	122,439,128	20,159,175	125,600,225	35,846,938
Railroads	2,359,575	516,357	2,467,986	1,105,675
Special legislative projects (local grants)	—	—	120,000	—
Aeronautics	12,548,812	82,049,928	19,398,081	89,005,057
Highway safety	—	4,141,767	—	5,417,030
Rail passenger service ⁴	1,404,560	5,491,576	785,660	(2,035,512)
Surface transportation grants	—	—	—	(100,916)
Harbors	96,203	(66,935)	570,402	107,794
Safe routes to school	—	838,179	—	478,371
Transportation planning grants to local governmental units	—	(6,000)	—	—
Transportation enhancement activities ⁵	—	8,475,631	—	27,981,439
Bicycle and pedestrian facilities	—	19,248	—	1,782,745
Total Local Assistance	\$570,963,424	\$252,366,644	\$602,153,021	\$461,469,795
Aids to Individuals and Organizations				
Transportation facilities economic assistance and development	\$2,780,524	(\$133,670)	\$2,546,242	(\$14,915)
Railroad crossings	5,160,344	5,045,401	4,461,420	3,013,116
Elderly and disabled	1,669,619	3,433,637	741,882	1,557,887
Freight rail	—	781,931	—	7,194,935
Total Aids to Individuals and Organizations	\$9,610,487	\$9,127,299	\$7,749,544	\$11,751,023
State Operations				
Highway improvements ³	\$382,550,174	\$832,927,004	\$300,260,945	\$785,577,262
Major highway development—Revenue bonds	—	184,715,313	—	159,801,262
Highway maintenance, repair and traffic operations	234,327,734	10,985,763	199,398,374	8,404,225
Highway administration and planning	15,510,694	3,372,098	15,873,897	3,574,865
Traffic enforcement and inspection	63,784,893	6,401,965	58,432,801	20,437,351
Transportation safety	1,133,900	5,143,293	1,104,245	5,398,209
General administration and planning	60,814,137	12,281,723	54,388,567	12,132,546
Administrative facilities—Revenue bonds	—	3,426,245	—	2,169,175
Vehicle registration and drivers' licensing	79,695,937	1,309,839	69,308,613	2,136,993
Vehicle inspection and maintenance	10,995,902	—	3,470,300	—
Debt repayment and interest ⁴	21,109,995	—	14,195,344	—
Service centers	—	25,664,216	—	20,133,227
Congestion mitigation air quality	—	5,221,557	—	2,224,623
Miscellaneous	3,195,063	13,826,730	2,611,848	8,564,075
Total State Operations	\$873,118,429	\$1,105,275,746	\$719,044,934	\$1,030,553,813
Transfers				
Conservation fund	\$19,747,080	—	\$20,037,487	—
General fund ⁵	6,802,500	—	84,769,800	—
Total Transfers	\$26,549,580	—	\$104,807,287	—
TOTAL EXPENDITURES	\$1,480,241,920	\$1,366,769,689	\$1,433,754,786	\$1,503,774,631
UNRESERVED FUND BALANCE	\$121,102,192	(\$1,105,314,739)	\$230,822,777	(\$1,226,842,412)

²2009 Wisconsin Act 28 (2009-2011 biennial budget act) authorized \$565.0 million in general obligation bond funding for the I-94 North-South Freeway reconstruction, state highway rehabilitation, and major highway projects. During FY 2009-10, \$210.4 million in project costs were funded by general obligation bond proceeds. 2009 Wisconsin Act 28 authorized the restructuring of general obligation bond debt repayment, eliminating principal payments in FY 2009-10.

⁵Transfer to the general fund required by 2009 Wisconsin Act 2 (budget adjustment act), and 2009 Wisconsin Act 28 (2009-2011 biennial budget act).

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, *2010 Annual Fiscal Report (Budgetary Basis) Appendix*, October 15, 2010.

**WISCONSIN CONSERVATION FUND
REVENUES, EXPENDITURES, AND BALANCES
Fiscal Years 2005-06 – 2009-10**

	2005-06	2006-07	2007-08	2008-09	2009-10
OPENING CASH BALANCE	\$26,996,916	\$28,864,563	\$19,348,420	\$16,832,895	\$10,559,478
REVENUES	271,931,119	272,087,852	288,313,532	298,042,970	297,472,425
User fees (licenses, registration)	102,148,707	102,860,900	100,405,430	107,596,536	108,389,469
Forestry mill tax	80,262,338	82,445,975	84,529,264	87,364,228	86,895,392
Federal aids	43,700,138	34,663,462	49,679,136	46,923,176	45,100,915
Motor fuel tax formula	21,694,279	22,942,677	23,055,418	22,750,591	23,040,750
Severance tax	3,738,671	4,959,436	5,289,754	5,668,517	5,004,089
Other revenues (sales, services)	20,386,986	24,215,402	25,354,530	27,739,922	29,041,810
EXPENDITURES	274,318,572	281,600,095	290,829,057	304,316,387	285,412,761
Land management – state	83,491,397	89,490,667	92,208,338	94,731,670	92,675,788
Land management – federal	11,220,590	12,197,778	13,976,944	14,372,319	12,467,574
Enforcement/science – state	21,694,361	23,525,890	24,652,483	25,405,823	24,410,685
Enforcement/science – federal	6,386,785	6,463,300	7,688,614	8,824,216	9,993,173
Water management – state	20,468,123	23,514,258	25,739,492	23,519,983	20,957,121
Water management – federal	4,828,512	4,829,908	5,327,011	6,537,725	6,160,414
Conservation aids – state	36,759,114	34,555,881	31,762,786	31,348,827	28,787,757
Conservation aids – federal	2,748,689	1,216,406	1,585,027	4,723,021	5,708,759
Environmental aids – state	4,190,874	4,087,066	5,101,556	8,535,571	9,947,542
Development/debt service – state	18,775,114	29,015,060	18,984,845	19,294,504	25,112,458
Development/debt service – federal	6,900,795	4,150,941	8,313,349	14,551,103	4,420,490
Administrative services – state	11,788,109	14,077,020	14,650,722	807,338	2,520,441
Administrative services – federal	4,560,577	3,643,073	5,052,664	247,495	714,556
CAER management – state*	14,939,676	16,195,788	16,883,471	31,225,243	27,330,448
CAER management – federal*	1,382,642	507,958	532,502	4,548,908	4,802,268
Other activities – state	24,183,214	14,129,101	18,369,253	15,642,741	13,403,287
TRANSFER TO GENERAL FUND	4,255,100	(3,900)	—	—	—
FUND BALANCE	\$28,864,563	\$19,348,420	\$16,832,895	\$10,559,478	\$22,619,142

*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, *2010 Annual Fiscal Report (Budgetary Basis) Appendix*, October 15, 2010, and previous issues.

STATE PAYMENTS TO LOCAL UNITS OF GOVERNMENT
Property Tax Relief and Shared Revenue
By County, Fiscal Year 2011

County ¹	School Levy	Shared Revenue	County	Per Capita	
	Credits	Payments	Total	Amount ²	Rank
Adams	\$3,576,292	\$1,294,471	\$4,870,763	\$219.28	67
Ashland	1,824,830	6,191,480	8,016,310	469.59	1
Barron	5,767,236	7,654,849	13,422,085	277.32	35
Bayfield	2,887,076	1,500,028	4,387,104	263.11	44
Brown	28,584,578	30,570,233	59,154,811	239.83	62
Buffalo	1,398,011	3,002,456	4,400,467	308.42	19
Burnett	3,580,636	1,238,883	4,819,519	283.47	30
Calumet	4,942,612	4,023,218	8,965,830	190.93	72
Chippewa	6,194,898	11,528,610	17,723,508	283.12	31
Clark	2,567,997	8,389,350	10,957,347	313.51	15
Columbia	7,746,844	7,594,978	15,341,822	271.30	39
Crawford	1,718,404	3,791,794	5,510,198	310.52	16
Dane	86,805,651	27,502,929	114,308,580	240.73	60
Dodge	9,143,273	13,974,773	23,118,046	256.98	50
Door	5,807,977	1,525,446	7,333,423	239.91	61
Douglas	4,585,987	11,967,654	16,553,641	370.24	5
Dunn	4,563,692	8,510,674	13,074,366	297.20	26
Eau Claire	10,797,829	14,725,867	25,523,696	257.10	49
Florence	965,587	416,802	1,382,389	255.19	51
Fond du Lac	9,990,844	15,867,957	25,858,801	252.56	53
Forest	1,664,669	1,071,642	2,736,311	259.61	47
Grant	4,264,257	12,919,490	17,183,747	331.86	9
Green	4,694,588	4,304,760	8,999,348	245.74	57
Green Lake	3,043,845	3,208,252	6,252,097	316.21	12
Iowa	3,192,457	2,235,617	5,428,074	223.11	66
Iron	1,181,589	1,383,482	2,565,071	361.63	6
Jackson	1,823,234	3,332,533	5,155,557	253.22	52
Jefferson	9,875,527	10,400,269	20,275,796	249.08	56
Juneau	3,175,401	5,377,784	8,553,186	315.32	13
Kenosha	22,062,028	22,243,546	44,305,574	272.32	38
Kewaunee	1,939,464	4,412,581	6,352,044	295.03	28
La Crosse	13,047,590	21,005,157	34,052,747	299.34	24
Lafayette	1,619,600	4,647,003	6,266,603	378.51	3
Langlade	2,263,298	4,470,352	6,733,650	307.92	20
Lincoln	3,160,724	5,937,629	9,098,353	295.19	27
Manitowoc	7,288,096	18,258,102	25,546,198	300.28	22
Marathon	14,674,699	21,278,939	35,953,638	262.68	45
Marinette	5,540,286	9,938,950	15,479,237	342.55	8
Marquette	2,079,167	1,061,088	3,140,255	202.13	70
Menominee	531,103	700,172	1,231,275	264.45	41
Milwaukee	104,949,040	324,439,584	429,388,623	462.48	2
Monroe	3,577,929	8,843,887	12,421,816	277.33	34
Oconto	5,098,041	4,785,483	9,883,525	249.79	55
Oneida	8,249,390	2,106,607	10,355,997	263.63	42
Outagamie	18,784,261	25,651,289	44,435,550	252.30	54
Ozaukee	17,486,498	7,009,137	24,495,634	280.12	33
Pepin	987,386	1,446,591	2,433,977	313.66	14
Pierce	5,063,180	5,545,967	10,609,147	260.18	46
Polk	7,523,357	4,369,645	11,893,003	257.59	48
Portage	7,230,636	8,846,835	16,077,471	225.67	65
Price	1,943,434	3,064,831	5,008,265	309.50	17
Racine	22,092,407	36,768,277	58,860,684	299.61	23
Richland	1,842,458	4,023,006	5,865,463	319.37	11
Rock	15,160,107	34,584,225	49,744,332	309.31	18
Rusk	2,035,966	3,811,006	5,846,971	372.94	4
St. Croix	12,409,124	4,215,824	16,624,948	208.02	68
Sauk	8,871,213	5,427,944	14,299,157	232.58	63
Sawyer	4,111,186	1,036,224	5,147,410	287.00	29
Shawano	4,015,352	5,765,275	9,780,627	228.78	64
Sheboygan	13,576,681	19,500,284	33,076,965	281.15	32
Taylor	1,670,175	3,825,709	5,495,884	272.33	37
Trempealeau	2,647,822	6,660,903	9,308,725	325.83	10
Vernon	2,673,701	6,288,578	8,962,279	299.00	25
Vilas	7,486,782	616,459	8,103,241	345.97	7
Walworth	20,998,798	6,985,943	27,984,741	274.30	36
Washington	3,371,313	1,332,353	4,703,666	263.54	43
Washington	19,199,341	6,498,550	25,697,891	195.65	81
Waukesha	82,010,791	11,912,759	93,923,549	244.68	58
Waupaca	5,435,105	36,959,044	42,394,149	266.31	40
Wausara	3,387,407	1,827,393	5,214,800	204.19	69
Winnebago	16,136,463	24,459,232	40,595,695	244.10	59
Wood	6,492,988	17,225,548	23,718,536	307.54	21
STATE	\$747,400,001	\$947,294,188	\$1,694,694,189	\$297.53	

¹For localities that are in more than one county, payments are attributed to what the Department of Revenue determines to be the "primary" county. For example, payments to Appleton are attributed to Outagamie County even though parts of Appleton are also located in Calumet and Winnebago counties.

²Per capita calculations are based on 2010 county population estimates.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax, Local Government Services Section, departmental data, July 2011; Wisconsin Department of Administration, Division of Intergovernmental Relations, Demographic Services Center, *January 1, 2010 Final Population Estimates for Wisconsin Counties*, October 2010. Per capita amounts and rankings calculated by Wisconsin Legislative Reference Bureau.

SELECTED STATE TAX REVENUES
By State, Per \$1,000 Personal Income
Fiscal Years Ending in 2010

State	Sales and Gross Receipts Taxes											
	Total Taxes ¹		Selective Sales Taxes								Motor Vehicle	Motor Property
	Amount	Rank	General Sales	Motor Fuels	Public Utilities	Tobacco	Alcohol	Individual Income	Corporation Net Income			
Alabama	\$50.43	38	\$12.93	\$3.44	\$5.01	\$0.85	\$1.03	\$15.96	\$2.64	\$1.35	\$1.95	
Alaska	144.01	1	NA	0.76	0.13	2.24	1.24	NA	20.50	2.03	3.79	
Arizona	45.59	42	19.71	3.56	0.10	1.51	0.29	10.80	1.85	0.89	3.46	
Arkansas	75.30	9	27.06	4.83	0.00	2.60	0.47	21.63	3.99	1.62	6.70	
California	65.29	15	19.43	1.97	0.46	0.57	0.19	28.43	5.68	2.10	2.09	
Colorado	39.89	48	9.53	2.80	0.06	0.94	0.17	19.00	1.67	1.86	NA	
Connecticut	61.38	19	15.72	2.49	1.40	1.93	0.24	28.82	2.54	1.17	NA	
Delaware	77.19	6	0.00	3.15	1.62	3.67	0.46	23.77	3.97	1.44	NA	
Florida	42.66	46	25.11	3.07	4.17	0.53	0.80	NA	2.43	2.16	0.00	
Georgia	43.00	45	14.15	2.48	0.00	0.66	0.49	20.41	1.99	0.95	0.25	
Hawaii	86.70	4	41.51	1.55	2.83	1.89	0.79	27.38	1.43	1.81	NA	
Idaho	58.37	25	22.28	4.56	0.04	0.96	0.16	21.14	1.94	2.53	NA	
ILLINOIS	53.75	34	15.97	2.42	3.22	1.05	0.42	17.04	4.85	2.78	0.09	
Indiana	60.89	21	26.22	3.35	0.88	2.14	0.18	17.07	2.64	2.68	0.01	
IOWA	58.39	24	18.20	3.75	0.00	1.99	0.12	22.72	1.65	4.13	NA	
Kansas	57.27	29	18.97	3.75	0.00	0.94	0.98	23.70	3.11	1.70	0.66	
Kentucky	65.87	13	19.31	4.53	0.46	2.07	0.77	21.80	2.65	1.46	3.57	
Louisiana	50.25	39	14.80	3.37	0.05	0.78	0.32	13.12	2.26	0.70	0.28	
Maine	70.44	10	19.97	4.88	0.58	3.01	0.34	26.31	3.54	2.08	0.92	
Maryland	53.79	33	13.26	2.55	0.44	1.43	0.11	21.91	3.15	1.63	2.73	
Massachusetts	59.40	22	13.70	1.94	0.07	1.72	0.21	30.01	5.44	1.38	0.01	
MICHIGAN	64.31	16	26.32	2.81	0.08	3.01	0.39	15.60	1.97	2.63	6.12	
MINNESOTA	75.73	8	19.48	3.66	0.00	1.89	0.33	28.42	3.18	2.66	3.37	
Mississippi	67.74	11	30.79	4.25	0.02	1.69	0.45	14.62	3.42	1.70	0.26	
Missouri	43.81	44	13.18	3.26	0.00	0.48	0.15	19.54	0.93	1.28	0.13	
Montana	61.32	20	NA	5.85	1.45	2.52	0.91	20.46	2.67	4.31	6.78	
Nebraska	52.73	35	18.09	4.14	0.80	0.73	0.37	20.97	2.14	1.25	0.02	
Nevada	58.41	23	25.62	2.93	0.23	1.10	0.39	NA	NA	1.79	3.64	
New Hampshire	36.61	50	NA	2.55	1.47	4.10	0.22	1.42	8.61	2.47	6.79	
New Jersey	58.07	26	17.69	1.20	2.10	1.70	0.28	23.12	4.59	1.41	0.01	
New Mexico	63.35	17	24.67	3.27	0.41	0.54	0.56	13.73	1.80	1.80	0.86	
New York	67.15	12	11.17	0.54	0.94	1.43	0.24	36.73	4.12	1.16	NA	
North Carolina	63.30	18	17.24	4.57	1.17	0.81	0.87	26.88	3.81	1.99	NA	
North Dakota	96.89	3	22.11	5.53	1.25	0.87	0.27	11.12	3.24	3.34	0.08	
Ohio	56.17	31	17.28	4.11	2.73	2.11	0.22	18.78	0.34	2.20	NA	
Oklahoma	51.82	37	14.41	3.16	0.23	1.82	0.66	16.28	1.58	4.36	NA	
Oregon	52.60	36	NA	2.84	0.53	1.68	0.11	34.80	2.49	3.69	0.18	
Pennsylvania	57.71	27	15.36	3.86	2.47	2.09	0.57	17.89	3.15	1.65	0.11	
Rhode Island	57.32	28	17.82	2.76	2.13	3.07	0.27	20.30	2.71	1.21	0.05	
South Carolina	44.36	43	18.47	3.40	0.21	0.23	0.97	14.23	0.85	1.29	0.06	
South Dakota	41.23	47	23.46	3.96	0.11	2.14	0.47	NA	0.98	1.78	NA	
Tennessee	46.92	40	27.36	3.68	0.05	1.30	0.52	0.77	4.02	1.32	NA	
Texas	39.67	49	19.80	3.06	0.77	1.40	0.81	NA	NA	1.65	NA	
Utah	56.53	30	18.19	3.90	0.32	0.65	0.46	23.36	2.73	3.40	NA	
Vermont	99.63	2	12.34	3.94	0.49	2.78	0.82	19.40	3.38	3.15	37.37	
Virginia	45.82	41	9.89	2.47	0.44	0.49	0.51	24.18	2.20	1.11	0.09	
Washington	54.98	32	32.79	4.08	1.53	1.46	0.96	NA	NA	1.81	6.22	
West Virginia	76.96	7	18.12	6.48	2.84	1.89	0.16	23.92	6.06	1.50	0.08	
WISCONSIN	65.74	14	18.05	4.45	1.60	3.22	0.25	26.50	3.90	2.35	0.65	
Wyoming	78.50	5	29.27	0.95	0.16	0.98	0.06	NA	NA	2.52	13.99	
UNITED STATES²	\$56.42		\$17.98	\$2.84	\$1.17	\$1.35	\$0.44	\$18.93	\$3.06	\$1.87	\$1.14	

NA – Not applicable.

¹Includes other taxes not listed separately.

²United States totals displayed exclude District of Columbia.

Sources: U.S. Census Bureau, Governments Division, "2010 State Government Tax Collections" (March 23, 2011), at: <http://www.census.gov/govs/www/statetax> [April 8, 2011]; and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, "Regional Economic Accounts: SA1-3 – Personal Income" 2010 preliminary estimates (March 23, 2011), at: <http://www.bea.gov/regional/spi/> [April 8, 2011]. Amounts per \$1,000 personal income and rankings calculated by Wisconsin Legislative Reference Bureau.

PER CAPITA STATE AND LOCAL REVENUES
Selected Sources, Fiscal Year 2007-08

State	Total State and Local General Revenue Per Capita						State and Local Taxes Per Capita				
	Federal Sources		State/Local Sources		Total		Property		Sales		Individual
	Amount	Rank	Amount	Percent	Amount ¹	Percent	Taxes ²	Property	Sales	Income	
Alabama	\$6,939	37	\$1,723	24.8%	\$5,216	75.2%	\$3,002	\$493	\$1,407	\$682	
Alaska	26,670	1	3,551	13.3	23,118	86.7	14,147	1,553	823	—	
Arizona	6,600	44	1,491	22.6	5,109	77.4	3,538	1,032	1,711	524	
Arkansas	6,420	49	1,664	25.9	4,756	74.1	3,280	510	1,687	818	
California	8,962	11	1,578	17.6	7,384	82.4	5,085	1,442	1,462	1,524	
Colorado	7,542	26	1,141	15.1	6,401	84.9	3,979	1,242	1,376	1,027	
Connecticut	9,261	7	1,352	14.6	7,909	85.4	6,599	2,377	1,660	2,142	
Delaware	9,008	9	1,532	17.0	7,476	83.0	4,237	691	561	1,214	
District of Columbia	16,985	—	5,103	30.0	11,883	70.0	9,148	2,929	2,352	2,296	
Florida	7,386	30	1,263	17.1	6,122	82.9	3,981	1,642	1,871	—	
Georgia	6,589	45	1,448	22.0	5,141	78.0	3,468	1,054	1,305	912	
Hawaii	9,059	8	1,779	19.6	7,280	80.4	5,233	973	2,695	1,200	
Idaho	6,541	48	1,388	21.2	5,152	78.8	3,234	773	1,160	942	
ILLINOIS	7,437	29	1,352	18.2	6,085	81.8	4,503	1,658	1,501	804	
Indiana	6,926	38	1,341	19.4	5,585	80.6	3,593	1,086	1,330	843	
IOWA	7,732	22	1,609	20.8	6,123	79.2	3,855	1,242	1,245	979	
Kansas	7,624	24	1,317	17.3	6,307	82.7	4,246	1,318	1,461	1,054	
Kentucky	6,586	46	1,638	24.9	4,948	75.1	3,302	648	1,225	1,057	
Louisiana	9,516	5	3,402	35.8	6,114	64.2	4,032	638	2,133	712	
Maine	8,054	16	1,936	24.0	6,118	76.0	4,496	1,635	1,296	1,184	
Maryland	7,983	18	1,454	18.2	6,529	81.8	4,887	1,168	1,203	1,977	
Massachusetts	9,007	10	1,718	19.1	7,290	80.9	5,196	1,783	951	1,910	
MICHIGAN	7,310	31	1,487	20.3	5,823	79.7	3,764	1,412	1,220	764	
MINNESOTA	8,297	15	1,502	18.1	6,796	81.9	4,727	1,268	1,474	1,487	
Mississippi	7,852	20	2,785	35.5	5,066	64.5	3,133	782	1,473	528	
Missouri	6,555	47	1,533	23.4	5,023	76.6	3,336	920	1,223	919	
Montana	7,742	21	2,171	28.0	5,571	72.0	3,562	1,214	568	899	
Nebraska	7,917	19	1,557	19.7	6,360	80.3	4,213	1,395	1,395	969	
Nevada	6,887	39	864	12.5	6,023	87.5	4,048	1,229	2,255	—	
New Hampshire	6,758	41	1,322	19.6	5,436	80.4	3,754	2,313	600	89	
New Jersey	9,388	6	1,328	14.1	8,060	85.9	6,209	2,621	1,459	1,455	
New Mexico	8,673	13	2,279	26.3	6,395	73.7	3,899	566	1,802	611	
New York	11,755	3	2,298	19.5	9,457	80.5	7,103	2,007	1,741	2,386	
North Carolina	6,981	34	1,642	23.5	5,340	76.5	3,591	851	1,206	1,189	
North Dakota	9,629	4	2,120	22.0	7,509	78.0	4,948	1,154	1,529	495	
Ohio	7,563	25	1,618	21.4	5,945	78.6	4,048	1,177	1,275	1,216	
Oklahoma	6,842	40	1,630	23.8	5,212	76.2	3,379	580	1,300	765	
Oregon	7,186	33	1,549	21.6	5,637	78.4	3,313	1,125	290	1,315	
Pennsylvania	7,641	23	1,519	19.9	6,122	80.1	4,306	1,236	1,266	1,141	
Rhode Island	8,518	14	1,967	23.1	6,551	76.9	4,626	1,959	1,324	1,036	
South Carolina	6,944	35	1,556	22.4	5,388	77.6	2,923	955	1,020	636	
South Dakota	6,700	43	1,779	26.5	4,921	73.5	3,107	1,067	1,692	—	
Tennessee	6,282	50	1,418	22.6	4,864	77.4	3,045	748	1,762	47	
Texas	6,755	42	1,360	20.1	5,395	79.9	3,554	1,380	1,666	0	
Utah	6,942	36	1,397	20.1	5,545	79.9	3,436	813	1,314	951	
Vermont	8,957	12	2,377	26.5	6,580	73.5	4,727	1,895	1,396	1,003	
Virginia	7,256	32	1,022	14.1	6,234	85.9	4,196	1,356	1,100	1,298	
Washington	8,025	17	1,420	17.7	6,605	82.3	4,354	1,189	2,727	—	
West Virginia	7,449	28	1,864	25.0	5,585	75.0	3,542	682	1,311	837	
WISCONSIN	7,463	27	1,310	17.6	6,152	82.4	4,331	1,569	1,189	1,180	
Wyoming	15,253	2	3,921	25.7	11,332	74.3	6,930	2,364	2,584	—	
UNITED STATES	\$7,970		\$1,582	19.8%	\$6,388	80.2%	\$4,371	\$1,346	\$1,474	\$1,001	

¹Includes taxes, charges, and miscellaneous general revenues.

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

Source: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08", at: <http://www.census.gov/govs/estimate/> and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009 (NST-EST2009-01)", at: <http://www.census.gov/popest/states/NST-ann-est.html> (2008 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 2007-08**

	Direct General Expenditure*		Education	Public Welfare	Health and Hospitals	Highways	Police and Fire	Correction	Parks and Natural Resources	Sewerage and Solid Waste
	Amount	Rank								
Alabama	\$6,975	34	\$2,784	\$977	\$1,048	\$423	\$347	\$150	\$172	\$127
Alaska	16,746	1	4,375	2,056	665	2,211	571	362	631	285
Arizona	6,651	44	2,160	1,113	463	462	480	253	274	258
Arkansas	6,238	49	2,436	1,320	444	418	249	174	159	176
California	9,166	6	2,840	1,394	872	429	601	375	355	271
Colorado	7,212	33	2,554	851	584	476	425	232	378	180
Connecticut	8,683	11	3,176	1,480	614	384	429	204	115	231
Delaware	9,216	5	3,285	1,646	549	660	365	320	220	370
District of Columbia	18,094	—	3,774	4,076	1,348	696	1,347	453	1,165	871
Florida	7,517	24	2,242	1,059	666	575	548	258	411	287
Georgia	6,732	42	2,645	965	764	401	342	237	163	209
Hawaii	9,091	8	2,636	1,264	968	449	381	170	286	379
Idaho	6,348	48	2,074	1,075	660	576	302	203	262	215
ILLINOIS	7,492	27	2,549	1,264	415	528	501	154	241	167
Indiana	6,957	36	2,414	1,307	606	443	312	166	179	205
IOWA	7,692	20	2,902	1,300	967	610	272	147	240	183
Kansas	7,469	29	2,683	1,146	790	664	339	166	191	172
Kentucky	6,873	37	2,480	1,429	568	589	262	171	160	155
Louisiana	9,292	4	2,653	1,294	891	666	415	279	340	181
Maine	7,811	18	2,416	1,899	482	541	276	161	186	214
Maryland	8,083	16	3,040	1,296	392	510	484	298	269	253
Massachusetts	8,651	12	2,645	1,892	449	438	437	215	114	230
MICHIGAN	7,227	32	2,830	1,165	690	371	337	246	125	268
MINNESOTA	8,424	14	2,830	1,915	563	715	361	175	308	188
Mississippi	7,637	21	2,433	1,444	1,118	574	280	166	172	122
Missouri	6,591	45	2,340	1,067	702	475	381	147	184	133
Montana	7,497	26	2,606	934	532	794	337	203	414	196
Nebraska	7,697	19	2,857	1,203	726	674	394	181	271	197
Nevada	6,970	35	2,380	698	515	555	604	294	413	109
New Hampshire	6,754	41	2,587	1,239	161	493	372	127	131	174
New Jersey	9,104	7	3,521	1,457	474	433	471	238	197	291
New Mexico	8,694	10	2,976	1,849	716	602	434	279	312	162
New York	10,909	3	3,326	2,257	928	498	569	298	174	345
North Carolina	6,852	39	2,464	1,133	917	385	333	192	199	211
North Dakota	7,981	17	2,876	1,263	170	964	256	131	450	138
Ohio	7,498	25	2,679	1,444	661	413	408	171	130	271
Oklahoma	6,588	46	2,509	1,321	484	540	330	193	161	161
Oregon	7,439	30	2,557	1,085	604	503	411	269	295	270
Pennsylvania	7,536	23	2,635	1,612	517	595	278	243	139	222
Rhode Island	8,510	13	2,787	2,044	261	289	558	216	97	210
South Carolina	7,473	28	2,721	1,211	1,263	310	296	161	152	181
South Dakota	6,492	47	2,179	1,018	320	832	234	190	370	207
Tennessee	6,060	50	1,983	1,312	718	322	337	153	150	150
Texas	6,707	43	2,714	934	554	589	327	214	143	165
Utah	6,862	38	2,739	832	529	524	343	186	270	197
Vermont	8,753	9	3,566	2,020	309	703	293	192	185	179
Virginia	7,324	31	2,911	1,035	568	456	399	267	160	221
Washington	8,162	15	2,748	1,179	922	586	379	264	267	368
West Virginia	6,844	40	2,581	1,402	392	599	221	150	186	213
WISCONSIN	7,541	22	2,771	1,329	553	624	384	257	246	219
Wyoming	12,762	2	4,203	1,259	2,132	1,355	458	451	694	321
UNITED STATES	\$7,886		\$2,714	\$1,329	\$685	\$504	\$425	\$240	\$232	\$231

*Includes amounts for categories not shown separately.

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2007-08", at: <http://www.census.gov/govs/www/financegen.html> and "National and State Population Estimates", 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 2010
(In Thousands of Dollars)

State ¹	Total	Individual Income and Employment ²	Business Income ³	Estate and Gift	Excise ⁴
Alabama	\$19,895,499	\$18,522,008	\$1,079,545	\$167,596	\$126,349
Alaska	4,685,206	4,428,153	199,875	8,228	48,951
Arizona	31,678,131	27,313,530	3,003,916	161,547	1,199,139
Arkansas	28,249,718	18,842,080	7,181,112	1,603,291	623,235
California	273,353,106	225,458,099	41,098,422	3,696,380	3,100,205
Colorado	39,288,418	33,693,319	3,820,855	416,723	1,357,520
Connecticut	43,997,544	38,002,726	5,228,622	256,884	509,311
Delaware	15,327,877	9,511,416	5,747,597	51,314	17,551
District of Columbia	18,400,477	17,859,844	456,571	72,503	11,559
Florida	111,364,742	102,452,757	6,616,253	1,488,119	807,614
Georgia	60,505,759	49,836,518	7,833,155	296,034	2,540,052
Hawaii	6,280,828	5,585,801	494,126	81,572	119,330
Idaho	6,216,877	5,957,621	207,477	33,870	17,908
ILLINOIS	111,038,760	94,632,343	13,522,210	729,435	2,154,772
Indiana	43,319,888	38,926,012	3,965,666	94,161	334,050
IOWA	17,576,087	15,649,978	1,744,733	61,473	119,902
Kansas	18,820,984	16,390,479	1,185,244	124,764	1,120,497
Kentucky	23,383,446	21,319,109	1,727,317	129,366	207,654
Louisiana	34,562,547	32,453,967	1,692,565	99,629	316,386
Maine	5,895,843	5,527,303	220,052	34,260	114,228
Maryland	47,672,215	43,382,315	3,901,916	275,877	112,108
Massachusetts	71,418,253	64,783,986	5,575,650	433,514	625,102
MICHIGAN	53,797,386	50,295,615	3,037,379	317,705	146,687
MINNESOTA	68,010,129	56,771,750	10,357,349	265,063	615,966
Mississippi	9,093,125	8,274,389	509,831	82,386	226,519
Missouri	46,099,972	39,062,461	5,710,664	340,745	986,102
Montana	4,000,333	3,731,986	177,296	40,403	50,649
Nebraska	17,641,943	12,049,444	5,343,378	181,710	67,411
Nevada	12,881,374	11,822,901	798,983	160,046	99,444
New Hampshire	8,377,325	8,028,735	142,498	64,423	141,670
New Jersey	118,942,547	86,711,187	30,736,218	463,730	1,031,412
New Mexico	7,613,384	7,228,699	208,234	100,829	75,622
New York	200,209,720	174,267,918	22,735,905	2,115,181	1,090,716
North Carolina	57,548,933	51,299,307	5,798,674	220,369	230,583
North Dakota	4,283,479	4,022,098	230,949	10,954	19,478
Ohio	106,483,026	93,386,929	9,735,001	502,792	2,858,303
Oklahoma	23,398,453	16,862,015	2,807,022	124,657	3,604,760
Oregon	21,138,851	19,710,812	1,070,414	195,778	161,847
Pennsylvania	101,858,754	88,655,668	10,235,112	745,587	2,222,387
Rhode Island	10,510,440	7,879,411	2,579,849	39,373	11,806
South Carolina	17,360,842	16,004,893	1,012,466	192,081	151,402
South Dakota	4,304,997	4,102,481	143,337	37,186	21,994
Tennessee	44,557,310	39,045,508	4,536,386	122,590	852,827
Texas	189,142,112	147,748,859	24,991,374	1,497,781	14,904,099
Utah	13,528,119	12,216,090	918,280	35,107	358,642
Vermont	3,208,532	2,970,123	201,278	17,233	19,899
Virginia	57,954,746	50,434,296	7,047,886	328,945	143,619
Washington	48,437,113	43,066,669	4,526,423	309,189	534,832
West Virginia	6,000,615	5,640,094	240,635	46,540	73,346
WISCONSIN	38,212,743	33,504,966	4,109,727	197,277	400,774
Wyoming	3,830,149	2,971,890	725,151	52,782	80,325
UNITED STATES ⁵	\$2,345,055,978	\$2,000,177,865	\$277,937,220	\$19,750,836	\$47,190,057

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

²Collections of individual income tax (withheld and not withheld) include old-age, survivors, disability, and hospital insurance (OASDI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), and on self-employment income under the Self-Employment Insurance Contributions Act (SECA). Collections also include unemployment insurance, railroad retirement, and estate and trust income taxes.

³Includes taxes on corporation income, and unrelated business income from tax-exempt organizations.

⁴Excludes excise taxes paid to U.S. Customs Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

⁵United States totals include international and undistributed totals not included in state listing for taxes filed by members of armed forces stationed overseas or other U.S. citizens abroad. Also included are returns from residents of Puerto Rico either with income from sources outside Puerto Rico or income earned as U.S. government employees. Corporation taxes include those paid by domestic and foreign businesses with principal offices outside the United States. 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 2010", Publication 55B, March 2011.

**PER CAPITA FEDERAL EXPENDITURES
by State, Fiscal Year 2009**

State	Total		Retirement and Disability			Salaries and Wages	Other Direct Payments
	Amount	Rank	Grants	Procurement			
Alabama	\$11,611.33	11	\$3,705.39	\$2,125.32	\$2,207.88	\$999.03	\$2,573.71
Alaska	20,351.13	1	2,201.12	5,306.32	7,112.47	4,478.83	1,252.39
Arizona	9,555.96	31	2,708.07	2,195.21	2,112.26	700.08	1,840.34
Arkansas	9,448.88	35	3,483.84	2,400.71	343.83	775.40	2,445.10
California	9,360.24	36	2,213.00	2,459.82	1,866.23	634.76	2,186.42
Colorado	9,514.08	33	2,456.03	1,762.00	2,213.65	1,362.17	1,720.22
Connecticut	12,104.94	9	2,774.88	2,509.60	3,696.30	501.89	2,622.28
Delaware	9,192.90	41	3,323.07	2,400.74	701.06	739.90	2,028.14
District of Columbia	83,196.12	–	4,747.09	20,048.09	12,924.40	37,171.37	8,305.17
Florida	9,476.98	34	3,360.25	1,725.08	999.62	658.94	2,733.09
Georgia	8,537.55	48	2,563.69	1,951.88	783.84	1,386.78	1,851.36
Hawaii	19,000.95	3	3,259.44	2,515.58	1,404.35	4,753.25	7,068.32
Idaho	9,637.63	30	2,829.01	2,004.95	2,216.92	744.55	1,842.21
ILLINOIS	8,990.43	44	2,522.80	2,438.74	891.50	583.17	2,554.23
Indiana	9,520.22	32	2,927.66	2,077.78	1,235.61	577.49	2,701.68
IOWA	9,763.93	29	2,960.69	2,519.32	772.35	552.90	2,958.68
Kansas	12,312.36	8	2,909.82	1,910.68	1,065.80	1,539.27	4,886.80
Kentucky	11,592.63	12	3,320.98	2,634.56	1,616.17	1,551.22	2,469.70
Louisiana	10,764.99	23	2,808.10	3,394.61	898.55	855.33	2,808.39
Maine	10,802.92	22	3,619.45	3,097.63	1,085.33	813.71	2,186.81
Maryland	16,169.03	4	3,236.96	2,071.22	6,024.96	2,321.36	2,514.52
Massachusetts	12,722.98	7	2,696.71	3,394.46	2,865.16	647.02	3,119.63
MICHIGAN	9,228.20	39	3,094.51	2,118.38	934.47	449.15	2,631.69
MINNESOTA	8,676.32	47	2,592.85	2,229.98	906.98	583.81	2,362.71
Mississippi	11,127.42	17	3,207.21	2,813.19	1,689.54	891.79	2,525.69
Missouri	11,347.24	15	3,085.58	2,266.04	2,256.05	1,032.04	2,707.52
Montana	11,205.69	16	3,326.75	3,015.02	521.52	1,127.26	3,215.14
Nebraska	9,198.58	40	2,890.12	2,035.08	647.71	888.77	2,736.90
Nevada	7,148.49	50	2,635.78	1,421.63	781.36	685.54	1,624.18
New Hampshire	8,942.06	45	3,132.85	1,972.06	1,450.31	639.23	1,747.61
New Jersey	9,261.51	38	2,741.60	1,927.54	1,383.96	596.32	2,612.09
New Mexico	13,669.99	5	3,211.80	3,459.89	3,849.49	1,255.19	1,893.61
New York	9,977.52	28	2,643.79	3,194.17	742.37	635.65	2,761.54
North Carolina	9,042.86	43	3,048.22	2,232.38	554.59	1,240.86	1,966.81
North Dakota	13,322.99	6	2,883.47	3,485.30	733.10	1,483.30	4,737.83
Ohio	9,354.41	37	2,918.43	2,201.73	788.64	574.99	2,870.62
Oklahoma	10,175.03	26	3,318.18	2,320.08	853.99	1,277.41	2,405.37
Oregon	8,781.11	46	3,039.78	2,275.48	645.26	629.57	2,191.02
Pennsylvania	10,764.70	24	3,323.49	2,170.82	1,435.84	660.35	3,174.20
Rhode Island	10,935.55	18	3,066.23	3,426.77	653.79	865.36	2,923.40
South Carolina	10,283.23	25	3,376.54	2,027.82	1,800.21	847.41	2,231.25
South Dakota	11,693.12	10	3,008.43	3,036.78	700.17	1,191.65	3,756.09
Tennessee	10,886.77	19	3,238.25	2,710.23	1,655.76	565.72	2,716.81
Texas	9,164.11	42	2,352.50	2,246.42	1,586.24	983.48	1,995.47
Utah	7,434.65	49	2,081.39	1,775.75	1,305.61	1,022.82	1,249.08
Vermont	11,407.02	14	3,106.07	3,478.02	1,728.45	930.09	2,164.40
Virginia	19,733.90	2	3,465.67	1,607.37	10,376.92	2,315.65	1,968.30
Washington	9,987.70	27	2,963.25	2,290.00	1,382.67	1,384.83	1,966.94
West Virginia	10,884.65	20	4,131.10	2,704.57	451.95	1,027.47	2,569.55
WISCONSIN	10,836.92	21	2,849.55	3,398.72	1,682.39	470.75	2,435.52
Wyoming	11,534.43	13	2,902.53	4,785.02	477.37	1,229.60	2,139.91
UNITED STATES*	\$10,395.56		\$2,842.85	\$2,394.13	\$1,727.16	\$962.61	\$2,468.80

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

Source: U.S. Department of Commerce, U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2009: State and County Areas*, August 2010.

**FEDERAL REVENUE DISTRIBUTED
TO STATE AND LOCAL GOVERNMENTS
by State, Fiscal Year 2007-08**

State	Intergovernmental Revenue (in thousands) to						Percent of all State and Local General Revenue
	Per Capita		State		Local	Total	
	Amount	Rank	Government	Government			
Alabama	\$1,723	15	\$7,146,041	\$913,909	\$8,059,950	24.8%	
Alaska	3,551	2	2,185,635	258,139	2,443,774	13.3	
Arizona	1,491	31	8,667,343	1,021,834	9,689,177	22.6	
Arkansas	1,664	17	4,511,363	260,463	4,771,826	25.9	
California	1,578	23	49,366,359	8,353,374	57,719,733	17.6	
Colorado	1,141	48	4,852,910	779,695	5,632,605	15.1	
Connecticut	1,352	41	4,332,927	401,858	4,734,785	14.6	
Delaware	1,532	28	1,283,662	58,849	1,342,511	17.0	
District of Columbia	5,103	—	—	3,010,988	3,010,988	30.0	
Florida	1,263	47	19,387,198	3,885,134	23,272,332	17.1	
Georgia	1,448	34	12,871,216	1,172,713	14,043,929	22.0	
Hawaii	1,779	13	2,088,753	202,266	2,291,019	19.6	
Idaho	1,388	38	1,985,776	134,637	2,120,413	21.2	
ILLINOIS	1,352	40	14,277,716	3,091,700	17,369,416	18.2	
Indiana	1,341	42	8,162,834	402,085	8,564,919	19.4	
IOWA	1,609	22	4,395,789	420,602	4,816,391	20.8	
Kansas	1,317	45	3,460,261	222,488	3,682,749	17.3	
Kentucky	1,638	19	6,609,307	413,088	7,022,395	24.9	
Louisiana	3,402	3	14,111,261	1,033,560	15,144,821	35.8	
Maine	1,936	11	2,415,700	139,071	2,554,771	24.0	
Maryland	1,454	33	7,166,989	1,062,276	8,229,265	18.2	
Massachusetts	1,718	16	9,594,053	1,644,960	11,239,013	19.1	
MICHIGAN	1,487	32	13,142,736	1,734,454	14,877,190	20.3	
MINNESOTA	1,502	30	7,114,416	739,625	7,854,041	18.1	
Mississippi	2,785	4	7,623,193	565,660	8,188,853	35.5	
Missouri	1,533	27	8,302,647	827,460	9,130,107	23.4	
Montana	2,171	8	1,908,960	192,241	2,101,201	28.0	
Nebraska	1,557	24	2,496,652	276,985	2,773,637	19.7	
Nevada	864	50	1,718,931	541,770	2,260,701	12.5	
New Hampshire	1,322	44	1,602,822	144,977	1,747,799	19.6	
New Jersey	1,328	43	10,624,679	877,965	11,502,644	14.1	
New Mexico	2,279	7	4,202,334	324,967	4,527,301	26.3	
New York	2,298	6	39,341,842	5,397,340	44,739,182	19.5	
North Carolina	1,642	18	12,965,582	2,215,856	15,181,438	23.5	
North Dakota	2,120	9	1,195,028	164,861	1,359,889	22.0	
Ohio	1,618	21	16,550,923	2,103,340	18,654,263	21.4	
Oklahoma	1,630	20	5,581,072	359,154	5,940,226	23.8	
Oregon	1,549	26	4,820,434	1,038,578	5,859,012	21.6	
Pennsylvania	1,519	29	15,968,390	3,114,913	19,083,303	19.9	
Rhode Island	1,967	10	1,933,110	138,648	2,071,758	23.1	
South Carolina	1,556	25	6,603,842	402,423	7,006,265	22.4	
South Dakota	1,779	14	1,239,864	191,269	1,431,133	26.5	
Tennessee	1,418	36	8,187,338	662,646	8,849,984	22.6	
Texas	1,360	39	29,487,222	3,574,966	33,062,188	20.1	
Utah	1,397	37	3,360,193	450,584	3,810,777	20.1	
Vermont	2,377	5	1,418,148	57,779	1,475,927	26.5	
Virginia	1,022	49	6,859,440	1,109,325	7,968,765	14.1	
Washington	1,420	35	7,997,933	1,322,805	9,320,738	17.7	
West Virginia	1,864	12	3,194,227	188,124	3,382,351	25.0	
WISCONSIN	1,310	46	6,837,933	534,955	7,372,888	17.6	
Wyoming	3,921	1	1,997,454	92,226	2,089,680	25.7	
UNITED STATES	\$1,582		\$423,150,438	\$58,229,585	\$481,380,023	19.8%	

Source: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2007-08" at: <http://www.census.gov/govs/estimate/> and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009 (NST-EST2009-01)", at: <http://www.census.gov/popest/states/NST-ann-est.html>. Per capita amounts, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

FEDERAL AIDS TO WISCONSIN
Fiscal Years 2008-09 and 2009-10
(In Thousands)

	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09
Agency Administering Aid	\$302,791	\$189,853	\$247,945	\$163,818	\$5,796	\$7,063
Administration, Department of						
Agriculture, Trade, and Consumer Protection, Department of	16,291	16,240	—	—	—	—
Arts Board	1,197	690	—	—	769	256
Child Abuse and Neglect Prevention Board	849	775	—	—	815	784
Children and Families, Department of	644,128	601,346	95,972	107,004	423,895	—
Clean Water Fund Program ¹	135,718	30,538	135,718	30,538	—	—
Commerce, Department of	100,264	44,401	68,534	24,517	116,784	14,677
Corrections, Department of	15,345	3,712	11,801	—	—	—
Educational Communications Board	302	—	—	—	—	—
Government Accountability Board ²	11,058	121	—	—	—	—
Health and Family Services, Department of	—	—	134,316	120,532	—	—
Health Services, Department of	6,322,081	4,911,068	—	—	5,870,374	4,705,273
Higher Educational Aids Board	1,491	1,435	—	—	1,490	1,434
Historical Society	1,179	1,040	—	—	—	—
Justice, Department of	15,845	13,992	7,960	7,257	1,013	1,008
Military Affairs, Department of	65,214	94,214	21,506	46,619	126	1,510
Natural Resources, Department of People with Developmental Disabilities, Board for	80,193	82,292	9,047	6,739	—	—
Public Instruction, Department of	1,338	874	—	—	544	498
Public Lands Board	1,135,779	1,327,690	1,028,703	1,221,757	56,851	58,037
Public Service Commission	39	40	39	40	—	—
Shared Taxes, Revenue, and Tax Relief	941	423	—	—	—	—
Supreme Court	76,139	—	76,139	—	—	—
Technical College System Board	500	775	—	—	—	—
Transportation, Department of	31,516	32,716	27,307	27,490	1,308	1,359
University of Wisconsin System	1,087,702	889,930	404,772	204,403	3,520	5,851
Veterans Affairs, Department of	967,128	1,006,234	—	—	314,330	235,777
Workforce Development, Department of	1,552	2,099	—	—	(5)	1,034
TOTAL	273,340	227,786	—	—	124,933	73,776
	\$11,289,920	\$9,480,281	\$2,269,759	\$1,960,715	\$6,922,545	\$5,616,797

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.

¹Federal aid received by Wisconsin for Clean Water Fund also includes safe drinking water loan program appropriations.

²Federal aid received by Wisconsin for Government Accountability Board for 2008-09 includes \$476.41 attributed to the former Elections Board.

Source: Wisconsin Department of Administration, State Controller's Office, *Annual Fiscal Report – Appendix*, October 2009 and October 2010.

STATE AND LOCAL PUBLIC DEBT, BY STATE
State Fiscal Years Ending Between July 1, 2007 and June 30, 2008

State	Debt Outstanding at			Per Capita		Interest on Debt	Interest as % of Debt
	End of Fiscal Year (in thousands)			Debt Outstanding	Per Capita		
	Total	State	Local	Amount	Rank		
Alabama	\$28,007,987	\$8,472,097	\$19,535,890	\$5,987.86	37	\$207.95	3.47%
Alaska	9,960,329	6,491,713	3,468,616	14,474.59	1	629.41	4.35
Arizona	43,583,270	10,519,389	33,063,881	6,705.76	32	255.15	3.80
Arkansas	12,938,901	4,283,024	8,655,877	4,511.84	48	167.27	3.71
California	341,094,015	121,929,578	219,164,437	9,324.51	12	370.51	3.97
Colorado	49,970,881	15,879,387	34,091,494	10,125.37	7	382.02	3.77
Connecticut	36,789,007	27,554,245	9,234,762	10,502.35	5	457.45	4.36
Delaware	7,942,626	5,722,757	2,219,869	9,064.74	13	383.74	4.23
District of Columbia	9,580,711	—	9,580,711	16,236.46	—	688.91	4.24
Florida	142,128,526	42,320,929	99,807,597	7,714.37	22	271.58	3.52
Georgia	50,561,739	13,072,416	37,489,323	5,213.71	44	140.73	2.70
Hawaii	10,444,929	6,028,067	4,416,862	8,112.69	17	479.36	5.91
Idaho	5,729,839	3,379,159	2,350,680	3,751.11	50	168.51	4.49
ILLINOIS	124,162,818	58,436,829	65,725,989	9,667.78	9	423.91	4.38
Indiana	46,548,499	19,916,264	26,632,235	7,286.51	26	260.67	3.58
IOWA	15,456,614	7,235,998	8,220,616	5,162.55	45	231.07	4.48
Kansas	20,972,593	5,836,651	15,135,942	7,497.24	24	336.64	4.49
Kentucky	38,394,606	12,209,861	26,184,745	8,954.11	14	358.65	4.01
Louisiana	31,886,966	16,387,658	15,499,248	7,163.16	27	339.55	4.74
Maine	7,796,070	5,296,282	2,499,788	5,907.50	39	263.99	4.47
Maryland	37,964,537	23,070,309	14,894,228	6,709.11	31	292.36	4.36
Massachusetts	92,828,024	71,892,262	20,935,762	14,186.09	2	643.08	4.53
MICHIGAN	75,247,072	29,065,260	46,181,812	7,522.84	23	304.61	4.05
MINNESOTA	41,651,295	9,538,669	32,112,626	7,963.06	18	314.95	3.96
Mississippi	13,333,799	6,331,031	7,002,768	4,534.98	47	167.08	3.68
Missouri	41,124,143	19,708,834	21,415,309	6,904.27	30	309.74	4.49
Montana	6,472,038	4,924,359	1,547,679	6,685.75	33	282.40	4.22
Nebraska	14,013,754	2,719,139	11,294,615	7,864.28	20	187.36	2.38
Nevada	24,897,602	4,248,696	20,648,906	9,518.26	10	316.90	3.33
New Hampshire	10,525,889	7,908,632	2,617,257	7,962.87	19	369.25	4.64
New Jersey	87,971,714	52,785,000	35,186,714	10,154.41	6	407.08	4.01
New Mexico	13,252,708	7,763,822	5,488,886	6,670.50	34	263.31	3.95
New York	269,741,763	114,240,227	155,501,536	13,855.80	3	505.81	3.65
North Carolina	51,202,200	19,605,315	31,596,885	5,537.09	42	215.02	3.88
North Dakota	3,655,746	1,951,959	1,703,787	5,699.45	41	370.13	6.49
Ohio	68,658,927	26,885,476	41,773,451	5,955.80	38	277.65	4.66
Oklahoma	16,943,456	9,129,789	7,813,667	4,649.65	46	186.01	4.00
Oregon	29,416,336	11,647,145	17,769,191	7,775.95	21	298.29	3.84
Pennsylvania	118,611,401	40,100,004	78,511,397	9,438.80	11	391.21	4.14
Rhode Island	11,395,427	8,911,977	2,483,450	10,816.71	4	478.66	4.43
South Carolina	36,553,542	15,212,910	21,340,632	8,117.09	16	285.25	3.51
South Dakota	5,247,237	3,408,138	1,839,099	6,522.10	35	244.24	3.74
Tennessee	35,774,886	4,366,410	31,408,476	5,732.74	40	165.42	2.89
Texas	215,877,683	33,299,313	182,578,370	8,882.29	15	340.33	3.83
Utah	16,729,359	5,907,105	10,822,254	6,133.94	36	191.88	3.13
Vermont	4,342,328	3,371,915	970,413	6,991.92	29	336.94	4.82
Virginia	54,699,888	21,875,483	32,824,405	7,016.92	28	249.31	3.55
Washington	64,547,668	23,524,009	41,023,659	9,830.48	8	330.23	3.36
West Virginia	9,837,479	6,365,585	3,471,894	5,420.48	43	220.24	4.06
WISCONSIN	42,119,562	22,107,148	20,012,414	7,484.45	25	329.15	4.40
Wyoming	2,345,954	1,342,710	1,003,244	4,401.57	49	179.75	4.08
UNITED STATES	\$2,550,934,283	\$1,004,180,935	\$1,546,753,348	\$8,380.90		\$328.72	3.92%

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2007-08", at: <http://www.census.gov/govs/estimate/> and "National and State Population Estimates", at: <http://www.census.gov/popest/states/NST-ann-est.html> (2008 population estimate). Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

PUBLIC INDEBTEDNESS IN WISCONSIN
Outstanding State Indebtedness, May 31, 2011
(In Thousands)

Type of Debt ¹	Tax Supported Debt		Revenue Supported Debt ²		Total
	General Fund	Segregated Funds ³	Veterans Housing	Other ⁴	
	General Obligations – State of Wisconsin	\$4,806,681	\$750,706	\$182,700	

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

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

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

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

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, July 2011.

Selected Data on State Indebtedness, 1970 – 2009

Calendar Year	Outstanding State Indebtedness (Dec. 31)		As Percent of State Assessed Value		Annual Debt Limitation ^{1,2}	Actual Debt Incurred ¹	Debt as Percent of Limitation
	Total ¹	Per Capita	Value	Limitation ^{1,2}			
1970	\$646,414	\$146.31	1.86%	\$260,929	\$156,810	60.1%	
1975	1,078,215	235.47	1.84	439,124	217,600	49.6	
1980	1,916,177	407.18	1.77	813,604	123,500	15.2	
1985	2,410,628	507.93	1.96	922,661	440,955	47.8	
1990	2,781,071	568.49	1.97	1,060,277	484,099	45.7	
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	
2006	5,898,647	1,061.48	1.26	3,517,374	891,285	25.3	
2007	5,893,590	1,052.05	1.18	3,734,403	483,280	12.9	
2008	6,146,978	1,092.21	1.19	3,857,955	493,635	12.8	
2009	6,481,078	1,146.08	1.27	3,839,340	542,765	14.1	

¹In thousands.

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

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, June 2011.

State Revenue Bond Indebtedness, May 31, 2011
(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	3,009,784	4,087,163 ¹	\$1,866,138
Health education loans	92,000	129,230 ²	—
Property tax deferral loans	10,000	—	—
Clean water	2,363,300	1,988,820 ³	968,165
Petroleum environmental cleanup	436,000	600,480 ⁴	188,610
TOTAL	\$6,486,084	\$7,110,748	\$3,022,913

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

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

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

³Includes \$473,870,000 par amount of refunding bonds that do not count against the authorization.

⁴Includes \$212,030,000 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 2011.

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

	Total Outstanding Indebtedness of State Authorities
Wisconsin Health and Educational Facilities Authority	\$8,411,770* (6/30/11)
Wisconsin Housing and Economic Development Authority	\$2,820,063 (12/31/10)

*Preliminary amount; audit pending.
 Source: Data provided by Authorities, July 2011.

Wisconsin Local Governments, 1955 – 2009 (In Millions)

	Calendar years, ending December 31							
	1955	1965	1975	1985	1995	2000	2008	2009
Counties	\$61.7	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,449.2	\$1,810.5	\$2,279.1
Cities	175.4	548.1	598.7	1,320.4	2,082.8	2,797.8	4,085.3	4,285.1
Villages	6.1	22.5	69.8	227.6	418.7	700.0	1,277.5	1,329.5
Towns	4.0	9.2	26.2	75.2	193.8	281.0	354.6	366.1
TOTAL¹	\$247.2	\$772.3	\$955.7	\$2,155.7	\$3,916.9	\$5,228.0	\$7,528.0	\$8,259.8

Wisconsin K-12 and Technical College Districts (In Millions)

	Fiscal years, ending June 30							
	1955	1965	1975	1985	1995	2000	2008	2009
School districts	\$62.1	\$336.6	\$798.7	\$448.7	\$2,104.9	\$4,314.1	\$4,957.5	\$4,918.0
Technical College districts ²	—	—	97.2	64.7	192.8	329.1	443.2	473.6
TOTAL¹	\$62.1	\$336.6	\$895.9	\$513.4	\$2,297.7	\$4,643.2	\$5,400.7	\$5,391.6

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.

¹Detail may not add to total due to rounding.

²Technical College districts (previously called Vocational, Technical and Adult Education districts) were included within the municipal bonding statute provisions by Chapter 47, Laws of 1967.

Sources: Wisconsin Department of Revenue, Bureau of Local Financial Assistance, *Indebtedness 1981* and previous issues; *County and Municipal Revenues and Expenditures, 2008* and previous issues; departmental data from Wisconsin Department of Revenue, Wisconsin Department of Public Instruction, and the Wisconsin Technical College System Board (June 2011).

ANNUAL APPROPRIATION OBLIGATIONS
Outstanding, May 31, 2011
(In Thousands)

	Amount Issued	Amount Outstanding
General Fund Annual Appropriation Bonds	\$3,386,185	\$3,339,640
Master Lease Obligations	142,605	75,242
TOTAL	\$3,528,790	\$3,414,882

Note: Appropriation obligations are not general obligations of the state, and they do not constitute “public debt” of the state as that term is used in the Wisconsin Constitution and in the Wisconsin Statutes. The payment of the principal of, and interest on appropriation obligations is subject to annual appropriation. The state is not legally obligated to appropriate any amounts for payment of debt service on the appropriation obligations, and if it does not do so, it incurs no liability to the owners of the appropriation obligations.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, June 2011.

WISCONSIN GENERAL PROPERTY TAX LEVIES
By Type of Property and Municipality, 2009

Type of Property	Towns	Villages	Cities	Totals
Real Estate	\$3,140,792,886	\$1,623,770,007	\$5,078,071,482	\$9,842,634,377
Residential	2,473,591,163	1,240,316,698	3,404,322,098	7,118,229,960
Commercial	180,061,092	313,345,167	1,484,467,208	1,977,873,468
Manufacturing	26,812,431	61,893,271	184,254,318	272,960,021
Forest lands	132,885,089	1,635,282	595,812	135,116,185
Agricultural	42,527,720	715,009	497,110	43,739,840
Ag forest	46,179,736	478,561	168,273	46,826,571
Undeveloped	28,864,817	1,150,182	648,325	30,663,325
Other land and improvements	209,870,835	4,235,833	3,118,335	217,225,004
Personal Property	\$6,888,267	\$4,070,028	\$186,080,132	\$263,038,428
Furniture, fixtures, equipment	9,318,901	18,103,651	93,714,411	121,136,964
Machinery, tools, patterns	16,961,401	15,907,741	59,308,288	92,177,431
Boats and other watercraft	323,600	47,884	151,569	523,054
All other personal property	10,284,363	6,010,751	32,905,863	49,200,978
Total General Property Taxes	\$3,177,681,132	\$1,663,840,044	\$5,264,151,701	\$10,105,672,877
Total State Tax Credit	273,989,809	123,535,000	349,875,209	747,400,018
TOTAL EFFECTIVE TAXES	\$2,903,691,323	\$1,540,305,044	\$4,914,276,492	\$9,358,272,859

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 – 2009: Taxes Levied 2009 – Collected 2010*, 2010.

WISCONSIN GENERAL PROPERTY ASSESSMENTS AND TAX LEVIES 1900 – 2009

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	—	4,388	—	319	31.04	—	\$28.78	—
1995	201,538	—	5,739	—	319	28.47	—	26.89	—
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
2006	468,983	9.6	8,706	4.6	593	18.56	-4.6	17.30	-5.8
2007	497,920	6.2	9,251	6.3	672	18.58	0.1	17.23	-0.4
2008	514,394	3.3	9,667	4.5	747	18.79	1.2	17.34	0.6
2009	511,912	-0.5	10,106	4.5	747	19.74	5.0	18.28	5.4

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax, *Town, Village, and City Taxes – 2009: Taxes Levied 2009 – Collected 2010*, 2010, and previous issues. Percentages calculated by Wisconsin Legislative Reference Bureau.

TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN 1960 – 2009

Year Levied	Total Taxes (in millions)	Percentage of Taxes Levied by Property Type					
		Residential	Commercial	Manufacturing	Agricultural	Personal ¹	Other ²
1960	\$481.4	47.5%	13.5%	10.7%	11.2%	16.5%	0.6%
1965	664.1	48.4	14.4	10.3	10.6	15.8	0.6
1970	1,179.0	47.3	15.2	10.4	9.7	16.9	0.5
1975	1,601.3	50.5	16.8	5.7	10.1	16.2	0.7
1980	2,210.0	57.7	16.2	4.8	12.5	7.5	1.3
1985	3,203.5	58.9	17.7	4.7	12.4	4.8	1.6
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
2006	8,706.4	71.4	18.7	2.8	0.5	2.5	4.2
2007	9,250.3	71.4	18.9	2.7	0.4	2.4	4.2
2008	9,677.1	70.9	19.2	2.7	0.4	2.6	4.2
2009	10,105.7	70.4	19.6	2.7	0.4	2.6	4.3

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

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

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2009: Taxes Levied 2009 – Collected 2010*, 2010 and previous issues. For 1980 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. Row totals may not add to 100.0% due to rounding.

**GENERAL PROPERTY ASSESSMENTS, TAXES AND RATES
By County, 2009**

County	Full Value Assessment ¹	Total Property Tax ²	State Property Tax Credit ³	Average Full Value Tax Rate per \$1,000 ⁴	
				Gross	Net
Adams	\$2,925,966,000	\$53,539,524	\$3,576,292	\$18.30	\$17.08
Ashland	1,277,889,300	25,169,244	1,824,830	19.70	18.27
Barron	3,902,239,100	74,009,345	5,767,237	18.97	17.49
Bayfield	2,767,118,000	37,184,672	2,887,079	13.44	12.39
Brown	18,892,328,600	395,491,026	28,584,579	20.93	19.42
Buffalo	1,015,921,400	20,579,101	1,398,011	20.26	18.88
Burnett	2,895,654,000	39,331,528	3,380,637	13.58	12.35
Calumet	3,473,603,300	72,396,671	4,942,613	20.84	19.42
Chippewa	4,541,471,300	78,664,187	6,194,903	17.32	15.96
Clark	1,849,951,700	38,792,652	2,567,997	20.97	19.58
Columbia	5,325,411,000	103,676,313	7,746,844	19.47	18.01
Crawford	1,134,485,700	27,261,273	1,718,405	24.03	22.51
Dane	52,243,766,400	1,069,228,075	86,805,649	20.47	18.80
Dodge	6,366,754,100	130,352,003	9,143,272	20.47	19.04
Door	7,430,276,900	90,311,755	5,807,978	12.15	11.37
Douglas	3,517,428,000	63,300,272	4,585,986	18.00	16.69
Dunn	2,810,550,100	63,725,820	4,563,694	22.67	21.05
Eau Claire	6,730,079,200	140,446,456	10,797,827	20.87	19.26
Florence	584,067,500	11,494,345	965,587	19.68	18.03
Fond du Lac	7,114,302,200	145,875,171	9,990,842	20.50	19.10
Forest	1,158,833,400	18,596,592	1,664,670	16.05	14.61
Grant	2,810,879,300	59,573,397	4,264,255	21.19	19.68
Green	2,741,705,900	64,121,337	4,694,587	23.39	21.68
Green Lake	2,538,208,100	42,600,973	3,043,845	16.78	15.58
Iowa	1,925,238,400	44,123,893	3,192,457	22.92	21.26
Iron	1,022,597,200	15,201,168	1,181,588	14.87	13.71
Jackson	1,446,288,600	27,983,015	1,823,024	19.35	18.09
Jefferson	6,880,434,400	130,967,492	9,865,530	19.03	17.60
Juneau	2,160,341,400	45,487,879	3,375,401	21.07	19.10
Kenosha	14,915,551,100	306,875,859	22,062,028	20.57	19.19
Kewaunee	1,501,831,800	29,581,725	1,939,464	19.70	18.41
La Crosse	7,978,271,000	183,456,844	13,047,590	22.99	21.36
Lafayette	1,041,819,500	25,472,620	1,619,598	24.45	22.90
Langlade	1,746,083,800	31,342,774	2,263,298	17.95	16.65
Lincoln	2,436,925,300	45,030,716	3,160,724	18.48	17.18
Manitowoc	5,531,501,000	110,223,673	7,288,096	19.93	18.61
Marathon	10,047,154,800	219,363,277	14,674,700	21.83	20.37
Marquette	3,828,279,900	65,838,426	5,540,286	17.20	15.75
Marquette	1,637,492,000	29,256,482	2,079,168	17.87	16.60
Menominee	318,208,600	6,073,915	531,102	19.09	17.42
Milwaukee	66,836,154,500	1,655,418,598	104,949,041	24.77	23.20
Monroe	2,919,709,500	56,866,894	3,777,910	21.62	20.26
Oconto	3,656,668,300	63,428,864	5,098,040	17.35	15.95
Oneida	7,592,067,500	91,685,493	8,249,388	12.08	10.99
Outagamie	13,487,310,900	276,005,327	18,784,260	20.46	19.07
Ozaukee	11,198,770,300	196,994,487	17,486,498	17.59	16.03
Pepin	546,982,100	12,567,990	987,388	22.98	21.17
Pierce	3,115,292,100	62,850,575	5,063,180	20.17	18.55
Polk	4,852,519,900	88,067,712	7,523,356	18.15	16.60
Portage	5,075,712,300	106,624,194	7,230,638	21.01	19.58
Price	1,535,847,000	28,047,049	1,943,433	18.26	17.00
Racine	15,912,047,700	318,064,002	22,092,408	19.99	18.60
Richland	1,105,362,100	24,298,519	1,842,458	21.98	20.32
Rock	10,607,155,700	232,531,520	15,160,108	21.92	20.49
Rusk	1,207,606,000	22,343,433	2,035,968	18.50	16.82
St. Croix	8,269,500,500	143,077,076	12,409,123	17.30	15.80
Sauk	7,029,934,700	129,513,390	8,871,212	18.42	17.16
Sawyer	3,831,912,300	42,737,621	4,111,191	11.15	10.08
Shawano	3,048,719,800	57,269,742	4,015,551	18.78	17.47
Sheboygan	9,335,540,000	191,439,278	13,576,680	20.51	19.05
Taylor	1,341,805,300	26,671,751	1,670,175	19.88	18.63
Trempealeau	1,790,669,100	38,733,641	2,647,825	21.63	20.15
Vernon	1,800,261,800	39,202,798	2,673,703	21.78	20.29
Vilas	7,782,812,800	76,764,456	7,486,784	9.86	8.90
Walworth	15,610,583,100	258,354,920	20,998,709	16.55	15.20
Washington	2,685,775,600	40,702,041	3,371,312	15.15	13.90
Washington	14,086,775,600	245,148,681	19,199,339	17.40	16.04
Waukesha	52,111,509,500	898,903,301	82,010,792	17.25	15.68
Waupaca	4,000,513,800	83,220,387	5,555,106	20.80	19.41
Waushara	2,587,448,000	45,896,227	3,387,407	17.74	16.43
Winnebago	12,106,750,000	267,204,962	16,136,463	22.07	20.74
Wood	4,664,465,100	103,037,458	6,492,989	22.09	20.70
TOTAL	\$511,911,983,100	\$10,105,672,877	\$747,400,018	\$19.74	\$18.28

¹Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue independent of locally assessed values, which vary substantially from full value – from 55.59% (Town of Manitowish Waters, Vilas County) to 113.22% (Town of Richland, Rusk County).

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

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

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

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes — 2009: Taxes Levied 2009 — Collected 2010, 2010.*