

HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN

Revenues and Expenditures — In the 2012-13 and 2013-14 fiscal years, despite relatively flat tax revenues, a large recovery in levels of interest income, compared to 2011-12, accounted for the majority of the increase in total state revenues, from \$40.5 billion from all sources in 2011-12 to \$50.0 billion in 2012-13 and \$55.9 billion in 2013-14, close to the \$56.5 billion level in 2010-11. Expenditures for 2013-14 totaled \$45.1 billion. Of these expenditures, about \$30.0 billion were general fund and the remaining \$15.1 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 \$68.6 billion for the 2013-15 biennium, state operations accounted for 38.4% (\$26.3 billion) and local assistance for 30.1% (\$20.6 billion). The remaining 31.6% (\$21.7 billion) comprised aids to individuals and organizations.

For the 2013-14 fiscal year, the agency with the single largest expenditure total was the Department of Health Services, more than \$10.9 billion (24.4%). Expenditures by the Department of Public Instruction, including state aids to local schools, were \$6.1 billion (13.7%). Shared revenue and tax relief of \$2.4 billion accounted for 5.3%.

Total state tax revenues for 2013-14 were approximately \$15.2 billion, including about \$13.9 billion in general purpose revenue. Revenue from income taxes totaled about \$8.0 billion, about \$7.1 billion of which was individual income taxes and about \$967 million in corporation income taxes, while sales and excise taxes were about \$5.3 billion.

State-Local Finances — In 2011-12, Wisconsin ranked 25th nationally in total per capita state and local government general revenues (\$8,150, or lower than the U.S. average of \$8,271). In total direct general state and local government per capita expenditures, Wisconsin ranked 21st (\$8,256 compared to the U.S. average of \$8,237). In 2013-14, Wisconsin ranked 18th in total state tax revenues at \$63.93 per \$1,000 personal income, compared to a national average of \$59.06.

Wisconsin returned \$1.63 billion to local units of government in property tax relief and shared revenue in fiscal year 2015 (\$747.4 million as school levy credits and about \$882.0 million in shared revenue).

Property Taxes — General property taxes levied in Wisconsin in 2013 totaled almost \$10.6 billion for a net amount of about \$9.9 billion after state property tax relief. Milwaukee (\$27.83), Kenosha (\$25.16), Rock (\$24.97), Crawford (\$24.95), and Lafayette (\$24.02) counties had the highest effective (full value equalized) net tax rate; Vilas (\$10.37) and Sawyer (\$11.56) counties were the lowest, compared to the state average of \$21.09, a 2.2% increase from 2012. The share of property taxes paid by residential taxpayers was 69.0%. Commercial taxpayers paid 20.5%, and the share paid by manufacturing is 3.0%.

State-Federal Finances — Federal tax receipts from Wisconsin in fiscal year 2014 totaled about \$49.6 billion, with the largest amount generated by individual income and employment taxes (\$42.8 billion). Direct federal aid to Wisconsin in 2011-12 totaled \$11.0 billion, and about 58% of that applied to health services. Local units of government received about \$1.40 billion for all functions.

Indebtedness — Total outstanding state government debt in Wisconsin, as of May 31, 2015, amounted to \$7.62 billion, of which \$5.85 billion was tax-supported (general and segregated funds) and \$1.77 billion was revenue-supported. Total state indebtedness at the end of 2013 constituted 1.78% of state-assessed valuation and amounted to \$1,453.24 per capita. Local debt in 2013 totaled about \$8.6 billion, about \$4.6 billion of that for cities. School district and technical college district debt was \$5.3 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 2013-14 and 2014-15

Revenue Type and Allocation	2013-14	2014-15	2013-15	% of Total – All Sources
GENERAL PURPOSE REVENUE	\$15,013,472,900	\$15,883,157,300	\$30,896,630,200	45.01%
State operations	3,968,908,300	3,949,688,700	7,918,597,000	11.54
Local assistance	7,561,775,500	8,151,375,800	15,713,151,300	22.89
Aids to individuals and organizations	3,482,789,100	3,782,092,800	7,264,881,900	10.58
PROGRAM REVENUE – TOTAL	13,926,143,100	14,196,334,100	28,122,477,200	40.97%
State operations	6,675,056,900	6,697,347,400	13,372,404,300	19.48
Local assistance	1,144,369,100	1,155,382,500	2,299,751,600	3.35
Aids to individuals and organizations	6,106,717,100	6,343,604,200	12,450,321,300	18.14
Program Revenue – Federal	8,820,121,900	9,125,190,400	17,945,312,300	26.14%
State operations	2,500,111,800	2,493,606,300	4,993,718,100	7.27
Local assistance	1,078,975,400	1,089,743,700	2,168,719,100	3.16
Aids to individuals and organizations	5,241,034,700	5,541,840,400	10,782,875,100	15.71
Program Revenue – Service	887,704,500	819,509,900	1,707,214,400	2.49%
State operations	620,256,200	620,958,600	1,241,214,800	1.81
Local assistance	39,026,300	38,997,600	78,023,900	0.11
Aids to individuals and organizations	228,422,000	159,553,700	387,975,700	0.57
Program Revenue – Other	4,218,316,700	4,251,633,800	8,469,950,500	12.34%
State operations	3,554,688,900	3,582,782,500	7,137,471,400	10.40
Local assistance	26,367,400	26,641,200	53,008,600	0.08
Aids to individuals and organizations	637,260,400	642,210,100	1,279,470,500	1.86
SEGREGATED REVENUE – TOTAL	4,856,310,400	4,767,700,300	9,624,010,700	14.02%
State operations	2,554,491,500	2,493,022,500	5,047,514,000	7.35
Local assistance	1,327,720,500	1,307,197,000	2,634,917,500	3.84
Aids to individuals and organizations	974,098,400	967,480,800	1,941,579,200	2.83
Segregated Revenue – Federal	898,351,300	897,449,000	1,795,800,300	2.62%
State operations	671,885,900	670,886,100	1,342,772,000	1.96
Local assistance	221,673,600	221,771,100	443,444,700	0.65
Aids to individuals and organizations	4,791,800	4,791,800	9,583,600	0.01
Segregated Revenue – Local	107,861,800	107,886,100	215,747,900	0.31%
State operations	7,393,700	7,393,700	14,787,400	0.02
Local assistance	92,273,900	92,298,200	184,572,100	0.27
Aids to individuals and organizations	8,194,200	8,194,200	16,388,400	0.02
Segregated Revenue – Service	240,509,400	240,509,400	481,018,800	0.70%
State operations	240,509,400	240,509,400	481,018,800	0.70
Segregated Revenue – Other	3,609,587,900	3,521,855,800	7,131,443,700	10.39%
State operations	1,634,702,500	1,574,233,300	3,208,935,800	4.67
Local assistance	1,013,773,000	993,127,700	2,006,900,700	2.92
Aids to individuals and organizations	961,112,400	954,494,800	1,915,607,200	2.79
FEDERAL REVENUE – TOTAL	9,718,473,200	10,022,639,400	19,741,112,600	28.76%
State operations	3,171,997,700	3,164,492,400	6,336,490,100	9.23
Local assistance	1,300,649,000	1,311,514,800	2,612,163,800	3.81
Aids to individuals and organizations	5,245,826,500	5,546,632,200	10,792,458,700	15.72
TOTAL – ALL SOURCES	\$33,795,926,400	\$34,847,191,700	\$68,643,118,100	100.00%
State operations	13,198,456,700	13,140,058,600	26,338,515,300	38.37
Local assistance	10,033,865,100	10,613,955,300	20,647,820,400	30.08
Aids to individuals and organizations	10,563,604,600	11,093,177,800	21,656,782,400	31.55

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 2015.

WISCONSIN STATE REVENUES – ALL FUNDS
Fiscal Years 2011-12, 2012-13, 2013-14
(In Thousands)

	2011-12	2012-13	2013-14
TOTAL GENERAL FUND TAX REVENUES*	\$13,541,842	\$14,107,812	\$13,978,172
TOTAL GPR TAX REVENUES*	\$13,514,631	\$14,085,627	\$13,948,101
Income Taxes*	7,948,248	8,422,237	8,028,574
Individual	7,041,673	7,496,854	7,061,390
Corporation	906,575	925,383	967,184
Sales and Excise Taxes*	4,998,292	5,099,594	5,327,025
General sales and use	4,288,739	4,410,130	4,628,338
Cigarette	587,751	569,151	573,036
Other tobacco products	65,524	63,024	67,693
Liquor and wine	47,037	48,289	48,992
Malt beverage (beer)	9,241	9,000	8,966
Public Utility Taxes*	365,912	341,256	360,967
Private light, heat, and power	231,580	226,079	232,347
Municipal light, heat, and power	3,029	3,169	3,354
Telephone	80,976	67,340	72,199
Pipeline	33,674	28,396	35,464
Electric cooperative	11,164	11,276	12,089
Municipal electric	5,171	4,992	5,170
Conservation and regulation	312	312	341
Utility tax (refunds) interest and penalties	6	-308	3
Inheritance and Estate Taxes	323	305	-78
Miscellaneous Taxes*	201,856	222,235	231,613
Insurance companies (premiums)	148,082	159,277	165,765
Real estate transfer fee	39,843	48,016	51,179
Lawsuits (courts)	13,832	14,875	14,598
Other	99	67	71
PROGRAM TAX REVENUES*	27,211	22,185	30,071
Fire dues	17,676	17,435	19,737
Pari-mutuel taxes	0	0	0
County expo tax administration	672	95	755
Baseball park administration fee	396	219	417
Business trust regulation fee	2,024	1,570	2,424
Other	6,443	2,866	6,738
TRANSPORTATION FUND			
Motor fuel tax	983,859	966,994	999,418
Air-carrier tax	5,986	6,065	7,686
Railroad tax	28,087	29,109	31,349
Aviation fuel tax	1,141	1,344	1,177
Other taxes	8,234	7,965	8,350
CONSERVATION FUND			
2/10 Mill forestry tax	82,655	80,037	79,400
Forest crop taxes	5,013	6,201	8,985
Motor fuel tax	1	1	1
MEDIATION FUND	2	1	2
PETROLEUM INSPECTION TAX	66,123	41,662	41,150
ECONOMIC DEVELOPMENT FUND TEMPORARY SERVICE CHARGES	27,527	30,368	19,280
TOTAL STATE TAX REVENUES	\$14,750,470	\$15,277,559	\$15,174,970
TOTAL DEPARTMENT REVENUES*	25,029,052	33,495,050	39,298,651
Intergovernmental revenue	11,161,047	11,268,078	11,178,599
Licenses and permits	1,731,183	1,722,830	1,735,503
Charges for goods and services	3,811,937	3,911,515	3,911,855
Contributions	3,288,711	3,149,561	3,737,652
Interest and investment income	836,370	9,140,018	14,510,680
Gifts and donations	567,650	616,859	563,270
Proceeds from sale of bonds	1,379,104	1,219,325	828,218
Other revenues	2,101,309	2,178,357	2,582,850
Other transactions	151,741	288,507	250,024
TRANSFERS	737,888	1,249,254	1,459,010
TOTAL REVENUES	\$40,517,410	\$50,021,863	\$55,932,631

*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2014 Annual Fiscal Report, October 15, 2014.

WISCONSIN STATE EXPENDITURES BY AGENCY

Fiscal Years 2012-13 and 2013-14

Agency	2012-13		2013-14	
	Amount	Percent	Amount	Percent
Administration, Department of (DOA)	\$873,035,315.43	2.04%	\$864,222,228.81	1.93%
Aging and Long Term Care, Board on	2,619,912.29	0.01	2,855,539.25	0.01
Agriculture, Trade and Consumer Protection, Department of	79,791,684.05	0.19	96,168,361.24	0.21
Arts Board	0.00	0.00	0.00	0.00
Child Abuse and Neglect Prevention Board	2,638,225.01	0.01	2,888,996.70	0.01
Children and Families, Department of	1,935,512,551.26	4.53	2,046,148,841.92	4.56
Commerce, Department of	0.00	0.00	0.00	0.00
Corrections, Department of	1,243,923,422.71	2.91	1,277,033,209.09	2.84
District Attorneys (DOA)	46,810,351.00	0.11	46,992,907.73	0.10
Educational Communications Board	17,435,856.53	0.04	18,046,489.38	0.04
Employee Trust Funds, Department of	6,264,279,968.86	14.65	6,587,071,641.85	14.67
Employment Relations Commission	2,370,214.34	0.01	1,744,455.93	0.00
Environmental Improvement Program (DOA)	192,548,757.80	0.45	241,550,583.77	0.54
Financial Institutions, Department of	16,083,177.59	0.04	17,861,454.18	0.04
Fox River Navigation System Authority	125,400.00	0.00	125,400.00	0.00
Government Accountability Board	6,369,520.73	0.01	5,635,970.70	0.01
Governor, Office of the	4,018,151.86	0.01	3,928,323.21	0.01
Health Services, Department of	10,137,077,410.03	23.70	10,947,007,704.20	24.39
Higher Education Aids Board	142,744,199.91	0.33	146,940,422.43	0.33
Historical Society, State	22,001,842.69	0.05	23,426,553.84	0.05
Insurance, Office of the Commissioner of	72,530,498.56	0.17	92,722,492.59	0.21
Investment Board	33,862,871.82	0.08	41,643,319.61	0.09
Justice, Department of	101,416,396.15	0.24	123,762,121.94	0.28
Lieutenant Governor, Office of the	307,600.19	0.00	262,803.94	0.00
Lower Wisconsin Riverway	193,765.14	0.00	204,740.97	0.00
Medical College of Wisconsin	7,471,571.82	0.02	8,439,796.48	0.02
Military Affairs, Department of	89,074,795.19	0.21	99,567,918.17	0.22
Natural Resources, Department of	541,477,463.28	1.27	569,348,777.60	1.27
People with Developmental Disabilities, Board for	1,709,118.57	0.00	1,741,833.24	0.00
Public Defender, Office of the	74,357,628.52	0.17	92,512,185.56	0.21
Public Instruction, Department of	5,899,400,872.85	13.79	6,144,276,015.00	13.69
Public Lands, Board of Commissioners of	1,436,848.58	0.00	1,364,513.37	0.00
Public Service Commission	20,408,580.95	0.05	21,296,263.07	0.05
Regulation and Licensing, Department of	57,888,294.28	0.14	60,000,000.00	0.14
Revenue, Department of	496,767,913.28	1.16	511,167,459.46	1.14
Safety and Professional Services, Department of	—	—	50,490,510.74	0.11
Secretary of State, Office of the	462,813.96	0.00	464,897.95	0.00
State Employment Relations, Office of	4,669,780.92	0.01	4,715,487.84	0.01
State Fair Park Board	23,856,844.45	0.06	24,561,438.74	0.05
Technical College System Board	139,718,234.78	0.33	139,433,267.50	0.31
Tourism, Department of	17,630,276.48	0.04	17,876,530.12	0.04
Transportation, Department of	2,968,541,834.78	6.94	2,969,583,227.20	6.61
Treasurer, Office of the State	3,656,836.93	0.01	557,451.95	0.00
University of Wisconsin System	5,840,134,233.70	13.66	6,073,935,112.05	13.53
Veterans Affairs, Department of	161,986,333.61	0.38	148,299,784.06	0.33
Wisconsin Economic Development Corporation	56,238,289.00	0.13	40,900,700.00	0.09
Wisconsin Housing and Economic Development Authority	—	—	2,500,000.00	0.01
Workforce Development, Department of	373,981,944.16	0.87	357,523,372.86	0.80
TOTAL EXECUTIVE	\$37,978,567,604.04	88.80%	\$39,868,801,106.24	88.81%
TOTAL JUDICIAL	127,680,107.17	0.30	126,874,093.29	0.28
TOTAL LEGISLATIVE	64,552,204.85	0.15	65,525,903.18	0.15
Budget Stabilization	—	—	—	—
Shared Revenue and Tax Relief	2,334,704,523.43	5.46	2,381,178,483.99	5.30
Miscellaneous Appropriations	120,687,203.17	0.28	129,319,502.14	0.29
Program Supplements	207,577,517.30	0.49	122,897,002.46	0.27
Public Debt	825,003,119.40	1.93	1,070,456,082.50	2.38
Building Commission	20,454,167.73	0.05	33,657,159.23	0.07
BUILDING PROGRAM	1,089,901,356.60	2.55	1,093,576,625.58	2.44
GRAND TOTAL	\$42,769,127,803.69	100.00%	\$44,892,285,958.61	100.00%

Source: Wisconsin Department of Administration, State Controller's Office, *Appendix to Annual Fiscal Report (Budgetary Basis)*, October 2013 and 2014. Agency percentages calculated by Wisconsin Legislative Reference Bureau.

WISCONSIN STATE REVENUES AND EXPENDITURES
Fiscal Years 1970-71 – 2013-14
(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
2011	28,926,518	28,951,824	27,574,543	13,974,915	56,501,061	42,926,739	305,584
2012	28,557,414	27,379,001	11,959,996	14,158,805	40,517,410	41,537,806	1,115,672
2013	29,435,181	28,400,745	20,586,682	14,164,382	50,021,863	42,565,127	1,987,605
2014	29,765,921	30,028,018	26,166,710	15,060,009	55,932,631	45,088,027	1,669,233

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, *2014 Annual Fiscal Report*, October 15, 2014, and previous editions.

**WISCONSIN TRANSPORTATION FUND
REVENUES AND EXPENDITURES¹
Fiscal Years 2012-13 and 2013-14**

	2012-13		2013-14	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
OPENING BALANCE	\$107,364,024	(\$1,024,775,335)	\$153,479,820	(\$1,043,177,473)
REVENUES				
Motor fuel taxes	966,993,553	—	999,418,114	—
Vehicle registration ²	429,059,669	—	442,319,783	—
Drivers license fees	40,111,079	—	39,232,773	—
Motor carrier fees	2,455,226	—	2,359,440	—
Other motor vehicle fees	23,972,815	—	23,633,198	—
Overweight/oversize permits	5,669,876	—	5,828,254	—
Investment earnings (loss) ³	(237,657)	—	(479,713)	—
Aeronautical taxes and fees	8,078,009	—	9,300,426	—
Railroad property taxes	29,109,910	—	31,348,931	—
Dealers' licenses	620,146	—	623,169	—
Transfers - In ⁴	164,211,778	—	57,776,850	—
Miscellaneous	12,775,860	2,766,850	14,899,463	1,355,614
Service center operations	—	21,807,012	—	20,294,972
State and local highway facilities - Federal ⁵	—	707,527,716	—	653,163,326
State and local highway facilities - Local	—	111,036,444	—	78,425,653
Major highway development - Revenue bonds	—	156,876,930	—	202,874,701
Highway administration and planning - Federal	—	3,441,447	—	2,776,384
Aeronautics - Federal	—	72,274,996	—	53,795,411
Aeronautics - Local	—	11,904,260	—	11,187,049
Railroad assistance - Federal	—	1,892,389	—	3,551,216
Railroad assistance - Local	—	5,200,307	—	6,271,662
Railroad passenger service - Federal	—	5,725,138	—	2,113,523
Railroad passenger service - Local	—	—	—	175,000
Transit assistance - Federal	—	30,742,760	—	23,535,993
Transit assistance - Local	—	1,240,698	—	1,225,202
Congestion mitigation air quality - Federal	—	4,185,083	—	7,199,996
Congestion mitigation air quality - Local	—	1,015,562	—	1,855,978
Harbors assistance - Federal	—	45,326	—	—
Harbors assistance - Local	—	(11)	—	19,096
Safe routes to school - Federal	—	1,356,243	—	656,057
Safe routes to school - Local	—	236,864	—	34,386
Transportation enhancement activities - Federal ²	—	9,456,243	—	6,990,864
Transportation enhancement activities - Local	—	2,172,803	—	5,295,723
Bicycle and pedestrian facilities - Federal	—	996,448	—	1,683,091
Bicycle and pedestrian facilities - Local	—	264,437	—	2,134,220
Transportation alternatives program - Federal	—	—	—	3,123,046
Transportation alternatives program - Local	—	—	—	189,966
General administration and planning - Federal	—	27,483,561	—	25,858,431
General administration and planning - Local	—	764,307	—	901,321
Administrative facilities - Revenue Bonds	—	1,128,250	—	758,076
Highway safety - Federal	—	6,597,695	—	5,171,713
Gifts and grants	—	280,319	—	503,402
TOTAL REVENUES	\$1,682,820,264	\$1,188,420,077	\$1,626,260,688	\$1,123,121,072
TOTAL AVAILABLE	\$1,790,184,288	\$163,644,742	\$1,779,740,508	\$79,943,599

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 revenues not required for the repayment of revenue bond obligations are considered income to the transportation fund. During FY 2014, \$215.8 million was retained by the trustee and in FY 2013, \$200.8 million was retained by the trustee.

³During FY 2014, investment earnings of \$0.5 million were offset against bank fees of \$1.0 million resulting in a reported loss of \$0.5 million. During FY 2013, investment earnings of \$0.7 million were offset against bank fees of \$0.9 million resulting in a reported loss of \$0.2 million.

**WISCONSIN TRANSPORTATION FUND
REVENUES AND EXPENDITURES¹
Fiscal Years 2012-13 and 2013-14—Continued**

	2012-13		2013-14	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
EXPENDITURES⁶				
Local Assistance				
Highway aids	\$420,214,923	—	\$419,916,270	—
Local bridge and highway improvement ²	42,856,899	\$124,238,760	29,706,664	\$105,067,710
Mass transit	122,502,631	23,120,456	120,971,609	18,041,046
Railroads	2,541,545	428,483	2,572,407	2,308,966
Surface transportation grants	—	(4,286)	—	—
Aeronautics	12,084,346	88,916,527	13,380,784	85,831,434
Highway safety	—	7,736,072	—	1,902,931
Multimodal transportation studies	7	—	—	—
Rail passenger service	8,683,753	(30,651)	4,795,779	(128,628)
Harbors	723,915	(9,221)	90,246	—
Safe routes to school	—	799,980	—	(282,810)
Transportation planning grants to local governmental units	—	—	—	—
Transportation enhancement activities ⁵	—	15,405,188	—	(1,252,193)
Bicycle and pedestrian facilities	611,849	4,011,553	(177,654)	(320,773)
Transportation alternatives program	—	—	279,380	15,158,982
Total Local Assistance	\$610,219,868	\$264,612,861	\$591,535,485	\$226,326,665
Aids to Individuals and Organizations				
Transportation facilities economic assistance and development	\$4,395,699	\$142,398	\$3,306,615	\$48,981
Railroad crossings	4,036,541	2,924,742	3,360,793	3,062,577
Elderly and disabled	1,286,920	2,468,329	53,779	2,600,562
Freight rail	—	4,398,492	—	8,222,513
Total Aids to Individuals and Organizations	\$9,719,160	\$9,933,961	\$6,721,187	\$13,934,633
State Operations				
Highway improvements ⁵	\$494,784,537	\$658,441,737	\$520,739,299	\$622,231,613
Major highway development – Revenue bonds	—	208,704,350	—	203,046,241
Highway maintenance, repair, and traffic operations	229,955,491	9,951,607	244,465,293	7,982,681
Highway administration and planning	13,808,084	3,334,661	14,134,342	3,157,325
Traffic enforcement and inspection	62,884,619	5,892,499	62,648,352	4,980,786
Transportation safety	1,043,611	6,478,557	1,172,751	4,920,330
General administration and planning	58,574,414	12,863,533	60,126,882	15,420,318
Administrative facilities – Revenue bonds	—	1,128,250	—	933,955
Vehicle registration and drivers licensing	71,992,764	1,523,467	72,860,663	1,547,304
Vehicle inspection and maintenance	2,595,960	—	2,595,960	—
Debt repayment and interest ⁷	58,613,619	—	78,430,775	—
Service centers	—	22,657,820	—	21,380,094
Congestion mitigation air quality	—	7,952,665	—	2,067,936
Miscellaneous	3,000,168	(6,653,753)	2,981,935	3,027,652
Total State Operations	\$997,253,267	\$932,275,393	\$1,060,156,252	\$890,696,235
Transfers				
Conservation fund transfers	\$19,512,173	—	\$19,840,885	—
TOTAL EXPENDITURES	\$1,636,704,468	\$1,206,822,215	\$1,678,253,809	\$1,130,957,533
UNRESERVED FUND BALANCE	\$153,479,820	(\$1,043,177,473)	\$101,486,699	(\$1,051,013,934)

⁴FY 2014 Transfer - in amount includes a \$35.1 million general fund transfer, \$22.3 million petroleum inspection fund transfer and \$0.4 million conservation fund transfer. FY 2013 transfer - in includes a \$138.0 million federal fund transfer, \$25.8 million from the petroleum inspection fund and \$0.4 million from the conservation fund.

⁵The American Recovery and Reinvestment Act of 2009 (ARRA) provided \$553.3 million in federal funding for highway improvement projects. ARRA-funded adjusted expenditures for highway projects totaled \$0.8 million in FY 2014 and \$0.4 million in FY 2013.

⁶The amounts provided in the above exhibit exclude financial activity relating to general obligation bond funded projects, which are reimbursed by the capital improvement fund.

⁷2013 Wisconsin Act 20 (2013-2015 biennial budget act) authorized \$574.9 million in general obligation bond proceeds funding for highway construction, railroad and harbor improvements. Debt service for \$200.0 million of these general obligation bonds will be funded by the general fund.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, State Controller's Office, 2014 Annual Fiscal Report (Budgetary Basis) Appendix, October 15, 2014.

WISCONSIN CONSERVATION FUND
REVENUES, EXPENDITURES, AND BALANCES
Fiscal Years 2009-10 – 2013-14

	2009-10	2010-11	2011-12	2012-13	2013-14
OPENING CASH BALANCE	\$10,559,478	\$22,619,142	\$10,825,193	\$30,649,441	\$39,267,307
REVENUES	297,472,425	285,565,714	300,716,453	289,053,998	286,915,608
User fees (licenses, registration)	108,389,469	101,159,981	106,685,846	103,363,006	102,118,589
Forestry mill tax	86,895,392	84,234,712	82,655,049	80,037,319	79,399,769
Federal aids	45,100,915	45,200,151	58,397,301	50,238,007	45,486,239
Motor fuel tax formula	23,040,750	22,934,467	22,864,505	22,513,786	22,842,478
Severance tax	5,004,089	5,631,667	5,012,725	6,200,531	8,985,347
Other revenues (sales, services)	29,041,810	26,404,736	25,101,027	26,701,349	28,083,186
EXPENDITURES	285,412,761	297,359,663	280,892,205	280,436,132	288,991,617
Land and forestry – state	92,675,788	90,150,583	90,476,521	88,202,227	93,368,808
Land and forestry – federal	12,467,574	16,440,942	16,674,780	13,933,108	15,146,341
Enforcement/science – state	24,410,685	23,938,230	23,423,099	24,174,452	22,554,512
Enforcement/science – federal	9,993,173	12,031,891	10,951,402	10,266,737	11,257,421
Water management – state	20,957,121	23,809,609	21,556,060	22,210,464	21,704,213
Water management – federal	6,160,414	5,739,060	6,013,891	5,832,145	5,736,280
Conservation aids – state	28,787,757	30,006,477	29,707,704	29,808,387	29,955,985
Conservation aids – federal	5,708,759	5,058,713	4,266,992	5,102,449	4,250,563
Environmental aids – state	5,947,542	7,366,005	6,533,996	6,851,088	6,722,852
Development/debt service – state	25,112,458	22,818,234	20,162,288	19,756,643	21,065,928
Development/debt service – federal	4,420,490	9,681,827	3,110,679	4,871,695	6,539,906
Administrative services – state	2,520,441	2,516,843	2,415,405	2,712,011	3,729,519
Administrative services – federal	714,556	840,844	912,887	927,972	1,337,961
CAES management – state*	27,330,448	26,885,888	24,690,729	24,850,900	24,318,420
CAES management – federal*	4,802,268	4,607,284	5,535,743	6,059,689	6,015,817
Other activities – state	13,403,287	15,467,233	14,460,029	14,876,165	15,287,091
TRANSFER TO GENERAL FUND					
FUND BALANCE	\$22,619,142	\$10,825,193	\$30,649,441	\$39,267,307	\$37,191,298

*CAES – Customer and Employee Services Division.

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, *2014 Annual Fiscal Report (Budgetary Basis) Appendix*, October 15, 2014, and previous issues.

STATE PAYMENTS TO LOCAL UNITS OF GOVERNMENT
Property Tax Relief and Shared Revenue
By County, Fiscal Year 2015

County ¹	School Levy Credits	Shared Revenue Payments	County Total ²	Per Capita	
				Amount ³	Rank
Adams	\$3,791,544	\$1,226,671	\$5,018,214	\$240.75	55
Ashland	1,754,376	6,021,301	7,775,677	483.83	1
Barron	5,769,021	6,878,620	12,647,641	274.83	36
Bayfield	2,900,269	1,432,988	4,333,258	287.75	28
Brown	28,772,020	26,777,538	55,549,558	219.43	66
Buffalo	1,523,245	2,819,795	4,343,040	319.48	12
Burnett	3,361,019	1,169,954	4,530,974	293.04	26
Calumet	5,256,684	3,611,844	8,868,527	178.39	72
Chippewa	6,571,164	10,797,012	17,368,176	275.52	35
Clark	2,642,426	7,994,244	10,636,670	306.56	18
Columbia	7,948,862	7,805,737	15,754,599	277.39	32
Crawford	1,660,948	3,594,942	5,215,890	313.68	17
Dane	87,867,891	25,667,198	113,535,089	226.05	64
Dodge	9,252,231	12,716,627	21,968,858	246.28	52
Door	5,745,024	1,397,419	7,142,443	255.31	47
Douglas	4,974,641	11,063,379	16,038,021	362.88	6
Dunn	4,392,576	7,930,304	12,322,881	280.59	31
Eau Claire	10,666,530	12,882,205	23,548,735	234.37	58
Florence	808,296	367,824	1,176,120	264.30	42
Fond du Lac	10,533,674	14,451,651	24,985,325	243.94	53
Forest	1,622,843	988,817	2,611,660	282.25	30
Grant	4,604,536	12,479,225	17,083,761	324.77	10
Green	4,625,068	3,872,298	8,497,366	230.77	60
Green Lake	3,101,800	3,068,750	6,170,550	322.83	11
Iowa	3,296,380	2,269,720	5,566,101	233.78	59
Iron	1,048,578	1,340,980	2,389,558	403.98	3
Jackson	2,047,689	3,086,169	5,133,858	248.85	51
Jefferson	10,433,215	9,281,703	19,714,918	234.77	56
Juneau	3,494,030	5,006,723	8,500,753	315.61	15
Kenosha	22,690,044	20,130,078	42,820,122	256.01	46
Kewaunee	2,089,664	4,219,431	6,309,096	305.50	39
La Crosse	13,702,887	18,179,806	31,882,692	273.11	17
Lafayette	1,735,844	4,478,293	6,214,137	367.40	5
Langlade	2,151,532	4,135,306	6,286,839	316.77	14
Lincoln	3,200,531	5,397,176	8,606,697	298.68	27
Manitowoc	7,633,263	16,781,090	24,414,352	300.23	21
Marathon	15,369,334	19,012,990	34,382,323	255.06	48
Marquette	5,210,223	9,402,737	14,612,960	351.23	7
Marquette	2,137,496	1,003,757	3,141,253	203.99	68
Menominee	474,581	621,937	1,096,518	258.86	43
Milwaukee	103,142,140	311,158,884	414,301,024	436.23	2
Monroe	3,771,156	8,261,640	12,032,796	265.40	40
Oconto	5,016,104	4,475,803	9,491,907	249.70	50
Oneida	7,723,773	1,892,577	9,616,350	266.51	57
Outagamie	19,463,375	22,775,316	42,238,691	234.63	39
Ozaukee	13,940,161	6,596,524	22,536,685	258.70	44
Pepin	1,022,376	1,348,984	2,371,360	318.52	13
Pierce	4,873,087	5,080,050	9,953,137	242.13	54
Polk	7,028,429	4,184,645	11,213,073	253.48	49
Portage	6,700,622	7,608,922	14,309,545	201.88	69
Price	2,025,603	2,900,513	4,926,116	348.01	8
Racine	22,656,215	34,099,854	56,756,069	290.37	27
Richland	1,559,913	3,773,941	5,333,854	296.41	24
Rock	14,952,863	32,216,218	47,169,081	294.62	25
Rusk	1,939,011	3,688,815	5,627,826	380.52	4
Saint Croix	11,736,354	3,891,866	15,628,220	182.29	71
Sauk	9,178,351	4,903,402	14,081,753	226.79	63
Sawyer	3,642,883	959,127	4,602,010	275.97	33
Shawano	4,429,806	5,188,304	9,618,109	229.77	61
Sheboygan	13,933,383	17,867,557	31,800,940	275.66	34
Taylor	1,793,423	3,551,261	5,344,684	257.79	45
Trempealeau	2,890,562	6,268,630	9,159,192	313.84	16
Vernon	2,957,455	6,015,209	8,972,664	299.32	22
Vilas	6,729,290	540,304	7,269,594	337.76	9
Walworth	21,583,462	6,365,747	27,949,209	271.78	38
Washburn	3,261,710	1,284,317	4,546,027	285.05	29
Washington	19,301,237	5,679,427	24,980,664	187.72	70
Waukesha	78,766,774	11,090,003	89,856,777	228.78	62
Waupaca	5,746,935	8,162,041	13,908,994	265.26	41
Waushara	3,290,531	1,722,104	5,012,635	205.50	67
Winnebago	16,299,901	21,519,448	37,819,349	224.83	65
Wood	7,172,293	15,579,365	22,751,658	303.54	20
STATE	\$747,400,000	\$881,975,040	\$1,629,375,041	\$284.21	

¹55 municipalities (cities and villages) are located in two or more counties. For municipalities 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.

²Totals may appear to be different from sums of the components due to rounding.

³Per capita calculations are based on January 1, 2014, county population estimates, the most recent available at publication time. Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax, Local Government Services Section, departmental data, June 2015; and Wisconsin Department of Administration, Division of Intergovernmental Relations, Demographic Services Center, *County Final Population Estimates, January 1, 2014* [October 2014]. 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 2014

State	Sales and Gross Receipts Taxes											
	Total Taxes ¹		Selective Sales Taxes								Motor Vehicle	Property
	Amount	Rank	General Sales	Motor Fuels	Public Utilities	Tobacco	Alcohol	Individual Income	Corporation Net Income			
Alabama	\$51.12	39	\$13.16	\$2.94	\$4.04	\$0.64	\$1.00	\$17.64	\$2.24	\$1.16	\$1.81	
Alaska	87.06	4	NA	1.09	0.11	1.85	1.00	NA	10.49	1.53	3.29	
Arizona	51.29	38	23.50	3.06	0.09	1.22	0.28	13.57	2.25	0.90	3.23	
Arkansas	79.80	6	27.95	4.06	0.00	2.02	0.46	23.24	3.56	1.53	9.62	
California	71.01	11	19.14	3.12	0.34	0.43	0.18	34.97	4.56	2.07	1.12	
Colorado	45.04	45	10.02	2.48	0.04	0.74	0.16	21.68	2.75	1.93	NA	
Connecticut	70.94	12	17.72	2.24	1.40	1.68	0.27	34.59	2.79	1.13	NA	
Delaware	73.89	8	NA	2.64	1.38	2.67	0.46	24.20	6.49	1.34	NA	
Florida	41.71	48	25.32	2.86	3.21	0.44	0.53	NA	2.41	1.85	0.00	
Georgia	47.19	42	12.98	2.55	0.00	0.55	0.46	22.71	2.39	1.09	2.00	
Hawaii	91.61	3	42.89	1.42	2.52	1.64	0.73	26.50	1.91	2.57	NA	
Idaho	59.85	24	22.39	4.05	0.03	0.78	0.14	21.81	3.10	2.37	NA	
ILLINOIS	63.22	20	13.74	2.09	2.66	1.39	0.45	25.91	6.91	2.81	0.09	
Indiana	64.76	17	26.92	3.13	0.97	1.72	0.18	18.82	3.33	1.60	0.03	
IOWA	59.01	26	18.97	3.23	0.00	1.61	0.10	22.81	2.77	4.07	NA	
Kansas	55.45	34	22.56	3.34	0.00	0.74	0.96	18.99	2.50	1.75	0.61	
Kentucky	66.82	16	18.84	5.33	0.38	1.50	0.77	22.56	4.06	1.25	3.38	
Louisiana	49.31	41	14.87	2.99	0.05	0.66	0.29	14.00	2.45	0.44	0.28	
Maine	68.75	15	21.30	4.31	0.58	2.43	0.32	25.27	3.27	2.01	0.64	
Maryland	57.44	30	12.73	2.47	0.42	1.22	0.09	23.59	2.98	1.55	2.20	
Massachusetts	63.22	21	13.82	1.83	0.06	1.65	0.20	33.18	5.50	1.24	0.01	
MICHIGAN	61.72	23	20.95	2.40	0.07	2.34	0.36	19.59	2.19	2.57	4.78	
MINNESOTA	87.01	5	20.47	3.36	0.00	2.19	0.31	35.85	4.95	2.78	3.15	
Mississippi	73.69	9	32.15	3.99	0.04	1.42	0.41	16.22	5.12	1.89	0.24	
Missouri	44.55	46	13.02	2.76	0.00	0.39	0.14	21.25	1.42	1.14	0.12	
Montana	63.90	19	NA	4.74	1.14	2.06	0.72	25.58	3.61	3.48	6.46	
Nebraska	55.07	35	19.91	3.78	0.60	0.72	0.34	23.98	3.46	1.11	0.00	
Nevada	62.78	22	33.65	2.61	0.20	0.90	0.38	NA	NA	1.69	2.27	
New Hampshire	32.37	50	NA	2.07	0.99	3.05	0.14	1.32	7.70	1.51	5.43	
New Jersey	58.45	28	17.50	1.06	1.99	1.46	0.27	23.58	4.66	1.32	0.01	
New Mexico	73.41	10	26.76	2.99	0.38	1.04	0.57	16.54	2.62	2.45	1.35	
New York	69.33	14	11.41	1.47	0.84	1.30	0.23	38.69	4.38	1.35	NA	
North Carolina	59.35	25	14.82	4.86	1.02	0.71	0.87	26.36	3.45	1.78	NA	
North Dakota	150.62	1	32.49	5.61	0.99	0.77	0.23	12.27	6.16	3.07	0.07	
Ohio	54.74	36	20.70	3.73	2.28	1.65	0.20	17.07	0.00	1.64	NA	
Oklahoma	54.42	37	15.54	2.69	0.28	1.75	0.66	17.71	2.37	4.63	NA	
Oregon	58.52	27	NA	3.10	0.52	1.56	0.11	40.18	2.99	3.36	0.13	
Pennsylvania	56.03	32	15.56	3.66	2.11	1.68	0.57	17.71	3.77	1.46	0.07	
Rhode Island	57.56	29	17.76	1.86	2.04	2.62	0.33	21.12	2.33	1.44	0.05	
South Carolina	50.05	40	18.88	2.97	0.16	0.14	0.91	19.18	1.84	1.25	0.12	
South Dakota	40.68	49	23.14	3.49	0.09	1.56	0.41	NA	0.63	2.02	NA	
Tennessee	44.34	47	23.26	3.18	0.03	0.98	0.56	0.90	4.42	1.19	NA	
Texas	45.13	44	26.41	2.72	0.63	1.18	0.87	NA	NA	1.89	NA	
Utah	56.80	31	16.41	3.36	0.22	1.02	0.44	26.00	2.77	1.72	NA	
Vermont	99.90	2	11.96	3.49	0.73	2.42	0.81	22.77	3.57	2.64	33.23	
Virginia	45.78	43	8.59	1.68	0.26	0.44	0.50	26.28	1.79	1.19	0.09	
Washington	55.54	33	33.61	3.30	1.42	1.27	0.92	NA	NA	1.82	5.64	
West Virginia	79.35	7	18.02	6.51	2.27	1.50	0.26	26.11	3.00	1.64	0.00	
WISCONSIN	63.93	18	18.03	3.90	1.48	2.50	0.23	26.46	3.84	1.98	0.62	
Wyoming	70.69	13	23.91	3.15	0.14	0.76	0.06	NA	NA	2.32	9.37	
UNITED STATES ²	\$59.06		\$18.51	\$2.83	\$0.97	\$1.15	\$0.42	\$21.21	\$3.16	\$1.80	\$0.97	

NA – Not applicable.

¹Includes other taxes not listed separately.²United States totals displayed exclude District of Columbia.Sources: U.S. Census Bureau, Governments Division, "2014 Annual Survey of State Government Tax Collections", at: <http://www.census.gov/govs/statetax/>; and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, "SA1-3 – Personal Income Summary 2014", at: <http://www.bea.gov/regional/>. Amounts per \$1,000 personal income and rankings calculated by Wisconsin Legislative Reference Bureau.

PER CAPITA STATE AND LOCAL REVENUES
Selected Sources, Fiscal Year 2011-12

State	Total State and Local General Revenue Per Capita						State and Local Taxes Per Capita			
	Federal Sources		State/Local Sources		Total		Property		Individual	
	Amount	Rank	Amount	Percent	Amount ¹	Percent	Taxes ²	Sales	Income	
Alabama	\$7,021	43	\$1,908	27.2%	\$5,113	72.8%	\$2,951	\$530	\$1,412	\$647
Alaska	23,489	1	4,325	18.4	19,164	81.6	11,857	2,060	740	—
Arizona	6,623	46	1,733	26.2	4,890	73.8	3,385	1,044	1,641	472
Arkansas	7,177	38	2,126	29.6	5,051	70.4	3,524	661	1,733	814
California	8,743	14	1,715	19.6	7,028	80.4	4,825	1,355	1,469	1,446
Colorado	7,863	29	1,473	18.7	6,391	81.3	4,081	1,339	1,464	939
Connecticut	10,046	6	1,780	17.7	8,267	82.3	6,945	2,623	1,863	2,051
Delaware	9,592	8	2,062	21.5	7,530	78.5	4,576	759	551	1,362
District of Columbia	17,546	—	5,471	31.2	12,075	68.8	9,344	2,957	2,424	2,347
Florida	6,891	45	1,408	20.4	5,483	79.6	3,338	1,271	1,691	—
Georgia	6,390	49	1,549	24.2	4,841	75.8	3,257	1,044	1,242	821
Hawaii	9,189	11	1,889	20.6	7,300	79.4	5,321	941	2,854	1,106
Idaho	6,378	50	1,671	26.2	4,707	73.8	3,043	873	1,058	760
ILLINOIS	8,153	24	1,483	18.2	6,670	81.8	5,164	1,983	1,424	1,205
Indiana	7,305	36	1,700	23.3	5,605	76.7	3,750	992	1,545	933
IOWA	9,131	13	2,192	24.0	6,939	76.0	4,410	1,476	1,481	1,016
Kansas	8,177	23	1,501	18.4	6,676	81.6	4,334	1,360	1,670	1,003
Kentucky	7,065	42	1,963	27.8	5,101	72.2	3,429	714	1,280	1,058
Louisiana	8,498	17	2,631	31.0	5,866	69.0	3,682	790	1,970	537
Maine	8,428	18	2,301	27.3	6,126	72.7	4,620	1,788	1,321	1,085
Maryland	8,722	15	1,952	22.4	6,770	77.6	5,127	1,368	1,347	1,948
Massachusetts	9,652	7	2,184	22.6	7,469	77.4	5,565	2,052	1,145	1,796
MICHIGAN	7,675	31	2,006	26.1	5,669	73.9	3,665	1,343	1,308	743
MINNESOTA	9,166	12	1,975	21.5	7,192	78.5	5,225	1,461	1,755	1,485
Mississippi	8,087	27	2,768	34.2	5,319	65.8	3,253	869	1,508	503
Missouri	6,984	44	1,896	27.2	5,087	72.8	3,388	956	1,263	905
Montana	7,854	30	2,458	31.3	5,396	68.7	3,603	1,372	550	896
Nebraska	8,291	20	1,927	23.2	6,365	76.8	4,379	1,592	1,339	991
Nevada	6,557	48	1,234	18.8	5,322	81.2	3,855	1,032	2,240	—
New Hampshire	7,130	40	1,398	19.6	5,732	80.4	3,989	2,582	662	62
New Jersey	9,501	9	1,630	17.2	7,871	82.8	6,067	2,916	1,371	1,254
New Mexico	8,670	16	2,695	31.1	5,975	68.9	3,623	684	1,770	552
New York	12,992	4	2,820	21.7	10,172	78.3	7,739	2,426	1,943	2,422
North Carolina	7,370	34	1,779	24.1	5,591	75.9	3,534	912	1,238	1,065
North Dakota	14,828	3	2,812	19.0	12,017	81.0	9,444	1,129	2,531	616
Ohio	8,005	28	2,012	25.1	5,992	74.9	4,054	1,174	1,312	1,163
Oklahoma	7,488	32	2,052	27.4	5,436	72.6	3,479	600	1,519	727
Oregon	8,380	19	2,286	27.3	6,094	72.7	3,790	1,291	454	1,494
Pennsylvania	8,104	26	1,837	22.7	6,267	77.3	4,466	1,337	1,439	1,121
Rhode Island	9,367	10	2,372	25.3	6,994	74.7	4,967	2,229	1,428	1,027
South Carolina	7,148	39	1,553	21.7	5,595	78.3	3,021	1,034	1,027	656
South Dakota	7,329	35	2,178	29.7	5,151	70.3	3,469	1,208	1,835	—
Tennessee	6,597	47	1,876	28.4	4,721	71.6	3,095	795	1,769	28
Texas	7,084	41	1,593	22.5	5,491	77.5	3,746	1,545	1,739	0
Utah	7,274	37	1,805	24.8	5,469	75.2	3,347	938	1,282	864
Vermont	10,107	5	3,183	31.5	6,924	68.5	5,135	2,202	1,575	956
Virginia	7,487	33	1,316	17.6	6,171	82.4	4,049	1,384	1,015	1,247
Washington	8,198	22	1,683	20.5	6,515	79.5	4,268	1,338	2,591	—
West Virginia	8,281	21	2,434	29.4	5,847	70.6	3,804	773	1,446	946
WISCONSIN	8,150	25	1,663	20.4	6,487	79.6	4,628	1,756	1,299	1,181
Wyoming	15,249	2	4,054	26.6	11,195	73.4	6,666	2,288	2,365	—
UNITED STATES	\$8,271		\$1,861	22.5%	\$6,410	77.5%	\$4,419	\$1,420	\$1,517	\$978

¹Includes taxes, charges, and miscellaneous general revenues.

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

Sources: U.S. Department of Commerce, U.S. Census Bureau, "LGF001: State and Local Government Finances by Level of Government and by State: 2012", at: <http://www.census.gov/govs/local/>, and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01)", at: <http://www.census.gov/popest/data/national/totals/2014/index.html> (2012 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 2011-12

State	Direct General Expenditure*		Public		Health and		Police and		Parks and	Sewerage and
	Amount	Rank	Education	Welfare	Hospitals	Highways	Fire	Correction	Natural Resources	Waste
Alabama	\$7,245	38	\$2,625	\$1,304	\$1,136	\$466	\$330	\$149	\$134	\$130
Alaska	17,301	1	4,519	2,667	863	1,750	670	433	639	261
Arizona	6,340	49	2,062	1,240	554	357	472	236	171	200
Arkansas	7,229	39	2,806	1,758	484	489	283	189	158	168
California	9,163	11	2,830	1,588	947	439	569	360	281	269
Colorado	7,656	31	2,545	1,070	698	460	469	240	309	188
Connecticut	9,563	7	3,410	1,799	578	473	469	191	132	271
Delaware	9,862	6	3,642	2,064	541	779	366	308	176	301
District of Columbia	16,952	—	3,735	4,510	1,062	828	1,221	379	391	942
Florida	6,957	45	1,931	1,184	691	411	561	210	326	288
Georgia	6,512	48	2,548	1,051	703	312	348	230	131	195
Hawaii	8,842	15	2,515	1,451	905	432	419	142	259	396
Idaho	6,252	50	1,953	1,289	477	552	357	191	241	207
ILLINOIS	7,980	26	2,748	1,255	468	559	533	160	256	200
Indiana	7,010	43	2,587	1,315	671	432	279	147	163	225
IOWA	9,080	13	3,187	1,642	1,205	771	301	170	308	313
Kansas	7,953	27	2,920	1,208	1,002	626	358	167	208	167
Kentucky	7,469	33	2,654	1,639	603	568	250	169	145	225
Louisiana	9,235	10	2,781	1,363	1,141	600	478	288	370	271
Maine	8,483	18	2,524	2,211	567	669	288	146	227	234
Maryland	9,139	12	3,183	1,710	379	859	517	297	233	265
Massachusetts	9,524	8	2,950	2,251	415	392	482	159	107	234
MICHIGAN	7,465	34	2,903	1,330	810	332	334	226	117	247
MINNESOTA	9,045	14	2,869	2,442	579	664	380	161	324	215
Mississippi	8,083	24	2,493	1,702	1,294	582	309	187	187	197
Missouri	7,107	41	2,412	1,383	857	487	408	143	168	167
Montana	8,157	23	2,565	1,372	430	1,046	368	236	359	196
Nebraska	8,013	25	3,201	1,253	749	657	320	195	309	170
Nevada	6,728	46	1,962	893	502	610	585	256	353	171
New Hampshire	7,594	32	2,906	1,449	126	562	419	138	113	194
New Jersey	9,354	9	3,547	1,682	456	465	484	234	169	280
New Mexico	8,702	17	3,017	1,940	808	496	458	289	294	175
New York	12,125	3	3,646	2,598	1,136	524	648	294	172	373
North Carolina	7,208	40	2,430	1,301	1,118	402	389	194	173	231
North Dakota	10,275	4	3,354	1,362	312	1,843	324	203	810	180
Ohio	7,915	28	2,816	1,731	704	465	428	158	138	218
Oklahoma	6,966	44	2,475	1,515	596	606	369	172	173	139
Oregon	8,224	22	2,652	1,483	820	477	459	275	282	265
Pennsylvania	8,379	20	2,766	1,925	630	679	312	259	133	270
Rhode Island	8,827	16	2,976	2,142	233	418	610	189	131	209
South Carolina	7,302	37	2,569	1,243	1,331	331	315	143	142	191
South Dakota	7,311	36	2,398	1,130	334	1,133	277	197	393	197
Tennessee	6,640	47	2,119	1,581	676	385	364	162	131	171
Texas	7,050	42	2,711	1,180	699	434	356	210	149	180
Utah	7,445	35	2,874	1,059	568	687	320	181	251	209
Vermont	9,961	5	3,794	2,395	335	1,071	361	201	224	206
Virginia	7,662	30	2,830	1,230	648	515	401	265	149	250
Washington	8,463	19	2,796	1,237	1,026	600	415	226	293	372
West Virginia	7,847	29	2,967	1,749	395	697	253	180	206	191
WISCONSIN	8,256	21	2,968	1,737	539	668	424	270	234	226
Wyoming	13,383	2	4,366	1,357	2,251	1,317	524	373	932	268
UNITED STATES	\$8,237		\$2,767	\$1,546	\$765	\$505	\$444	\$231	\$211	\$242

*Includes amounts for categories not shown separately.

Sources: U.S. Department of Commerce, U.S. Census Bureau, "2012 Census of Governments: State and Local Government Finances by Level of Government and by State" (LGF001), at: <http://www.census.gov/govs/local/> and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01)", at: <http://www.census.gov/popest/data/state/totals/2014/index.html> (July 1, 2012 estimates used in calculations). Per capita amounts and rankings calculated by Wisconsin Legislative Reference Bureau.

FEDERAL TAX COLLECTIONS
By State, Fiscal Year 2014
(In Thousands of Dollars)

State ¹	Total	Individual Income and Employment ²	Corporate Income ³	Estate and Gift	Excise ⁴
Alabama	\$23,789,249	\$21,820,797	\$1,484,582	\$175,323	\$308,548
Alaska	5,449,061	5,213,654	179,898	5,448	50,060
Arizona	40,530,219	34,357,778	4,380,014	282,499	1,509,929
Arkansas	30,728,862	22,353,431	7,611,308	115,654	648,469
California	369,193,162	314,319,084	46,236,808	4,195,406	4,441,865
Colorado	52,002,903	43,660,813	7,339,139	177,006	825,945
Connecticut	57,697,380	47,265,116	8,633,070	525,866	1,273,328
Delaware	19,039,980	14,146,624	4,335,398	20,874	537,084
District of Columbia	26,432,733	25,049,824	1,322,308	33,260	27,341
Florida	154,353,070	141,912,552	9,015,856	2,111,945	1,312,718
Georgia	79,565,715	64,674,241	10,736,886	1,064,647	3,089,941
Hawaii	7,722,840	7,090,806	376,857	33,628	221,549
Idaho	9,223,749	8,788,307	333,880	42,091	59,470
ILLINOIS	148,332,148	123,885,426	20,034,959	817,417	3,594,346
Indiana	54,606,571	48,027,054	4,561,915	334,517	1,683,085
IOWA	22,309,198	20,398,887	1,544,385	104,144	261,782
Kansas	25,896,981	21,819,357	2,166,100	213,627	1,697,898
Kentucky	30,128,276	26,911,767	2,324,359	98,800	793,351
Louisiana	43,023,097	40,613,155	1,604,433	170,060	635,449
Maine	6,901,517	6,452,674	292,164	49,334	107,345
Maryland	59,613,635	55,800,282	3,176,203	307,815	329,335
Massachusetts	100,160,858	89,106,987	9,277,736	344,473	1,431,661
MICHIGAN	71,183,803	65,478,941	5,022,559	324,416	357,887
MINNESOTA	96,227,262	74,153,885	19,417,565	204,714	2,451,099
Mississippi	11,011,288	10,122,056	693,586	50,145	145,500
Missouri	61,511,933	50,072,510	9,946,571	290,934	1,201,918
Montana	5,338,004	5,053,198	194,463	48,279	42,064
Nebraska	23,884,904	16,416,668	7,269,170	82,130	116,935
Nevada	16,578,585	15,264,612	777,910	410,612	125,451
New Hampshire	11,043,784	10,437,649	236,410	91,846	277,879
New Jersey	134,869,876	109,983,681	21,813,832	410,859	2,661,505
New Mexico	8,758,418	8,233,829	231,314	78,128	115,146
New York	250,618,177	217,823,234	28,664,811	1,892,576	2,237,556
North Carolina	72,471,513	63,172,182	8,698,479	307,059	293,792
North Dakota	7,585,145	6,939,582	560,449	30,766	54,348
Ohio	129,901,095	113,211,893	12,286,168	487,552	3,915,483
Oklahoma	32,610,983	24,339,580	4,049,061	120,157	4,102,186
Oregon	28,409,241	25,598,367	1,920,303	105,460	785,109
Pennsylvania	126,374,146	109,883,768	12,619,448	492,326	3,378,606
Rhode Island	13,887,904	10,058,643	3,683,902	50,196	95,164
South Carolina	22,242,016	20,290,724	1,567,705	128,483	255,104
South Dakota	6,733,600	6,256,818	404,686	29,529	42,567
Tennessee	56,936,715	49,504,974	5,905,079	151,148	1,375,514
Texas	265,336,183	211,993,178	32,585,544	1,646,933	19,110,528
Utah	18,389,171	16,186,263	1,557,838	46,710	598,361
Vermont	4,324,613	3,912,161	351,999	30,777	29,676
Virginia	75,048,791	63,044,178	11,378,112	387,708	238,793
Washington	67,812,753	60,801,922	5,612,788	433,344	964,698
West Virginia	6,885,260	6,438,716	374,563	16,019	55,961
WISCONSIN	49,592,070	42,831,333	6,021,437	169,997	569,303
Wyoming	4,891,559	4,570,938	185,588	77,541	57,492
UNITED STATES ⁵	\$3,064,301,358	\$2,619,847,215	\$353,141,112	\$20,154,955	\$71,158,076

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 (OASDHI) 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).

³Includes business income from tax-exempt organizations.

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

⁵United States totals include international and undistributed totals not included in state listing for taxes filed by members of armed forces stationed overseas or other U.S. citizens abroad. Also included are returns from residents of Puerto Rico either with income from sources outside Puerto Rico or income earned as U.S. government employees. Corporation taxes include those paid by domestic and foreign businesses with principal offices outside the United States. 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 2014," Publication 55B, April 2015.

**FEDERAL REVENUE DISTRIBUTED
TO STATE AND LOCAL GOVERNMENTS
By State, Fiscal Year 2011-12**

State	Per Capita		Intergovernmental Revenue (in thousands) to			Percent of all State and Local General Revenue
	Amount	Rank	State		Total	
			Government	Local		
Alabama	\$1,908	26	\$8,112,509	\$1,079,627	\$9,192,136	27.2%
Alaska	4,325	1	2,860,509	301,258	3,161,767	18.4
Arizona	1,733	34	10,394,549	965,686	11,360,235	26.2
Arkansas	2,126	17	5,900,988	368,481	6,269,469	29.6
California	1,715	35	54,145,284	11,122,249	65,267,533	19.6
Colorado	1,473	46	6,310,538	1,335,288	7,645,826	18.7
Connecticut	1,780	32	5,781,844	616,035	6,397,879	17.7
Delaware	2,062	18	1,814,112	76,113	1,890,225	21.5
District of Columbia	5,471	—	—	3,474,236	3,474,236	31.2
Florida	1,408	47	22,850,620	4,409,989	27,260,609	20.4
Georgia	1,549	43	13,794,726	1,568,382	15,363,108	24.2
Hawaii	1,889	28	2,352,114	279,377	2,631,491	20.6
Idaho	1,671	38	2,479,094	186,610	2,665,704	26.2
ILLINOIS	1,483	45	15,646,844	3,438,697	19,085,541	18.2
Indiana	1,700	36	10,441,125	673,456	11,114,581	23.3
IOWA	2,192	14	6,073,376	667,907	6,741,283	24.0
Kansas	1,501	44	4,061,217	270,658	4,331,875	18.4
Kentucky	1,963	23	8,056,691	549,598	8,606,289	27.8
Louisiana	2,631	8	11,136,334	979,859	12,116,193	31.0
Maine	2,301	12	2,883,526	174,206	3,057,732	27.3
Maryland	1,952	24	10,030,264	1,469,120	11,499,384	22.4
Massachusetts	2,184	15	12,920,153	1,613,730	14,533,883	22.6
MICHIGAN	2,006	21	17,849,942	1,977,836	19,827,778	26.1
MINNESOTA	1,975	22	9,608,018	1,018,016	10,626,034	21.5
Mississippi	2,768	6	7,725,294	539,548	8,264,842	24.2
Missouri	1,896	27	10,440,927	985,048	11,425,975	27.2
Montana	2,458	9	2,202,444	267,811	2,470,255	31.3
Nebraska	1,927	25	3,141,413	433,247	3,574,660	23.2
Nevada	1,234	50	2,798,426	602,006	3,400,432	18.8
New Hampshire	1,398	48	1,693,289	153,590	1,846,879	19.6
New Jersey	1,630	40	13,412,759	1,058,318	14,471,077	17.2
New Mexico	2,695	7	5,171,367	447,537	5,618,904	31.1
New York	2,820	4	48,698,785	6,601,914	55,300,699	21.7
North Carolina	1,779	33	15,192,577	2,150,472	17,343,049	24.1
North Dakota	2,812	5	1,750,134	222,788	1,972,922	19.0
Ohio	2,012	20	20,687,909	2,556,358	23,244,267	25.1
Oklahoma	2,052	19	7,363,043	470,232	7,833,275	27.4
Oregon	2,286	13	7,830,552	1,082,099	8,912,651	27.3
Pennsylvania	1,837	30	20,440,103	3,023,285	23,463,388	22.7
Rhode Island	2,372	11	2,310,656	186,635	2,497,291	25.3
South Carolina	1,553	42	6,892,660	440,340	7,333,000	21.7
South Dakota	2,178	16	1,630,220	187,233	1,817,453	29.7
Tennessee	1,876	29	11,198,575	908,168	12,106,743	28.4
Texas	1,593	41	37,310,756	4,258,569	41,569,325	22.5
Utah	1,805	31	4,481,494	673,387	5,154,881	24.8
Vermont	3,183	3	1,904,382	88,614	1,992,996	31.5
Virginia	1,316	49	9,278,113	1,503,273	10,781,386	17.6
Washington	1,683	37	9,743,127	1,862,903	11,606,030	20.5
West Virginia	2,434	10	4,267,399	250,191	4,517,590	29.4
WISCONSIN	1,663	39	8,855,079	665,028	9,520,107	20.4
Wyoming	4,054	2	2,213,249	125,261	2,338,510	26.6
UNITED STATES	\$1,861		\$514,139,109	\$70,360,269	\$584,499,378	22.5%

Sources: U.S. Department of Commerce, U.S. Census Bureau, "2012 Census of Governments: State and Local Government Finances by Level of Government and by State" (LGF001), at: <http://www.census.gov/govs/local/> and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01)", at: <http://www.census.gov/popest/data/state/totals/2014/index.html>. Per capita amounts, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

FEDERAL AIDS TO WISCONSIN
By Agency
Fiscal Years 2012-13 and 2013-14
(In Thousands)

Agency Administering Aid	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	2013-14	2012-13	2013-14	2012-13	2013-14	2012-13
Administration, Department of . . .	\$164,548	\$265,468	\$134,647	\$185,879	\$15,798	\$19,565
Agriculture, Trade and Consumer Protection, Department of	11,122	12,079	—	—	—	—
Arts Board	—	—	—	—	—	—
Child Abuse and Neglect Prevention Board	625	629	—	—	625	629
Children and Families, Department of	583,913	617,640	102,314	76,372	456,536	386,426
Clean Water Fund Program*	47,148	104,650	47,148	104,650	—	—
Commerce, Department of	—	8,626	—	—	—	—
Corrections, Department of	1,685	1,773	—	—	—	—
Educational Communications Board	—	2	—	—	—	—
Government Accountability Board	517	971	—	—	—	—
Health Services, Department of	6,326,477	6,108,335	121,400	121,811	5,957,844	5,760,973
Higher Educational Aids Board	0	14	—	—	—	(5)
Historical Society	1,387	1,375	—	—	—	—
Insurance, Office of the Commissioner of	872	983	—	—	—	—
Justice, Department of	33,242	11,936	16,191	7,439	1,458	1,230
Military Affairs, Department of	66,058	61,569	22,982	8,991	130	109
Natural Resources, Department of	83,322	91,445	2,982	7,590	—	—
People with Developmental Disabilities, Board for	1,684	1,719	—	—	810	963
Public Instruction, Department of	877,347	778,649	764,335	667,671	61,978	60,638
Public Lands Board	0	50	—	50	—	—
Public Service Commission	1,229	1,405	—	—	—	—
Regulation and Licensing, Department of	—	1,272	—	—	—	—
Revenue, Department of	—	21	—	—	—	—
Safety and Professional Services, Department of	565	—	—	—	—	—
State Fair Park	—	875	—	—	—	—
Supreme Court	844	875	—	—	—	—
Technical College System Board	28,205	27,627	24,201	23,938	1,121	1,238
Tourism, Department of	591	781	—	—	649	603
Transportation, Department of	789,619	871,725	158,969	173,737	4,317	4,850
University of Wisconsin System	1,725,974	1,808,455	—	—	—	—
Veterans Affairs, Department of	2,312	2,684	—	—	—	—
Workforce Development, Department of	218,118	229,309	—	—	69,637	84,240
TOTAL	\$10,967,402	\$11,012,068	\$1,395,169	\$1,378,128	\$6,570,903	\$6,321,458

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.

*Federal aid received by Wisconsin for Clean Water Fund (Environmental Improvement Program, DOA) also includes safe drinking water loan program appropriations.

Source: Wisconsin Department of Administration, State Controller's Office, *Annual Fiscal Report - Appendix*, October 2013 and October 2014.

STATE AND LOCAL PUBLIC DEBT, BY STATE

State Fiscal Years Ending Between July 1, 2011 and June 30, 2012

State	Debt Outstanding at			Per Capita Debt Outstanding	Per Capita Interest	Interest			
	End of Fiscal Year (in thousands)					on Debt	Rank	as %	Rank
	Total	State	Local	Amount	Rank	of Debt	Rank		
Alabama	\$29,468,053	\$8,719,430	\$20,748,623	\$6,116.90	39	\$224.82	43	3.68%	45
Alaska	9,496,866	5,909,456	3,587,410	12,990.17	3	610.08	2	4.70	7
Arizona	49,065,561	14,507,370	34,558,191	7,483.80	32	330.50	23	4.42	14
Arkansas	13,961,274	3,655,727	10,305,547	4,733.76	48	187.30	48	3.96	32
California	419,751,267	153,528,617	266,222,650	11,027.87	8	505.88	7	4.59	9
Colorado	51,394,950	15,999,530	35,395,420	9,899.43	14	482.65	9	4.88	3
Connecticut	42,827,380	31,965,511	10,861,869	11,915.15	4	542.11	5	4.55	11
Delaware	8,233,689	5,796,853	2,436,836	8,980.11	18	371.12	21	4.13	26
District of Columbia	11,603,815	—	11,603,815	18,272.57	—	814.93	—	4.46	—
Florida	146,921,567	38,171,049	108,750,518	7,590.78	30	313.00	29	4.12	27
Georgia	55,784,670	13,400,514	42,384,156	5,624.02	44	242.85	40	4.32	17
Hawaii	14,025,010	8,398,012	5,626,998	10,069.90	13	393.35	14	3.91	36
Idaho	6,247,077	3,945,615	2,301,462	3,019.21	50	164.07	49	4.19	24
ILLINOIS	146,233,438	64,301,765	81,931,673	11,359.03	6	526.67	6	4.64	8
Indiana	49,563,134	22,511,518	27,051,616	7,581.21	31	322.32	27	4.25	18
IOWA	18,170,481	6,166,080	12,004,401	5,907.30	40	225.46	42	3.82	38
Kansas	26,685,406	6,860,094	19,825,312	9,246.61	16	390.93	16	4.23	20
Kentucky	42,490,577	15,103,515	27,387,062	9,693.38	15	464.95	10	4.80	5
Louisiana	35,946,437	15,415,488	20,530,949	7,806.39	26	378.85	20	4.85	4
Maine	8,637,913	5,605,606	3,032,307	6,501.55	38	275.84	33	4.24	19
Maryland	46,106,645	25,812,859	20,293,786	7,825.54	25	324.43	26	4.15	25
Massachusetts	96,187,096	79,523,608	16,663,488	14,451.56	2	609.38	3	4.22	21
MICHIGAN	76,351,858	30,823,672	45,528,186	7,724.18	27	303.83	30	3.93	35
MINNESOTA	48,445,971	13,230,223	35,215,748	9,003.80	17	391.05	15	4.34	15
Mississippi	14,584,466	7,194,251	7,390,215	4,884.06	47	200.87	47	4.11	28
Missouri	46,287,614	20,385,537	25,902,077	7,682.23	28	303.71	31	3.95	33
Montana	5,754,487	3,995,366	1,759,121	5,724.93	43	209.21	45	3.65	46
Nebraska	15,102,434	2,073,385	13,029,049	8,139.34	22	326.91	25	4.02	30
Nevada	29,050,079	3,896,718	25,153,361	10,543.56	10	410.65	12	3.89	37
New Hampshire	10,769,103	8,029,849	2,739,254	8,150.40	21	387.74	17	4.76	6
New Jersey	102,885,609	64,851,557	38,034,052	11,591.44	5	402.26	13	3.47	50
New Mexico	16,506,168	7,550,084	8,956,084	7,918.17	24	275.87	32	3.48	49
New York	340,092,833	135,884,070	204,208,763	17,345.36	1	728.93	1	4.20	23
North Carolina	50,779,359	18,291,688	32,487,671	5,209.11	45	265.70	36	5.10	2
North Dakota	4,744,078	2,083,611	2,660,467	6,760.79	37	254.46	38	3.76	43
Ohio	81,238,321	33,602,457	47,635,864	7,033.07	34	253.04	39	3.60	47
Oklahoma	18,789,825	9,979,234	8,810,591	4,922.59	46	223.10	44	4.53	12
Oregon	34,573,005	13,782,071	20,790,934	8,867.87	19	335.69	22	3.79	41
Pennsylvania	129,428,097	46,198,646	83,229,451	10,135.29	12	384.41	19	3.79	39
Rhode Island	11,933,562	9,211,790	2,721,772	11,336.83	7	603.59	4	5.32	1
South Carolina	40,394,742	14,854,263	25,540,479	8,553.46	20	386.37	18	4.52	13
South Dakota	5,857,147	3,607,615	2,249,532	7,018.72	35	265.71	35	3.79	40
Tennessee	37,045,848	6,167,659	30,878,189	5,738.94	42	233.80	41	4.07	29
Texas	270,736,664	45,626,393	225,110,271	10,375.27	11	436.80	11	4.21	22
Utah	19,721,390	7,067,149	12,654,241	6,907.20	36	261.44	37	3.79	42
Vermont	4,574,540	3,390,961	1,183,579	7,305.96	33	270.08	34	3.70	44
Virginia	65,331,590	27,785,849	37,545,741	7,973.66	23	320.13	28	4.01	31
Washington	75,592,214	29,090,132	46,502,082	10,961.23	9	500.82	8	4.57	10
West Virginia	10,923,194	7,306,756	3,616,438	5,884.35	41	205.48	46	3.49	48
WISCONSIN	43,601,566	22,995,708	20,605,858	7,616.14	29	330.40	24	4.34	16
Wyoming	2,397,411	1,321,804	1,075,607	4,155.73	49	163.74	50	3.94	34
UNITED STATES	\$2,942,295,481	\$1,145,576,715	\$1,796,718,766	\$9,367.02	—	\$398.15	—	4.25%	—

Sources: U.S. Department of Commerce, U.S. Census Bureau, "2012 Census of Governments: State and Local Government Finances by Level of Government and by State", at: <http://www.census.gov/govs/local/> [April 29, 2015] and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01)", at: <http://www.census.gov/popest/data/state/totals/2014/index.html>. Per capita amounts, percentages, and rankings calculated by Wisconsin Legislative Reference Bureau.

PUBLIC INDEBTEDNESS IN WISCONSIN
Outstanding State Indebtedness, May 31, 2015
(In Thousands)

Type of Debt ¹	Tax Supported Debt		Revenue Supported Debt ³	Total
	General Fund	Segregated Funds ²		
General Obligations – State of Wisconsin	\$4,620,476	\$1,232,912	\$1,766,602	\$7,619,360

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

²Includes the Transportation Fund and certain administrative facilities for the Wisconsin Department of Natural Resources.

³Revenue 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. 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 2015.

Selected Data on State Indebtedness, 1970 – 2013

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				
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
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	3,875,955	493,635	12.8
2009	6,481,078	1,146.08	1.27	3,839,340	542,765	14.1
2010	7,407,431	1,302.52	1.49	3,719,281	809,293	21.8
2011	7,878,628	1,379.55	1.62	3,651,482	896,260	24.5
2012	8,385,973	1,464.54	1.78	3,533,194	735,585	20.8
2013	8,344,531	1,453.24	1.78	3,506,269	642,295	18.3

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, July 2015.

State Revenue Bond Indebtedness, May 31, 2015
(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	3,768,059	3,524,846	\$1,872,485
Health education loans	92,000	129,230	—
Property tax deferral loans	10,000	—	—
Clean water	2,708,900	1,569,950	764,745
Petroleum environmental cleanup	436,000	387,550	139,100
TOTAL	\$7,589,959	\$5,916,631	\$2,776,330

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.

*Amounts do not include refunding bonds, which do not count against the respective authorization.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, July 2015.

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

	Total Outstanding Indebtedness of State Authorities
Wisconsin Health and Educational Facilities Authority	\$9,674,825* (6/30/15)
Wisconsin Housing and Economic Development Authority	\$1,314,288 (12/31/14)

*Preliminary amount; audit pending.

Source: Data provided by Authorities, June 2015.

Wisconsin Local Governments, 1965 – 2013 (In Millions)

	Calendar years, ending December 31							
	1965	1975	1985	1995	2005	2010	2012	2013
Counties	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,753.7	\$2,444.8	\$2,282.1	\$2,252.0
Cities	548.1	598.7	1,320.4	2,082.8	3,718.5	4,468.2	4,465.1	4,551.7
Villages	22.5	69.8	227.6	418.7	1,098.0	1,440.1	1,502.2	1,492.6
Towns	9.2	26.2	75.2	193.8	308.5	374.6	334.3	323.3
TOTAL¹	\$772.3	\$955.7	\$2,155.7	\$3,916.9	\$6,878.8	\$8,727.7	\$8,583.8	\$8,619.6

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

	Fiscal years, ending June 30							
	1965	1975	1985	1995	2005	2010	2012	2013
School districts	\$336.6	\$798.7	\$448.7	\$2,104.9	\$5,335.5	\$4,863.7	\$4,443.4	\$4,537.6
Technical College districts ²	97.2	64.7	64.7	192.8	461.4	510.2	655.3	797.6
TOTAL¹	\$336.6	\$895.9	\$513.4	\$2,297.7	\$5,796.9	\$5,373.9	\$5,098.7	\$5,335.1

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, 2013* and previous issues; departmental data from Wisconsin Department of Revenue, Wisconsin Department of Public Instruction, and the Wisconsin Technical College System Board, June 2015.

ANNUAL APPROPRIATION OBLIGATIONS
Outstanding, May 31, 2015
(In Thousands)

	Amount Issued	Amount Outstanding
General Fund Annual Appropriation Bonds	\$3,252,620	\$3,115,935
Master Lease Obligations	240,230	115,576
TOTAL	\$3,492,850	\$3,231,511

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, July 2015.

WISCONSIN GENERAL PROPERTY TAX LEVIES
By Type of Property and Municipality, 2013

Type of Property	Towns	Villages	Cities	Totals
Real estate	\$3,247,710,382	\$1,747,043,250	\$5,320,953,197	\$10,315,706,829
Residential	2,540,801,356	1,317,087,213	3,464,997,395	7,322,885,964
Commercial	188,210,506	351,231,666	1,635,142,923	2,174,585,094
Manufacturing	35,328,223	69,060,345	215,612,383	320,000,951
Forest lands	132,782,625	1,895,237	582,742	135,260,603
Agricultural	42,189,647	819,670	537,505	43,546,822
Ag forest	53,744,961	602,459	300,597	54,648,017
Undeveloped	32,654,452	1,213,027	637,132	34,504,611
Other land and improvements	221,998,612	5,133,633	3,142,521	230,274,766
Personal Property	41,339,015	45,936,069	202,540,299	289,815,383
Furniture, fixtures, equipment	9,127,567	19,947,388	95,933,670	125,008,625
Machinery, tools, patterns	19,553,674	18,187,416	68,546,715	106,287,805
Boats and other watercraft	182,422	19,751	227,437	429,609
All other personal property	12,475,353	7,781,514	37,832,477	58,089,344
Total general property taxes	\$3,289,049,379	\$1,792,979,330	\$5,523,493,363	\$10,605,522,072
Total state tax credit	272,362,508	127,957,412	347,080,089	747,400,009
TOTAL EFFECTIVE TAXES	\$3,016,686,871	\$1,665,021,918	\$5,176,413,274	\$9,858,122,063

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 Local Government Services, *Town, Village, and City Taxes – 2013: Taxes Levied 2013 – Collected 2014, 2014*.

**WISCONSIN GENERAL PROPERTY ASSESSMENTS
AND TAX LEVIES
1900 – 2013**

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	Percent	Amount	Percent	Amount	Rate	Percent	Rate	Percent
	(in millions)	Change	(in millions)	Change	(in millions)		Change		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	—
2000	286,321	7.4%	6,605	6.7%	469	23.06	-0.7%	21.42	-0.2%
2001	312,484	9.1	7,044	6.7	469	22.54	-2.3	21.03	-1.8
2002	335,326	7.3	7,364	4.5	469	21.95	-2.6	20.55	-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	19.63	-1.9
2005	427,934	9.4	8,327	2.2	469	19.45	-6.6	18.36	-6.5
2006	468,983	9.6	8,706	4.6	593	18.56	-4.6	17.29	-5.8
2007	497,920	6.2	9,251	6.3	672	18.57	0.1	17.22	-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
2010	495,904	-3.1	10,365	2.6	747	20.90	5.9	19.39	6.1
2011	486,864	-1.8	10,385	0.2	747	21.33	2.1	19.79	2.1
2012	471,093	-3.2	10,470	0.8	747	22.22	4.2	20.63	4.3
2013	467,503	-0.8	10,606	1.3	747	22.68	2.1	21.08	2.2

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax, *Town, Village, and City Taxes – 2013: Taxes Levied 2013 – Collected 2014*, 2014, and previous issues. Percentages calculated by Wisconsin Legislative Reference Bureau.

**TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN
1960 – 2013**

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
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
2010	10,364.6	70.4	19.6	2.8	0.4	2.6	4.3
2011	10,384.8	70.2	19.7	2.8	0.4	2.5	4.3
2012	10,469.9	69.6	20.2	2.9	0.4	2.6	4.3
2013	10,605.5	69.0	20.5	3.0	0.4	2.7	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 – 2013: Taxes Levied 2013 – Collected 2014*, 2014 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, 2013

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	\$2,340,354,500	\$53,228,758	\$3,791,546	\$22.74	\$21.12
Ashland	1,191,563,400	26,668,139	1,754,376	22.38	20.91
Barron	3,579,455,200	77,430,277	5,769,019	21.63	20.02
Bayfield	2,538,481,500	38,975,140	2,900,270	15.35	14.21
Brown	18,231,223,100	410,595,694	28,772,020	22.52	20.94
Buffalo	1,005,292,300	22,158,176	1,523,245	22.04	20.53
Burnett	2,452,995,000	39,438,280	3,361,020	16.08	14.71
Calumet	3,146,863,600	77,907,296	5,256,684	22.60	21.08
Chippewa	4,653,293,700	90,145,843	6,271,163	19.37	17.69
Clark	1,848,724,600	42,453,583	2,642,428	22.96	21.53
Columbia	4,756,930,000	106,125,044	7,948,863	22.31	20.64
Crawford	1,064,664,500	28,229,419	1,660,946	26.51	24.95
Dane	49,755,216,400	1,206,541,569	87,867,888	24.25	22.48
Dodge	5,799,344,700	133,631,752	9,252,231	23.04	21.45
Door	6,987,135,000	93,212,063	5,745,023	13.34	12.52
Douglas	3,224,522,400	68,898,714	4,974,641	21.37	19.82
Dunn	2,613,740,200	65,390,258	4,392,577	25.02	23.34
Eau Claire	6,907,862,700	151,529,794	10,666,532	21.94	20.39
Florence	591,789,900	11,598,981	808,296	19.60	18.23
Fond du Lac	6,973,848,400	159,710,101	10,533,677	23.58	22.02
Forest	1,097,116,700	20,179,167	1,622,843	18.39	16.91
Grant	2,743,804,400	64,045,133	4,604,533	23.34	21.66
Green	2,608,297,600	66,076,084	4,625,068	25.33	23.56
Green Lake	2,217,552,300	44,036,315	3,101,801	19.86	18.46
Iowa	1,849,531,000	47,241,211	3,296,379	25.54	23.76
Iron	912,052,500	15,830,697	1,048,578	17.36	16.21
Jackson	1,471,277,300	32,558,276	2,047,691	22.13	20.74
Jefferson	6,186,989,100	141,509,063	10,433,214	22.87	21.19
Juneau	1,882,377,300	47,171,513	3,494,032	25.06	23.20
Kenosha	12,236,191,300	330,519,202	22,690,045	27.01	25.16
Keewaunee	1,454,689,200	31,918,343	2,089,663	21.94	20.51
La Crosse	8,063,740,700	205,371,549	19,702,587	25.47	23.77
Lafayette	1,012,837,600	26,068,317	1,735,844	25.74	24.02
Langlade	1,661,686,300	31,739,299	2,151,532	19.10	17.81
Lincoln	2,240,194,500	47,529,415	3,209,521	21.22	19.78
Manitowoc	5,115,896,200	116,130,176	7,633,261	22.70	21.21
Marathon	9,468,196,600	223,946,124	15,369,329	23.65	22.03
Marquette	3,618,807,800	68,123,014	5,210,224	18.82	17.38
Marquette	1,530,558,500	32,272,252	2,137,495	21.09	19.69
Menominee	288,848,100	6,559,709	474,581	22.71	21.07
Milwaukee	57,127,524,400	1,693,134,166	103,142,140	29.64	27.83
Monroe	2,823,710,500	67,256,763	3,771,157	23.82	22.48
Oconto	3,512,155,600	66,330,093	5,016,103	18.89	17.46
Oneida	6,633,464,400	95,942,501	7,723,775	14.46	13.30
Outagamie	13,042,231,600	290,744,531	19,463,377	22.29	20.80
Ozaukee	10,226,456,100	198,789,399	15,940,161	19.44	17.88
Pepin	500,723,900	13,152,787	1,022,376	23.88	22.03
Pierce	2,724,148,700	64,531,883	4,873,084	23.69	21.90
Polk	4,084,905,800	87,803,800	7,028,428	21.49	19.77
Portage	4,882,392,000	107,430,167	6,700,624	22.00	20.63
Price	1,408,916,000	28,159,218	2,025,622	19.99	18.55
Racine	13,438,849,400	333,246,009	22,656,216	24.80	23.11
Richland	1,037,181,300	23,034,072	1,559,914	22.21	20.70
Rock	9,351,401,300	248,468,196	14,952,863	26.57	24.97
Rusk	1,145,460,100	23,035,433	1,939,012	20.11	18.42
St. Croix	7,154,298,100	142,521,340	11,736,353	19.92	18.28
Sauk	6,442,658,700	136,962,683	9,178,348	21.26	19.83
Sawyer	3,373,194,400	42,624,667	3,642,883	12.64	11.56
Shawano	2,942,274,900	61,969,150	4,429,806	21.06	19.56
Sheboygan	8,526,701,100	197,644,228	13,933,381	23.18	21.55
Taylor	1,339,908,600	30,204,920	1,793,423	22.54	21.20
Trempealeau	1,833,518,100	43,619,697	2,890,561	23.79	22.21
Vernon	1,783,775,000	42,870,786	2,957,454	24.03	22.38
Vilas	6,666,485,900	75,855,315	6,729,292	11.38	10.37
Walworth	13,183,359,700	264,763,135	21,583,464	20.08	18.45
Washington	2,362,255,200	40,726,588	3,261,712	17.24	15.86
Washington	12,619,779,200	243,206,941	19,301,239	19.27	17.74
Waushara	47,217,466,700	910,360,648	78,766,776	19.28	17.61
Waupaca	3,801,204,500	89,072,249	5,746,955	23.43	21.92
Waushara	2,389,076,800	47,603,048	3,290,371	19.93	18.55
Winnebago	11,791,572,500	280,009,570	16,299,901	23.75	22.36
Wood	4,661,457,400	111,756,349	7,172,292	23.97	22.44
TOTAL	\$467,502,564,000	\$10,605,522,072	\$747,400,009	\$22.69	\$21.09

¹Reflects actual market value of all taxable general property, as determined by Wisconsin Department of Revenue independent of locally assessed values, which vary substantially from full value – from 77.29%* in Town of Curran, Jackson County, to 135.75% in Village of Dresser, Polk County. (* Jefferson County portion of Village of Lac LaBelle was 47.88%, but the population of that part of the village is only 1.) The value may reflect corrections for prior year errors.

²Includes taxes and special charges levied by schools, counties, cities, villages, towns, special purpose districts, and the State of Wisconsin. It does not include special assessments or other charges.

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 – 2013: Taxes Levied 2013 – Collected 2014*, 2014.