

**HIGHLIGHTS OF STATE AND LOCAL FINANCE IN WISCONSIN**

**Revenues and Expenditures** — In the 2011-12 fiscal year, a large reduction of about \$15.1 million in interest and investment income compared to the prior fiscal year accounted for most of the drop of almost \$16.0 million in total Wisconsin state government revenues, which fell to \$40.5 billion from all sources. Expenditures for 2011-12 totaled \$41.5 billion. Of these expenditures, almost \$27.4 billion were general fund and the remaining \$14.2 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 \$63.6 billion for the 2011-13 biennium, state operations accounted for 39.2% (\$25.0 billion) and local assistance for 30.8% (\$19.6 billion). The remaining 30.0% (\$19.1 billion) comprised aids to individuals and organizations.

For the 2011-12 fiscal year, the agency with the single largest expenditure total was the Department of Health Services, almost \$9.5 billion (23.0%). Expenditures by the Department of Public Instruction, including state aids to local schools, were \$5.9 billion (14.3%). Shared revenue and tax relief of \$2.4 billion accounted for 5.9%.

Total state tax revenues for 2011-12 were approximately \$14.8 billion, including about \$13.5 billion in general purpose revenue. Revenue from income taxes totaled about \$7.9 billion, about \$7.0 billion of which was individual income taxes and about \$907 million in corporation income taxes, while sales and excise taxes were about \$5.0 billion.

**State-Local Finances** — In 2009-10, Wisconsin ranked 23rd nationally in total per capita state and local government general revenues (\$8,000, or lower than the U.S. average of \$8,089). In total direct general state and local government per capita expenditures, Wisconsin also ranked 23rd (\$8,091 compared to the U.S. average of \$8,205). In 2009-10, Wisconsin ranked 21st in total state tax revenues at \$63.53 per \$1,000 personal income, compared to a national average of \$59.50.

Wisconsin returned \$1.63 billion to local units of government in property tax relief and shared revenue in fiscal year 2013 (\$747.4 million as school levy credits and about \$879.0 million in shared revenue).

**Property Taxes** — General property taxes levied in Wisconsin in 2011 totaled almost \$10.4 billion for a net amount of about \$9.6 billion after state property tax relief. Milwaukee (\$25.59), Crawford (\$23.77), Lafayette (\$23.36), and Rock (\$23.20) counties had the highest effective (full value equalized) net tax rate; Vilas (\$9.45) and Sawyer (\$10.58) counties were the lowest, compared to the state average of \$19.79, a 2.1% increase from 2010. The share of property taxes paid by residential taxpayers was 70.2%. Commercial taxpayers paid 19.7%, and the share paid by manufacturing is 2.8%.

**State-Federal Finances** — Federal tax receipts from Wisconsin in fiscal year 2012 totaled about \$41.5 billion, with the largest amount generated by individual income and employment taxes (\$35.8 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 \$9,648 per resident. This distribution, on a per capita basis, ranked Wisconsin 32nd among the states in federal funds received. Alaska was the highest at \$17,762 per person, followed by Virginia (\$17,008) and Maryland (\$16,673). Nevada (\$7,321) was the lowest, followed by Minnesota (\$8,367), Utah (\$8,519), Illinois (\$8,571), and New Hampshire (\$8,610). Direct federal aid to Wisconsin in 2011-12 totaled \$10.9 billion, and about 53% of that applied to health services. Local units of government received about \$1.39 billion for all functions. Those federal aid amounts are down substantially from 2010-11.

**Indebtedness** — Total outstanding state government debt in Wisconsin, as of May 31, 2013, amounted to \$8.04 billion, of which \$6.22 billion was tax-supported (general and segregated funds) and \$1.82 billion was revenue-supported. Total state indebtedness at the end of 2011 constituted 1.62% of state-assessed valuation and amounted to \$1,384.16 per capita. Local debt in 2011 totaled about \$8.7 billion, about \$4.5 billion of that for cities. School district and technical college district debt was almost \$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 2011-12 and 2012-13**

Revenue Type and Allocation	2011-12	2012-13	2011-13 Total	% of Total – All Sources
<b>GENERAL PURPOSE REVENUE . . . . .</b>	<b>\$13,840,640,100</b>	<b>\$14,755,176,400</b>	<b>\$28,595,816,500</b>	<b>44.95%</b>
State operations . . . . .	3,446,568,600	4,114,263,000	7,560,831,600	11.88
Local assistance . . . . .	7,324,296,300	7,371,843,200	14,696,139,500	23.10
Aids to individuals and organizations . . . . .	3,069,775,200	3,269,070,200	6,338,845,400	9.96
<b>PROGRAM REVENUE – TOTAL . . . . .</b>	<b>\$12,751,075,300</b>	<b>\$13,001,392,000</b>	<b>\$25,752,467,300</b>	<b>40.48%</b>
State operations . . . . .	6,314,315,500	6,363,937,000	12,678,252,500	19.93
Local assistance . . . . .	1,162,042,100	1,130,381,000	2,292,423,100	3.60
Aids to individuals and organizations . . . . .	5,274,717,700	5,507,074,000	10,781,791,700	16.95
<b>Program Revenue – Federal . . . . .</b>	<b>\$8,394,938,800</b>	<b>\$8,588,544,400</b>	<b>\$16,983,483,200</b>	<b>26.69%</b>
State operations . . . . .	2,381,945,500	2,366,355,000	4,748,300,500	7.46
Local assistance . . . . .	1,097,797,500	1,065,777,700	2,163,575,200	3.40
Aids to individuals and organizations . . . . .	4,915,195,800	5,156,411,700	10,071,607,500	15.83
<b>Program Revenue – Service . . . . .</b>	<b>\$796,202,100</b>	<b>\$780,003,800</b>	<b>\$1,576,205,900</b>	<b>2.48%</b>
State operations . . . . .	607,804,400	593,440,500	1,201,244,900	1.89
Local assistance . . . . .	39,680,800	39,779,500	79,460,300	0.12
Aids to individuals and organizations . . . . .	148,716,900	146,783,800	295,500,700	0.46
<b>Program Revenue – Other . . . . .</b>	<b>\$3,559,934,400</b>	<b>\$3,632,843,800</b>	<b>\$7,192,778,200</b>	<b>11.31%</b>
State operations . . . . .	3,324,563,600	3,404,141,500	6,728,707,100	10.58
Local assistance . . . . .	24,563,800	24,823,800	49,387,600	0.08
Aids to individuals and organizations . . . . .	210,805,000	203,878,500	414,683,500	0.65
<b>SEGREGATED REVENUE – TOTAL . . . . .</b>	<b>\$4,581,130,200</b>	<b>\$4,691,390,900</b>	<b>\$9,272,521,100</b>	<b>14.57%</b>
State operations . . . . .	2,299,639,200	2,414,764,400	4,714,403,600	7.41
Local assistance . . . . .	1,314,959,000	1,295,469,000	2,610,428,000	4.10
Aids to individuals and organizations . . . . .	966,532,000	981,157,500	1,947,689,500	3.06
<b>Segregated Revenue – Federal . . . . .</b>	<b>\$899,567,900</b>	<b>\$905,442,300</b>	<b>\$1,805,010,200</b>	<b>2.84%</b>
State operations . . . . .	666,852,600	672,727,000	1,339,579,600	2.11
Local assistance . . . . .	227,923,500	227,923,500	455,847,000	0.72
Aids to individuals and organizations . . . . .	4,791,800	4,791,800	9,583,600	0.02
<b>Segregated Revenue – Local . . . . .</b>	<b>\$108,559,400</b>	<b>\$108,559,400</b>	<b>\$217,118,800</b>	<b>0.34%</b>
State operations . . . . .	7,393,700	7,393,700	14,787,400	0.02
Local assistance . . . . .	92,971,500	92,971,500	185,943,000	0.29
Aids to individuals and organizations . . . . .	8,194,200	8,194,200	16,388,400	0.03
<b>Segregated Revenue – Service . . . . .</b>	<b>\$192,898,100</b>	<b>\$197,898,100</b>	<b>\$390,796,200</b>	<b>0.61%</b>
State operations . . . . .	192,898,100	197,898,100	390,796,200	0.61
<b>Segregated Revenue – Other . . . . .</b>	<b>\$3,380,104,800</b>	<b>\$3,479,491,100</b>	<b>\$6,859,595,900</b>	<b>10.78%</b>
State operations . . . . .	1,432,494,800	1,536,745,600	2,969,240,400	4.67
Local assistance . . . . .	994,064,000	974,574,000	1,968,638,000	3.09
Aids to individuals and organizations . . . . .	953,546,000	968,171,500	1,921,717,500	3.02
<b>FEDERAL REVENUE – TOTAL . . . . .</b>	<b>\$9,294,506,700</b>	<b>\$9,493,986,700</b>	<b>\$18,788,493,400</b>	<b>29.53%</b>
State operations . . . . .	3,048,798,100	3,039,082,000	6,087,880,100	9.57
Local assistance . . . . .	1,325,721,000	1,293,701,200	2,619,422,200	4.12
Aids to individuals and organizations . . . . .	4,919,987,600	5,161,203,500	10,081,191,100	15.85
<b>TOTAL – ALL SOURCES . . . . .</b>	<b>\$31,172,845,600</b>	<b>\$32,447,959,300</b>	<b>\$63,620,804,900</b>	<b>100.00%</b>
State operations . . . . .	12,060,523,300	12,892,964,400	24,953,487,700	39.22
Local assistance . . . . .	9,801,297,400	9,797,693,200	19,598,990,600	30.81
Aids to individuals and organizations . . . . .	9,311,024,900	9,757,301,700	19,068,326,600	29.97

*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 2013.

**WISCONSIN STATE REVENUES – ALL FUNDS**  
**Fiscal Years 2009-10, 2010-11, 2011-12**  
**(In Thousands)**

	2009-10	2010-11	2011-12
<b>TOTAL GENERAL FUND TAX REVENUES*</b>	\$12,156,840	\$12,937,210	\$13,541,842
<b>TOTAL GPR TAX REVENUES*</b>	\$12,131,659	\$12,911,865	\$13,514,631
<b>Income Taxes*</b>	6,923,649	7,553,510	7,948,248
Individual	6,089,170	6,700,647	7,041,673
Corporation	834,479	852,863	906,575
<b>Sales and Excise Taxes*</b>	4,702,134	4,829,865	4,998,292
General sales and use	3,944,187	4,109,019	4,288,739
Cigarette	644,269	604,831	587,751
Other tobacco products	59,887	60,885	65,524
Liquor and wine	44,182	45,803	47,037
Malt beverage (beer)	9,609	9,327	9,241
<b>Public Utility Taxes*</b>	319,377	341,344	365,912
Private light, heat, and power	208,617	227,318	231,580
Municipal light, heat, and power	2,925	3,190	3,029
Telephone	70,031	67,022	80,976
Pipeline	23,052	27,108	33,674
Electric cooperative	10,395	11,554	11,164
Municipal electric	4,146	4,863	5,171
Conservation and regulation	211	288	312
Utility tax (refunds) interest and penalties	0	1	6
<b>Inheritance and Estate Taxes</b>	871	-128	323
<b>Miscellaneous Taxes*</b>	185,628	187,274	201,856
Insurance companies (premiums)	130,718	139,951	148,082
Real estate transfer fee	44,307	35,555	39,843
Lawsuits (courts)	10,492	11,670	13,832
Other	111	98	99
<b>PROGRAM TAX REVENUES*</b>	25,181	25,345	27,211
Fire dues	16,167	16,550	17,676
Pari-mutuel taxes	306	0	0
County expo tax administration	97	632	672
Baseball park administration fee	343	384	396
Business trust regulation fee	2,055	1,795	2,024
Other	6,213	5,984	6,443
<b>TRANSPORTATION FUND*</b>			
Motor fuel tax	971,786	988,265	983,859
Air-carrier tax	4,505	6,259	5,986
Railroad tax	24,056	24,880	28,087
Aviation fuel tax	1,188	1,278	1,141
Other taxes	7,146	8,229	8,234
<b>CONSERVATION FUND*</b>			
2/10 Mill forestry mill tax	86,896	84,235	82,655
Forest crop taxes	5,004	5,631	5,013
Motor fuel tax	3	2	1
<b>MEDIATION FUND</b>	2	2	2
<b>PETROLEUM INSPECTION TAX</b>	60,957	67,583	66,123
<b>ECONOMIC DEVELOPMENT FUND TEMPORARY SERVICE CHARGES</b>	20,610	25,865	27,527
<b>TOTAL STATE TAX REVENUES</b>	\$13,338,993	\$14,149,439	\$14,750,470
<b>TOTAL DEPARTMENT REVENUES*</b>	32,137,971	41,527,063	25,029,052
Intergovernmental revenue	11,521,558	12,552,481	11,161,047
Licenses and permits	1,662,803	1,729,135	1,731,183
Charges for goods and services	3,426,455	3,601,172	3,811,937
Contributions	2,980,810	3,312,172	3,288,711
Interest and investment income	8,624,470	15,965,453	836,370
Gifts and donations	555,577	569,986	567,650
Proceeds from sale of bonds	1,233,951	1,515,997	1,379,104
Other revenues	1,921,317	2,009,216	2,101,309
Other transactions	211,030	271,451	151,741
<b>TRANSFERS</b>	761,716	824,559	737,888
<b>TOTAL REVENUES</b>	\$46,238,680	\$56,501,061	\$40,517,410

\*Total of subsequent detail.

Source: Wisconsin Department of Administration, 2012 Annual Fiscal Report, October 15, 2012.

## WISCONSIN STATE EXPENDITURES BY AGENCY

### Fiscal Years 2010-11 and 2011-12

Agency	2010-11		2011-12	
	Amount	Percent	Amount	Percent
Administration, Department of (DOA)	\$1,079,928,115.00	2.52%	\$952,704,790.76	2.31%
Aging and Long Term Care, Board on	2,604,722.69	0.01	2,537,826.42	0.01
Agriculture, Trade and Consumer Protection, Department of	87,883,681.32	0.21	83,578,171.54	0.20
Arts Board	4,900,180.94	0.01	-7,500.00	-0.00
Child Abuse and Neglect Prevention Board	3,075,619.95	0.01	2,386,181.93	0.01
Children and Families, Department of	2,072,926,673.46	4.84	2,022,515,819.73	4.89
Commerce, Department of	222,016,169.91	0.52	-125,758,485.49	-0.30
Corrections, Department of	1,270,637,570.65	2.97	1,194,381,789.11	2.89
District Attorneys (DOA)	49,841,505.60	0.12	48,432,280.76	0.12
Educational Communications Board	14,928,534.22	0.03	15,285,966.19	0.04
Employee Trust Funds, Department of	5,904,327,806.01	13.78	6,235,693,962.74	15.09
Employment Relations Commission	3,019,244.05	0.01	2,757,237.41	0.01
Environmental Improvement Program (DOA)	217,032,112.00	0.51	157,791,831.83	0.38
Financial Institutions, Department of	15,233,415.76	0.04	15,179,320.89	0.04
Fox River Navigation System Authority	125,400.00	0.00	125,400.00	0.00
Government Accountability Board	6,026,835.48	0.01	6,382,326.22	0.02
Governor, Office of the	3,716,363.79	0.01	3,743,189.39	0.01
Health Services, Department of	10,045,145,283.61	23.45	9,490,241,682.25	22.97
Higher Education Aids Board	148,702,262.44	0.35	136,825,522.50	0.33
Historical Society, State	20,198,776.19	0.05	19,550,205.68	0.05
Insurance, Office of the Commissioner of	92,004,705.71	0.21	56,235,697.39	0.14
Investment Board	27,435,014.25	0.06	28,639,756.57	0.07
Justice, Department of	100,031,626.76	0.23	98,419,109.70	0.24
Lieutenant Governor, Office of the	378,748.37	0.00	321,055.32	0.00
Lower Wisconsin Riverway	186,711.62	0.00	196,195.25	0.00
Medical College of Wisconsin	6,056,559.33	0.01	5,701,507.17	0.01
Military Affairs, Department of	95,019,816.27	0.22	94,020,118.39	0.23
Natural Resources, Department of	498,339,834.45	1.16	466,819,744.43	1.13
People with Developmental Disabilities, Board for	1,406,405.20	0.00	1,309,446.15	0.00
Public Defender, Office of the	77,667,043.91	0.18	90,642,902.90	0.22
Public Instruction, Department of	6,389,771,195.22	14.91	5,889,274,747.01	14.25
Public Lands, Board of Commissioners of	1,777,384.96	0.00	1,354,624.64	0.00
Public Service Commission	24,015,223.36	0.06	22,247,969.00	0.05
Regulation and Licensing, Department of	15,170,206.11	0.04	63,192,081.05	0.15
Revenue, Department of	455,998,598.54	1.06	491,992,951.80	1.19
Secretary of State, Office of the	690,783.40	0.00	475,952.18	0.00
State Employment Relations, Office of	4,741,648.72	0.01	4,441,886.33	0.01
State Fair Park Board	18,999,329.81	0.04	19,753,892.32	0.05
Technical College System Board	178,298,847.32	0.42	138,830,392.71	0.34
Tourism, Department of	14,311,308.67	0.03	16,330,000.77	0.04
Transportation, Department of	2,761,384,437.21	6.45	2,842,774,729.51	6.88
Treasurer, Office of the State	3,867,335.91	0.01	3,057,661.88	0.01
University of Wisconsin System	5,546,710,406.36	12.95	5,556,376,901.11	13.45
Veterans Affairs, Department of	201,273,950.07	0.47	156,838,824.11	0.38
Wisconsin Economic Development Corporation	17,367,267.85	0.04	60,245,927.34	0.15
Workforce Development, Department of	364,967,798.86	0.85	398,234,226.26	0.96
<b>TOTAL EXECUTIVE</b>	<b>\$38,070,142,461.31</b>	<b>88.86%</b>	<b>\$36,772,075,821.15</b>	<b>88.99%</b>
<b>TOTAL JUDICIAL</b>	<b>135,255,363.00</b>	<b>0.32</b>	<b>130,853,119.03</b>	<b>0.32</b>
<b>TOTAL LEGISLATIVE</b>	<b>66,263,678.86</b>	<b>0.15</b>	<b>64,463,115.44</b>	<b>0.16</b>
Shared Revenue and Tax Relief	2,396,090,258.79	5.59	2,420,287,275.00	5.86
Miscellaneous Appropriations	91,124,559.84	0.21	162,455,526.52	0.39
Program Supplements	-546,543.23	-0.00	112,425,885.80	0.27
Public Debt	720,436,075.81	1.68	766,326,491.56	1.85
Building Commission	6,469,717.64	0.02	5,971,105.99	0.01
<b>BUILDING PROGRAM</b>	<b>1,358,553,161.15</b>	<b>3.17</b>	<b>888,536,805.68</b>	<b>2.15</b>
<b>GRAND TOTAL</b>	<b>\$42,843,788,733.17</b>	<b>100.00%</b>	<b>\$41,323,395,146.17</b>	<b>100.00%</b>

Source: Wisconsin Department of Administration, State Controller's Office, *Appendix to Annual Fiscal Report (Budgetary Basis)*, October 2011 and 2012. Agency percentages calculated by Wisconsin Legislative Reference Bureau.

**WISCONSIN STATE REVENUES AND EXPENDITURES**  
**Fiscal Years 1970-71 – 2011-12**  
**(In Thousands)**

Fiscal Year Ending 6/30	General Fund <sup>1</sup>		Other Funds <sup>2</sup>		Total – All Funds		Net Surplus <sup>3</sup> (or deficit)
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	
1971	\$1,790,957	\$1,780,703	\$929,124	\$726,545	\$2,720,081	\$2,507,247	\$34,840
1972	2,096,084	2,031,896	961,970	697,144	3,058,054	2,729,040	116,914
1973	2,480,748	2,296,679	1,112,600	791,657	3,593,347	3,088,337	217,404
1974	2,687,517	2,729,854	1,114,326	865,724	3,801,842	3,595,577	241,359
1975	2,966,532	3,148,968	1,252,422	924,455	4,218,954	4,073,423	78,120
1976	3,476,690	3,439,062	1,677,155	1,283,467	5,153,846	4,722,529	86,473
1977	3,807,748	3,712,595	1,887,150	1,376,726	5,694,898	5,089,322	166,587
1978	4,240,298	3,994,220	1,875,978	1,446,286	6,116,277	5,440,486	407,770
1979	4,622,611	4,696,263	2,200,365	1,620,899	6,822,976	6,317,162	280,561
1980	4,900,275	5,027,130	2,481,324	1,809,840	7,381,599	6,836,970	72,627
1981	5,335,427	5,452,247	2,738,491	1,922,648	8,073,918	7,374,895	14,065
1982	5,564,585	5,520,811	2,757,388	2,021,266	8,321,974	7,542,078	70,811
1983	6,036,016	6,302,575	3,905,944	2,288,804	9,941,961	8,591,379	(182,126)
1984	6,966,282	6,360,657	3,614,895	2,528,273	10,581,177	8,888,930	383,085
1985	7,160,174	7,237,716	4,908,582	2,743,287	12,068,756	9,981,002	314,084
1986	7,798,367	7,757,063	6,380,605	2,774,683	14,178,972	10,531,747	279,744
1987	8,133,265	8,205,100	5,061,597	2,693,737	13,194,863	10,898,836	232,733
1988	8,432,698	8,427,084	3,566,763	2,790,038	11,999,461	11,217,121	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

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

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

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

Source: Wisconsin Department of Administration, Bureau of Financial Operations, *2012 Annual Fiscal Report*, October 15, 2012, and previous editions.

**WISCONSIN TRANSPORTATION FUND  
REVENUES AND EXPENDITURES<sup>1</sup>  
Fiscal Years 2010-11 and 2011-12**

	2010-11		2011-12	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
<b>OPENING BALANCE</b> . . . . .	\$230,822,777	(\$1,226,842,412)	\$200,187,371	(\$1,036,984,858)
<b>REVENUES</b>				
Motor fuel taxes . . . . .	988,264,444	—	983,859,809	—
Vehicle registration <sup>2</sup> . . . . .	423,771,608	—	439,932,974	—
Drivers license fees . . . . .	41,805,420	—	40,802,510	—
Motor carrier fees . . . . .	4,175,633	—	2,452,000	—
Other motor vehicle fees . . . . .	26,725,152	—	25,027,263	—
Overweight/oversize permits . . . . .	5,202,142	—	5,555,176	—
Investment earnings (loss) . . . . .	166,593	—	(186,054)	—
Aeronautical taxes and fees . . . . .	8,143,956	—	7,619,936	—
Railroad property taxes . . . . .	24,814,426	—	28,089,534	—
Dealers' licenses . . . . .	557,612	—	679,447	—
Miscellaneous <sup>3</sup> . . . . .	36,745,162	3,194,074	63,849,755	1,874,517
Service center operations . . . . .	—	18,412,332	—	20,481,403
State and local highway facilities – Federal <sup>4</sup> . . . . .	—	980,884,475	—	691,704,067
State and local highway facilities – Local . . . . .	—	61,648,710	—	65,158,706
Major highway development – Revenue bonds . . . . .	—	132,227,932	—	188,279,291
Highway administration and planning – Federal . . . . .	—	3,639,234	—	2,801,391
Aeronautics – Federal . . . . .	—	69,375,427	—	49,593,496
Aeronautics – Local . . . . .	—	6,260,337	—	11,224,595
Railroad assistance – Federal . . . . .	—	3,315,837	—	3,887,401
Railroad assistance – Local . . . . .	—	6,229,213	—	10,224,573
Railroad passenger service – Federal . . . . .	—	4,239,251	—	24,165,336
Railroad passenger service – Local . . . . .	—	448,854	—	68,163
Transit assistance – Federal . . . . .	—	27,741,947	—	24,837,790
Transit assistance – Local . . . . .	—	880,223	—	848,586
Congestion mitigation air quality – Federal . . . . .	—	3,153,848	—	1,630,778
Congestion mitigation air quality – Local . . . . .	—	3,682,874	—	(161,034)
Surface transportation grants – Federal . . . . .	—	—	—	50,914
Surface transportation grants – Local . . . . .	—	—	—	12,729
Harbors assistance – Federal . . . . .	—	1,748,868	—	120,079
Harbors assistance – Local . . . . .	—	10,893	—	2,740
Safe routes to school – Federal . . . . .	—	925,133	—	2,435,247
Safe routes to school – Local . . . . .	—	811	—	18,238
Transportation enhancement activities – Federal <sup>1</sup> . . . . .	—	16,810,740	—	9,121,099
Transportation enhancement activities – Local . . . . .	—	3,280,729	—	2,639,584
Bicycle and pedestrian facilities – Federal . . . . .	—	89,288	—	1,505,059
Bicycle and pedestrian facilities – Local . . . . .	—	41,738	—	586,994
Transportation planning grants . . . . .	—	1,535	—	—
General administration and planning – Federal . . . . .	—	30,596,651	—	28,217,781
General administration and planning – Local . . . . .	—	200,252	—	737,376
Administrative facilities – Revenue bonds . . . . .	—	5,480,277	—	3,946,139
Highway safety – Federal . . . . .	—	6,400,567	—	5,373,902
Gifts and grants . . . . .	—	473,262	—	2,235,856
<b>TOTAL REVENUES</b> . . . . .	<b>\$1,560,372,148</b>	<b>\$1,391,395,312</b>	<b>\$1,597,682,350</b>	<b>\$1,153,622,796</b>
<b>TOTAL AVAILABLE</b> . . . . .	<b>\$1,791,194,925</b>	<b>\$164,552,900</b>	<b>\$1,797,869,721</b>	<b>\$116,637,938</b>

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

<sup>2</sup>Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a trustee in a fund outside the state treasury. Only those revenues not required for the repayment of revenue bond obligations are considered income to the Transportation Fund. During FY 2011-12, \$194.5 million was retained by the trustee and in FY 2010-11, \$179.6 million was retained by the trustee.

<sup>3</sup>FY2011-12 Miscellaneous revenues – State funds includes a \$22.9 million general fund transfer, \$25.8 million petroleum inspection fund transfer and \$0.4 million conservation fund transfer. FY2010-11 Miscellaneous revenues – State funds includes \$2.3 million transferred from the general fund, \$24.1 million from the petroleum inspection fund and \$0.4 million from the conservation fund.

**WISCONSIN TRANSPORTATION FUND  
REVENUES AND EXPENDITURES<sup>1</sup>  
Fiscal Years 2010-11 and 2011-12—Continued**

	2010-11		2011-12	
	State Funds	Federal, Local, and Agency Funds	State Funds	Federal, Local, and Agency Funds
<b>EXPENDITURES</b>				
<b>Local Assistance</b>				
Highway aids	\$442,678,274	—	\$438,945,699	—
Local bridge and highway improvement <sup>4</sup>	32,934,832	\$130,979,962	35,019,400	\$125,527,451
Mass transit	128,894,698	26,037,541	132,444,939	16,155,201
Railroads	2,474,346	3,823,620	2,355,414	3,236,030
Special legislative projects (local grants)	(35,281)	—	—	—
Aeronautics	15,608,902	77,011,014	16,791,130	63,290,536
Highway safety	—	5,792,759	—	6,248,941
Multimodal transportation studies	—	—	(34,339)	—
Rail passenger service	1,663,623	4,135,025	3,654,441	(3,601,328)
Harbors	1,686,582	1,872,961	67,682	19,251
Safe routes to school	—	3,015,425	—	2,405,496
Transportation planning grants to local governmental units	—	(6,565)	—	(48,897)
Transportation enhancement activities <sup>5</sup>	—	9,901,439	—	14,920,757
Bicycle and pedestrian facilities	1,081,494	1,093,119	1,055,957	1,021,040
<b>Total Local Assistance</b>	<b>\$626,974,857</b>	<b>\$263,656,300</b>	<b>\$630,300,323</b>	<b>\$229,174,478</b>
<b>Aids to Individuals and Organizations</b>				
Transportation facilities economic assistance and development	\$2,679,961	\$198,214	\$1,753,495	\$415,274
Railroad crossings	4,060,961	2,734,879	3,388,170	3,473,890
Eligible and disabled	828,290	2,083,939	537,470	779,101
Freight rail	—	(1,475,212)	—	4,310,011
<b>Total Aids to Individuals and Organizations</b>	<b>\$7,569,212</b>	<b>\$3,541,820</b>	<b>\$5,679,135</b>	<b>\$8,978,276</b>
<b>State Operations</b>				
Highway improvements <sup>4</sup>	\$439,789,012	\$682,822,278	\$558,319,720	\$659,082,293
Major highway development—Revenue bonds	—	143,524,372	—	169,697,119
Highway maintenance, repair, and traffic operations	235,809,959	10,855,672	216,285,633	8,610,814
Highway administration and planning	15,019,247	3,194,757	13,063,355	3,047,444
Traffic enforcement and inspection	60,912,169	7,456,427	65,188,064	7,344,371
Transportation safety	975,034	4,999,113	1,235,402	4,375,156
General administration and planning	53,785,830	12,929,416	56,722,511	12,836,062
Administrative facilities—Revenue bonds	—	5,308,695	—	3,946,139
Vehicle registration and drivers licensing	65,665,612	2,236,956	72,017,091	2,216,659
Vehicle inspection and maintenance	3,470,300	—	3,193,300	—
Debt repayment and interest <sup>6</sup>	17,697,657	—	46,262,081	—
Service centers	—	16,900,196	—	16,727,392
Congestion mitigation air quality	—	1,751,344	—	7,770,843
Miscellaneous	2,588,362	42,360,412	2,376,791	7,606,227
<b>Total State Operations</b>	<b>\$895,713,182</b>	<b>\$934,339,638</b>	<b>\$1,034,663,948</b>	<b>\$903,260,519</b>
<b>Transfers</b>				
Conservation fund	\$19,925,303	—	\$19,862,291	—
General fund <sup>6</sup>	40,825,000	—	—	—
<b>Total Transfers</b>	<b>\$60,750,303</b>	<b>—</b>	<b>\$19,862,291</b>	<b>—</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,591,007,554</b>	<b>\$1,201,537,758</b>	<b>\$1,690,505,697</b>	<b>\$1,141,413,273</b>
<b>UNRESERVED FUND BALANCE</b>	<b>\$200,187,371</b>	<b>(\$1,036,984,858)</b>	<b>\$107,364,024</b>	<b>(\$1,024,775,335)</b>

<sup>4</sup>The 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 \$0.2 million in FY 2011-12 and \$47.3 million in FY 2010-11.

<sup>5</sup>2009 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. 2011 Wisconsin Act 32 (2011-2013 biennial budget act) authorized an additional \$397.6 million. During FY 2011-12, \$33.8 million in project costs were funded by general obligation bond proceeds and \$300.6 million in FY 2010-11. 2009 Wisconsin Act 28 authorized the restructuring of general obligation bond debt, eliminating FY 2010-11 principal payments.

<sup>6</sup>The amounts provided in the above exhibit exclude financial activity relating to general obligation bond funded projects, which are reimbursed by the Capital Improvement Fund. As a result, amounts in this exhibit vary from amounts reported in Exhibit A-2 of the Annual Fiscal Report.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, 2012 Annual Fiscal Report (Budgetary Basis) Appendix, October 15, 2012.

**WISCONSIN CONSERVATION FUND  
REVENUES, EXPENDITURES, AND BALANCES  
Fiscal Years 2007-08 – 2011-12**

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>OPENING CASH BALANCE</b> . . . . .	\$19,348,420	\$16,832,895	\$10,559,478	\$22,619,142	\$10,825,193
<b>REVENUES</b> . . . . .	288,313,532	298,042,970	297,472,425	285,565,714	300,716,453
User fees (licenses, registration) . . . . .	100,405,430	107,596,536	108,389,469	101,159,981	106,685,846
Forestry mill tax . . . . .	84,529,264	87,364,228	86,895,392	84,234,712	82,655,049
Federal aids . . . . .	49,679,136	46,923,176	45,100,915	45,200,151	58,397,301
Motor fuel tax formula . . . . .	23,055,418	22,750,591	23,040,750	22,934,467	22,864,505
Severance tax . . . . .	5,289,754	5,668,517	5,004,089	5,631,667	5,012,725
Other revenues (sales, services) . . . . .	25,354,530	27,739,922	29,041,810	26,404,736	25,101,027
<b>EXPENDITURES</b> . . . . .	290,829,057	304,316,387	285,412,761	297,359,663	280,892,205
Land and forestry – state . . . . .	92,208,338	94,731,670	92,675,788	90,150,583	90,476,521
Land and forestry – federal . . . . .	13,976,944	14,372,319	12,467,574	16,440,942	16,674,780
Enforcement/science – state . . . . .	24,652,483	25,405,823	24,410,685	23,938,230	23,423,099
Enforcement/science – federal . . . . .	7,688,614	8,824,216	9,993,173	12,031,891	10,951,402
Water management – state . . . . .	25,739,492	23,519,983	20,957,121	23,809,609	21,556,060
Water management – federal . . . . .	5,327,011	6,537,725	6,160,414	5,739,060	6,013,891
Conservation aids – state . . . . .	31,762,786	31,348,827	28,787,757	30,006,477	29,707,704
Conservation aids – federal . . . . .	1,585,027	4,723,021	5,708,759	5,058,713	4,266,992
Environmental aids – state . . . . .	5,101,556	8,535,471	5,947,542	7,366,005	6,533,996
Development/debt service – state . . . . .	18,984,845	19,294,504	25,112,458	22,818,234	20,162,288
Development/debt service – federal . . . . .	8,313,349	14,551,103	4,420,490	9,681,827	3,110,679
Administrative services – state . . . . .	14,650,722	807,338	2,520,441	2,516,843	2,415,405
Administrative services – federal . . . . .	5,052,664	247,495	714,556	840,844	912,887
CAES management – state* . . . . .	16,883,471	31,225,243	27,330,448	26,885,888	24,690,729
CAES management – federal* . . . . .	532,502	4,548,908	4,802,268	4,607,284	5,535,743
Other activities – state . . . . .	18,369,253	15,642,741	13,403,287	15,467,233	14,460,029
<b>TRANSFER TO GENERAL FUND</b> . . . . .	—	—	—	—	—
<b>FUND BALANCE</b> . . . . .	\$16,832,895	\$10,559,478	\$22,619,142	\$10,825,193	\$30,649,441

\*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, *2012 Annual Fiscal Report (Budgetary Basis) Appendix*, October 15, 2012, and previous issues.



**STATE PAYMENTS TO LOCAL UNITS OF GOVERNMENT**  
**Property Tax Relief and Shared Revenue**  
**By County, Fiscal Year 2013**

County <sup>1</sup>	School Levy	Shared Revenue	County	Per Capita	
	Credits	Payments	Total	Amount <sup>2</sup>	Rank
Adams	\$3,847,611	\$1,222,054	\$5,069,665	\$243.77	53
Ashland	1,739,875	6,011,888	7,751,763	482.58	1
Barron	5,810,440	6,975,763	12,786,203	278.40	34
Bayfield	2,938,928	1,428,373	4,367,301	290.15	29
Brown	28,170,156	26,890,890	55,061,046	220.00	66
Buffalo	1,475,775	2,796,184	4,271,959	312.99	16
Burnett	3,510,927	1,172,625	4,683,552	303.01	20
Calumet	4,979,265	3,634,048	8,613,313	175.18	72
Chippewa	6,268,779	10,786,646	17,055,425	271.68	38
Clark	2,604,085	8,006,650	10,610,735	305.73	18
Columbia	7,967,411	7,715,326	15,682,737	275.93	35
Crawford	1,713,183	3,554,503	5,267,686	316.61	15
Dane	86,330,927	25,097,872	111,428,799	226.69	62
Dodge	2,944,653	12,710,745	22,026,178	248.34	50
Door	5,943,906	11,354,581	17,298,487	261.90	44
Douglas	4,806,921	11,045,341	15,852,262	358.72	6
Dunn	4,481,101	7,874,221	12,355,322	281.74	32
Eau Claire	10,451,231	12,910,716	23,361,947	235.36	57
Florence	912,519	373,097	1,285,616	295.00	26
Fond du Lac	10,286,351	14,432,769	24,719,120	242.45	35
Forest	1,585,988	992,801	2,578,789	280.39	53
Grant	4,442,537	12,538,938	16,981,475	330.15	10
Green	4,739,159	3,955,454	8,694,613	235.86	56
Green Lake	3,093,094	3,078,428	6,171,522	323.01	11
Iowa	3,211,017	2,080,375	5,291,392	223.02	65
Iron	1,107,362	1,307,003	2,414,365	413.21	3
Jackson	1,944,653	3,069,726	5,014,379	244.33	52
Jefferson	10,143,223	9,241,475	19,384,698	231.16	60
Juneau	3,588,420	4,982,613	8,571,033	318.89	13
Kenosha	22,366,999	19,837,605	42,204,604	252.99	47
Kewaunee	1,974,410	4,220,429	6,194,839	300.18	32
La Crosse	13,197,650	18,340,601	31,538,251	272.88	37
Lafayette	1,761,082	4,474,926	6,236,008	369.06	5
Langlade	2,214,341	4,154,394	6,368,735	320.36	12
Lincoln	3,160,223	5,492,462	8,652,685	299.86	23
Manitowoc	7,301,141	16,699,321	24,000,462	294.71	27
Marathon	15,019,538	18,789,205	33,808,743	251.32	49
Marinette	5,472,219	9,394,609	14,866,828	356.36	8
Marquette	2,229,962	992,176	3,222,138	209.31	68
Menominee	465,043	622,061	1,087,104	257.97	46
Milwaukee	104,886,427	310,315,240	415,201,667	437.83	2
Monroe	3,597,252	8,210,251	11,807,503	262.06	43
Oconto	4,949,390	4,398,345	9,347,735	247.10	51
Oneida	8,037,849	1,846,867	9,884,716	274.14	36
Outagamie	19,114,324	22,782,015	41,896,339	235.17	58
Ozaukee	16,720,287	6,494,599	23,214,886	267.96	41
Pepin	1,023,496	1,348,976	2,372,472	317.81	14
Pierce	4,945,131	5,058,699	10,003,830	243.35	45
Polk	7,416,261	4,153,078	11,569,339	261.51	54
Portage	7,290,215	7,555,676	14,845,891	209.67	67
Price	2,056,011	2,911,593	4,967,604	353.44	9
Racine	22,151,872	33,708,491	55,860,363	285.90	31
Richland	1,716,742	3,774,824	5,491,566	304.36	19
Rock	14,721,573	32,208,023	46,929,596	293.07	28
Rusk	2,032,118	3,668,183	5,700,301	386.30	4
St. Croix	12,130,596	3,936,427	16,067,023	189.34	71
Sauk	9,167,459	4,944,013	14,111,472	227.63	61
Sawyer	3,875,192	953,767	4,828,959	289.87	30
Shawano	4,244,275	5,155,618	9,399,893	224.24	64
Sheboygan	13,657,795	17,667,953	31,325,748	271.10	40
Taylor	1,681,055	3,554,942	5,235,997	252.98	48
Trempealeau	2,744,173	6,225,807	8,969,980	309.46	17
Vernon	2,847,170	5,967,419	8,814,589	295.15	25
Vilas	7,191,309	513,233	7,704,542	358.60	7
Walworth	21,469,393	6,344,724	27,814,117	271.28	39
Washington	3,456,193	1,282,456	4,738,649	297.90	24
Waukesha	19,369,050	5,731,248	25,100,298	189.46	70
Waupaca	80,434,596	10,778,277	91,212,873	233.33	59
Waupesa	5,672,659	8,173,074	13,845,733	262.33	42
Wausara	3,365,214	1,687,171	5,052,385	206.17	69
Winnebago	16,086,021	21,664,247	37,750,268	225.10	63
Wood	6,776,019	15,732,679	22,508,698	301.78	21
<b>STATE</b>	<b>\$747,400,002</b>	<b>\$879,006,809</b>	<b>\$1,626,406,811</b>	<b>\$285.16</b>	

<sup>1</sup>53 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.

<sup>2</sup>Per capita calculations are based on January 1, 2012 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 2013; and Wisconsin Department of Administration, Division of Intergovernmental Relations, Demographic Services Center, *County Final Population Estimates, January 1, 2012* [October 2012]. 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 2012**

State	Sales and Gross Receipts Taxes											
	Total Taxes <sup>1</sup>		Selective Sales Taxes								Motor Vehicle	Property
	Amount	Rank	General Sales	Motor Fuels	Public Utilities	Tobacco	Alcohol	Individual Income	Corporation Net Income			
Alabama	\$52.70	39	\$13.24	\$3.15	\$4.29	\$0.73	\$1.01	\$17.57	\$2.41	\$1.30	\$1.89	
Alaska	206.03	1	NA	1.20	0.12	1.97	1.18	NA	19.38	1.70	6.30	
Arizona	55.02	37	26.34	3.80	0.09	1.35	0.29	13.12	2.75	0.75	3.20	
Arkansas	80.93	9	27.44	4.56	0.00	2.41	0.48	23.46	3.95	1.68	9.85	
California	65.67	17	16.68	3.24	0.45	0.52	0.20	32.16	4.65	2.24	1.22	
Colorado	43.78	47	9.83	2.69	0.05	0.87	0.17	20.82	2.10	2.08	NA	
Connecticut	72.91	10	17.77	2.30	1.19	1.98	0.29	34.85	2.96	1.19	NA	
Delaware	87.36	6	NA	2.94	1.55	3.14	0.46	34.10	6.82	1.43	NA	
Florida	42.34	48	24.90	2.92	4.06	0.49	0.68	NA	2.57	2.12	0.00	
Georgia	45.32	45	14.50	2.41	0.00	0.62	0.48	22.26	1.62	0.97	0.19	
Hawaii	89.99	5	44.02	1.52	2.46	1.99	0.80	25.14	1.31	3.37	NA	
Idaho	62.66	25	22.74	4.40	0.06	0.90	0.15	22.53	3.50	2.59	NA	
ILLINOIS	63.15	22	13.92	2.24	3.03	1.05	0.48	27.20	6.06	2.99	0.11	
Indiana	65.10	19	27.45	3.25	0.90	1.93	0.18	19.75	3.97	2.25	0.00	
IOWA	60.48	27	18.71	3.40	0.00	1.74	0.11	23.39	3.29	4.08	NA	
Kansas	61.44	26	23.41	3.60	0.00	0.86	0.98	23.95	2.63	1.71	0.62	
Kentucky	68.23	15	19.88	5.15	0.42	1.80	0.77	22.88	3.75	1.33	3.45	
Louisiana	49.59	41	15.53	3.17	0.07	0.73	0.31	13.64	1.60	0.80	0.28	
Maine	71.98	11	20.28	4.61	0.54	2.66	0.33	27.48	4.42	2.09	0.73	
Maryland	55.80	36	13.33	2.40	0.42	1.35	0.10	23.27	2.88	1.54	2.47	
Massachusetts	62.75	24	13.97	1.84	0.07	1.58	0.21	32.83	5.51	1.31	0.01	
MICHIGAN	64.68	20	25.81	2.63	0.07	2.57	0.40	18.42	1.64	2.62	4.85	
MINNESOTA	82.68	8	19.87	3.42	0.00	1.70	0.32	32.12	4.29	2.72	3.25	
Mississippi	70.43	12	31.12	4.22	0.02	1.59	0.43	15.21	4.01	1.77	0.24	
Missouri	45.93	44	13.20	3.01	0.00	0.45	0.15	21.82	1.28	1.21	0.12	
Montana	65.47	18	NA	5.64	1.32	2.32	0.91	23.97	3.52	4.04	6.85	
Nebraska	54.44	38	18.20	3.74	0.70	0.42	0.36	22.96	2.93	1.60	0.00	
Nevada	65.73	16	33.31	2.83	0.22	1.00	0.40	NA	NA	1.77	2.28	
New Hampshire	35.50	50	NA	2.31	1.35	3.46	0.16	1.31	8.39	1.72	6.13	
New Jersey	57.75	32	17.04	1.14	2.02	1.67	0.28	23.41	4.06	1.38	0.01	
New Mexico	69.55	14	27.21	3.21	0.36	1.02	0.55	15.73	3.84	1.32	0.82	
New York	70.18	13	11.68	1.57	0.92	1.60	0.23	38.03	4.48	1.52	NA	
North Carolina	62.87	23	15.43	5.15	1.06	0.82	0.89	28.74	3.38	1.92	NA	
North Dakota	154.80	2	30.93	5.63	1.11	0.78	0.23	11.91	5.94	3.04	0.07	
Ohio	57.16	34	18.24	3.71	2.32	1.86	0.22	19.91	0.26	1.76	NA	
Oklahoma	59.32	29	16.24	2.99	0.26	1.97	0.70	18.65	3.00	4.57	NA	
Oregon	57.52	33	NA	3.53	0.62	1.69	0.11	38.52	2.86	3.35	0.10	
Pennsylvania	59.19	30	16.47	3.72	2.40	2.01	0.58	18.15	3.30	1.62	0.07	
Rhode Island	59.37	28	17.76	2.49	2.15	2.77	0.27	22.53	2.59	1.22	0.04	
South Carolina	49.65	40	18.08	3.28	0.28	0.16	0.95	19.13	1.56	1.11	0.05	
South Dakota	41.82	49	23.04	3.75	0.10	1.66	0.42	NA	1.64	1.88	NA	
Tennessee	49.26	42	26.77	3.44	0.04	1.15	0.55	0.75	5.04	1.27	NA	
Texas	44.97	46	22.67	2.94	0.57	1.36	0.87	NA	NA	1.82	NA	
Utah	58.81	31	18.80	3.77	0.26	1.25	0.46	24.97	2.62	1.75	NA	
Vermont	102.45	3	12.71	4.02	0.49	2.98	0.83	22.24	3.59	2.68	35.25	
Virginia	47.06	43	9.05	2.25	0.39	0.50	0.50	26.51	2.18	1.28	0.09	
Washington	56.27	35	33.89	3.76	1.47	1.50	1.11	NA	NA	1.73	6.06	
West Virginia	83.73	7	19.97	6.05	2.43	1.71	1.36	27.45	3.01	1.68	0.09	
WISCONSIN	63.53	21	16.68	3.85	1.66	2.58	0.21	26.97	3.83	2.14	0.67	
Wyoming	90.93	4	35.44	2.37	0.16	0.93	0.06	NA	NA	2.42	11.29	
UNITED STATES <sup>2</sup>	\$59.50		\$18.17	\$2.99	\$1.08	\$1.28	\$0.45	\$20.99	\$3.13	\$1.89	\$0.97	

NA – Not applicable.

<sup>1</sup>Includes other taxes not listed separately.

<sup>2</sup>United States totals displayed exclude District of Columbia.

Sources: U.S. Census Bureau, Governments Division, “2012 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 2012”, at: <http://www.bea.gov/regional/docs/income>. Amounts per \$1,000 personal income and rankings calculated by Wisconsin Legislative Reference Bureau.

**PER CAPITA STATE AND LOCAL REVENUES**  
**Selected Sources, Fiscal Year 2009-10**

State	Total State and Local General Revenue Per Capita						State and Local Taxes Per Capita			
	Federal Sources		State/Local Sources		Total		Individual			
	Amount	Rank	Amount	Percent	Amount <sup>1</sup>	Percent	Taxes <sup>2</sup>	Property	Sales	Income
Alabama	\$7,043	41	\$2,044	29.0%	\$4,999	71.0%	\$2,777	\$538	\$1,318	\$564
Alaska	19,658	1	4,586	23.3	15,072	76.7	8,637	1,846	945	—
Arizona	6,564	47	2,110	32.1	4,454	67.9	3,063	1,141	1,358	377
Arkansas	6,932	42	2,162	31.2	4,770	68.8	3,248	595	1,641	715
California	8,742	13	1,989	22.8	6,753	77.2	4,624	1,443	1,391	1,223
Colorado	7,818	27	1,441	18.4	6,377	81.6	4,060	1,589	1,337	810
Connecticut	9,222	10	1,903	20.6	7,319	79.4	5,987	2,517	1,502	1,613
Delaware	9,517	6	2,278	23.9	7,239	76.1	3,979	739	526	1,008
District of Columbia	17,076	—	6,490	38.0	10,586	62.0	8,314	3,073	2,248	1,830
Florida	7,243	36	1,518	21.0	5,725	79.0	3,493	1,499	1,640	—
Georgia	6,499	48	1,782	27.4	4,717	72.6	3,100	1,091	1,131	722
Hawaii	8,965	11	2,072	23.1	6,893	76.9	4,837	1,021	2,377	1,120
Idaho	6,388	49	1,796	28.1	4,592	71.9	2,763	833	975	680
ILLINOIS	7,509	31	1,730	23.0	5,779	77.0	4,182	1,824	1,327	663
Indiana	7,139	38	1,663	23.3	5,476	76.7	3,595	1,179	1,332	836
IOWA	8,569	16	2,337	27.3	6,232	72.7	3,917	1,364	1,312	900
Kansas	7,965	24	1,698	21.3	6,266	78.7	3,993	1,375	1,375	941
Kentucky	7,103	39	2,244	31.6	4,859	68.4	3,168	682	1,204	964
Louisiana	8,932	12	3,161	35.4	5,771	64.6	3,554	744	1,918	503
Maine	8,403	18	2,527	30.1	5,877	69.9	4,398	1,788	1,260	982
Maryland	8,429	17	1,991	23.6	6,438	76.4	4,849	1,459	1,181	1,728
Massachusetts	9,396	9	2,257	24.0	7,139	76.0	5,100	1,978	1,067	1,543
MICHIGAN	7,740	29	2,126	27.5	5,615	72.5	3,615	1,455	1,321	594
MINNESOTA	8,726	14	2,042	23.4	6,683	76.6	4,587	1,408	1,535	1,216
Mississippi	8,140	20	3,088	37.9	5,052	62.1	3,022	852	1,410	456
Missouri	6,841	45	2,046	29.9	4,795	70.1	3,164	957	1,193	769
Montana	8,143	19	2,751	33.8	5,392	66.2	3,249	1,292	545	721
Nebraska	8,040	21	1,903	23.7	6,137	76.3	4,027	1,481	1,287	828
Nevada	6,651	46	1,256	18.9	5,394	81.1	3,749	1,293	1,893	—
New Hampshire	7,339	33	1,764	24.0	5,574	76.0	3,812	2,463	609	63
New Jersey	9,457	7	1,791	18.9	7,666	81.1	5,804	2,811	1,299	1,173
New Mexico	8,600	15	3,253	37.8	5,347	62.2	3,171	629	1,581	463
New York	12,237	3	2,871	23.5	9,367	76.5	7,023	2,274	1,778	2,190
North Carolina	7,066	40	1,834	26.0	5,232	74.0	3,422	897	1,231	956
North Dakota	10,317	4	2,805	27.2	7,512	72.8	5,158	1,020	1,598	450
Ohio	7,714	30	2,100	27.2	5,614	72.8	3,762	1,130	1,224	1,043
Oklahoma	7,253	35	2,219	30.6	5,034	69.4	3,032	638	1,271	592
Oregon	7,767	28	2,074	26.7	5,694	73.3	3,420	1,287	343	1,289
Pennsylvania	7,832	26	1,904	24.3	5,928	75.7	4,146	1,259	1,294	1,052
Rhode Island	9,404	8	2,892	30.8	6,512	69.2	4,570	2,083	1,348	864
South Carolina	7,220	37	1,722	23.9	5,497	76.1	2,839	1,017	980	577
South Dakota	7,343	32	2,403	32.7	4,940	67.3	3,166	1,136	1,698	—
Tennessee	6,367	50	1,921	30.2	4,446	69.8	2,870	791	1,630	27
Texas	6,913	43	1,795	26.0	5,118	74.0	3,427	1,549	1,518	0
Utah	6,879	44	1,819	26.4	5,059	73.6	2,999	829	1,124	758
Vermont	9,789	5	3,161	32.3	6,628	67.7	4,719	2,164	1,378	781
Virginia	7,323	34	1,352	18.5	5,971	81.5	3,885	1,401	1,029	1,079
Washington	8,027	22	1,862	23.2	6,164	76.8	3,970	1,249	2,403	—
West Virginia	7,876	25	2,481	31.5	5,395	68.5	3,490	744	1,309	821
WISCONSIN	8,000	23	1,901	23.8	6,099	76.2	4,287	1,695	1,239	1,018
Wyoming	14,325	2	3,962	27.7	10,362	72.3	6,166	2,623	1,925	—
UNITED STATES	\$8,089		\$2,016	24.9%	\$6,072	75.1%	\$4,105	\$1,428	\$1,394	\$842

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

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

Sources: U.S. Department of Commerce, U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2009-10", at: <http://www.census.gov/govs/local/> [April 25, 2013] and "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2012 (NST-EST2012-01)", at: [http://www.census.gov/popest/data/historical/2010s/vintage\\_2011/index.html](http://www.census.gov/popest/data/historical/2010s/vintage_2011/index.html) (July 1, 2010 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 2009-10**

	Direct General Expenditure*		Public		Health and		Police and		Parks and	Sewerage and
	Amount	Rank	Education	Welfare	Hospitals	Highways	Fire	Correction	Natural Resources	Waste
Alabama . . . . .	\$7,378	36	\$2,762	\$1,259	\$1,122	\$443	\$335	\$155	\$152	\$119
Alaska . . . . .	17,825	1	4,501	2,479	841	2,435	682	384	826	336
Arizona . . . . .	6,729	45	2,095	1,326	490	412	509	259	199	240
Arkansas . . . . .	6,702	46	2,716	1,471	433	435	262	169	172	190
California . . . . .	9,112	9	2,745	1,399	853	443	605	346	312	258
Colorado . . . . .	7,994	26	2,611	842	722	496	747	260	406	185
Connecticut . . . . .	8,899	13	3,161	1,568	604	447	444	188	117	216
Delaware . . . . .	9,309	8	3,330	1,832	521	703	352	291	173	292
District of Columbia	17,822	—	3,934	4,429	1,024	930	1,306	426	452	770
Florida . . . . .	7,253	38	2,034	1,177	705	463	570	239	333	303
Georgia . . . . .	6,609	47	2,570	999	731	355	334	233	147	194
Hawaii . . . . .	8,964	11	2,387	1,492	908	549	415	152	279	490
Idaho . . . . .	6,578	48	2,100	1,156	647	619	336	192	247	207
ILLINOIS . . . . .	8,059	24	2,706	1,382	442	640	535	153	236	211
Indiana . . . . .	6,937	43	2,550	1,261	594	421	316	155	143	211
IOWA . . . . .	8,390	18	3,042	1,509	1,029	757	274	140	250	225
Kansas . . . . .	8,020	25	2,989	1,181	856	599	364	174	204	184
Kentucky . . . . .	7,325	37	2,587	1,632	620	521	258	165	158	218
Louisiana . . . . .	9,437	4	2,651	1,406	1,196	636	444	286	377	223
Maine . . . . .	8,328	19	2,581	2,206	484	632	284	158	181	225
Maryland . . . . .	8,596	16	3,140	1,559	372	538	503	300	273	266
Massachusetts . . . . .	9,078	10	2,764	2,068	458	387	455	182	116	308
MICHIGAN . . . . .	7,477	33	2,944	1,310	744	375	334	230	111	228
MINNESOTA . . . . .	8,848	14	2,887	2,215	558	696	388	162	358	203
Mississippi . . . . .	7,964	28	2,524	1,659	1,225	572	290	182	186	150
Missouri . . . . .	6,975	42	2,365	1,235	762	533	402	150	212	171
Montana . . . . .	8,106	22	2,612	1,332	386	927	345	250	351	170
Nebraska . . . . .	7,989	27	3,128	1,265	690	677	308	196	371	165
Nevada . . . . .	6,573	49	2,054	811	483	536	615	246	378	164
New Hampshire . . . . .	7,530	31	2,716	1,556	132	562	404	155	133	169
New Jersey . . . . .	9,400	7	3,610	1,590	493	456	484	245	182	297
New Mexico . . . . .	9,420	5	3,162	2,175	815	596	456	305	300	183
New York . . . . .	11,927	3	3,654	2,526	1,102	550	613	312	186	400
North Carolina . . . . .	6,917	44	2,480	1,170	1,017	355	342	204	177	184
North Dakota . . . . .	8,900	12	3,203	1,296	306	1,205	265	145	561	243
Ohio . . . . .	7,848	29	2,844	1,594	683	414	442	157	138	267
Oklahoma . . . . .	7,077	41	2,720	1,436	493	671	353	183	176	129
Oregon . . . . .	8,121	21	2,716	1,320	728	553	440	279	271	282
Pennsylvania . . . . .	8,316	20	2,763	1,931	534	673	298	251	157	286
Rhode Island . . . . .	8,673	15	2,876	2,145	248	375	633	181	94	203
South Carolina . . . . .	7,550	30	2,653	1,338	1,277	352	315	155	143	193
South Dakota . . . . .	7,381	35	2,481	1,205	335	956	287	199	392	186
Tennessee . . . . .	6,427	50	2,010	1,475	685	354	373	160	119	151
Texas . . . . .	7,248	39	2,954	1,136	642	411	357	228	192	182
Utah . . . . .	7,083	40	2,657	991	553	685	311	178	244	215
Vermont . . . . .	9,403	6	3,748	2,247	297	839	297	199	188	209
Virginia . . . . .	7,499	32	2,907	1,191	624	405	392	271	140	240
Washington . . . . .	8,423	17	2,722	1,292	981	638	378	246	280	412
West Virginia . . . . .	7,398	34	2,838	1,621	356	667	236	166	202	192
WISCONSIN . . . . .	8,091	23	2,952	1,670	533	633	397	267	246	229
Wyoming . . . . .	13,465	2	4,369	1,340	2,121	1,349	553	357	826	331
UNITED STATES	\$8,205		\$2,780	\$1,476	\$725	\$504	\$447	\$236	\$224	\$245

\*Includes amounts for categories not shown separately.

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State: 2009-10", at: <http://www.census.gov/govs/local/> [April 25, 2013] and "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2011 (NST-EST2011-01)", at: [http://www.census.gov/popest/data/historical/2010s/vintage\\_2011/index.html](http://www.census.gov/popest/data/historical/2010s/vintage_2011/index.html) (July 1, 2010 estimates used in calculations). Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

**FEDERAL TAX COLLECTIONS**  
**By State, Fiscal Year 2012**  
**(In Thousands of Dollars)**

State <sup>1</sup>	Total	Individual Income and Employment <sup>2</sup>	Corporate Income <sup>3</sup>	Estate and Gift <sup>4</sup>	Excise <sup>5</sup>
Alabama	\$20,882,949	\$19,500,672	\$1,102,865	\$92,170	\$187,242
Alaska	4,898,780	4,640,174	191,060	16,221	51,325
Arizona	34,850,436	29,968,613	3,408,925	138,364	1,334,534
Arkansas	25,299,832	18,266,603	6,304,626	81,849	646,754
California	292,563,574	249,275,399	37,181,407	2,878,983	3,227,785
Colorado	41,252,701	36,113,422	3,968,517	170,608	1,000,154
Connecticut	47,262,702	40,875,490	5,431,458	265,176	690,578
Delaware	21,835,412	14,602,084	7,087,549	79,223	66,556
District of Columbia	20,747,652	20,139,227	392,793	192,193	23,439
Florida	122,249,635	113,188,889	6,609,351	1,544,804	906,591
Georgia	65,498,308	53,987,301	8,417,016	337,989	2,756,002
Hawaii	6,511,578	5,922,132	398,720	38,604	152,122
Idaho	7,622,490	7,169,783	367,921	49,778	35,008
ILLINOIS	124,431,227	103,654,375	17,337,038	678,260	2,761,554
Indiana	51,238,512	47,141,859	3,228,361	99,134	769,158
IOWA	18,753,596	17,210,796	1,315,070	57,434	170,296
Kansas	21,904,615	18,510,512	1,980,014	61,873	1,352,216
Kentucky	25,085,813	22,986,776	1,764,142	93,968	240,927
Louisiana	34,811,072	33,187,181	1,102,737	154,350	366,804
Maine	6,229,189	5,542,557	509,393	36,642	140,597
Maryland	48,107,002	45,186,159	2,626,431	233,856	60,556
Massachusetts	79,826,976	73,152,183	5,278,522	321,860	1,074,411
MICHIGAN	59,210,158	54,959,506	3,841,440	219,672	189,540
MINNESOTA	78,685,402	61,712,466	16,121,685	178,146	673,105
Mississippi	10,458,549	9,693,914	609,194	33,468	121,973
Missouri	48,413,247	40,997,767	6,082,671	262,763	1,070,046
Montana	4,383,727	4,147,270	156,415	22,238	57,804
Nebraska	19,795,254	13,470,845	6,149,516	71,152	103,741
Nevada	13,727,425	12,737,643	757,762	102,097	129,923
New Hampshire	8,807,691	8,370,452	205,260	25,715	206,264
New Jersey	111,377,490	92,020,482	17,459,934	337,572	1,559,502
New Mexico	7,866,206	7,494,229	150,549	47,007	174,421
New York	201,167,954	176,938,759	21,269,375	1,613,152	1,346,668
North Carolina	61,600,064	54,747,979	6,411,802	160,378	279,905
North Dakota	5,664,860	5,268,271	301,698	44,965	49,926
Ohio	111,094,276	95,611,009	11,604,143	442,510	3,436,614
Oklahoma	27,087,264	19,789,170	3,982,694	100,565	3,214,835
Oregon	22,716,602	21,131,294	1,229,807	99,919	255,582
Pennsylvania	108,961,515	94,747,441	11,222,657	479,816	2,511,601
Rhode Island	10,992,338	8,607,614	2,327,315	45,082	12,327
South Carolina	18,557,166	17,064,717	1,211,525	77,513	203,411
South Dakota	5,136,249	4,840,542	235,097	22,583	38,027
Tennessee	47,010,303	41,867,521	3,903,991	96,346	1,142,445
Texas	219,459,878	171,880,172	27,984,282	976,287	18,619,137
Utah	15,642,129	13,227,408	1,809,517	54,256	550,948
Vermont	3,524,887	3,236,379	255,605	9,814	23,089
Virginia	64,297,400	53,807,056	9,994,059	287,696	208,589
Washington	52,443,862	47,600,345	3,793,982	225,073	824,462
West Virginia	6,498,502	6,082,100	315,740	31,782	68,880
WISCONSIN	41,498,033	35,757,347	4,641,696	547,028	551,962
Wyoming	3,828,379	3,495,933	175,685	85,199	71,562
UNITED STATES <sup>6</sup>	\$2,524,320,134	\$2,172,233,368	\$281,461,580	\$14,450,249	\$56,174,937

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

<sup>2</sup>Collections of individual income tax (withheld and not withheld) include Old-Age, Survivors, Disability, and Hospital Insurance (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).

<sup>3</sup>Includes business income from tax-exempt organizations.

<sup>4</sup>The estate tax was temporarily repealed for deaths in calendar year 2010 before being reinstated retroactively with a \$5 million exemption. The law also provided a \$5 million exemption for the estates of 2011 decedents. These tax law changes significantly reduced estate tax gross collections in FY2011 relative to other fiscal years.

<sup>5</sup>Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

<sup>6</sup>United States totals include international and undistributed totals not included in state listing for taxes filed by members of armed forces stationed overseas or other U.S. citizens abroad. Also included are returns from residents of Puerto Rico either with income from sources outside Puerto Rico or income earned as U.S. government employees. Corporation taxes include those paid by domestic and foreign businesses with principal offices outside the United States. Adjustments and credits are not shown by state, but are included in the U.S. totals. Detail may not add to totals due to rounding.

Source: U.S. Department of the Treasury, Internal Revenue Service, "Internal Revenue Service Data Book 2012," Publication 55B, March 2013.

**PER CAPITA FEDERAL EXPENDITURES  
By State, Fiscal Year 2010**

State	Total		Retirement and Disability	Grants	Procurement	Salaries and Wages	Other Direct Payments
	Amount	Rank					
Alabama	\$11,819.83	11	\$3,761.03	\$1,940.15	\$2,192.95	\$1,174.37	\$2,751.33
Alaska	17,762.29	1	2,239.71	4,878.99	3,469.69	5,709.52	1,464.38
Arizona	10,079.26	27	2,899.67	2,246.71	2,004.55	779.16	2,149.17
Arkansas	9,912.49	30	3,554.14	2,346.79	600.49	829.16	2,581.91
California	8,960.37	44	2,277.43	2,117.06	1,544.45	659.92	2,361.52
Colorado	9,879.68	31	2,552.89	1,748.37	2,061.37	1,693.81	1,823.24
Connecticut	15,662.23	4	2,839.41	2,321.95	3,345.35	532.37	6,623.15
Delaware	8,994.35	42	3,403.17	2,288.76	403.88	788.01	2,110.54
District of Columbia	102,904.18	—	4,631.23	18,068.09	35,315.07	38,272.62	6,617.18
Florida	9,930.36	29	3,423.96	1,492.78	956.36	689.55	3,367.71
Georgia	9,536.58	33	2,689.97	1,729.07	1,286.24	1,793.21	2,038.08
Hawaii	15,331.33	5	3,211.37	2,224.18	2,017.80	5,805.78	2,072.20
Idaho	9,091.54	39	2,907.82	1,900.71	1,679.87	794.39	1,808.76
ILLINOIS	8,570.70	47	2,637.77	1,875.20	904.13	619.57	2,534.03
Indiana	9,038.43	41	3,035.58	1,845.33	848.02	672.40	2,637.09
IOWA	9,315.67	35	3,106.61	2,099.04	778.83	624.45	2,706.74
Kansas	10,180.27	26	3,009.34	1,660.03	1,072.39	2,029.34	2,399.18
Kentucky	13,197.90	7	3,419.04	2,189.78	1,725.17	2,131.21	3,742.70
Louisiana	11,738.34	13	2,874.90	3,328.11	1,608.22	1,037.31	2,889.81
Maine	11,024.05	18	3,683.21	2,851.20	1,306.65	853.70	2,329.28
Maryland	16,672.74	3	3,311.41	2,501.30	4,593.79	2,605.24	3,661.00
Massachusetts	12,592.89	9	2,812.04	3,413.73	2,441.70	688.18	3,237.25
MICHIGAN	9,199.15	38	3,278.50	2,081.96	654.27	485.47	2,698.95
MINNESOTA	8,366.58	49	2,691.02	1,984.92	556.28	635.07	2,499.31
Mississippi	10,588.38	22	3,297.28	2,652.63	898.43	1,016.65	2,723.39
Missouri	11,746.36	12	3,209.44	2,338.07	2,171.07	1,222.36	2,805.42
Montana	10,873.52	20	3,440.27	2,970.88	828.17	1,207.35	2,426.86
Nebraska	9,051.87	40	2,988.06	1,920.21	715.49	976.13	2,451.98
Nevada	7,321.11	50	2,682.81	1,370.74	891.35	719.00	1,657.20
New Hampshire	8,610.37	46	3,269.36	1,755.49	1,090.30	668.48	1,826.73
New Jersey	9,211.90	37	2,823.48	1,758.07	1,164.29	634.43	2,831.63
New Mexico	13,577.73	6	3,219.07	3,263.54	3,641.68	1,344.23	2,109.22
New York	10,437.87	24	2,776.85	3,256.44	716.44	719.19	2,968.96
North Carolina	9,515.69	34	3,105.35	2,107.80	638.72	1,609.72	2,054.10
North Dakota	12,929.83	8	3,278.44	3,326.42	1,018.83	1,610.89	3,695.25
Ohio	9,227.12	36	3,045.91	2,114.94	765.34	604.59	2,696.35
Oklahoma	10,256.30	25	3,351.19	2,093.86	899.62	1,486.25	2,425.38
Oregon	8,868.03	45	3,152.66	2,269.46	534.33	670.44	2,241.13
Pennsylvania	11,488.70	16	3,421.26	2,315.41	1,523.53	692.99	3,535.51
Rhode Island	11,172.13	17	3,166.59	2,994.62	951.39	946.99	3,112.54
South Carolina	10,070.16	28	3,443.10	1,775.10	1,766.64	998.39	2,086.93
South Dakota	11,676.28	14	3,223.58	2,763.70	1,121.27	1,265.76	3,301.97
Tennessee	10,851.62	21	3,327.39	2,220.96	1,597.93	604.67	3,100.67
Texas	8,976.73	43	2,402.92	1,774.63	1,614.38	1,190.13	1,994.67
Utah	8,518.87	48	2,180.12	1,804.24	1,359.83	1,155.91	2,018.78
Vermont	11,833.69	10	3,207.26	3,803.34	1,488.86	1,157.10	2,177.13
Virginia	17,008.19	2	3,537.60	1,528.25	7,291.27	2,638.68	2,012.39
Washington	10,474.69	23	3,046.03	2,189.80	1,493.16	1,715.89	2,029.82
West Virginia	11,608.56	15	4,177.45	2,682.25	961.98	1,045.01	2,741.87
<b>WISCONSIN</b>	9,647.65	32	2,959.83	2,108.68	1,724.12	514.58	2,340.44
Wyoming	11,019.09	19	2,916.81	3,999.34	1,010.22	1,258.41	1,834.32
<b>UNITED STATES*</b>	<b>\$10,459.69</b>		<b>\$2,935.25</b>	<b>\$2,187.11</b>	<b>\$1,604.73</b>	<b>\$1,099.28</b>	<b>\$2,633.32</b>

\*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 2010: State and County Areas*, September 2011.

**FEDERAL REVENUE DISTRIBUTED  
TO STATE AND LOCAL GOVERNMENTS  
By State, Fiscal Year 2009-10**

State	Per Capita		Intergovernmental Revenue (in thousands) to			Percent of all State and Local General Revenue
	Amount	Rank	State Government	Local Government	Total	
Alabama	\$2,044	26	\$8,840,961	\$940,975	\$9,781,936	29.0%
Alaska	4,586	1	2,955,497	318,975	3,274,472	23.3
Arizona	2,110	21	12,337,706	1,188,372	13,526,078	32.1
Arkansas	2,162	19	5,961,108	356,667	6,317,775	31.2
California	1,989	29	62,958,004	11,300,054	74,258,058	22.8
Colorado	1,441	48	6,294,236	983,068	7,277,304	18.4
Connecticut	1,903	32	6,217,632	588,654	6,806,286	20.6
Delaware	2,278	15	1,976,903	72,466	2,049,369	23.9
District of Columbia	6,490	—	—	3,926,319	3,926,319	38.0
Florida	1,518	47	24,996,716	3,617,268	28,613,984	21.0
Georgia	1,782	41	15,938,771	1,370,189	17,308,960	27.4
Hawaii	2,072	24	2,586,608	240,089	2,826,697	23.1
Idaho	1,796	38	2,659,457	161,250	2,820,707	28.1
ILLINOIS	1,730	43	18,956,139	3,254,513	22,210,652	23.0
Indiana	1,663	46	10,276,593	516,181	10,792,774	23.3
IOWA	2,337	14	6,535,811	592,149	7,127,960	27.3
Kansas	1,698	45	4,580,934	274,345	4,855,279	21.3
Kentucky	2,244	17	9,117,626	635,616	9,753,242	31.6
Louisiana	3,161	5	13,174,285	1,189,579	14,363,864	35.4
Maine	2,527	11	3,201,555	153,072	3,354,627	30.1
Maryland	1,991	28	10,162,959	1,361,318	11,524,277	23.6
Massachusetts	2,257	16	13,126,642	1,689,596	14,816,238	24.0
MICHIGAN	2,126	20	19,320,406	1,675,998	20,996,404	27.5
MINNESOTA	2,042	27	9,930,013	916,858	10,846,871	23.4
Mississippi	3,088	6	8,645,642	522,474	9,168,116	37.9
Missouri	2,046	25	11,444,588	824,041	12,268,629	29.9
Montana	2,751	10	2,498,169	227,362	2,725,531	33.8
Nebraska	1,903	33	3,146,417	335,397	3,481,814	23.7
Nevada	1,256	50	2,758,834	637,705	3,396,539	18.9
New Hampshire	1,764	42	2,138,110	185,257	2,323,367	24.0
New Jersey	1,791	40	14,753,302	1,016,296	15,769,598	18.9
New Mexico	3,253	3	6,065,367	651,566	6,716,933	37.8
New York	2,871	8	49,619,082	6,067,724	55,686,806	23.5
North Carolina	1,834	36	15,350,128	2,182,364	17,532,492	26.0
North Dakota	2,805	9	1,687,395	204,101	1,891,496	27.2
Ohio	2,100	22	21,953,202	2,281,111	24,234,313	27.2
Oklahoma	2,219	18	7,892,192	449,517	8,341,709	30.6
Oregon	2,074	23	6,843,589	1,115,227	7,958,816	26.7
Pennsylvania	1,904	31	21,116,037	3,080,401	24,196,438	24.3
Rhode Island	2,892	7	2,851,196	193,692	3,044,888	30.8
South Carolina	1,722	44	7,499,023	484,586	7,983,609	23.9
South Dakota	2,403	13	1,766,695	194,982	1,961,677	32.7
Tennessee	1,921	30	11,321,262	891,092	12,212,354	30.2
Texas	1,795	39	40,779,780	4,540,784	45,320,564	26.0
Utah	1,819	37	4,369,605	678,730	5,048,335	26.4
Vermont	3,161	4	1,902,523	75,998	1,978,521	32.3
Virginia	1,352	49	9,221,138	1,627,797	10,848,935	18.5
Washington	1,862	35	10,890,811	1,666,850	12,557,661	23.2
West Virginia	2,481	12	4,353,106	247,551	4,600,657	31.5
WISCONSIN	1,901	34	10,229,562	586,215	10,815,777	23.8
Wyoming	3,962	2	2,093,364	142,933	2,236,297	27.7
UNITED STATES	\$2,016		\$555,296,681	\$68,435,323	\$623,732,004	24.9%

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances: 2009-10", 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, 2010 to July 1, 2012 (NST-EST2012-01)", 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 2010-11 and 2011-12**  
**(In Thousands)**

Agency Administering Aid	Federal Aid Received by Wisconsin		Disbursed to Local Governments		Aid to Individuals and Organizations	
	2011-12	2010-11	2011-12	2010-11	2011-12	2010-11
Administration, Department of	\$402,439	\$408,042	\$168,938	\$246,782	\$132,450	\$9,232
Agriculture, Trade and Consumer Protection, Department of	14,931	17,133	—	—	—	—
Arts Board	32	871	—	—	—	480
Child Abuse and Neglect Prevention Board	1,260	360	—	—	880	643
Children and Families, Department of	650,669	679,741	77,907	77,746	473,645	546,524
Clean Water Fund Program*	62,387	73,391	62,387	73,391	—	—
Commerce, Department of	(33,609)	175,566	(12,868)	31,398	(107,076)	112,171
Corrections, Department of	2,803	2,758	—	—	—	—
Government Accountability Board	1,754	447	—	—	—	—
Health and Family Services, Department of	—	—	124,130	125,449	—	—
Health Services, Department of	5,790,567	6,669,285	—	—	5,362,587	6,300,211
Higher Educational Aids Board	25	1,580	—	—	—	1,593
Historical Society	1,223	1,078	—	—	—	—
Insurance, Office of the Commissioner of	1,120	412	—	—	—	—
Justice, Department of	15,193	16,332	7,895	8,254	1,427	1,227
Military Affairs, Department of	62,781	63,863	15,981	20,882	313	433
Natural Resources, Department of People with Developmental Disabilities, Board for	98,626	83,815	8,005	6,885	—	—
Public Instruction, Department of	1,204	1,194	—	—	586	528
Public Lands Board	849,252	920,092	738,560	820,711	56,858	57,295
Public Service Commission	67	43	67	43	—	—
Regulation and Licensing, Department of	1,186	1,650	—	—	—	—
Revenue, Department of	1,645	173	—	—	—	—
State Fair Park Board	11	—	—	—	—	—
Supreme Court	—	1	—	—	—	—
Technical College System Board	747	760	—	—	—	—
Tourism, Department of	28,110	32,221	23,941	28,280	1,163	1,125
Transportation, Department of	999	—	—	—	585	—
University of Wisconsin System	845,444	1,148,921	170,465	209,453	3,580	4,081
Veterans Affairs, Department of	1,859,744	1,836,679	—	—	—	1,035,942
Workforce Development, Department of	2,456	2,287	—	—	—	—
	235,677	263,318	—	—	97,624	104,508
<b>TOTAL</b>	<b>\$10,898,743</b>	<b>\$12,402,013</b>	<b>\$1,385,408</b>	<b>\$1,649,274</b>	<b>\$6,024,622</b>	<b>\$8,175,992</b>

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

\*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 2011 and October 2012.



**STATE AND LOCAL PUBLIC DEBT, BY STATE**  
**State Fiscal Years Ending Between July 1, 2009 and June 30, 2010**

State	Debt Outstanding at End of Fiscal Year (in thousands)			Per Capita Debt Outstanding		Per Capita Interest on Debt		Interest as % of Debt	
	Total	State	Local	Amount	Rank	Rank	Rank	Rank	
Alabama	\$27,665,258	\$8,785,245	\$18,880,013	\$5,781.18	42	\$236.77	37	4.10%	19
Alaska	10,189,586	6,380,597	3,808,989	14,268.21	3	559.67	2	3.92	23
Arizona	49,961,736	13,960,248	36,001,488	7,790.50	26	323.19	21	4.15	14
Arkansas	13,700,124	4,246,826	9,453,298	4,689.27	47	162.56	48	3.47	38
California	403,984,771	148,929,107	255,055,664	10,819.61	7	413.08	9	3.82	27
Colorado	50,727,291	16,709,540	34,017,751	10,049.60	12	456.69	6	4.54	4
Connecticut	40,826,112	30,215,550	10,610,562	11,418.30	5	513.18	5	4.49	5
Delaware	7,798,668	5,515,150	2,283,518	8,667.19	18	394.24	13	4.55	3
District of Columbia	10,330,553	—	10,330,553	17,077.78	—	699.18	—	4.09	—
Florida	150,579,163	41,324,398	109,254,765	7,993.11	23	256.07	34	3.20	45
Georgia	52,445,684	13,788,833	38,656,851	5,400.00	44	153.83	49	2.85	48
Hawaii	12,634,409	7,700,654	4,933,755	9,627.12	16	356.03	15	3.84	26
Idaho	6,123,748	3,872,453	2,251,295	3,897.74	50	169.46	46	4.35	7
ILLINOIS	135,991,102	61,411,694	74,579,408	10,589.57	8	452.85	7	4.28	11
Indiana	51,139,488	23,634,564	27,504,924	7,878.98	24	299.90	26	3.81	28
IOWA	14,951,113	5,140,385	9,810,728	4,901.68	46	193.24	42	3.94	22
Kansas	28,925,832	6,478,228	22,447,604	10,116.96	11	435.99	8	4.31	9
Kentucky	41,809,644	14,393,269	27,416,375	9,617.55	15	411.68	10	4.28	10
Louisiana	35,158,279	17,442,967	17,715,312	7,735.01	27	397.80	11	5.14	1
Maine	8,910,606	6,034,227	2,876,379	6,712.93	34	276.13	30	4.11	17
Maryland	42,542,143	24,474,671	18,067,472	7,353.01	33	305.41	23	4.15	13
Massachusetts	97,253,899	73,939,716	23,314,183	14,835.54	2	607.46	1	4.09	20
MICHIGAN	77,302,267	32,146,344	45,155,923	7,826.38	25	303.12	24	3.87	24
MINNESOTA	45,365,514	11,682,878	33,682,636	8,542.35	19	353.20	16	4.13	15
Mississippi	13,834,120	6,467,833	7,366,287	4,657.84	48	165.40	47	3.55	34
Missouri	44,522,972	20,421,226	24,101,746	7,425.80	32	271.86	32	3.66	31
Montana	5,992,979	4,400,044	1,592,935	6,047.66	39	229.96	38	3.80	29
Nebraska	13,872,229	2,330,277	11,541,952	7,579.87	29	177.36	45	2.34	50
Nevada	28,190,455	4,435,774	23,754,681	10,424.37	10	333.94	20	3.20	46
New Hampshire	10,992,420	8,347,216	2,645,204	8,347.78	20	386.00	14	4.62	2
New Jersey	98,049,914	60,968,300	37,081,614	11,142.55	6	395.35	12	3.55	35
New Mexico	16,842,825	8,739,878	8,102,947	8,152.73	22	252.33	35	3.10	47
New York	316,667,489	129,529,501	187,137,988	16,327.10	1	542.42	3	3.32	41
North Carolina	51,831,576	18,853,155	32,978,421	5,421.58	43	225.90	39	4.17	12
North Dakota	4,467,955	2,198,282	2,269,673	6,622.83	37	286.93	29	4.33	8
Ohio	76,278,871	30,003,599	46,275,272	6,611.12	38	273.11	31	4.13	16
Oklahoma	18,696,692	9,963,419	8,733,273	4,972.28	45	182.94	44	3.68	30
Oregon	33,994,612	13,510,005	20,484,607	8,856.61	17	302.98	25	3.42	40
Pennsylvania	122,318,518	44,737,622	77,580,896	9,617.96	14	349.99	17	3.64	32
Rhode Island	12,197,342	9,498,115	2,699,227	11,588.62	4	515.52	4	4.45	6
South Carolina	38,092,072	15,770,780	22,321,292	8,214.62	21	270.04	33	3.29	43
South Dakota	5,464,956	3,483,142	1,981,814	6,692.35	35	238.09	36	3.56	33
Tennessee	38,352,539	5,835,113	32,517,426	6,032.71	40	200.32	40	3.32	42
Texas	249,881,304	42,033,571	207,847,733	9,894.93	13	346.31	18	3.50	37
Utah	18,386,132	6,477,933	11,908,199	6,624.49	36	182.98	43	2.76	49
Vermont	4,665,743	3,492,873	1,172,870	7,454.35	31	298.08	27	4.00	21
Virginia	61,775,699	25,046,936	36,728,763	7,698.91	28	295.92	28	3.84	25
Washington	71,055,560	27,478,320	43,577,240	10,537.76	9	345.53	19	3.28	44
West Virginia	10,771,691	7,144,323	3,627,368	5,808.82	41	200.28	41	3.45	39
WISCONSIN	43,090,155	22,318,551	20,771,604	7,575.75	30	311.16	22	4.11	18
Wyoming	2,470,229	1,514,359	955,870	4,375.54	49	153.64	50	3.51	36
UNITED STATES	\$2,829,074,037	\$1,113,207,691	\$1,715,866,346	\$9,145.81		\$341.77		3.74%	

Sources: U.S. Department of Commerce, U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State: 2009-10", at: <http://www.census.gov/govs/local/> [April 22, 2013] and "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2011", at: [http://www.census.gov/popest/data/historical/2010s/vintage\\_2011/index.html](http://www.census.gov/popest/data/historical/2010s/vintage_2011/index.html) (July 1, 2010, estimate used in calculations). Per capita values and rankings calculated by Wisconsin Legislative Reference Bureau.

**PUBLIC INDEBTEDNESS IN WISCONSIN**  
**Outstanding State Indebtedness, May 31, 2013**  
**(In Thousands)**

Type of Debt <sup>1</sup>	Tax Supported Debt		Revenue Supported Debt <sup>2</sup>	Total
	General Fund	Segregated Funds <sup>3</sup>		
General Obligations – State of Wisconsin . . . . .	\$5,011,179	\$1,213,593	\$1,816,162	\$8,040,933

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

<sup>2</sup>Revenue supported debt includes debt that is issued with initial expectation that revenues and other proceeds from the operation of the programs or facilities financed will amortize the debt without recourse to the general fund. Includes dormitories, food service, and intercollegiate athletic facilities; certain facilities on the State Fair grounds; and capital equipment.

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

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, June 2013.

**Selected Data on State Indebtedness, 1970 – 2011**

Calendar Year	Outstanding State Indebtedness (Dec. 31)				Actual Debt Incurred <sup>1</sup>	Debt as Percent of Limitation
	Total <sup>1</sup>	Per Capita	As Percent of State Assessed Value	Annual Debt Limitation <sup>1,2</sup>		
1970 . . . . .	\$646,414	\$146.31	1.86%	\$260,929	\$156,810	60.1%
1975 . . . . .	1,078,215	235.47	1.84	439,124	217,600	49.6
1980 . . . . .	1,916,177	407.18	1.77	813,604	123,500	15.2
1985 . . . . .	2,410,628	507.93	1.96	922,661	440,955	47.8
1990 . . . . .	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
2010 . . . . .	7,407,431	1,302.52	1.49	3,719,281	809,293	21.8
2011 . . . . .	7,878,628	1,384.16	1.62	3,651,482	816,260	22.4

<sup>1</sup>In thousands.

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

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, June 2013.

**State Revenue Bond Indebtedness, May 31, 2013**  
**(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 . . . . .	3,351,547	4,806,699 <sup>1</sup>	\$1,916,288
Health education loans . . . . .	92,000	129,230 <sup>2</sup>	—
Property tax deferral loans . . . . .	10,000	—	—
Clean water . . . . .	2,716,300	2,219,115 <sup>3</sup>	822,940
Petroleum environmental cleanup . . . . .	436,000	600,480 <sup>4</sup>	188,610
<b>TOTAL . . . . .</b>	<b>\$7,180,847</b>	<b>\$8,060,579</b>	<b>\$2,927,838</b>

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

<sup>1</sup>Includes \$1,651,247,036 par amount of refunding bonds that do not count against the authorization.

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

<sup>3</sup>Includes \$649,165,000 par amount of refunding bonds that do not count against the authorization.

<sup>4</sup>Includes \$212,930,000 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 2013.

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

	Total Outstanding Indebtedness of State Authorities
Wisconsin Health and Educational Facilities Authority . . . . .	\$9,111,666* (6/30/13)
Wisconsin Housing and Economic Development Authority . . . . .	\$1,903,820 (12/31/12)

\*Preliminary amount; audit pending.  
 Source: Data provided by Authorities, June 2013.

**Wisconsin Local Governments, 1965 – 2011 (In Millions)**

	Calendar years, ending December 31							
	1965	1975	1985	1995	2000	2005	2010	2011
Counties . . . . .	\$192.5	\$261.0	\$532.5	\$1,221.6	\$1,449.2	\$1,753.7	\$2,444.8	\$2,404.2
Cities . . . . .	548.1	598.7	1,320.4	2,082.8	2,797.8	3,718.5	4,468.2	4,498.3
Villages . . . . .	22.5	69.8	227.6	418.7	700.0	1,098.0	1,440.1	1,480.0
Towns . . . . .	9.2	26.2	75.2	193.8	281.0	308.5	374.6	339.8
<b>TOTAL<sup>1</sup></b> . . . . .	<b>\$772.3</b>	<b>\$955.7</b>	<b>\$2,155.7</b>	<b>\$3,916.9</b>	<b>\$5,228.0</b>	<b>\$6,878.8</b>	<b>\$8,727.7</b>	<b>\$8,722.3</b>

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

	Fiscal years, ending June 30							
	1965	1975	1985	1995	2000	2005	2010	2011
School districts . . . . .	\$336.6	\$798.7	\$448.7	\$2,104.9	\$4,314.1	\$5,335.5	\$4,833.3	\$4,670.9
Technical College districts <sup>2</sup> . . . . .	97.2	64.7	192.8	329.1	461.4	510.2	510.2	595.5
<b>TOTAL<sup>1</sup></b> . . . . .	<b>\$336.6</b>	<b>\$895.9</b>	<b>\$513.4</b>	<b>\$2,297.7</b>	<b>\$4,643.2</b>	<b>\$5,796.9</b>	<b>\$5,343.4</b>	<b>\$5,266.4</b>

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

<sup>1</sup>Detail may not add to total due to rounding.

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

Sources: Wisconsin Department of Revenue, Bureau of Local Financial Assistance, *Indebtedness 1981* and previous issues; *County and Municipal Revenues and Expenditures, 2011* and previous issues; departmental data from Wisconsin Department of Revenue, Wisconsin Department of Public Instruction, and the Wisconsin Technical College System Board (June 2013).

**ANNUAL APPROPRIATION OBLIGATIONS**  
**Outstanding, May 31, 2013**  
**(In Thousands)**

	Amount Issued	Amount Outstanding
General Fund Annual Appropriation Bonds . . . . .	\$3,387,740	\$3,259,490
Master Lease Obligations . . . . .	169,415	47,295
<b>TOTAL</b> . . . . .	<b>\$3,557,155</b>	<b>\$3,306,785</b>

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 2013.

**WISCONSIN GENERAL PROPERTY TAX LEVIES**  
**By Type of Property and Municipality, 2011**

Type of Property	Towns	Villages	Cities	Totals
<b>Real estate . . . . .</b>	<b>\$3,198,390,802</b>	<b>\$1,709,258,531</b>	<b>\$5,213,851,572</b>	<b>\$10,121,500,905</b>
Residential . . . . .	2,514,748,614	1,302,598,228	3,474,665,512	7,292,012,354
Commercial . . . . .	182,813,329	331,910,192	1,535,676,215	2,050,399,736
Manufacturing . . . . .	28,675,386	65,436,422	198,322,631	292,434,440
Forest lands . . . . .	133,086,854	1,758,853	575,533	135,421,240
Agricultural . . . . .	42,480,523	803,573	515,922	43,800,018
Ag forest . . . . .	50,577,557	543,904	260,411	51,381,872
Undeveloped . . . . .	31,037,808	1,226,150	669,362	32,933,319
Other land and improvements . . . . .	214,970,732	4,981,209	3,165,986	223,117,927
<b>Personal Property . . . . .</b>	<b>36,853,877</b>	<b>40,397,446</b>	<b>186,067,041</b>	<b>263,318,364</b>
Furniture, fixtures, equipment . . . . .	9,049,074	18,084,258	93,053,080	120,186,412
Machinery, tools, patterns . . . . .	17,322,333	16,108,459	60,578,956	94,009,748
Boats and other watercraft . . . . .	135,050	20,149	197,248	352,447
All other personal property . . . . .	10,347,386	6,184,581	32,237,757	48,769,724
<b>Total general property taxes . . . . .</b>	<b>\$3,235,244,739</b>	<b>\$1,749,655,971</b>	<b>\$5,399,918,660</b>	<b>\$10,384,819,370</b>
<b>Total state tax credit . . . . .</b>	<b>274,084,951</b>	<b>125,691,235</b>	<b>347,623,844</b>	<b>747,400,030</b>
<b>TOTAL EFFECTIVE TAXES . . . . .</b>	<b>\$2,961,159,788</b>	<b>\$1,623,964,736</b>	<b>\$5,052,294,816</b>	<b>\$9,637,419,340</b>

Note: The sums of some columns and rows may differ slightly from the reported totals because the Department of Revenue computes the tax by using the average tax rate of each town, village, and city.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Government Services, *Town, Village, and City Taxes – 2011: Taxes Levied 2011 – Collected 2012, 2012*.

**WISCONSIN GENERAL PROPERTY ASSESSMENTS  
AND TAX LEVIES  
1900 – 2011**

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
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

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Property Tax, *Town, Village, and City Taxes – 2011: Taxes Levied 2011 – Collected 2012*, 2012, and previous issues. Percentages calculated by Wisconsin Legislative Reference Bureau.

**TOTAL MUNICIPAL PROPERTY TAXES LEVIED IN WISCONSIN  
1960 – 2011**

Year Levied	Total Taxes (in millions)	Percentage of Taxes Levied by Property Type					
		Residential	Commercial	Manufacturing	Agricultural	Personal <sup>1</sup>	Other <sup>2</sup>
1960	\$481.4	47.5%	13.5%	10.7%	11.2%	16.5%	0.6%
1965	664.1	48.4	14.4	10.3	10.6	15.8	0.6
1970	1,179.0	47.3	15.2	10.4	9.7	16.9	0.5
1975	1,601.3	50.5	16.8	5.7	10.1	16.2	0.7
1980	2,210.0	57.7	16.2	4.8	12.5	7.5	1.3
1985	3,203.5	58.9	17.7	4.7	12.4	4.8	1.6
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
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

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

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

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2011: Taxes Levied 2011 – Collected 2012*, 2012 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, 2011

County	Full Value Assessment <sup>1</sup>	Total Property Tax <sup>2</sup>	State Property Tax Credit <sup>3</sup>	Average Full Value Tax Rate per \$1,000 <sup>4</sup>	
				Gross	Net
Adams	\$2,562,649,600	\$52,688,165	\$3,847,611	\$20.56	\$19.06
Ashland	1,236,153,400	26,121,345	1,739,876	21.13	19.72
Barron	3,689,962,000	75,762,020	5,810,442	20.53	18.96
Bayfield	2,597,027,000	37,161,684	2,938,931	14.31	13.18
Brown	18,157,652,100	407,328,373	28,170,157	22.43	20.88
Buffalo	1,002,774,500	21,148,517	1,475,775	21.09	19.62
Burnett	2,687,878,400	38,999,625	3,510,924	14.51	13.20
Calumet	3,487,176,500	76,837,622	4,979,266	22.03	20.61
Chippewa	4,558,385,800	83,413,338	6,268,780	18.33	16.95
Clark	1,780,505,000	40,597,130	2,604,084	22.80	21.34
Columbia	5,027,683,600	107,545,807	7,967,407	21.39	19.81
Crawford	1,097,300,500	27,792,443	1,713,183	25.33	23.77
Dane	50,195,950,100	1,144,647,852	86,330,931	22.80	21.08
Dodge	6,040,549,400	134,042,935	9,315,435	22.19	20.65
Door	7,169,424,900	92,425,501	5,943,905	12.89	12.06
Douglas	3,406,405,900	66,373,791	4,806,923	19.48	18.07
Dunn	2,683,462,100	64,723,386	4,481,102	24.12	22.45
Eau Claire	6,727,328,500	148,648,643	10,451,231	22.10	20.54
Florence	598,773,400	10,957,346	912,520	18.30	16.78
Fond du Lac	6,965,437,800	153,295,213	10,286,351	22.01	20.53
Forest	1,148,747,400	19,178,440	1,178,987	18.70	15.32
Grant	2,806,187,600	62,515,827	4,442,538	22.28	20.69
Green	2,625,141,200	64,089,227	4,739,160	24.41	22.61
Green Lake	2,452,746,200	44,247,308	3,093,093	18.04	16.78
Iowa	1,871,063,700	45,929,803	3,211,019	24.55	22.83
Iron	964,537,800	14,996,904	1,107,362	15.55	14.40
Jackson	1,445,753,300	30,476,526	1,944,653	21.08	19.73
Jefferson	6,583,895,500	141,099,811	10,143,223	21.43	19.89
Juneau	1,965,179,800	45,806,223	3,588,420	23.31	21.48
Kenosha	13,717,171,600	323,735,417	22,367,000	23.60	21.97
Kewaunee	1,470,715,400	31,216,674	1,974,410	21.23	19.88
La Crosse	7,879,057,100	192,264,918	13,197,648	24.40	22.73
Lafayette	1,024,637,700	25,691,102	1,761,083	25.08	22.86
Langlade	1,685,875,900	32,300,084	2,214,341	19.16	17.85
Lincoln	2,381,381,100	47,407,523	3,160,223	19.91	18.58
Manitowoc	5,374,268,200	116,554,008	7,301,142	21.69	20.33
Marathon	9,724,225,700	224,946,769	15,019,541	23.13	21.59
Marquette	3,647,215,600	66,440,086	5,472,219	18.22	16.72
Marquette	1,591,144,600	30,103,990	2,229,963	18.92	17.52
Menominee	318,242,300	6,559,502	465,043	20.61	19.15
Milwaukee	61,099,028,600	1,668,397,809	104,886,428	27.31	25.59
Monroe	2,695,033,800	60,537,061	3,597,251	22.46	21.13
Oconto	3,599,182,300	66,236,509	4,949,390	18.40	17.03
Oncida	6,960,385,400	91,553,276	8,037,848	12.15	12.90
Outagamie	13,314,090,400	286,187,005	19,114,325	21.50	20.06
Ozaukee	10,706,477,500	193,486,183	16,720,288	18.07	16.51
Pepin	560,656,800	13,122,104	1,023,495	23.40	21.58
Pierce	2,826,286,000	64,264,435	4,945,131	22.74	20.99
Polk	4,228,266,700	86,612,443	7,416,260	20.48	18.73
Portage	4,932,212,000	103,017,534	7,290,217	20.89	19.41
Price	1,466,118,800	27,680,857	2,056,010	18.88	17.48
Racine	15,041,416,400	329,272,706	22,151,874	21.89	20.42
Richland	1,084,104,900	22,865,739	1,716,743	21.09	19.51
Rock	9,861,961,100	243,540,532	14,721,572	24.69	23.20
Rusk	1,177,465,300	22,487,933	2,032,117	19.10	17.37
St. Croix	7,335,670,300	142,124,207	12,130,597	19.37	17.72
Sauk	6,713,421,100	133,251,623	9,167,459	19.85	18.48
Sawyer	3,580,824,900	41,764,203	3,875,193	11.66	10.58
Shawano	3,013,221,300	60,004,129	4,244,275	19.91	18.51
Sheboygan	8,894,480,600	195,917,124	13,657,796	22.03	20.49
Taylor	1,323,231,700	28,732,609	1,681,054	21.71	20.44
Trempealeau	1,806,682,000	40,494,287	2,744,173	22.41	20.89
Vernon	1,771,843,200	40,976,187	2,847,169	23.13	21.52
Vilas	7,344,418,900	76,611,076	7,191,310	10.43	9.45
Walworth	14,662,709,200	262,454,528	21,469,392	17.90	16.44
Washburn	2,519,185,900	40,218,133	3,456,195	15.96	14.59
Washington	13,469,321,100	247,073,829	19,369,052	18.34	16.91
Waukesha	49,552,542,500	903,889,571	80,434,595	18.24	16.62
Waupaca	3,827,191,900	84,299,867	5,672,659	22.03	20.54
Waushara	2,487,427,900	46,679,548	3,365,216	18.77	17.41
Winnebago	11,969,341,000	276,147,106	16,086,022	23.07	21.73
Wood	4,698,255,100	108,843,278	6,776,022	23.17	21.72
<b>TOTAL</b>	<b>\$486,864,232,800</b>	<b>\$10,384,819,370</b>	<b>\$747,400,030</b>	<b>\$21.33</b>	<b>\$19.79</b>

<sup>1</sup>Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue independent of locally assessed values, which vary substantially from full value – from 75.49% in Village of Melvina, Monroe County, to 133.71% in Town of Hammond, St. Croix County. The value may reflect corrections for prior year errors, therefore understating values for the current year if prior year values were overstated, and vice-versa.

<sup>2</sup>Includes 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.

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

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

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes – 2011: Taxes Levied 2011 – Collected 2012, 2012.*