

PUBLIC FINANCE

Wisconsin state revenues and expenditures

Fiscal year	General fund ¹		Other funds ²		Total—all funds		Net surplus or deficit ³ (\$1,000)
	Revenues (\$1,000)	Expenditures (\$1,000)	Revenues (\$1,000)	Expenditures (\$1,000)	Revenues (\$1,000)	Expenditures (\$1,000)	
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
2015 . . .	30,622,404	30,861,201	14,096,474	15,437,387	47,118,878	46,298,588	1,359,156
2016 . . .	31,172,186	30,852,156	12,752,252	15,034,976	43,924,438	45,887,132	1,656,065

Wisconsin state revenues and expenditures, continued

Fiscal year	General fund ¹		Other funds ²		Total—all funds		Net surplus or deficit ³ (\$1,000)
	Revenues (\$1,000)	Expenditures (\$1,000)	Revenues (\$1,000)	Expenditures (\$1,000)	Revenues (\$1,000)	Expenditures (\$1,000)	
2017 . . .	32,390,154	31,891,665	23,285,943	15,099,934	55,676,097	46,991,599	2,254,454
2018 . . .	32,850,441	32,685,469	20,506,458	15,513,335	53,356,899	48,198,804	1,744,973

1. Includes general purpose revenue (GPR), program revenue, and federal funding. 2. 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. 3. Unappropriated (unreserved) balance of the general fund for the fiscal year.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, State Controller's Office, 2018 Annual Fiscal Report, October 15, 2018, and previous editions.

Wisconsin state budget allocations

Revenue type and allocation	Fiscal year 2017–18 (\$)	Fiscal year 2018–19 (\$)	Fiscal biennium (\$)	% of total budget allocations
GENERAL PURPOSE REVENUE	16,946,921,200	17,829,835,700	34,776,756,900	45.86
State operations	3,944,240,200	4,156,772,200	8,101,012,400	10.68
Local assistance	8,695,730,500	9,046,383,200	17,742,113,700	23.39
Aids to individuals and organizations	4,306,950,500	4,626,680,300	8,933,630,800	11.78
PROGRAM REVENUE—TOTAL	15,632,997,100	16,131,690,500	31,764,687,600	41.88
State operations	7,076,063,300	7,130,637,000	14,206,700,300	18.73
Local assistance	1,284,615,000	1,291,503,800	2,576,118,800	3.40
Aids to individuals and organizations	7,272,318,800	7,709,549,700	14,981,868,500	19.75
Program Revenue—federal	9,688,525,800	10,057,467,400	19,745,993,200	26.04
State operations	2,378,779,400	2,387,509,300	4,766,288,700	6.28
Local assistance	1,213,063,700	1,219,987,200	2,433,051,000	3.21
Aids to individuals and organizations	6,096,682,700	6,449,970,800	12,546,653,500	16.54
Program Revenue—service	887,597,100	920,821,700	1,808,418,800	2.38
State operations	691,681,500	725,585,700	1,417,267,200	1.87
Local assistance	39,656,100	39,400,800	79,056,900	0.10
Aids to individuals and organizations	156,259,500	155,835,200	312,094,700	0.41
Program Revenue—other	5,056,874,200	5,153,401,400	10,210,275,600	13.46
State operations	4,005,602,400	4,017,542,000	8,023,144,400	10.58
Local assistance	31,895,200	32,115,700	64,010,900	0.08
Aids to individuals and organizations	1,019,376,600	1,103,743,700	2,123,120,300	2.80
SEGREGATED REVENUE—TOTAL	4,682,602,700	4,614,792,600	9,297,395,300	12.26
State operations	2,519,807,800	2,463,390,100	4,983,197,900	6.57
Local assistance	1,414,348,100	1,419,904,800	2,834,252,900	3.74
Aids to individuals and organizations	748,446,800	731,497,700	1,479,944,500	1.95
Segregated Revenue—federal	1,004,014,000	952,682,700	1,956,696,700	2.58
State operations	798,179,600	754,852,100	1,553,031,700	2.05
Local assistance	199,604,500	191,541,900	391,146,400	0.52
Aids to individuals and organizations	6,229,900	6,288,700	12,518,600	0.02
Segregated Revenue—local	115,325,600	115,325,600	230,651,200	0.30
State operations	7,452,900	7,452,900	14,905,800	0.02
Local assistance	99,678,500	99,678,500	199,357,000	0.26
Aids to individuals and organizations	8,194,200	8,194,200	16,388,400	0.02
Segregated Revenue—service	99,517,300	103,871,900	203,389,200	0.27
State operations	85,517,300	103,871,900	189,389,200	0.25
Aids to individuals and organizations	14,000,000	0	14,000,000	0.02
Segregated Revenue—other	3,463,745,800	3,442,912,400	6,906,658,200	9.11
State operations	1,628,658,000	1,597,213,200	3,225,871,200	4.25
Local assistance	1,115,065,100	1,128,684,400	2,243,749,500	2.96
Aids to individuals and organizations	720,022,700	717,014,800	1,437,037,500	1.89

Wisconsin state budget allocations, continued

Revenue type and allocation	Fiscal year 2017–18 (\$)	Fiscal year 2018–19 (\$)	Fiscal biennium (\$)	% of total budget al- locations
FEDERAL REVENUE—TOTAL	10,692,539,800	11,010,150,100	21,702,689,900	28.62
State operations	3,176,959,000	3,142,361,400	6,319,320,400	8.33
Local assistance	1,412,668,200	1,411,529,200	2,824,197,400	3.72
Aids to individuals and organizations	6,102,912,600	6,456,259,500	12,559,172,100	16.56
TOTAL—ALL SOURCES	37,262,521,000	38,576,318,800	75,838,839,800	100.00
State operations	13,540,111,300	13,750,799,300	27,290,910,600	35.99
Local assistance	11,394,693,600	11,757,791,800	23,152,485,400	30.53
Aids to individuals and organizations	12,327,716,100	13,067,727,700	25,395,443,800	33.49

Definitions: **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, March 2019.

Annual appropriation obligations of the state of Wisconsin

Category	Amount of debt issued ¹ (\$1,000)	Amount outstanding December 15, 2018 (\$1,000)
General fund annual appropriation bonds	3,252,620	3,027,935
Master lease obligations	101,214	101,100
Total	3,353,834	3,129,035

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 has no legal obligation to make these appropriations and incurs no liability to the owners of the appropriation obligations if it does not do so.

1. Amounts do not include refunding bonds, which do not count against the respective authorizations.

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

Wisconsin state revenues, all funds

	Fiscal year 2015–16 (\$1,000)	Fiscal year 2016–17 (\$1,000)	Fiscal year 2017–18 (\$1,000)
REVENUES FROM TAXES	16,394,393	16,831,587	17,393,056
General fund	15,139,330	15,542,153	16,168,750
General purpose revenues	15,097,489	15,517,585	16,144,167
Income taxes	8,703,852	8,960,453	9,373,042
Individual	7,740,825	8,039,506	8,479,150
Corporation	963,027	920,947	893,892
Sales and excise taxes	5,774,271	5,929,616	6,128,097
General sales and use	5,065,762	5,223,935	5,448,118
Cigarette	573,411	564,199	538,898

Wisconsin state revenues, all funds, continued

	Fiscal year 2015–16 (\$1,000)	Fiscal year 2016–17 (\$1,000)	Fiscal year 2017–18 (\$1,000)
Other tobacco products	76,127	80,279	80,202
Liquor and wine	49,991	52,078	51,970
Malt beverage (beer)	8,980	9,125	8,909
Public utility taxes	360,597	360,473	365,343
Private light, heat, and power	226,050	229,622	235,390
Municipal light, heat, and power	3,488	2,895	3,065
Telephone	76,474	70,783	63,591
Pipeline	37,316	39,727	45,531
Electric cooperative	11,747	12,046	12,464
Municipal electric	4,947	4,934	4,802
Conservation and regulation	375	349	434
Utility tax (refunds) interest and penalties	200	117	66
Inheritance and estate taxes	1,745	434	-33
Miscellaneous taxes	257,024	266,609	277,718
Insurance companies (premiums)	177,326	181,584	186,273
Real estate transfer fee	65,133	70,553	76,600
Lawsuits (courts)	14,491	14,397	14,795
Other	74	75	50
Program revenues	41,841	24,568	24,583
Fire dues	19,217	20,802	20,570
Pari-mutuel taxes	—	—	—
County expo tax administration	850	854	905
Baseball park administration fee	454	466	480
Business trust regulation fee	2,059	1,889	2,133
Other	19,261	557	495
Transportation fund			
Motor fuel tax	1,037,723	1,044,543	1,065,936
Air-carrier tax	5,103	7,126	6,176
Railroad tax	38,498	45,323	40,765
Aviation fuel tax	1,227	1,271	1,338
Other taxes	9,093	10,013	9,005
Conservation fund			
Forestry mill tax	83,306	85,760	22,335
Forest crop taxes	10,555	10,256	1,318
Motor fuel tax	1	1	1
Dry cleaner fund	—	665	619
Mediation fund	1	1	1
Petroleum inspection tax	45,798	45,707	51,073
Economic development fund temporary service charges	23,758	38,768	25,739
DEPARTMENT REVENUES	26,127,221	37,143,936	34,461,277
Intergovernmental revenue	11,046,123	11,206,587	11,149,472
Licenses and permits	1,816,237	1,846,902	1,779,406
Charges for goods and services	4,188,998	4,236,264	4,457,319
Contributions	3,411,872	3,875,831	3,827,381
Interest and investment income	1,166,878	11,457,291	8,849,596
Gifts and donations	596,606	643,013	667,540
Proceeds from sale of bonds	981,571	834,445	703,623
Other revenues	2,775,527	2,798,022	2,627,829
Other transactions	143,409	245,581	399,111
TRANSFERS	1,402,824	1,700,574	1,502,566
TOTAL REVENUES	43,924,438	55,676,097	53,356,899

—Represents zero.

Source: Wisconsin Department of Administration, State Controller's Office, 2018 Annual Fiscal Report, October 15, 2018.

Revenue bonds of the state of Wisconsin

Program funded	Amount of debt authorized (\$1,000)	Amount issued ¹ (\$1,000)	Amount outstanding December 15, 2018 (\$1,000)
Transportation facilities and highway projects	4,055,373	3,845,167	1,768,310
Clean Water/Environmental Improvement Fund	2,526,700	1,836,245	370,255
Petroleum environmental cleanup	436,000	387,550	27,195
Total	7,018,073	6,068,962	2,165,760

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.

1. Amounts do not include refunding bonds, which do not count against the respective authorizations.

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

Wisconsin state government expenditures

Function	Fiscal year 2016–17		Fiscal year 2017–18	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Executive total	42,573,246	90.60	43,507,199	90.27
Administration	944,644	2.01	866,765	1.80
Agriculture, Trade and Consumer Protection	92,502	0.20	96,814	0.20
Board on Aging and Long Term Care	3,092	0.01	3,261	0.01
Board for People with Developmental Disabilities	1,373	0.00	3,226	0.01
Child Abuse and Neglect Prevention Board	2,993	0.01	3,842	0.01
Children and Families	2,139,958	4.55	2,142,058	4.44
Corrections	1,196,582	2.55	1,220,534	2.53
District attorneys	46,825	0.10	47,192	0.10
Educational Communications Board	17,543	0.04	19,290	0.04
Elections Commission	6,418	0.01	3,809	0.01
Employee Trust Funds	7,517,149	16.00	7,635,574	15.84
Employment Relations Commission	1,357	0.00	1,069	0.00
Environmental Improvement Program	120,374	0.26	109,845	0.23
Ethics Commission	885	0.00	1,011	0.00
Financial Institutions	18,834	0.04	17,410	0.04
Fox River Navigation System Authority	125	0.00	125	0.00
Governor	3,930	0.01	3,612	0.01
Health Services	12,062,286	25.67	12,166,717	25.24
Higher Education Aids Board	146,685	0.31	142,019	0.29
Historical Society	25,493	0.05	27,505	0.06
Insurance Commissioner	40,531	0.09	34,700	0.07
Investment Board	47,904	0.10	46,218	0.10
Justice	151,872	0.32	172,029	0.36
Kickapoo Reserve Management Board	1,061	0.00	1,086	0.00
Labor and Industry Review Commission	2,655	0.01	2,288	0.00
Lieutenant Governor	288	0.00	268	0.00
Lower Wisconsin Riverway	219	0.00	217	0.00
Medical College of Wisconsin	10,179	0.02	9,823	0.02
Military Affairs	92,295	0.20	114,447	0.24
Natural Resources	589,554	1.25	604,238	1.25
Public Defender	82,498	0.18	88,133	0.18
Public Instruction	6,643,915	14.14	6,700,375	13.90
Public Lands Board	1,342	0.00	1,467	0.00
Public Service Commission	22,863	0.05	31,771	0.07
Revenue	557,419	1.19	604,909	1.26

Wisconsin state government expenditures, continued

Function	Fiscal year 2016–17		Fiscal year 2017–18	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Safety and Professional Services	51,044	0.11	51,537	0.11
Secretary of State	246	0.00	262	0.00
State Fair Park	28,518	0.06	29,904	0.06
Technical College System Board	550,409	1.17	551,112	1.14
Tourism	17,894	0.04	16,333	0.03
Transportation	2,768,887	5.89	3,221,500	6.68
Treasurer	103	0.00	101	0.00
University of Wisconsin	6,055,940	12.89	6,201,687	12.87
Veterans Affairs	143,381	0.31	137,704	0.29
Wisconsin Economic Development Corporation	35,251	0.08	58,682	0.12
Workforce Development	327,931	0.70	314,729	0.65
Total judicial	139,241	0.30	140,284	0.29
Total legislative	68,574	0.15	68,768	0.14
Budget stabilization	0	0.00	33,140	0.07
Shared revenue and tax relief	2,485,851	5.29	2,658,999	5.52
Miscellaneous appropriations	124,192	0.26	126,222	0.26
Program supplements	-178,316	-0.38	-77,346	-0.16
Public debt	837,523	1.78	827,974	1.72
Building Commission	20,641	0.04	26,169	0.05
Building programs	920,646	1.96	887,394	1.84
Total	46,991,599		48,198,804	

Source: Wisconsin Department of Administration, State Controller's Office, Appendix to Annual Fiscal Report (Budgetary Basis), October 2017 and October 2018.

Debt of the state of Wisconsin, 1980–2017

	Annual debt limit ¹ (\$1,000)	Amount incurred during calendar year		Amount outstanding, December 31		
		Total (\$1,000)	% of debt limit	Total (\$1,000)	Per capita (\$)	% of state assessed value
1980	813,604	123,500	15.2	1,916,177	407	1.77
1985	922,661	440,955	47.8	2,410,628	508	1.96
1990	1,060,277	484,099	45.7	2,781,071	568	1.97
1995	1,511,536	368,322	24.4	3,305,471	643	1.64
2000	2,147,411	538,795	25.1	4,270,718	796	1.49
2001	2,343,628	485,645	20.7	4,452,626	824	1.42
2002	2,514,949	481,000	19.1	4,682,045	861	1.40
2003	2,705,327	499,030	18.5	4,794,398	876	1.33
2004	2,933,909	664,435	22.6	5,116,439	930	1.31
2005	3,209,502	571,990	17.8	5,445,615	984	1.27
2006	3,517,374	891,285	25.3	5,898,647	1,061	1.26
2007	3,734,403	483,280	12.9	5,893,590	1,052	1.18
2008	3,857,955	493,635	12.8	6,146,978	1,092	1.19
2009	3,839,340	542,765	14.1	6,481,078	1,146	1.27
2010	3,719,281	809,293	21.8	7,407,431	1,303	1.49
2011	3,651,482	896,260	24.5	7,878,628	1,380	1.62
2012	3,533,194	735,585	20.8	8,385,973	1,465	1.78
2013	3,506,269	642,295	18.3	8,344,531	1,453	1.78
2014	3,596,100	598,170	16.6	8,134,099	1,412	1.70
2015	3,679,519	750,475	20.4	8,238,759	1,428	1.68

Debt of the state of Wisconsin, 1980–2017, continued

	Annual debt limit ¹ (\$1,000)	Amount incurred during calendar year		Amount outstanding, December 31		
		Total (\$1,000)	% of debt limit	Total (\$1,000)	Per capita (\$)	% of state assessed value
2016	3,788,432	713,305	18.8	8,389,198	1,448	1.66
2017	3,944,844	607,975	15.4	8,155,030	1,404	1.55

1. The debt limit for each calendar year is derived through a formula specified in s. 18.05, Wis. Stats.
 Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data.

Debt of the state of Wisconsin, May 31, 2018

Type	Amount outstanding (\$1,000)
Tax supported debt	5,844,904
General fund	4,209,945
Segregated funds ¹	1,634,958
Revenue supported debt ²	1,906,959
Total	7,751,863

1. Includes the Transportation Fund and certain administrative facilities for the Wisconsin Department of Natural Resources.
 2. 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.
 Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data.

Debt of Wisconsin state authorities

Authority	Amount outstanding (\$1,000)
Wisconsin Health and Educational Facilities Authority	9,372,377 ¹
Wisconsin Housing and Economic Development Authority	1,760,263 ²

1. Estimated as of 6/30/19. 2. As of 12/31/18.
 Source: Data provided by the respective authorities.

Debt of Wisconsin local governments

Year (Dec. 31)	Counties (mil. dol.)	Cities (mil. dol.)	Villages (mil. dol.)	Towns (mil. dol.)	Total (mil. dol.)
1965	192.5	548.1	22.5	9.2	772.3
1975	261.0	598.7	69.8	26.2	955.7
1985	532.5	1,320.4	227.6	75.2	2,155.7
1995	1,221.6	2,082.8	418.7	193.8	3,916.9
2005	1,753.7	3,718.5	1,098.0	308.5	6,878.8
2010	2,444.8	4,468.2	1,440.1	374.6	8,727.7

Debt of Wisconsin local governments, continued

Year (Dec. 31)	Counties (mil. dol.)	Cities (mil. dol.)	Villages (mil. dol.)	Towns (mil. dol.)	Total (mil. dol.)
2015	2,378.1	4,713.3	1,560.9	338.6	8,990.9
2016	2,352.8	5,026.9	1,632.0	341.0	9,352.6
2017	2,553.3	5,139.0	1,773.7	350.7	9,816.6

Sources: Wisconsin Department of Revenue, *Indebtedness 1981* and previous editions; Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Government Services, *County and Municipal Revenues and Expenditures 2017* and previous editions.

Debt of Wisconsin school districts and technical college districts

Year (June 30)	School districts (mil. dol.)	Technical col- lege districts (mil. dol.)	Total (mil. dol.)
1965	336.6	X	336.6
1975	798.7	97.2	895.9
1985	448.7	64.7	513.4
1995	2,104.9	192.8	2,297.7
2005	5,335.5	461.4	5,796.9
2010	4,863.7	510.2	5,373.9
2015	4,916.4	886.4	5,802.8
2016	4,989.8	913.4	5,903.2
2017	5,763.2	916.2	6,679.4
2018	6,307.8	934.8	7,242.6

X-Not applicable. Technical college districts did not have authority to incur debt prior to 1967.

Sources: Wisconsin Department of Public Instruction, departmental data; Wisconsin Technical College System Board, departmental data.

Federal aids to Wisconsin

Agency administering aid	Aid received by Wisconsin (\$1,000)		Disbursed to local governments (\$1,000)		Aid to individuals and organizations (\$1,000)	
	Fiscal year 2017-18	Fiscal year 2016-17	Fiscal year 2017-18	Fiscal year 2016-17	Fiscal year 2017-18	Fiscal year 2016-17
Administration	178,507	184,469	142,038	182,965	15,279	20,235
Agriculture, Trade and Consumer Protection	12,686	14,413	—	—	—	—
Child Abuse and Neglect Prevention Board	685	786	—	—	516	504
Children and Families	635,416	715,023	113,655	107,533	414,372	426,788
Clean Water Fund Program ¹	134,527	-34,015	58,865	51,802	—	—
Corrections	434	1,648	—	—	—	—
Elections Commission	12,656	365	—	—	—	—
Government Accountability Board	-4,933	376	—	—	—	—
Health Services	6,385,945	6,638,604	158,556	123,441	6,166,663	6,013,710
Higher Educational Aids Board	—	—	—	—	—	-2

Federal aids to Wisconsin, continued

Agency administering aid	Aid received by Wisconsin (\$1,000)		Disbursed to local governments (\$1,000)		Aid to individuals and organizations (\$1,000)	
	Fiscal year 2017–18	Fiscal year 2016–17	Fiscal year 2017–18	Fiscal year 2016–17	Fiscal year 2017–18	Fiscal year 2016–17
	Historical Society	1,600	1,424	—	—	—
Insurance, Commissioner of	-8	525	—	—	—	—
Justice	40,000	34,315	32,194	24,393	1,478	1,008
Military Affairs	71,004	59,856	15,232	12,040	689	86
Natural Resources	148,490	119,287	7,415	7,809	—	—
People with Developmental Disabilities, Board for	1,493	2,030	—	—	561	203
Public Defender	104	296	—	—	—	—
Public Instruction	818,979	808,402	687,055	701,193	60,385	61,869
Public Lands Board	51	—	51	—	—	—
Public Service Commission	5,173	6,061	—	—	—	—
Safety and Professional Services	972	549	—	—	—	—
Supreme Court	686	550	—	—	—	—
Technical College System Board	27,095	29,219	23,264	22,934	1,272	1,080
Tourism	763	1,450	—	—	620	652
Transportation	790,750	627,361	191,562	131,974	6,676	5,053
University of Wisconsin System	1,621,320	1,624,049	—	—	—	—
Veterans Affairs	2,673	2,522	—	—	—	—
Workforce Development	211,050	219,799	—	—	79,040	73,496
Total	11,098,121	11,059,363	1,429,888	1,366,085	6,747,552	6,604,682

—represents zero.

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.

1. 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 2017 and October 2018.

State payments to local units of government, fiscal year 2018

County ¹	School levy tax credit ² (\$)	Shared revenue payments ³ (\$)	Exempt property aid ⁴ (\$)	Total (\$)	Per capita ⁵	
					Amount (\$)	Rank
Adams	4,084,351	1,267,044	45,526	5,396,921	259.64	60
Ashland	1,963,309	5,997,240	52,936	8,013,486	499.91	1
Barron	6,887,835	6,754,192	170,970	13,812,997	298.11	37
Bayfield	3,365,702	1,470,242	10,911	4,846,855	316.23	25
Brown	33,060,483	27,048,684	5,177,234	65,286,401	250.51	66
Buffalo	1,911,489	2,910,218	59,714	4,881,421	356.33	10
Burnett	3,687,968	1,179,928	22,170	4,890,066	315.33	28
Calumet	6,236,949	3,650,511	562,491	10,449,951	198.45	72
Chippewa	7,962,214	10,876,278	684,607	19,523,099	302.44	35
Clark	3,093,940	8,092,576	76,953	11,263,468	324.19	19
Columbia	8,890,936	7,903,995	235,565	17,030,496	298.13	36
Crawford	1,909,279	3,547,234	98,237	5,554,749	331.88	16
Dane	105,361,903	25,407,983	16,192,212	146,962,098	277.02	50
Dodge	10,158,938	12,789,611	453,415	23,401,963	260.17	59
Door	6,483,991	1,426,078	130,031	8,040,100	282.48	47
Douglas	5,819,460	11,131,047	129,055	17,079,562	384.30	5

State payments to local units of government, fiscal year 2018, continued

County ¹	School levy tax credit ² (\$)	Shared revenue payments ³ (\$)	Exempt property aid ⁴ (\$)	Total (\$)	Per capita ⁵	
					Amount (\$)	Rank
Dunn	4,911,459	8,028,400	184,685	13,124,544	294.16	39
Eau Claire	12,352,665	13,254,810	1,154,291	26,761,766	260.29	58
Florence	958,618	342,728	5,273	1,306,619	293.36	40
Fond du Lac	12,325,140	14,851,754	1,052,809	28,229,702	271.35	53
Forest	1,953,172	989,272	14,921	2,957,364	320.51	22
Grant	5,399,568	12,493,767	147,751	18,041,086	342.89	11
Green	5,173,031	3,937,930	595,475	9,706,436	262.57	56
Green Lake	3,283,547	3,132,259	83,521	6,499,327	338.97	15
Iowa	3,658,164	2,402,082	607,712	6,667,958	279.38	49
Iron	1,210,236	1,377,959	4,672	2,592,866	437.91	3
Jackson	2,640,660	3,103,868	92,832	5,837,360	280.64	48
Jefferson	11,584,657	9,317,481	869,657	21,771,796	258.11	61
Juneau	3,794,442	4,930,620	62,052	8,787,115	324.04	20
Kenosha	24,855,268	20,389,282	2,868,294	48,112,844	285.20	44
Kewaunee	2,496,396	3,641,474	56,268	6,194,138	298.00	38
La Crosse	16,751,188	18,125,687	2,480,912	37,357,786	313.42	29
Lafayette	1,940,990	4,477,544	24,627	6,443,160	378.79	7
Langlade	2,429,918	4,130,632	103,178	6,663,728	331.02	17
Lincoln	3,625,435	5,637,812	185,816	9,449,063	327.39	18
Manitowoc	8,567,052	17,105,404	592,595	26,265,050	322.29	21
Marathon	17,554,581	19,104,846	2,270,311	38,929,738	286.41	43
Marquette	5,844,791	9,639,138	211,365	15,695,294	379.28	6
Marquette	2,455,494	1,017,675	54,516	3,527,685	228.95	68
Menominee	544,994	622,988	3,044	1,171,026	275.02	51
Milwaukee	114,952,889	311,703,328	30,074,406	456,730,623	480.58	2
Monroe	4,680,314	8,326,960	146,645	13,153,919	283.72	46
Oconto	5,629,117	4,492,469	80,403	10,201,989	265.15	54
Oneida	9,051,440	1,901,995	129,248	11,082,683	304.61	33
Ozaukee	22,534,600	21,967,679	2,418,855	46,921,135	254.26	62
Ozaukee	17,972,924	6,646,860	780,174	25,399,958	286.46	42
Pepin	1,146,523	1,369,540	15,581	2,531,644	342.53	12
Pierce	5,485,303	5,007,753	94,652	10,587,708	251.96	65
Polk	7,778,659	4,221,632	85,965	12,086,256	272.34	52
Portage	7,951,219	7,553,580	1,064,768	16,569,567	233.25	67
Price	2,242,490	2,932,680	50,120	5,225,289	372.01	8
Racine	25,353,314	33,970,727	3,161,418	62,485,458	318.48	23
Richland	1,787,795	3,810,289	57,000	5,655,084	315.59	27
Rock	17,082,920	32,282,034	1,646,747	51,011,700	318.13	24
Rusk	2,290,937	3,700,383	68,833	6,060,153	410.75	4
St. Croix	13,413,753	3,909,266	276,927	17,599,946	198.68	71
Sauk	10,454,679	4,903,063	516,478	15,874,220	252.69	64
Sawyer	4,099,290	1,066,072	21,898	5,187,259	308.25	31
Shawano	5,227,258	5,208,430	111,851	10,547,539	253.21	63
Sheboygan	15,654,544	17,904,367	1,872,744	35,431,655	305.65	32
Taylor	2,190,218	3,558,652	156,804	5,905,674	284.67	45
Trempealeau	3,588,166	6,331,389	188,718	10,108,274	339.58	13
Vernon	3,406,405	6,041,918	116,777	9,565,100	316.22	26
Vilas	7,283,918	535,173	29,003	7,848,093	360.48	9
Walworth	24,364,397	6,556,434	465,515	31,386,346	303.15	34
Washburn	3,603,442	1,283,811	66,933	4,954,187	311.02	30
Washington	20,987,439	5,730,394	1,013,001	27,730,834	203.95	70
Waukesha	87,467,953	11,007,291	6,019,228	104,494,472	260.30	57
Waupaca	6,822,208	8,226,858	268,705	15,317,771	293.35	41
Waushara	3,713,605	1,698,072	55,644	5,467,320	223.69	69
Winnebago	19,126,336	21,869,690	4,047,243	45,043,268	264.92	55

State payments to local units of government, fiscal year 2018, continued

County ¹	School levy tax credit ² (\$)	Shared revenue payments ³ (\$)	Exempt property aid ⁴ (\$)	Total (\$)	Per capita ⁵	
					Amount (\$)	Rank
Wood	8,465,735	15,563,175	1,335,790	25,364,700	339.02	14
State	853,000,000	884,790,236	94,266,672	1,832,056,909	314.99	X

X—not applicable.

1. Some cities and villages are located in more than one county. In these cases, payments are attributed to the “primary” county, as determined by the Department of Revenue. For example, payments to the city of Appleton are attributed to Outagamie County even though parts of Appleton are located in Calumet and Winnebago Counties. 2. Distributed July 2017. 3. Total of amounts (excluding deductions) distributed July and November 2017. 4. Includes exempt computer aid distributed July 2017. 5. Based on 2018 population estimates.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Local Government Services Bureau, departmental data, March 2019; Wisconsin Department of Administration, Demographic Services Center, *Official Final Estimates, January 1, 2018*, October 2018.

Wisconsin general property assessments and tax levies

Year	Full-value assessment of all property (mil. dol.)	% change	Total state and local property taxes levied		State property tax relief (mil. dol.)	Average full-value tax rate per (\$1,000)	% change	Average net tax rate per \$1,000 after state tax relief	
			(mil. dol.)	% change				%	% change
1900. . . .	630	X	19	X	NA	31	X	NA	X
1910. . . .	2,743	X	31	X	NA	11.18	X	NA	X
1920. . . .	4,571	X	96	X	NA	21.06	X	NA	X
1930. . . .	5,896	X	121	X	NA	20.49	X	NA	X
1940. . . .	4,354	X	110	X	NA	25.26	X	NA	X
1950. . . .	9,201	X	226	X	NA	24.52	X	NA	X
1960. . . .	18,844	X	481	X	NA	25.55	X	NA	X
1970. . . .	34,790	X	1,179	X	140	33.88	X	NA	X
1980. . . .	108,480	X	2,210	X	309	20.37	X	NA	X
1990. . . .	141,370	X	4,388	X	319	31.04	X	28.78	X
2000. . . .	286,321	X	6,605	X	469	23.06	X	21.42	X
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	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	18.28	5.4
2010. . . .	495,904	-3.1	10,365	2.6	747	20.9	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
2014. . . .	479,024	2.5	10,384	-2.1	747	21.67	4.4	20.11	4.6
2015. . . .	490,603	2.4	10,620	2.3	853	21.65	0.1	19.91	1.0
2016. . . .	505,124	3.0	10,792	1.6	853	21.37	1.3	19.68	1.2
2017. . . .	525,985	4.1	11,016	2.1	940	20.94	2.0	19.16	2.6

NA—Not available; X—Not applicable.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, Local Government Services, *2017 Town, Village, and City Taxes: Taxes Levied 2017—Collected 2018* and previous issues.

General property assessments, taxes, and rates, 2017

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	2,513,047,500	52,282,590	4,345,262	20.80	19.08
Ashland	1,214,385,900	27,480,175	2,209,774	22.63	20.81
Barron	4,104,693,800	85,541,484	7,782,873	20.84	18.94
Bayfield	2,556,035,700	38,011,074	3,723,831	14.87	13.41
Brown	20,863,710,700	436,451,535	36,608,256	20.92	19.16
Buffalo	1,157,108,700	23,984,249	2,168,035	20.73	18.85
Burnett	2,619,977,600	37,624,546	3,944,953	14.36	12.85
Calumet	4,002,111,800	84,920,945	6,935,138	21.22	19.49
Chippewa	5,328,054,600	91,638,091	8,739,022	17.20	15.56
Clark	2,077,748,400	45,273,078	3,428,532	21.79	20.14
Columbia	5,350,206,600	109,773,396	9,784,504	20.52	18.69
Crawford	1,196,983,000	29,106,814	2,131,678	24.32	22.54
Dane	60,784,157,550	1,379,828,012	119,195,433	22.70	20.74
Dodge	6,375,762,700	140,221,250	11,044,535	21.99	20.26
Door	7,113,624,900	96,465,387	7,233,719	13.56	12.54
Douglas	3,430,449,000	71,552,540	6,512,811	20.86	18.96
Dunn	3,034,074,400	67,904,715	5,406,399	22.38	20.60
Eau Claire	8,295,565,000	172,992,806	14,088,621	20.85	19.16
Florence	627,605,800	11,676,897	1,028,643	18.61	16.97
Fond du Lac	7,404,221,300	164,092,499	13,405,716	22.16	20.35
Forest	1,113,815,000	19,451,785	2,117,285	17.46	15.56
Grant	3,180,242,800	68,267,861	6,029,870	21.47	19.57
Green	2,924,949,800	70,161,415	5,805,794	23.99	22.00
Green Lake	2,277,060,000	41,326,905	3,506,345	18.15	16.61
Iowa	2,013,421,100	47,873,947	3,968,915	23.78	21.81
Iron	944,742,700	15,915,057	1,292,515	16.85	15.48
Jackson	1,649,337,300	34,804,334	3,014,254	21.10	19.27
Jefferson	6,948,833,800	145,975,976	12,751,355	21.01	19.17
Juneau	2,080,178,400	44,703,201	3,988,034	21.49	19.57
Kenosha	14,655,093,000	348,296,201	26,807,826	23.77	21.94
Kewaunee	1,661,920,500	34,329,127	2,891,357	20.66	19.92
La Crosse	9,635,009,700	215,606,268	18,577,012	22.38	20.45
Lafayette	1,149,154,400	27,486,052	2,096,291	23.92	22.09
Langlade	1,688,211,900	31,422,946	2,639,012	18.61	17.05
Lincoln	2,381,987,700	49,169,780	3,930,703	20.64	18.99
Manitowoc	5,287,002,200	112,863,324	9,313,843	21.35	19.59
Marathon	10,590,161,600	236,599,721	19,357,261	22.34	20.51
Marinette	3,843,289,300	68,973,748	6,379,548	17.95	16.29
Marquette	1,588,664,000	31,982,520	2,638,640	20.13	18.47
Menominee	304,250,700	6,160,771	568,269	20.25	18.38
Milwaukee	61,413,297,000	1,700,744,223	124,452,528	27.69	25.67
Monroe	3,301,747,200	69,187,744	5,173,564	20.95	19.39
Oconto	3,792,196,100	67,583,258	6,133,092	17.82	16.20
Oneida	6,867,927,100	93,674,283	9,973,981	13.64	12.19
Outagamie	14,882,910,000	303,957,296	24,813,284	20.42	18.76
Ozaukee	11,735,981,400	203,243,795	19,716,857	17.32	15.64
Pepin	616,444,700	13,778,588	1,266,943	22.35	20.30
Pierce	3,271,381,300	72,595,065	6,214,929	22.19	20.29
Polk	4,530,661,500	87,287,459	8,484,892	19.27	17.39
Portage	5,718,796,400	111,553,819	8,703,190	19.51	17.98
Price	1,376,983,600	27,048,657	2,449,457	19.64	17.86
Racine	14,695,479,800	337,586,807	28,024,591	22.97	21.07
Richland	1,136,481,200	24,886,329	2,001,223	21.90	20.14
Rock	10,907,782,900	265,944,806	18,850,246	24.38	22.65
Rusk	1,217,894,400	25,249,949	2,554,863	20.73	18.63

General property assessments, taxes, and rates, 2017, continued

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 (\$)
St. Croix	9,195,173,600	165,583,666	15,525,538	18.01	16.32
Sauk	7,120,479,000	139,938,793	11,420,415	19.65	18.05
Sawyer	3,496,215,200	40,899,067	4,501,167	11.70	10.41
Shawano	3,096,944,300	60,725,177	5,668,406	19.61	17.78
Sheboygan	9,228,846,100	195,371,644	16,767,419	21.17	19.35
Taylor	1,445,462,800	31,843,477	2,450,417	22.03	20.33
Trempealeau	2,209,706,500	50,307,729	4,041,452	22.77	20.94
Vernon	1,956,310,400	42,971,190	3,674,335	21.97	20.09
Vilas	6,835,215,600	72,437,903	7,889,250	10.60	9.44
Walworth	14,156,955,100	261,250,778	26,741,553	18.45	16.56
Washburn	2,488,144,600	40,266,842	3,933,887	16.18	14.60
Washington	14,614,348,100	237,999,396	22,951,984	16.29	14.71
Waukesha	54,158,131,600	911,056,408	96,171,525	16.82	15.05
Waupaca	4,133,162,800	91,917,447	7,491,961	22.24	20.43
Wausara	2,513,510,700	45,909,062	4,013,572	18.26	16.67
Winnebago	12,909,954,800	288,974,553	21,269,493	22.38	20.74
Wood	4,993,169,200	116,125,196	9,282,142	23.26	21.40
Total	525,984,545,850	11,016,093,428	940,000,020	20.94	19.16

1. Reflects actual market value of all taxable general property, as determined by the Wisconsin Department of Revenue independent of locally assessed values, which can vary substantially from full value. 2. 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. 3. Total amount of school levy tax credit paid by the state to taxing districts and credited to taxpayers on their tax bills. The credit is considered part of the tax payment. 4. 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—2017: Taxes Levied 2017—Collected 2018*.

Municipal property taxes levied in Wisconsin

Year	Total (mil. dol.)	% 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

Municipal property taxes levied in Wisconsin, continued

Year	Total (mil. dol.)	% Resi- dential	% Com- mercial	% Manu- facturing	% Agri- cultural	% Per- sonal ¹	% Other 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
2014	10,383.7	68.8	20.8	3.0	0.4	2.8	4.2
2015	10,620.2	68.6	21.0	3.0	0.4	2.7	4.2
2016	10,792.1	68.3	21.3	3.0	0.4	2.8	4.2
2017	11,016.1	68.1	21.7	3.0	0.4	2.7	4.1

1. An exemption for "Line A" business property was phased-in beginning in 1977. "Line A" property was completely exempted by 1981. 2. Beginning in 1996, "Other" includes agricultural property not considered agricultural land for purposes of value assessment.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Local Government Services, *2017 Town, Village and City Taxes: Taxes Levied 2017—Collected 2018*, and previous issues. For 1980 and earlier, *Property Tax*, 1981 and previous issues. 1960 and 1965 data are from Wisconsin Department of Taxation. Percentages may not add up to 100 due to rounding.

Wisconsin general property tax levies, 2017

Type of property	Towns	Villages	Cities	Total
Real estate	3,216,488,928	1,915,615,995	5,589,676,678	10,721,781,602
Residential	2,517,616,890	1,425,034,766	3,561,743,780	7,504,395,436
Commercial	188,320,902	404,505,171	1,801,466,275	2,394,292,349
Manufacturing	32,979,266	74,439,338	220,934,415	328,353,019
Forest lands	123,399,848	2,109,097	697,225	126,206,170
Agricultural	40,483,915	974,605	499,908	41,958,427
Ag forest	53,918,759	831,567	353,585	55,103,910
Undeveloped	32,708,652	1,294,070	744,080	34,746,803
Other land and improvements	227,060,697	6,427,382	3,237,410	236,725,489
Personal property	41,384,811	49,654,876	203,272,006	294,311,692
Furniture, fixtures, equipment	8,346,442	20,711,172	91,981,167	121,038,780
Machinery, tools, patterns	22,064,110	22,304,471	73,573,333	117,941,915
Boats and other watercraft	147,329	30,901	340,832	519,062
All other personal property	10,826,930	6,608,331	37,376,674	54,811,935
Total general property taxes	3,257,873,771	1,965,270,836	5,792,948,821	11,016,093,428
Total state tax credit	336,977,131	167,158,962	435,863,927	940,000,020
Total effective taxes	2,920,896,640	1,798,111,874	5,357,084,894	10,076,093,408

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—2017: Taxes Levied 2017—Collected 2018*.

Wisconsin Conservation Fund revenues, expenditures, and balances

	2013–14	2014–15	2015–16	2016–17
Opening cash balance	\$39,267,307	\$37,191,298	\$42,685,686	\$60,473,125
Revenues	286,915,608	292,932,526	311,640,899	303,038,659
User fees (licenses, registration)	102,118,589	104,820,956	113,182,781	125,634,380
Forestry mill tax	79,399,769	81,350,401	83,306,027	85,760,413
Federal aids	45,486,239	45,687,437	44,928,485	43,064,052
Motor fuel tax formula	22,842,478	23,574,182	23,681,894	23,086,512
Severance tax	8,985,347	9,263,069	10,555,268	10,150,721
Other revenues (sales, services)	28,083,186	28,236,481	35,986,444	15,342,581
Expenditures	288,991,617	287,438,138	293,853,460	291,600,806
Land and forestry—state	93,368,808	89,769,542	95,214,571	96,581,448
Land and forestry—federal	15,146,341	17,111,226	16,228,694	16,442,572
Enforcement/science—state	22,554,512	22,986,382	22,797,824	22,489,837
Enforcement/science—federal	11,257,421	11,246,443	10,166,126	10,324,407
Water management—state	21,704,213	22,638,169	22,601,306	20,970,586
Water management—federal	5,736,280	5,180,222	5,064,936	5,298,995
Conservation aids—state	29,955,985	32,205,061	31,619,966	34,876,037
Conservation aids—federal	4,250,563	4,867,250	6,309,235	6,613,623
Environmental aids—state	6,722,852	6,287,498	5,892,225	6,316,021
Development/debt service—state	21,065,928	21,958,417	22,218,355	22,854,570
Development/debt service—federal	6,539,906	3,413,936	6,368,552	1,567,312
Administrative services—state	3,729,519	2,577,149	2,170,431	2,302,533
Administrative services—federal	1,337,961	621,125	437,401	342,926
CAES ¹ management—state	24,318,420	24,934,968	26,409,465	26,150,748
CAES ¹ management—federal	6,015,817	6,931,415	6,196,326	5,515,622
Other activities—state	15,287,091	14,709,335	14,158,047	12,953,569
Fund Balance	\$37,191,298	\$42,685,686	\$60,473,125	\$71,910,978

1. Customer and Employee Services Division.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, State Controller's Office, 2017 Annual Fiscal Report (Budgetary Basis) Appendix, October 15, 2017, and previous editions.

Wisconsin Conservation Fund revenues and expenditures, fiscal year 2017–18

Opening cash balance	\$71,910,978
Revenues	338,539,046
User fees (licenses, registrations, recreational fees)	118,204,889
Forestry mill tax	22,334,529
GPR transfer for forestry mill tax ¹	89,259,577
Federal aids	39,856,736
Motor fuel tax formula	22,362,031
Severance tax	1,318,170
Other revenues (sales, services)	45,203,114
Expenditures	304,450,776
Fish, wildlife, and parks—state	60,188,152
Fish, wildlife, and parks—federal	30,820,435
Forestry—state	50,217,824
Forestry—federal	3,495,496
Enforcement—state	23,450,604

Wisconsin Conservation Fund revenues and expenditures, fiscal year 2017–18, continued

Enforcement—federal	6,083,611
Environmental management—state	1,964,993
Conservation aids—state	30,854,146
Conservation aids—federal	6,010,268
Environmental aids—state	7,229,769
Development/debt service—state	22,677,941
Development/debt service—federal	1,993,275
Administration—state	1,991,523
Administration—federal	423,126
Internal and external services—state	35,457,689
Internal and external services—federal	6,926,777
Other activities—state	14,665,147
Transfers	—
Fund balance	\$105,999,248

Note: Because of reorganization of the Department of Natural Resources, 2017–18 expenditure categories are not comparable to those of prior years.

1. The forestry mill tax sunset as of January 1, 2017, property tax assessments. 2017 Wisconsin Act 59 provides for a GPR transfer to the conservation fund in an amount comparable to what would have been provided from the tax.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, State Controller's Office, 2018 Annual Fiscal Report (Budgetary Basis) Appendix, October 17, 2018.

Wisconsin Transportation Fund revenues and expenditures

Item	Fiscal year 2016–17		Fiscal year 2017–18	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Opening balance	206,797,181	-798,247,072	219,123,383	-980,770,185
Revenues	1,726,091,565	763,187,961	1,783,904,310	1,007,435,278
Motor fuel taxes	1,052,187,883	X	1,064,313,224	X
Vehicle registration ¹	465,985,689	X	493,607,554	X
Drivers license fees	39,379,768	X	39,884,095	X
Motor carrier fees	3,368,537	X	2,205,668	X
Other motor vehicle fees	25,802,402	X	26,765,446	X
Overweight/ oversize permits	6,185,925	X	6,669,984	X
Investment earnings	777,943	X	6,387,610	X
Aeronautical taxes and fees	1,945,353	X	1,844,867	X
Public utility tax revenues (aeronautics and railroads)	52,451,223	X	46,940,610	X
Transfers-in ²	66,840,838	X	73,669,306	X
Miscellaneous	11,166,004	2,449,852	21,615,946	3,763,700
Service center operations	X	25,488,852	X	26,579,609
State and local highway facilities—federal	X	560,861,209	X	689,285,451
State and local highway facilities—local	X	25,123,526	X	96,941,867
Major highway development revenue bonds	X	79,438,225	X	73,606,340
Highway administration and planning—federal	X	827,964	X	3,697,564
Aeronautics—federal	X	23,946,136	X	39,231,608
Aeronautics—local	X	1,785,083	X	7,513,290

Wisconsin Transportation Fund revenues and expenditures, continued

Item	Fiscal year 2016–17		Fiscal year 2017–18	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Railroad assistance—federal	X	1,416,044	X	1,843,034
Railroad assistance—local	X	3,320,206	X	3,726,094
Railroad passenger service—federal	X	179,759	X	66,399
Railroad passenger service—local	X	—	X	1,185
Transit assistance—federal	X	16,034,867	X	13,587,169
Transit assistance—local	X	478,713	X	350,501
Congestion mitigation air quality— federal	X	2,047,477	X	824,563
Congestion mitigation air quality—local	X	101,624	X	210,630
Transportation facilities economic assistance and development—local	X	33,769	X	-374
Transportation alternatives program— federal	X	11,491,400	X	5,771,360
Transportation alternatives program— local	X	1,128,152	X	3,365,153
General administration and planning— federal	X	3,924,169	X	29,009,654
General administration and planning— local	X	38,773	X	166,121
Administrative facilities—revenue bonds	X	1,615,885	X	—
Highway safety—federal	X	927,864	X	7,144,852
Gifts and grants	X	528,412	X	749,508
Expenditures³	1,713,765,362	945,711,079	1,652,120,001	1,256,487,470
Local assistance	624,578,882	218,290,720	650,411,139	264,355,112
Highway aids	437,552,758	—	458,178,111	—
Local bridge and highway improvement	41,655,194	151,079,685	40,834,407	176,166,880
Mass transit	125,773,447	15,419,375	128,493,765	18,923,334
Railroads	2,658,388	656,583	2,402,412	-853,710
Aeronautics	9,307,411	45,317,556	12,599,465	65,913,852
Highway safety	—	5,814,748	—	4,095,115
Rail passenger service	6,908,980	2,773	4,937,770	109,641
Harbors	722,704	—	2,965,209	—
Transportation alternatives program	—	—	—	—
Aids to individuals and organizations	9,153,809	15,405,789	9,481,936	11,474,488
Transportation facilities economic assistance and development	4,366,182	46,234	3,814,298	347,688
Railroad crossings	4,265,267	3,323,115	3,933,723	3,694,744
Elderly and disabled	522,360	2,848,982	1,733,915	3,037,687
Freight rail	—	9,187,458	—	4,394,369
State operations	1,059,946,846	712,014,570	972,189,229	980,657,870
Highway improvements	445,906,340	614,892,687	321,927,208	746,958,399
Major highway development—revenue bonds	—	8,749,880	—	176,978,028
Highway maintenance, repair, and traffic operations	261,615,336	17,527,875	285,863,540	6,420,953
Highway administration and planning	14,568,832	2,022,849	14,033,151	1,904,058
Traffic enforcement and inspection	66,115,725	7,376,412	64,285,925	7,141,736
Transportation safety	1,244,325	4,025,335	1,642,969	3,302,066
General administration and planning	64,208,935	9,535,584	67,172,245	16,876,472
Administrative facilities—revenue bonds	—	5,894,289	—	-2,888,865
Vehicle registration and drivers licensing	72,702,458	478,975	73,417,467	142,012

Wisconsin Transportation Fund revenues and expenditures,
continued

Item	Fiscal year 2016–17		Fiscal year 2017–18	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Vehicle inspection and maintenance	2,595,960	—	2,595,960	—
Debt repayment and interest ⁴	128,844,739	—	139,647,830	—
Service centers	—	30,002,563	—	20,331,732
Congestion mitigation air quality	—	506,940	—	1,620,251
Miscellaneous	2,144,196	11,001,181	1,602,934	1,871,028
Conservation Fund transfers	20,085,825	—	20,037,697	—
Closing balance	219,123,384	-980,770,190	350,907,692	-1,229,822,377

X—not applicable; — represents zero.

1. 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. The trustee retained \$227.3 million during FY 2017, and \$213.4 million during FY 2018. 2. Transfer-in amount for FY 2017 includes \$39.1 million general fund, \$27.3 million petroleum inspection fund, and \$0.4 million conservation fund; and for FY 2018 includes \$40.2 million general fund, \$30.3 million petroleum inspection fund, and \$3.2 million conservation fund. 3. The amounts exclude financial activity relating to general obligation bond funded projects that are reimbursed by the capital improvement fund. 4. 2017 Wisconsin Act 59 (the 2017–2019 biennial budget act) authorized \$26.1 million in general obligation bond funding for railroad and harbor improvements. Debt service will be funded by the transportation fund. 2017 Wisconsin Act 58 authorized, contingent upon the receipt of federal moneys for certain purposes, up to \$252.4 million in general obligation bond funding for southeast Wisconsin freeway megaprojects.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, State Controller’s Office, *2018 Annual Fiscal Report (Budgetary Basis) Appendix*, October 17, 2018.