

# PUBLIC FINANCE

## Wisconsin state revenues and expenditures

Fiscal year	General fund <sup>1</sup>		Other funds <sup>2</sup>		Total—all funds		Net surplus or deficit <sup>3</sup>
	Revenues (\$1,000)	Expenditures (\$1,000)	Revenues (\$1,000)	Expenditures (\$1,000)	Revenues (\$1,000)	Expenditures (\$1,000)	
1975 . . .	2,966,532	3,148,968	1,252,422	924,455	4,218,954	4,073,423	78,120
1980 . . .	4,900,275	5,027,130	2,481,324	1,809,840	7,381,599	6,836,970	72,627
1985 . . .	7,160,174	7,237,716	4,908,582	2,743,287	12,068,756	9,981,002	314,084
1990 . . .	9,418,918	9,464,483	5,483,442	3,287,809	14,902,360	12,752,292	306,452
1995 . . .	13,259,772	13,094,450	9,823,810	4,963,553	23,083,582	18,058,003	400,881
2000 . . .	18,185,980	18,333,634	14,687,330	8,111,005	32,873,310	26,444,639	574,416
2005 . . .	21,191,600	21,488,178	15,827,541	10,772,231	37,019,141	32,260,409	-131,675
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	44,718,878	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
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
2019 . . .	35,034,907	34,173,937	20,229,339	16,069,377	55,264,246	50,243,314	2,437,987
2020 . . .	37,984,891	35,684,286	17,996,210	16,149,772	55,981,101	51,834,058	4,109,663
2021 . . .	42,683,495	42,285,113	45,121,703	17,070,238	87,805,198	59,355,351	4,073,585
2022 . . .	48,076,685	45,169,430	1,818,690	17,731,281	49,895,375	62,900,711	5,923,558

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, State Controller's Office, 2022 *Annual Fiscal Report*, October 2022, and prior editions.

## Wisconsin state budget allocations

Revenue type and allocation	Fiscal year 2021–22 (\$1,000)	Fiscal year 2022–23 (\$1,000)	Fiscal biennium (\$1,000)	% of total budget allocations
<b>GENERAL PURPOSE REVENUE . . . . .</b>	<b>19,284,768.7</b>	<b>19,731,372.0</b>	<b>39,016,140.7</b>	<b>44.70</b>
State operations . . . . .	4,527,332.1	4,733,288.3	9,260,620.4	10.61
Local assistance . . . . .	9,676,227.6	9,877,041.8	19,553,269.4	22.40
Aids to individuals and organizations . . .	5,081,209.0	5,121,041.9	10,202,250.9	11.69
<b>PROGRAM REVENUE . . . . .</b>	<b>18,781,116.8</b>	<b>18,577,516.4</b>	<b>37,358,633.2</b>	<b>42.80</b>
State operations . . . . .	7,789,882.4	7,768,481.1	15,558,363.5	17.83
Local assistance . . . . .	1,327,664.5	1,330,537.3	2,658,201.8	3.05
Aids to individuals and organizations . . .	9,663,569.9	9,478,498.0	19,142,067.9	21.93
<b>Program Revenue—federal . . . . .</b>	<b>11,943,494.5</b>	<b>11,727,336.2</b>	<b>23,670,830.7</b>	<b>27.12</b>
State operations . . . . .	2,593,445.3	2,581,782.6	5,175,227.9	5.93
Local assistance . . . . .	1,251,832.1	1,254,344.9	2,506,177.0	2.87
Aids to individuals and organizations . . .	8,098,217.1	7,891,208.7	15,989,425.8	18.32
<b>Program Revenue—service . . . . .</b>	<b>979,292.6</b>	<b>958,852.6</b>	<b>1,938,145.2</b>	<b>2.22</b>
State operations . . . . .	772,935.6	756,204.5	1,529,140.1	1.75
Local assistance . . . . .	43,022.8	43,022.8	86,045.6	0.10
Aids to individuals and organizations . . .	163,334.2	159,625.3	322,959.5	0.37
<b>Program Revenue—other . . . . .</b>	<b>5,858,329.7</b>	<b>5,891,327.6</b>	<b>11,749,657.3</b>	<b>13.46</b>
State operations . . . . .	4,423,501.5	4,430,494.0	8,853,995.5	10.14

## Wisconsin state budget allocations, continued

Revenue type and allocation	Fiscal year 2021–22 (\$1,000)	Fiscal year 2022–23 (\$1,000)	Fiscal biennium (\$1,000)	% of total budget allocations
Local assistance . . . . .	32,809.6	33,169.6	65,979.2	0.08
Aids to individuals and organizations . . . . .	1,402,018.6	1,427,664.0	2,829,682.6	3.24
<b>SEGREGATED REVENUE . . . . .</b>	<b>5,379,508.4</b>	<b>5,524,479.7</b>	<b>10,903,988.1</b>	<b>12.49</b>
State operations . . . . .	2,684,312.3	2,720,844.3	5,405,156.6	6.19
Local assistance . . . . .	1,684,155.4	1,503,460.3	3,187,615.7	3.65
Aids to individuals and organizations . . . . .	1,011,040.7	1,300,175.1	2,311,215.8	2.65
<b>Segregated Revenue—federal . . . . .</b>	<b>961,519.2</b>	<b>977,305.2</b>	<b>1,938,824.4</b>	<b>2.22</b>
State operations . . . . .	763,475.4	779,261.4	1,542,736.8	1.77
Local assistance . . . . .	191,755.1	191,755.1	383,510.2	0.44
Aids to individuals and organizations . . . . .	6,288.7	6,288.7	12,577.4	0.01
<b>Segregated Revenue—local . . . . .</b>	<b>115,325.6</b>	<b>115,325.6</b>	<b>230,651.2</b>	<b>0.26</b>
State operations . . . . .	7,452.9	7,452.9	14,905.8	0.02
Local assistance . . . . .	99,678.5	99,678.5	199,357.0	0.23
Aids to individuals and organizations . . . . .	8,194.2	8,194.2	16,388.4	0.02
<b>Segregated Revenue—service . . . . .</b>	<b>116,764.6</b>	<b>114,764.6</b>	<b>231,529.2</b>	<b>0.27</b>
State operations . . . . .	114,764.6	112,764.6	227,529.2	0.26
Aids to individuals and organizations . . . . .	2,000.0	2,000.0	4,000.0	0.00
<b>Segregated Revenue—other . . . . .</b>	<b>4,185,899.0</b>	<b>4,317,084.3</b>	<b>8,502,983.3</b>	<b>9.74</b>
State operations . . . . .	1,798,619.4	1,821,365.4	3,619,984.8	4.15
Local assistance . . . . .	1,392,721.8	1,212,026.7	2,604,748.5	2.98
Aids to individuals and organizations . . . . .	994,557.8	1,283,692.2	2,278,250.0	2.61
<b>FEDERAL REVENUE . . . . .</b>	<b>12,905,013.7</b>	<b>12,704,641.4</b>	<b>25,609,655.1</b>	<b>29.34</b>
State operations . . . . .	3,356,920.7	3,361,044.0	6,717,964.7	7.70
Local assistance . . . . .	1,443,587.2	1,446,100.0	2,889,687.2	3.31
Aids to individuals and organizations . . . . .	8,104,505.8	7,897,497.4	16,002,003.2	18.33
<b>ALL SOURCES . . . . .</b>	<b>43,445,393.9</b>	<b>43,833,368.1</b>	<b>87,278,762.0</b>	<b>100.00</b>
State operations . . . . .	15,001,526.8	15,222,613.7	30,224,140.5	34.63
Local assistance . . . . .	12,688,047.5	12,711,039.4	25,399,086.9	29.10
Aids to individuals and organizations . . . . .	15,755,819.6	15,899,715.0	31,655,534.6	36.27

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 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 2023.

## Wisconsin state annual appropriation obligations, 2022

Category	Amount of debt issued <sup>1</sup> (\$1,000)	Amount outstanding December 15, 2022 (\$1,000)
General Fund annual appropriation bonds . . . . .	3,252,620	2,660,835
Master lease obligations . . . . .	139,645	64,477
<b>Total . . . . .</b>	<b>3,392,265</b>	<b>2,725,312</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 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, March 2023.

## Wisconsin state revenues, all funds

	Fiscal year 2019–20 (\$1,000)	Fiscal year 2020–21 (\$1,000)	Fiscal year 2021–22 (\$1,000)
<b>REVENUES FROM TAXES.</b>	<b>18,760,189</b>	<b>20,683,340</b>	<b>21,818,909</b>
<b>General fund</b>	17,558,529	19,600,872	20,578,238
General purpose revenues	17,532,124	19,572,791	20,548,425
Income taxes	10,350,139	11,843,536	12,174,429
Individual	8,742,266	9,283,388	9,214,407
Corporation	1,607,873	2,560,148	2,960,022
Sales and excise taxes	6,515,718	7,051,358	7,633,053
General sales and use	5,836,215	6,373,483	6,978,336
Cigarette	523,557	509,793	482,440
Other tobacco products	91,364	92,746	94,383
Vapor products	1,319	1,558	4,126
Liquor and wine	54,776	64,590	64,898
Malt beverage (beer)	8,487	9,188	8,870
Public utility taxes	357,152	356,256	383,597
Private light, heat, and power	225,411	225,671	248,803
Municipal light, heat, and power	2,729	2,764	2,969
Telephone	66,173	62,868	68,200
Pipeline	44,513	47,244	44,838
Electric cooperative	12,752	12,940	14,013
Municipal electric	4,445	4,265	4,084
Conservation and regulation	473	504	649
Other	656	—	41
Inheritance and estate taxes	41	—	3
Miscellaneous taxes	309,074	321,641	357,343
Insurance companies (premiums)	217,381	202,066	221,800
Real estate transfer fee	77,430	106,098	121,382
Lawsuits (courts)	14,263	13,392	14,132
Other	—	85	29
Program revenues	26,405	28,081	29,813
Fire dues	23,122	24,465	25,375
Pari-mutuel taxes	—	—	—
County expo tax administration	776	525	982
Baseball park administration fee	390	—	—
Business trust regulation fee	1,439	1,825	2,405
Other	678	1,266	1,051
<b>Transportation fund</b>			
Motor fuel tax	1,022,464	959,411	1,111,070
Air-carrier tax	7,047	7,772	3,517
Railroad tax	42,020	36,258	33,030
Aviation fuel tax	1,264	1,193	1,555
Other taxes	9,325	6,351	11,239
<b>Conservation fund</b>			
Forestry mill tax	-21	-16	-20
Forest crop taxes	514	519	1,232
Motor fuel tax	—	—	—
<b>Dry cleaner fund</b>	533	250	369
<b>Mediation fund</b>	1	1	1
<b>Petroleum inspection tax</b>	83,892	35,362	39,972
<b>Historical Preservation Partnership Trust</b>	—	—	—
<b>Economic development fund temporary service charges</b>	34,621	35,367	38,706
<b>DEPARTMENT REVENUES</b>	<b>35,839,304</b>	<b>65,607,226</b>	<b>26,567,186</b>
Intergovernmental revenue	15,033,737	16,830,533	19,817,036
Licenses and permits	1,960,681	2,058,298	2,030,047
Charges for goods and services	4,404,752	4,463,989	4,811,538
Contributions	3,831,957	3,994,094	4,094,824
Interest and investment income	5,511,010	32,175,734	-10,657,868
Gifts and donations	660,447	805,156	739,948

### Wisconsin state revenues, all funds, continued

	Fiscal year 2019–20 (\$1,000)	Fiscal year 2020–21 (\$1,000)	Fiscal year 2021–22 (\$1,000)
Proceeds from sale of bonds . . . . .	1,052,808	1,102,142	614,288
Other revenues . . . . .	3,006,119	3,261,835	3,311,214
Other transactions . . . . .	377,793	915,445	1,806,159
<b>TRANSFERS . . . . .</b>	<b>1,381,608</b>	<b>1,514,632</b>	<b>1,509,280</b>
<b>TOTAL REVENUES . . . . .</b>	<b>55,981,101</b>	<b>87,805,198</b>	<b>49,895,375</b>

—Represents zero.

Source: Wisconsin Department of Administration, State Controller’s Office, 2022 Annual Fiscal Report, October 15, 2022.

### Wisconsin state revenue bonds, 2022

Program funded	Amount of debt authorized (\$1,000)	Amount issued <sup>1</sup> (\$1,000)	Amount outstanding December 15, 2022 (\$1,000)
Transportation facilities and highway projects . . . . .	4,325,886	4,117,056	1,565,305
Clean Water/Environmental Improvement Fund . . . . .	2,551,400	2,066,245	394,970
Petroleum environmental cleanup . . . . .	436,000	387,550	—
<b>Total . . . . .</b>	<b>7,313,286</b>	<b>6,570,851</b>	<b>1,960,275</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.

—Represents zero.

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, March 2023.

### Wisconsin state expenditures

	Fiscal year 2020–21		Fiscal year 2021–22	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
<b>Executive . . . . .</b>	<b>53,953,389</b>	<b>90.90</b>	<b>57,879,588</b>	<b>92.02</b>
Administration . . . . .	3,210,318	5.41	2,967,968	4.72
Agriculture, Trade and Consumer Protection . . . . .	134,666	0.23	145,393	0.23
Board for People with Developmental Disabilities . . . . .	1,828	0.00	1,912	0.00
Board on Aging and Long Term Care . . . . .	3,599	0.01	3,757	0.01
Child Abuse and Neglect Prevention Board . . . . .	3,086	0.01	4,072	0.01
Children and Families . . . . .	2,443,013	4.12	2,353,381	3.74
Corrections . . . . .	1,342,790	2.26	1,371,048	2.18
District attorneys . . . . .	55,252	0.09	57,965	0.09
Educational Communications Board . . . . .	17,520	0.03	19,134	0.03
Elections Commission . . . . .	17,116	0.03	6,357	0.01
Employee Trust Funds . . . . .	8,583,573	14.46	9,069,920	14.42
Employment Relations Commission . . . . .	889	0.00	955	0.00
Environmental Improvement Program . . . . .	62,366	0.11	62,313	0.10
Ethics Commission . . . . .	1,161	0.00	1,138	0.00
Financial Institutions . . . . .	17,529	0.03	18,415	0.03
Fox River Navigation System Authority . . . . .	125	0.00	125	0.00
Governor . . . . .	17,772	0.03	95,738	0.15
Health Services . . . . .	16,547,673	27.88	18,142,619	28.84

## Wisconsin state expenditures, continued

Function	Fiscal year 2020–21		Fiscal year 2021–22	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Higher Education Aids Board . . . . .	137,427	0.23	123,257	0.20
Historical Society . . . . .	27,772	0.05	32,026	0.05
Insurance Commissioner . . . . .	215,629	0.36	225,461	0.36
Investment Board . . . . .	74,732	0.13	83,969	0.13
Justice . . . . .	218,808	0.37	200,537	0.32
Kickapoo Reserve Management Board . . . . .	1,075	0.00	1,436	0.00
Labor and Industry Review Commission . . . . .	2,182	0.00	2,481	0.00
Lieutenant Governor . . . . .	433	0.00	385	0.00
Lower Wisconsin Riverway . . . . .	229	0.00	233	0.00
Medical College of Wisconsin . . . . .	10,964	0.02	10,841	0.02
Military Affairs . . . . .	160,547	0.27	474,216	0.75
Natural Resources . . . . .	630,596	1.06	621,107	0.99
Public Defender . . . . .	98,749	0.17	95,183	0.15
Public Instruction . . . . .	7,691,287	12.96	8,405,199	13.36
Public Lands Board . . . . .	1,619	0.00	1,552	0.00
Public Service Commission . . . . .	55,742	0.09	130,007	0.21
Revenue . . . . .	1,485,000	2.50	1,200,040	1.91
Safety and Professional Services . . . . .	59,199	0.10	69,175	0.11
Secretary of State . . . . .	269	0.00	280	0.00
State Fair Park . . . . .	18,098	0.03	29,396	0.05
Technical College System Board . . . . .	562,256	0.95	594,191	0.94
Tourism . . . . .	34,036	0.06	22,622	0.04
Transportation . . . . .	3,198,567	5.39	3,722,631	5.92
Treasurer . . . . .	117	0.00	123	0.00
University of Wisconsin . . . . .	6,249,760	10.53	6,871,641	10.92
Veterans Affairs . . . . .	120,405	0.20	122,973	0.20
Wisconsin Economic Development Corporation . . . . .	41,551	0.07	41,551	0.07
Workforce Development . . . . .	396,064	0.67	474,866	0.75
<b>Judicial . . . . .</b>	<b>153,693</b>	<b>0.26</b>	<b>154,756</b>	<b>0.25</b>
<b>Legislative . . . . .</b>	<b>77,769</b>	<b>0.13</b>	<b>81,703</b>	<b>0.13</b>
<b>Shared revenue and tax relief . . . . .</b>	<b>2,862,136</b>	<b>4.82</b>	<b>2,949,787</b>	<b>4.69</b>
<b>Miscellaneous appropriations . . . . .</b>	<b>174,405</b>	<b>0.29</b>	<b>221,630</b>	<b>0.35</b>
<b>Program supplements . . . . .</b>	<b>49,762</b>	<b>0.08</b>	<b>-37,710</b>	<b>-0.06</b>
<b>Public debt . . . . .</b>	<b>1,274,811</b>	<b>2.15</b>	<b>815,385</b>	<b>1.30</b>
<b>Building Commission . . . . .</b>	<b>22,411</b>	<b>0.04</b>	<b>24,005</b>	<b>0.04</b>
<b>Building programs . . . . .</b>	<b>786,976</b>	<b>1.33</b>	<b>811,566</b>	<b>1.29</b>
<b>Total . . . . .</b>	<b>59,355,351</b>	<b>100.00</b>	<b>62,900,712</b>	<b>100.00</b>

Source: Wisconsin Department of Administration, State Controller's Office, Appendix to Annual Fiscal Report (Budgetary Basis), 2021 and 2022.

## Debt of the state of Wisconsin

	Annual debt limit <sup>1</sup> (\$1,000)	Amount incurred during calendar year		Amount outstanding January 1		
		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	2,153,152	508	1.96
1990 . . . . .	1,060,277	484,099	45.7	2,566,496	568	1.97
1995 . . . . .	1,511,536	368,322	24.4	3,244,079	637	1.64
2000 . . . . .	2,147,411	538,795	25.1	3,942,659	735	1.49
2005 . . . . .	3,209,502	571,990	17.8	5,116,439	924	1.27
2010 . . . . .	3,719,281	809,293	21.8	6,481,010	1,139	1.49

### Debt of the state of Wisconsin, continued

	Annual debt limit <sup>1</sup> (\$1,000)	Amount incurred during calendar year		Amount outstanding January 1		
		Total (\$1,000)	% of debt limit	Total (\$1,000)	Per capita (\$)	% of state assessed value
2011 . . . . .	3,651,482	896,260	24.5	7,407,431	1,298	1.62
2012 . . . . .	3,533,194	735,585	20.8	7,878,628	1,377	1.78
2013 . . . . .	3,506,269	642,295	18.3	8,385,973	1,462	1.78
2014 . . . . .	3,596,100	598,170	16.6	8,344,531	1,451	1.70
2015 . . . . .	3,679,519	750,475	20.4	8,134,099	1,412	1.68
2016 . . . . .	3,788,432	713,305	18.8	8,238,759	1,427	1.66
2017 . . . . .	3,944,844	607,975	15.4	8,389,198	1,448	1.55
2018 . . . . .	4,121,495	547,290	13.3	8,155,030	1,403	1.48
2019 . . . . .	4,356,545	539,415	12.4	8,212,806	1,411	1.41
2020 . . . . .	4,598,527	438,115	9.5	7,832,171	1,329	1.28
2021 . . . . .	4,911,153	433,360	8.8	7,654,755	1,298	1.16

1. The debt limit for each calendar year is derived through a formula specified in Wis. Stat. § 18.05.  
 Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, March 2023.

### Debt of the state of Wisconsin, 2022

Type	Amount outstanding December 15, 2022 (\$1,000)
Tax supported debt . . . . .	4,962,362
General fund . . . . .	3,512,680
Segregated funds <sup>1</sup> . . . . .	1,449,682
Revenue supported debt <sup>2</sup> . . . . .	1,857,753
<b>Total . . . . .</b>	<b>6,820,115</b>

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, March 2023.

### Debt of Wisconsin state authorities, 2022

Authority	Amount outstanding (\$1,000)
Wisconsin Health and Educational Facilities Authority . . . . .	9,341,966 <sup>1</sup>
Wisconsin Housing and Economic Development Authority . . . . .	1,892,064 <sup>2</sup>

Note: State authority debt is not an obligation of the State of Wisconsin.  
 1. As of 6/30/22. 2. As of 12/31/22.  
 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

## Debt of Wisconsin local governments, continued

Year (Dec. 31)	Counties (mil. dol.)	Cities (mil. dol.)	Villages (mil. dol.)	Towns (mil. dol.)	Total (mil. dol.)
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
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
2018 . . . . .	2,590.6	5,399.0	1,858.9	376.9	10,225.5
2019 . . . . .	2,610.2	5,607.8	2,032.6	429.8	10,680.4
2020 . . . . .	2,686.5	5,974.8	2,110.1	472.3	11,243.7
2021 . . . . .	2,921.8	6,182.3	2,204.6	515.8	11,824.5

Sources: Wisconsin Department of Revenue, *Indebtedness 1981* and prior editions; Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Government Services, *County and Municipal Revenues and Expenditures 2021*, and prior editions.

## Debt of Wisconsin school 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
2019 . . . . .	7,468.5	908.8	8,377.4
2020 . . . . .	7,552.1	907.4	8,459.5
2021 . . . . .	7,789.3	934.5	8,723.8
2022 . . . . .	8,092.2	959.2	9,051.3

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

Sources: Wisconsin Department of Public Instruction, departmental data, March 2022; Wisconsin Technical College System Board, departmental data, March 2022.

## 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 2020–21	Fiscal year 2021–22	Fiscal year 2020–21	Fiscal year 2021–22	Fiscal year 2020–21	Fiscal year 2021–22
Administration . . . . .	2,189,111	1,756,685	244,229	318,428	46,803	33,889
Agriculture, Trade and Consumer Protection . . . . .	15,169	15,917	—	—	—	—
Child Abuse and Neglect Prevention Board . . . . .	315	781	—	—	235	592
Children and Families . . . . .	715,082	827,694	113,507	120,938	581,149	615,038
Clean Water Fund Program <sup>1</sup> . . . . .	—	—	53,301	53,716	—	—

### 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 2020–21	Fiscal year 2021–22	Fiscal year 2020–21	Fiscal year 2021–22	Fiscal year 2020–21	Fiscal year 2021–22
	Corrections . . . . .	365	675	—	—	—
District Attorneys. . . . .	—	-491	—	—	—	—
Elections Commission. . . . .	1,399	1,220	—	—	—	—
Environmental Improvement Program . . . . .	53,301	53,716	—	—	—	—
Governor's Office. . . . .	—	100,608	—	—	—	—
Health Services . . . . .	9,313,863	11,853,546	170,110	180,286	9,040,510	10,608,718
Historical Society. . . . .	1,314	1,234	—	—	—	—
Insurance, Commissioner of . . . . .	127,726	141,955	—	—	—	—
Justice . . . . .	71,763	60,434	53,054	54,547	1,576	1,560
Military Affairs. . . . .	96,173	262,388	32,643	36,510	7,029	5,886
Natural Resources . . . . .	139,533	154,907	10,185	11,135	—	—
People with Developmental Disabilities, Board for . . . . .	1,832	1,866	—	—	605	527
Public Defender. . . . .	5	488	—	—	—	—
Public Instruction. . . . .	979,189	1,458,171	880,844	1,278,452	57,479	80,863
Public Lands Board. . . . .	61	60	61	60	—	—
Public Service Commission. . . . .	7,086	4,699	—	—	—	—
Safety and Professional Services	483	868	—	—	—	—
Supreme Court . . . . .	453	997	—	—	—	—
Technical College System Board	30,126	30,520	26,303	25,580	595	591
Tourism. . . . .	1,952	100	—	—	1,089	1,333
Transportation . . . . .	980,611	1,035,168	166,902	243,377	7,308	6,505
University of Wisconsin System . . . . .	1,797,700	1,921,800	—	—	—	—
Veterans Affairs . . . . .	3,166	3,645	—	—	—	—
Workforce Development . . . . .	196,966	232,236	—	—	55,208	86,549
<b>Total. . . . .</b>	<b>16,724,744</b>	<b>19,921,888</b>	<b>1,751,138</b>	<b>2,323,029</b>	<b>9,799,586</b>	<b>11,442,051</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.

—Represents zero.

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*, 2021 and 2022.

### Wisconsin state payments to local units of government, fiscal year 2022

County <sup>1</sup>	School levy tax credit <sup>2</sup> (\$)	Shared revenue payments <sup>3</sup> (\$)	Exempt property aid <sup>4</sup> (\$)	Personal property aid <sup>5</sup> (\$)	Total (\$)	Per capita <sup>6</sup>	
						Amount (\$)	Rank
Adams . . . . .	4,116,407	1,271,237	35,167	121,890	5,544,701	266	66
Ashland. . . . .	2,169,678	6,016,824	57,769	192,724	8,436,995	529	1
Barron. . . . .	8,219,010	6,900,929	185,926	416,898	15,722,762	335	26
Bayfield. . . . .	3,472,352	1,531,487	6,912	56,941	5,067,692	313	42
Brown. . . . .	37,072,519	27,247,374	5,389,664	3,455,498	73,165,055	268	65
Buffalo . . . . .	2,248,291	2,870,784	64,433	99,955	5,283,462	397	8
Burnett . . . . .	3,708,102	1,174,037	20,970	50,632	4,953,742	299	50
Calumet . . . . .	6,799,303	3,727,949	438,541	440,359	11,406,152	207	72
Chippewa . . . . .	9,047,356	11,008,585	774,525	859,616	21,690,082	323	36
Clark. . . . .	3,472,762	8,176,857	76,953	495,666	12,222,237	351	20
Columbia. . . . .	10,090,872	8,006,996	202,007	657,860	18,957,736	323	35



## Wisconsin state payments to local units of government, fiscal year 2022, continued

County <sup>1</sup>	School levy tax credit <sup>2</sup> (\$)	Shared revenue payments <sup>3</sup> (\$)	Exempt property aid <sup>4</sup> (\$)	Personal property aid <sup>5</sup> (\$)	Total (\$)	Per capita <sup>6</sup>	
						Amount (\$)	Rank
Crawford . . . .	2,203,708	3,554,383	100,133	291,555	6,149,778	381	10
Dane . . . . .	130,375,173	26,589,698	16,880,920	9,310,991	183,156,783	315	41
Dodge . . . . .	11,547,970	12,775,901	442,012	1,536,806	26,302,688	296	51
Door . . . . .	7,320,408	1,498,716	134,238	335,596	9,288,957	306	45
Douglas . . . .	6,266,166	11,120,500	129,904	718,915	18,235,485	409	6
Dunn . . . . .	5,184,302	8,109,262	187,514	956,395	14,437,473	318	39
Eau Claire . . .	14,082,847	13,346,699	1,213,018	1,293,692	29,936,256	277	61
Florence . . . .	1,118,139	335,231	5,382	25,967	1,484,719	325	33
Fond du Lac . .	12,823,539	15,153,777	1,090,943	1,544,356	30,612,615	294	53
Forest . . . . .	2,053,697	995,625	17,072	21,457	3,087,851	336	25
Grant . . . . .	6,277,348	12,258,563	157,665	364,087	19,057,663	372	13
Green . . . . .	6,089,061	3,774,945	600,642	551,929	11,016,577	294	52
Green Lake . . .	3,132,158	3,162,913	92,168	357,649	6,744,888	353	18
Iowa . . . . .	4,161,797	2,459,155	625,567	610,778	7,857,297	328	29
Iron . . . . .	1,228,566	1,375,109	4,202	35,678	2,643,555	432	5
Jackson . . . . .	2,992,703	3,110,622	90,914	709,359	6,903,598	327	31
Jefferson . . . .	13,069,510	9,402,208	924,640	785,778	24,182,136	279	60
Juneau . . . . .	3,710,786	4,989,373	64,070	152,467	8,916,696	332	27
Kenosha . . . .	26,448,578	20,413,026	2,981,053	5,200,731	55,043,388	323	37
Kewaunee . . . .	2,838,404	3,127,569	60,847	200,797	6,227,617	302	49
La Crosse . . . .	18,593,210	17,825,549	2,580,998	2,357,901	41,357,658	339	24
Lafayette . . . .	2,271,380	4,994,138	23,040	266,801	7,555,360	454	3
Langlade . . . .	2,515,834	4,126,709	108,831	116,972	6,868,346	353	19
Lincoln . . . . .	4,086,869	5,704,163	194,788	225,750	10,211,570	359	15
Manitowoc . . .	8,697,342	18,015,545	601,487	777,278	28,091,653	345	23
Marathon . . . .	19,680,830	19,977,164	2,311,040	2,121,419	44,090,454	317	40
Marquette . . . .	6,139,227	9,965,390	220,810	442,710	16,768,138	400	7
Marquette . . . .	2,381,240	1,055,742	55,358	88,205	3,580,546	229	70
Menominee . . .	517,806	644,698	3,058	2,395	1,167,956	274	62
Milwaukee . . .	114,246,144	312,954,095	31,267,186	9,597,606	468,065,032	498	2
Monroe . . . . .	5,107,160	8,313,873	152,226	717,874	14,291,134	306	46
Oconto . . . . .	6,393,839	4,512,866	78,954	250,199	11,235,858	286	56
Oneida . . . . .	9,663,652	1,939,080	135,796	530,563	12,269,091	323	34
Outagamie . . .	24,315,042	22,603,494	2,649,792	2,447,955	52,016,283	270	64
Ozaukee . . . . .	20,005,878	6,588,291	810,708	732,420	28,137,297	304	48
Pepin . . . . .	1,271,685	1,372,788	15,550	119,645	2,779,668	378	11
Pierce . . . . .	6,324,421	5,176,394	104,317	348,731	11,953,863	282	58
Polk . . . . .	8,258,951	4,262,755	89,493	503,144	13,114,343	289	54
Portage . . . . .	8,990,375	7,801,001	1,094,696	875,724	18,761,797	264	67
Price . . . . .	2,196,535	3,024,994	53,855	78,498	5,353,882	382	9
Racine . . . . .	28,751,695	34,650,702	3,287,441	2,476,157	69,165,996	349	21
Richland . . . .	1,982,254	3,822,984	54,670	125,832	5,985,740	346	22
Rock . . . . .	19,455,994	35,267,047	1,711,098	2,707,259	59,141,398	359	16
Rusk . . . . .	2,304,810	3,847,231	70,867	118,985	6,341,893	446	4
St. Croix . . . .	17,938,156	3,759,606	281,731	840,336	22,819,828	237	68
Sauk . . . . .	11,603,757	5,029,440	567,864	1,413,715	18,614,775	280	59
Sawyer . . . . .	4,359,417	1,145,766	22,596	78,897	5,606,676	310	44
Shawano . . . .	5,543,250	5,218,216	111,049	298,988	11,171,502	271	63
Sheboygan . . .	16,037,561	17,231,186	1,957,166	1,073,086	36,298,999	306	47
Taylor . . . . .	2,366,251	3,548,789	162,181	465,952	6,543,173	328	30
Trempealeau . .	4,203,994	6,367,863	208,308	252,021	11,032,185	357	17
Vernon . . . . .	3,502,082	5,989,244	119,846	324,176	9,935,349	321	38
Vilas . . . . .	7,630,812	583,324	27,624	105,014	8,346,774	361	14
Walworth . . . .	26,333,284	6,652,867	478,869	1,089,281	34,554,301	326	32
Washburn . . . .	4,006,708	1,286,401	70,647	109,294	5,473,050	329	28

## Wisconsin state payments to local units of government, fiscal year 2022, continued

County <sup>1</sup>	School levy tax credit <sup>2</sup> (\$)	Shared revenue payments <sup>3</sup> (\$)	Exempt property aid <sup>4</sup> (\$)	Personal property aid <sup>5</sup> (\$)	Total (\$)	Per capita <sup>6</sup>	
						Amount (\$)	Rank
Washington . . .	23,617,562	5,505,497	1,060,569	1,459,619	31,643,248	229	71
Waukesha . . .	94,292,543	11,149,624	6,242,177	6,999,116	118,683,460	289	55
Waupaca . . . .	7,315,285	8,245,949	301,573	387,077	16,249,883	311	43
Wausara. . . .	3,646,402	1,834,606	51,382	186,892	5,719,282	234	69
Winnebago . . .	21,063,024	21,941,640	4,200,523	1,708,310	48,913,498	283	57
Wood . . . . .	9,046,228	15,692,987	1,451,124	1,518,228	27,708,567	373	12
<b>Total . . . . .</b>	<b>940,000,000</b>	<b>895,116,033</b>	<b>98,047,059</b>	<b>78,193,047</b>	<b>2,011,356,139</b>	<b>338</b>	<b>X</b>

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 Wisconsin 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 2022. 3. Total of amounts (excluding deductions) distributed July and November 2021. 4. Includes exempt computer aid distributed July 2019. 5. May 2022 payment. 6. Based on 2022 population estimates.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Local Government Services Bureau, departmental data, March 2023; Wisconsin Department of Administration, Demographic Services Center, *Official Final Estimates, January 1, 2022, October 2022.*

## Wisconsin general property assessments and tax levies

	Full-value assessment of all property (mil. dol.)	% change	Total state and local property taxes levied (mil. dol.)	% change	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	% change
1900. . . .	630	X	19	X	NA	31.00	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
2010. . . .	495,904	-3.1	10,365	2.6	747	20.90	5.9	19.39	6.1
2011. . . .	486,864	-1.8	10,385	0.2	747	21.33	2.1	19.79	2.1
2012. . . .	471,093	-3.2	10,470	0.8	747	22.22	4.2	20.63	4.3
2013. . . .	467,503	-0.8	10,606	1.3	747	22.68	2.1	21.08	2.2
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
2018. . . .	549,533	4.5	11,199	1.7	940	20.38	-2.7	18.67	-2.6
2019. . . .	580,873	5.7	11,618	3.7	940	20.00	-1.9	18.38	-1.6
2020. . . .	613,137	5.6	12,017	3.4	940	19.60	-2.0	18.07	-1.7
2021. . . .	654,820	6.8	12,208	1.6	940	18.64	-4.9	17.21	-4.8

NA—Not available; X—Not applicable.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *2021 Town, Village, and City Taxes: Taxes Levied 2021—Collected 2022, and prior issues.*

## Wisconsin general property assessments, taxes, and rates, 2021

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 . . . . .	3,045,424,600	56,803,604	4,070,156	18.65	17.32
Ashland . . . . .	1,294,573,200	30,044,665	2,123,351	23.21	21.57
Barron . . . . .	5,008,571,400	90,641,151	8,104,529	18.10	16.48
Bayfield . . . . .	2,922,293,700	40,325,020	3,327,025	13.80	12.66
Brown . . . . .	26,708,662,500	483,296,902	36,854,256	18.10	16.72
Buffalo . . . . .	1,315,831,200	25,743,566	2,228,285	19.56	17.87
Burnett . . . . .	3,095,749,000	42,277,945	3,711,355	13.66	12.46
Calumet . . . . .	5,083,636,000	91,572,706	6,791,782	18.01	16.68
Chippewa . . . . .	7,010,535,800	104,081,956	9,189,539	14.85	13.54
Clark . . . . .	2,434,706,700	50,410,674	3,453,184	20.71	19.29
Columbia . . . . .	6,540,618,680	121,874,842	10,087,110	18.63	17.09
Crawford . . . . .	1,407,875,700	31,059,994	2,164,406	22.06	20.52
Dane . . . . .	76,889,801,300	1,626,198,098	134,207,699	21.15	19.40
Dodge . . . . .	7,690,530,560	148,212,915	11,413,438	19.27	17.79
Door . . . . .	8,556,994,600	113,184,097	7,574,480	13.23	12.34
Douglas . . . . .	4,144,022,500	72,604,272	6,046,322	17.52	16.06
Dunn . . . . .	3,836,605,100	72,841,896	5,097,652	18.99	17.66
Eau Claire . . . . .	10,591,905,100	187,590,925	13,607,812	17.71	16.43
Florence . . . . .	736,947,000	13,091,363	1,137,999	17.76	16.22
Fond du Lac . . . . .	8,904,213,000	174,443,655	12,613,708	19.59	18.17
Forest . . . . .	1,259,268,000	19,789,715	2,030,463	15.72	14.10
Grant . . . . .	3,865,162,300	72,678,820	6,135,589	18.80	17.22
Green . . . . .	3,691,417,980	77,174,592	6,002,860	20.91	19.28
Green Lake . . . . .	2,577,954,200	45,366,775	3,047,123	17.60	16.42
Iowa . . . . .	2,506,857,400	54,843,042	4,157,717	21.88	20.22
Iron . . . . .	1,031,764,200	15,847,511	1,152,689	15.36	14.24
Jackson . . . . .	1,849,553,600	35,078,118	2,928,754	18.97	17.38
Jefferson . . . . .	8,726,940,700	169,312,904	13,302,059	19.40	17.88
Juneau . . . . .	2,597,845,700	50,181,810	3,731,316	19.32	17.88
Kenosha . . . . .	19,742,921,700	388,705,659	26,434,741	19.69	18.35
Kewaunee . . . . .	1,929,833,700	39,130,061	2,871,821	20.28	18.79
La Crosse . . . . .	12,238,688,900	236,875,002	18,238,946	19.35	17.86
Lafayette . . . . .	1,364,211,000	28,975,935	2,206,102	21.24	19.62
Oneida . . . . .	1,866,138,800	32,983,840	2,501,529	17.67	16.33
Lincoln . . . . .	2,834,274,100	49,678,537	4,040,516	17.53	16.10
Manitowoc . . . . .	6,385,053,700	122,131,749	8,708,986	19.13	17.76
Marathon . . . . .	12,764,788,900	264,401,831	19,630,477	20.71	19.18
Marinette . . . . .	4,365,485,300	72,022,851	6,044,517	16.50	15.11
Marquette . . . . .	1,869,463,000	32,122,709	2,248,696	17.18	15.98
Menominee . . . . .	395,192,300	6,744,159	523,520	17.07	15.74
Milwaukee . . . . .	77,290,319,100	1,859,015,575	113,986,169	24.05	22.58
Monroe . . . . .	3,934,664,700	71,144,729	5,064,039	18.08	16.79
Oconto . . . . .	4,543,647,900	74,319,068	6,436,519	16.36	14.94
Oneida . . . . .	7,797,473,900	95,508,395	9,410,822	12.25	11.04
Outagamie . . . . .	19,041,095,200	331,267,356	24,281,932	17.40	16.12
Ozaukee . . . . .	14,289,620,800	219,290,748	19,998,725	15.35	13.95
Pepin . . . . .	721,544,900	14,284,348	1,216,433	19.80	18.11
Pierce . . . . .	4,148,445,100	76,732,456	6,226,862	18.50	17.00
Polk . . . . .	5,891,358,400	92,957,431	8,098,466	15.78	14.40
Portage . . . . .	7,098,581,100	133,951,133	9,247,451	18.87	17.57
Price . . . . .	1,503,796,700	30,639,992	2,189,001	20.38	18.92
Racine . . . . .	19,576,633,100	394,804,365	28,987,246	20.17	18.69
Richland . . . . .	1,348,098,200	28,972,140	1,917,063	21.49	20.07
Rock . . . . .	14,617,256,450	316,468,771	19,909,813	21.65	20.29
Rusk . . . . .	1,342,061,600	24,759,378	2,134,384	18.45	16.86
St. Croix . . . . .	12,439,288,300	195,219,304	18,341,112	15.69	14.22

## Wisconsin general property assessments, taxes, and rates, 2021, continued

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 (\$)
Sauk . . . . .	8,639,095,500	155,719,738	11,625,472	18.03	16.68
Sawyer . . . . .	3,995,635,200	45,014,889	4,288,356	11.27	10.19
Shawano . . . . .	3,667,699,900	68,125,891	5,532,160	18.57	17.07
Sheboygan . . . . .	11,530,754,800	213,456,854	15,890,793	18.51	17.13
Taylor . . . . .	1,585,641,400	30,551,036	2,294,249	19.27	17.82
Trempealeau . . . . .	2,673,075,300	55,416,621	4,165,954	20.73	19.17
Vernon . . . . .	2,373,696,800	47,721,608	3,484,283	20.10	18.64
Vilas . . . . .	7,883,730,900	77,154,143	7,514,240	9.79	8.83
Walworth . . . . .	18,146,879,800	287,596,263	26,126,425	15.85	14.41
Washburn . . . . .	3,002,427,600	43,818,867	4,014,100	14.59	13.26
Washington . . . . .	18,282,260,200	266,747,351	23,882,307	14.59	13.28
Waukesha . . . . .	66,686,337,700	970,574,922	93,325,432	14.55	13.15
Waupaca . . . . .	4,807,805,200	92,044,734	6,965,648	19.14	17.70
Waushara . . . . .	3,028,687,200	49,790,911	3,584,066	16.44	15.26
Winnebago . . . . .	15,795,067,600	324,384,629	21,241,940	20.54	19.19
Wood . . . . .	6,055,382,200	129,975,698	8,876,045	21.46	20.00
<b>Total . . . . .</b>	<b>\$654,820,375,870</b>	<b>\$12,207,775,210</b>	<b>\$940,000,016</b>	<b>18.64</b>	<b>17.21</b>

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—2021: Taxes Levied 2021—Collected 2022*.

## Municipal property taxes levied in Wisconsin

	Total (mil. dol.)	% 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
1995 . . . . .	5,738.9	64.8	18.8	3.6	6.7	4.9	1.1
2000 . . . . .	6,604.5	67.9	18.9	3.7	1.7	3.4	4.3
2005 . . . . .	8,326.7	71.0	18.7	3.0	0.5	2.6	4.2
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
2018 . . . . .	11,198.9	68.7	22.0	3.0	0.4	1.9	4.1

## Municipal property taxes levied in Wisconsin, continued

	Total (mil. dol.)	% Resi- dential	% Com- mercial	% Manu- facturing	% Agri- cultural	% Per- sonal <sup>1</sup>	% Other <sup>2</sup>
2019 . . . . .	11,618.2	68.8	22.0	3.0	0.4	1.9	4.0
2020 . . . . .	12,016.9	68.8	22.2	2.9	0.4	1.8	3.9
2021 . . . . .	12,207.8	68.9	22.4	2.8	0.4	1.7	3.8

Note: Percentages may not add up to 100 due to rounding.

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, includes agricultural property not considered agricultural land for purposes of use-value assessment.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Local Government Services, 2021 *Town, Village and City Taxes: Taxes Levied 2021—Collected 2022*, and prior issues; for 1980, 1975, and 1970 data, *Property Tax*, 1981 and prior issues; 1960 and 1965 data are from the Wisconsin Department of Taxation.

## Wisconsin general property tax levies, 2021

Type of property	Towns (\$)	Villages (\$)	Cities (\$)	Total (\$)
<b>Real estate . . . . .</b>	<b>3,418,300,620</b>	<b>2,276,308,485</b>	<b>6,304,608,275</b>	<b>11,999,217,380</b>
Residential . . . . .	2,702,392,835	1,692,187,869	4,018,137,256	8,412,717,960
Commercial . . . . .	196,558,266	486,868,512	2,051,339,058	2,734,765,836
Manufacturing . . . . .	30,042,149	82,703,365	229,605,936	342,351,450
Forest lands . . . . .	122,589,338	2,173,639	770,778	125,533,755
Agricultural . . . . .	41,440,800	1,185,287	512,617	43,138,704
Agricultural forest . . . . .	56,444,177	1,064,862	470,028	57,979,067
Undeveloped . . . . .	34,175,551	1,438,940	806,407	36,420,898
Other land and improvements . . . . .	234,657,504	8,686,011	2,966,195	246,309,710
<b>Personal property . . . . .</b>	<b>23,170,976</b>	<b>34,807,233</b>	<b>150,579,741</b>	<b>208,557,950</b>
Furniture, fixtures, equipment . . . . .	7,319,991	18,754,055	82,635,151	108,709,197
Machinery, tools, patterns . . . . .	5,442,676	8,541,026	28,955,513	42,939,215
Boats and other watercraft . . . . .	152,494	40,337	175,888	368,719
All other personal property . . . . .	10,255,815	7,471,815	38,813,189	56,540,819
<b>Total general property taxes . . . . .</b>	<b>3,441,471,596</b>	<b>2,311,115,718</b>	<b>6,455,188,016</b>	<b>12,207,775,330</b>
<b>Total state tax credit . . . . .</b>	<b>322,100,461</b>	<b>180,604,551</b>	<b>437,295,004</b>	<b>940,000,016</b>
<b>Total effective taxes . . . . .</b>	<b>3,119,371,135</b>	<b>2,130,511,167</b>	<b>6,017,893,012</b>	<b>11,267,775,314</b>

Note: The sums of some columns and rows may differ slightly from the reported totals because the Department of Revenue truncates (rather than rounds) amounts under \$1 for individual units of government.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *Town, Village, and City Taxes—2021: Taxes Levied 2021—Collected 2022*.

## Wisconsin Conservation Fund revenues and expenditures

	FY 2019–20 (\$)	FY 2020–21 (\$)	FY 2021–22 (\$)
<b>Opening cash balance . . . . .</b>	<b>132,085,902</b>	<b>150,257,626</b>	<b>172,530,217</b>
<b>Revenues . . . . .</b>	<b>338,811,825</b>	<b>348,575,145</b>	<b>355,186,355</b>
User fees (licenses, registrations, recreational fees) . . . . .	115,386,597	130,121,935	125,993,259
GPR transfer for forestry mill tax <sup>1</sup> . . . . .	98,574,101	104,049,333	111,123,018
Federal aids . . . . .	66,183,985	51,853,263	60,764,768
Motor fuel tax formula . . . . .	20,716,368	20,559,767	24,597,148
Gifts, donations and private support . . . . .	1,462,418	1,369,408	1,090,385
Other revenues (sales, services) . . . . .	36,488,356	40,621,439	31,617,777

## Wisconsin Conservation Fund revenues and expenditures, continued

	FY 2019–20 (\$)	FY 2020–21 (\$)	FY 2021–22 (\$)
<b>Expenditures</b>	<b>320,640,101</b>	<b>326,302,554</b>	<b>336,196,504</b>
Fish, wildlife, and parks—state	62,793,867	68,540,491	67,075,326
Fish, wildlife, and parks—federal	27,535,596	26,131,962	31,780,414
Forestry—state	54,761,432	56,291,833	56,580,815
Forestry—federal	1,651,113	2,471,809	3,756,043
Public Safety & Resource Protection—state	27,980,261	25,057,167	25,745,381
Public Safety & Resource Protection—federal	5,909,881	5,859,885	6,165,180
Environmental management—state	2,620,947	2,300,886	4,410,442
Conservation aids—state	33,709,146	38,685,926	37,245,883
Conservation aids—federal	8,528,438	8,347,400	9,746,622
Environmental aids—state	6,907,555	6,101,444	6,330,459
Development/debt service—state	25,182,892	24,138,853	22,968,598
Development/debt service—federal	1,496,042	2,497,462	3,427,428
Administration—state	3,457,124	3,829,723	3,938,562
Administration—federal	1,149,511	1,136,200	1,095,302
Internal and external services—state	36,343,776	35,335,050	36,428,155
Internal and external services—federal	5,541,017	6,474,811	7,400,362
Other activities—state	15,071,503	13,101,652	12,101,532
<b>Fund balance</b>	<b>150,257,626</b>	<b>172,530,217</b>	<b>191,520,068</b>

FY—Fiscal year.

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, 2022 *Annual Fiscal Report (Budgetary Basis) Appendix*, and prior editions.

## Wisconsin Transportation Fund revenues and expenditures

	Fiscal year 2020–21		Fiscal year 2021–22	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
<b>Opening balance</b>	<b>505,631,376</b>	<b>-1,332,565,110</b>	<b>654,954,719</b>	<b>-1,321,239,760</b>
<b>Revenues</b>	<b>1,966,210,133</b>	<b>1,215,183,261</b>	<b>2,144,616,143</b>	<b>1,379,595,872</b>
Motor fuel taxes	1,064,159,859	X	1,109,968,466	X
Vehicle registration <sup>1</sup>	716,144,069	X	708,194,057	X
Drivers license fees	40,674,208	X	39,013,730	X
Motor carrier fees	2,565,213	X	2,632,667	X
Other motor vehicle fees	24,106,458	X	26,728,267	X
Overweight/oversize permits	6,904,251	X	7,037,227	X
Investment earnings	590,718	X	1,932,828	X
Aeronautical taxes and fees	1,842,882	X	2,096,295	X
Public utility tax revenues (aeronautics and railroads)	44,030,293	X	36,546,964	X
Transfers-in <sup>2</sup>	60,676,662	X	202,481,038	X
Miscellaneous	4,515,520	-17,189,265	7,984,604	34,264,676
Service center operations	X	27,923,346	X	25,150,636
State and local highway facilities—federal	X	836,283,939	X	888,734,699
State and local highway facilities—local	X	92,612,146	X	175,540,001
Major highway development revenue bonds	X	88,801,610	X	67,495,964

## Wisconsin Transportation Fund revenues and expenditures, continued

	Fiscal year 2020–21		Fiscal year 2021–22	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Highway administration and planning—federal . . . . .	X	2,569,777	X	2,095,645
Aeronautics—federal . . . . .	X	69,302,927	X	48,937,059
Aeronautics—local . . . . .	X	29,853,758	X	29,422,333
Railroad assistance—federal . . . . .	X	3,082,059	X	3,455,384
Railroad assistance—local . . . . .	X	5,000,317	X	3,977,600
Railroad passenger service—federal . . . . .	X	232,520	X	8,896,096
Railroad passenger service—local . . . . .	X	-6,687	X	-19,617
Transit assistance—federal . . . . .	X	32,393,993	X	19,014,517
Transit assistance—local . . . . .	X	956,836	X	973,110
Congestion mitigation air quality—federal . . . . .	X	2,553,816	X	986,771
Congestion mitigation air quality—local . . . . .	X	14,716	X	-683,175
Harbors assistance—federal . . . . .	X	31,721	X	—
Harbors assistance—local . . . . .	X	637	X	—
Transportation facilities economic assistance and development—local . . . . .	X	14,542	X	54
Transportation alternatives program—federal . . . . .	X	6,368,742	X	6,921,938
Transportation alternatives program—local . . . . .	X	4,749,811	X	3,260,244
General administration and planning—federal . . . . .	X	23,007,369	X	51,809,079
General administration and planning—local . . . . .	X	102,245	X	1,047,746
Administrative facilities—revenue bonds . . . . .	X	1,701,982	X	3,569,126
Highway safety—federal . . . . .	X	4,640,613	X	4,227,763
Gifts and grants . . . . .	X	179,791	X	518,223
<b>Total</b>	<b>2,471,841,509</b>	<b>-117,381,849</b>	<b>2,799,570,862</b>	<b>58,356,112</b>
<b>Expenditures<sup>3</sup></b>	<b>1,816,886,787</b>	<b>1,203,857,910</b>	<b>2,069,119,476</b>	<b>1,558,972,559</b>
Local assistance . . . . .	745,959,976	249,371,449	734,576,629	409,330,411
Highway aids . . . . .	522,690,695	—	526,145,036	—
Local bridge and highway improvement . . . . .	65,547,796	177,659,472	57,699,861	252,908,123
Mass transit . . . . .	131,856,911	5,193,567	121,590,099	11,186,123
Railroads . . . . .	2,689,252	-816,570	2,802,275	-2,061,930
Aeronautics . . . . .	11,780,796	62,694,212	11,526,108	145,989,680
Highway safety . . . . .	—	4,564,910	—	4,167,031
Rail passenger service . . . . .	4,860,721	—	11,526,108	45
Harbors . . . . .	6,463,567	75,858	3,285,509	-2,858,661
Multimodal transportation studies . . . . .	86,947	—	—	—
Transportation alternatives program . . . . .	-16,709	—	1,633	—
Aids to individuals and organizations . . . . .	7,209,920	13,671,823	5,693,164	9,349,969
Transportation facilities economic assistance and development . . . . .	1,927,421	1,170,447	1,351,287	-633,074
Railroad crossings . . . . .	4,404,924	3,346,411	3,894,995	5,184,937
Elderly and disabled . . . . .	584,522	4,767,019	446,882	3,578,884
Freight rail . . . . .	293,053	4,387,946	—	1,219,222
State operations . . . . .	1,043,157,124	940,814,638	1,307,252,608	1,140,292,179
Highway improvements . . . . .	385,334,282	825,780,114	644,677,176	888,333,073
Major highway development—revenue bonds . . . . .	—	66,394,516	—	77,192,278
Highway maintenance, repair, and traffic operations . . . . .	271,883,634	5,602,379	290,739,449	13,227,307

## Wisconsin Transportation Fund revenues and expenditures, continued

	Fiscal year 2020–21		Fiscal year 2021–22	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Highway administration and planning	12,804,765	2,707,007	13,199,393	1,914,307
Traffic enforcement and inspection . . .	73,549,108	6,620,532	77,456,568	7,058,808
Transportation safety . . . . .	1,301,013	4,856,813	1,773,896	5,640,392
General administration and planning . .	66,992,969	13,615,958	67,949,237	39,882,639
Administrative facilities—revenue bonds . . . . .	—	-14,003,207	—	25,043,207
Vehicle registration and drivers licensing . . . . .	74,734,335	608,942	75,266,432	236,124
Vehicle inspection and maintenance . .	2,793,300	—	2,809,171	—
Debt repayment and interest <sup>4</sup> . . . . .	152,008,122	—	131,099,789	—
Service centers . . . . .	—	25,584,150	—	27,924,963
Congestion mitigation air quality . . . .	—	2,279,170	—	6,775,348
Miscellaneous . . . . .	1,755,596	768,264	2,281,497	47,063,733
Conservation Fund transfers . . . . .	20,559,767	—	21,597,075	—
<b>Unreserved fund balance . . . . .</b>	<b>654,954,722</b>	<b>-1,321,239,759</b>	<b>730,451,386</b>	<b>-1,500,616,447</b>

X—Not applicable; — Represents zero.

1. Wis. Stat. § 84.59 provides that vehicle registration revenues derived under Wis. Stat. § 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 \$194.1 million during FY 2021 and \$216.7 million during FY 2022. 2. Transfer-in amount for FY 2021 includes \$44.1 million General Fund, \$9.99 million Petroleum Inspection Fund, and \$0.4 million Conservation Fund; and for FY 2022 includes \$178 million General Fund, \$7 million Petroleum Inspection Fund, and \$0.3 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. 2021 Wisconsin Act 58 (the 2021–23 biennial budget act) authorized General Obligation Bond proceeds funding for railroad and harbor improvements of \$20.0 million for freight rail acquisitions and improvements and \$15.3 million for harbor improvements. Debt service will be funded by the Transportation Fund.

Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, State Controller's Office, 2022 Annual Fiscal Report (Budgetary Basis) Appendix.

