

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	20,566,485	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
2017 . . .	32,390,154	31,891,665	23,285,943	15,099,934	55,676,097	46,991,599	2,254,454

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)	
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

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, 2020 Annual Fiscal Report, October 15, 2020, and prior editions.

Wisconsin state budget allocations

Revenue type and allocation	Fiscal year	Fiscal year	Fiscal biennium	% of total budget
	2019–20 (\$)	2020–21 (\$)	(\$)	allocations
GENERAL PURPOSE REVENUE	18,314,860,600	19,190,025,700	37,504,886,300	46.06
State operations	4,304,949,100	4,528,680,000	8,833,629,100	10.85
Local assistance	9,263,259,900	9,405,160,700	18,668,420,600	22.93
Aids to individuals and organizations	4,746,651,600	5,256,185,000	10,002,836,600	12.29
PROGRAM REVENUE—TOTAL	16,932,256,200	17,162,013,400	34,094,269,600	41.88
State operations	7,454,737,200	7,552,236,800	15,006,974,000	18.43
Local assistance	1,450,540,300	1,301,918,100	2,752,458,400	3.38
Aids to individuals and organizations	8,026,978,700	8,307,858,500	16,334,837,200	20.06
Program Revenue—federal	10,637,382,100	10,797,082,100	21,434,464,200	26.33
State operations	2,532,761,000	2,631,488,400	5,164,249,400	6.34
Local assistance	1,380,956,800	1,231,867,900	2,612,824,700	3.21
Aids to individuals and organizations	6,723,664,300	6,933,725,800	13,657,390,100	16.77
Program Revenue—service	927,616,400	927,348,000	1,854,964,400	2.28
State operations	717,027,300	720,865,100	1,437,892,400	1.77
Local assistance	38,420,600	38,407,300	76,827,900	0.09
Aids to individuals and organizations	172,168,500	168,075,600	340,244,100	0.42
Program Revenue—other	5,367,257,700	5,437,583,300	10,804,841,000	13.27
State operations	4,204,948,900	4,199,883,300	8,404,832,200	10.32
Local assistance	31,162,900	31,642,900	62,805,800	0.08
Aids to individuals and organizations	1,131,145,900	1,206,057,100	2,337,203,000	2.87
SEGREGATED REVENUE—TOTAL	4,916,574,300	4,902,599,500	9,819,173,800	12.06
State operations	2,666,896,200	2,653,747,300	5,320,643,500	6.53
Local assistance	1,477,816,000	1,505,056,900	2,982,872,900	3.66
Aids to individuals and organizations	771,862,100	743,795,300	1,515,657,400	1.86
Segregated Revenue—federal	948,378,300	943,482,400	1,891,860,700	2.32
State operations	750,463,900	745,568,800	1,496,031,900	1.84
Local assistance	191,625,700	191,625,700	383,251,400	0.47
Aids to individuals and organizations	6,288,700	6,288,700	12,577,400	0.02
Segregated Revenue—local	115,325,600	115,325,600	230,651,200	0.28
State operations	7,452,900	7,452,900	14,905,800	0.02
Local assistance	99,678,500	99,678,500	199,357,000	0.24
Aids to individuals and organizations	8,194,200	8,194,200	16,388,400	0.02
Segregated Revenue—service	145,846,900	145,846,900	291,693,800	0.36
State operations	123,846,900	123,846,900	247,693,800	0.30
Aids to individuals and organizations	22,000,000	22,000,000	44,000,000	0.05
Segregated Revenue—other	3,707,023,500	3,697,944,600	7,404,968,100	9.09
State operations	1,785,132,500	1,776,879,500	3,562,012,000	4.37
Local assistance	1,186,511,800	1,213,752,700	2,400,264,500	2.95

Wisconsin state budget allocations, continued

Revenue type and allocation	Fiscal year 2019–20 (\$)	Fiscal year 2020–21 (\$)	Fiscal biennium (\$)	% of total budget allocations
Aids to individuals and organizations . . .	735,379,200	707,312,400	1,442,691,600	1.77
FEDERAL REVENUE—TOTAL	11,585,760,400	11,740,564,500	23,326,324,900	28.65
State operations	3,283,224,900	3,377,056,400	6,660,281,300	8.18
Local assistance	1,572,582,500	1,423,493,600	2,996,076,100	3.68
Aids to individuals and organizations . . .	6,729,953,000	6,940,014,500	13,669,967,500	16.79
TOTAL—ALL SOURCES	40,163,691,100	41,254,638,600	81,418,329,700	100.00
State operations	14,426,582,500	14,734,664,100	29,161,246,600	35.82
Local assistance	12,191,616,200	12,212,135,700	24,403,751,900	29.97
Aids to individuals and organizations . . .	13,545,492,400	14,307,838,800	27,853,331,200	34.21

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 2021.

Annual appropriation obligations of the state of Wisconsin

Category	Amount of debt issued ¹ (\$1,000)	Amount outstanding December 15, 2020 (\$1,000)
General fund annual appropriation bonds	3,252,620	2,977,575
Master lease obligations	139,645	73,676
Total	3,392,265	3,051,251

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 2021.

Wisconsin state revenues, all funds

	Fiscal year 2017–18 (\$1,000)	Fiscal year 2018–19 (\$1,000)	Fiscal year 2019–20 (\$1,000)
REVENUES FROM TAXES	17,393,056	18,576,414	18,760,189
General fund	16,168,750	17,369,028	17,558,529
General purpose revenues	16,144,167	17,341,387	17,532,124
Income taxes	9,373,042	10,332,159	10,350,139
Individual	8,479,150	8,994,096	8,742,266
Corporation	893,892	1,338,063	1,607,873
Sales and excise taxes	6,128,097	6,357,466	6,515,718
General sales and use	5,448,118	5,695,548	5,836,215
Cigarette	538,898	514,273	523,557

Wisconsin state revenues, all funds, continued

	Fiscal year 2017–18 (\$1,000)	Fiscal year 2018–19 (\$1,000)	Fiscal year 2019–20 (\$1,000)
Other tobacco products	80,202	85,521	91,364
Vapor products	—	—	1,319
Liquor and wine	51,970	53,600	54,776
Malt beverage (beer)	8,909	8,524	8,487
Public utility taxes	365,343	364,941	357,152
Private light, heat, and power	235,390	231,474	225,411
Municipal light, heat, and power	3,065	2,695	2,729
Telephone	63,591	67,197	66,173
Pipeline	45,531	44,884	44,513
Electric cooperative	12,464	13,353	12,752
Municipal electric	4,802	4,714	4,445
Conservation and regulation	434	601	473
Utility tax (refunds) interest and penalties	66	23	656
Inheritance and estate taxes	-33	6	41
Miscellaneous taxes	277,718	286,815	309,074
Insurance companies (premiums)	186,273	194,356	217,381
Real estate transfer fee	76,600	77,388	77,430
Lawsuits (courts)	14,795	15,023	14,263
Other	50	48	—
Program revenues	24,583	27,641	26,405
Fire dues	20,570	22,398	23,122
Pari-mutuel taxes	—	—	—
County expo tax administration	905	985	776
Baseball park administration fee	480	507	390
Business trust regulation fee	2,133	3,153	1,439
Other	495	598	678
Transportation fund			
Motor fuel tax	1,065,936	1,066,310	1,022,464
Air-carrier tax	6,176	7,375	7,047
Railroad tax	40,765	42,960	42,020
Aviation fuel tax	1,338	1,315	1,264
Other taxes	9,005	10,136	9,325
Conservation fund			
Forestry mill tax	22,335	-21	-796
Forest crop taxes	1,318	497	1,289
Motor fuel tax	1	—	—
Dry cleaner fund	619	561	533
Mediation fund	1	1	1
Petroleum inspection tax	51,073	51,262	83,892
Historical Preservation Partnership Trust	—	9	—
Economic development fund temporary service charges	25,739	26,981	34,621
DEPARTMENT REVENUES	34,461,277	34,947,248	35,839,304
Intergovernmental revenue	11,149,472	12,115,331	15,033,737
Licenses and permits	1,779,406	1,867,293	1,960,681
Charges for goods and services	4,457,319	4,512,950	4,404,752
Contributions	3,827,381	3,774,485	3,831,957
Interest and investment income	8,849,596	8,284,624	5,511,010
Gifts and donations	667,540	685,800	660,447
Proceeds from sale of bonds	703,623	447,615	1,052,808
Other revenues	2,627,829	2,942,375	3,006,119
Other transactions	399,111	316,775	377,793
TRANSFERS	1,502,566	1,740,584	1,381,608
TOTAL REVENUES	53,356,899	55,264,246	55,981,101

—Represents zero.

Source: Wisconsin Department of Administration, State Controller's Office, 2020 Annual Fiscal Report, October 15, 2020.

Revenue bonds of the state of Wisconsin

Program funded	Amount of debt authorized (\$1,000)	Amount issued ¹ (\$1,000)	Amount outstanding December 15, 2020 (\$1,000)
Transportation facilities and highway projects	4,197,628	3,968,817	1,670,565
Clean Water/Environmental Improvement Fund	2,526,700	1,916,245	307,760
Petroleum environmental cleanup	436,000	387,550	—
Total	7,160,328	6,272,612	1,978,325

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 2021.

Wisconsin state government expenditures

Function	Fiscal year 2018–19		Fiscal year 2019–20	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Executive total	45,301,841	90.16	46,713,948	90.12
Administration	860,086	1.71	1,123,939	2.17
Agriculture, Trade and Consumer Protection	104,047	0.21	104,925	0.20
Board on Aging and Long Term Care	3,400	0.01	3,491	0.01
Board for People with Developmental Disabilities	3,404	0.01	1,907	0.00
Child Abuse and Neglect Prevention Board	3,481	0.01	2,674	0.01
Children and Families	2,154,800	4.29	2,296,578	4.43
Corrections	1,249,783	2.49	1,300,385	2.51
District attorneys	48,445	0.10	52,256	0.10
Educational Communications Board	17,988	0.04	17,779	0.03
Elections Commission	5,078	0.01	8,617	0.02
Employee Trust Funds	7,937,002	15.80	8,004,833	15.44
Employment Relations Commission	905	0.00	930	0.00
Environmental Improvement Program	113,954	0.23	78,833	0.15
Ethics Commission	1,065	0.00	1,202	0.00
Financial Institutions	17,833	0.04	19,665	0.04
Fox River Navigation System Authority	125	0.00	125	0.00
Governor	3,827	0.01	3,843	0.01
Health Services	12,845,410	25.57	13,720,485	26.47
Higher Education Aids Board	141,481	0.28	137,120	0.26
Historical Society	29,836	0.06	27,874	0.05
Insurance Commissioner	55,785	0.11	46,562	0.09
Investment Board	47,092	0.09	58,477	0.11
Justice	222,860	0.44	220,158	0.42
Kickapoo Reserve Management Board	1,119	0.00	1,054	0.00
Labor and Industry Review Commission	2,269	0.00	2,240	0.00
Lieutenant Governor	377	0.00	441	0.00
Lower Wisconsin Riverway	221	0.00	224	0.00
Medical College of Wisconsin	10,134	0.02	10,408	0.02
Military Affairs	121,091	0.24	134,089	0.26
Natural Resources	630,676	1.26	632,144	1.22
Public Defender	89,211	0.18	90,181	0.17
Public Instruction	7,002,797	13.94	7,184,833	13.86
Public Lands Board	1,531	0.00	1,454	0.00
Public Service Commission	30,433	0.06	50,029	0.10

Wisconsin state government expenditures, continued

Function	Fiscal year 2018–19		Fiscal year 2019–20	
	Amount (\$1,000)	Percent	Amount (\$1,000)	Percent
Revenue	642,222	1.28	666,090	1.29
Safety and Professional Services	57,041	0.11	55,671	0.11
Secretary of State	251	0.00	264	0.00
State Fair Park	31,119	0.06	29,899	0.06
Technical College System Board	551,187	1.10	562,927	1.09
Tourism	17,558	0.03	13,518	0.03
Transportation	3,208,999	6.39	3,154,801	6.09
Treasurer	135	0.00	122	0.00
University of Wisconsin	6,498,925	12.93	6,406,848	12.36
Veterans Affairs	159,553	0.32	122,337	0.24
Wisconsin Economic Development Corporation	41,551	0.08	40,551	0.08
Workforce Development	335,755	0.67	321,165	0.62
Total judicial	143,404	0.29	148,000	0.29
Total legislative	73,209	0.15	75,475	0.15
Shared revenue and tax relief	2,813,112	5.60	2,862,194	5.52
Miscellaneous appropriations	154,339	0.31	206,876	0.40
Program supplements	70,615	0.14	(26,341)	-0.05
Public debt	961,641	1.91	1,029,589	1.99
Building Commission	21,824	0.04	23,066	0.04
Building programs	703,328	1.40	801,250	1.55
Total	50,243,313	100.00	51,834,057	100.00

Source: Wisconsin Department of Administration, State Controller's Office, *Appendix to Annual Fiscal Report (Budgetary Basis)*, 2019 and 2020.

Debt of the state of Wisconsin, 1980–2019

	Annual debt limit ¹ (\$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
2001	2,343,628	485,645	20.7	4,270,718	790	1.42
2002	2,514,949	481,000	19.1	4,452,626	819	1.40
2003	2,705,327	499,030	18.5	4,682,045	855	1.33
2004	2,933,909	664,435	22.6	4,794,398	871	1.31
2005	3,209,502	571,990	17.8	5,116,439	924	1.27
2006	3,517,374	891,285	25.3	5,445,615	980	1.26
2007	3,734,403	483,280	12.9	5,898,647	1,053	1.18
2008	3,857,955	493,635	12.8	5,893,590	1,047	1.19
2009	3,839,340	542,765	14.1	6,146,978	1,087	1.27
2010	3,719,281	809,293	21.8	6,481,010	1,139	1.49
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

Debt of the state of Wisconsin, 1980–2019, continued

	Annual debt limit ¹ (\$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
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

1. The debt limit for each calendar year is derived through a formula specified in section 18.05, Wis. Stats.
 Source: Wisconsin Department of Administration, Division of Executive Budget and Finance, departmental data, March 2021.

Debt of the state of Wisconsin, December 2020

Type	Amount outstanding (\$1,000)
Tax supported debt	5,480,843
General fund	3,892,195
Segregated funds ¹	1,588,648
Revenue supported debt ²	1,925,932
Total	7,406,775

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 2021.

Debt of Wisconsin state authorities

Authority	Amount outstanding (\$1,000)
Wisconsin Health and Educational Facilities Authority	9,115,688 ¹
Wisconsin Housing and Economic Development Authority.	1,969,626 ²

Note: State authority debt is not an obligation of the State of Wisconsin.
 1. As of 6/30/20. 2. As of 12/31/20.
 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
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

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 2019*, and prior 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
2019	7,468.5	908.8	8,377.4
2020	7,552.1	907.4	8,459.5

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 2021; Wisconsin Technical College System Board, departmental data, March 2021.

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 2018–19	Fiscal year 2019–20	Fiscal year 2018–19	Fiscal year 2019–20	Fiscal year 2018–19	Fiscal year 2019–20
Administration	168,803	2,177,532	142,038	142,491	15,279	16,332
Agriculture, Trade and Consumer Protection	14,600	14,899	—	—	—	—
Child Abuse and Neglect Prevention Board	491	521	—	—	516	382
Children and Families	619,883	733,486	113,655	112,367	414,372	425,790
Clean Water Fund Program ¹	54,878	75,768	58,865	67,028	—	—
Corrections	1,991	3,282	—	—	—	—
Elections Commission	505	15,905	—	—	—	—
Government Accountability Board	1	—	—	—	—	—

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 2018–19	Fiscal year 2019–20	Fiscal year 2018–19	Fiscal year 2019–20	Fiscal year 2018–19	Fiscal year 2019–20
	Health Services	7,086,726	7,792,851	158,556	158,539	6,166,663
Historical Society	1,193	1,178	—	—	—	—
Insurance, Commissioner of	—	8	—	—	—	—
Justice	52,407	49,766	32,194	36,322	1,478	1,975
Military Affairs	72,777	84,653	15,232	25,855	689	487
Natural Resources	166,356	164,886	7,415	9,392	—	—
People with Developmental Disabilities, Board for	1,240	1,848	—	—	561	447
Public Instruction	814,986	775,752	687,055	700,357	60,385	60,445
Public Lands Board	55	59	51	55	—	—
Public Service Commission	4,925	3,721	—	—	—	—
Revenue	—	—	—	—	—	—
Safety and Professional Services	65	308	—	—	—	—
Supreme Court	665	576	—	—	—	—
Technical College System Board	28,796	30,973	23,264	24,296	1,272	847
Tourism	915	66	—	—	620	714
Transportation	1,039,065	1,095,460	191,562	166,739	6,676	6,112
University of Wisconsin System	1,622,962	1,632,790	—	—	—	—
Veterans Affairs	2,698	2,536	—	—	—	—
Workforce Development	209,651	203,744	—	—	79,040	63,158
Total	11,966,630	14,862,568	1,429,888	1,443,441	6,747,552	6,993,117

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*, 2019 and 2020.

State payments to local units of government, fiscal year 2020

County ¹	School levy tax credit ² (\$)	Shared revenue payments ³ (\$)	Exempt property aid ⁴ (\$)	Personal property aid ⁵ (\$)	Total (\$)	Per capita ⁶	
						Amount (\$)	Rank
Adams	4,269,102	1,278,417	35,167	101,543	5,684,229	274.59	64
Ashland	2,233,244	6,031,702	57,769	189,816	8,512,531	536.36	31
Barron	7,872,702	6,928,081	185,926	437,439	15,424,147	331.55	1
Bayfield	3,688,447	1,494,557	6,912	51,742	5,241,659	341.83	24
Brown	36,751,791	26,943,119	5,389,664	3,460,488	72,545,061	273.94	65
Buffalo	2,229,838	2,908,040	64,433	99,403	5,301,714	387.81	10
Burnett	3,802,314	1,180,060	20,970	43,363	5,046,708	325.89	35
Calumet	6,913,565	3,712,154	438,541	387,121	11,451,381	214.69	72
Chippewa	8,705,913	10,886,376	774,525	792,837	21,159,650	323.84	39
Clark	3,436,224	8,115,421	76,953	487,711	12,116,308	348.92	19
Columbia	9,861,729	7,871,676	202,007	636,996	18,572,408	325.07	36
Crawford	2,159,738	3,545,942	100,133	290,956	6,096,769	365.54	14
Dane	122,510,828	26,113,050	16,880,920	8,878,254	174,383,051	320.91	40
Dodge	11,268,610	12,847,967	442,012	1,365,598	25,924,186	288.03	58
Door	7,237,538	1,500,430	134,238	338,110	9,210,315	320.14	41
Douglas	6,568,881	11,125,873	129,904	723,287	18,547,946	419.20	6

State payments to local units of government, fiscal year 2020, continued

County ¹	School levy tax credit ² (\$)	Shared revenue payments ³ (\$)	Exempt property aid ⁴ (\$)	Personal property aid ⁵ (\$)	Total (\$)	Per capita ⁶	
						Amount (\$)	Rank
Dunn	5,382,998	8,029,864	187,514	910,812	14,511,189	324.00	37
Eau Claire.	14,240,180	13,358,687	1,213,018	1,215,677	30,027,561	288.84	56
Florence	1,034,946	339,013	5,382	25,448	1,404,790	314.48	44
Fond du Lac	13,244,232	15,020,867	1,090,943	1,530,621	30,886,663	295.93	52
Forest	2,061,370	985,232	17,072	24,585	3,088,259	336.30	27
Grant	6,160,883	12,382,265	157,665	358,621	19,059,435	362.54	16
Green	5,979,543	3,917,377	600,642	468,348	10,965,911	296.64	51
Green Lake.	3,414,412	3,147,976	92,168	369,648	7,024,206	366.26	13
Iowa	4,017,174	2,265,258	625,567	585,847	7,493,846	313.35	45
Iron	1,307,826	1,369,098	4,202	35,849	2,716,975	459.80	3
Jackson	3,053,341	3,109,543	90,914	712,849	6,966,647	334.48	29
Jefferson	12,719,098	9,403,191	924,640	768,897	23,815,825	281.21	61
Juneau	3,825,080	4,966,846	64,070	146,883	9,002,879	330.38	32
Kenosha	26,705,606	20,361,765	2,981,053	5,171,866	55,220,291	323.85	38
Kewaunee	2,904,727	3,191,714	60,847	216,850	6,374,138	307.25	49
La Crosse	18,619,091	18,011,241	2,580,998	2,306,611	41,517,941	344.70	23
Lafayette	2,142,417	5,376,570	23,040	267,499	7,809,526	459.19	4
Langlade	2,595,254	4,126,868	108,831	119,297	6,950,250	346.42	21
Lincoln	3,949,721	5,682,726	194,788	228,414	10,055,649	349.15	18
Manitowoc	9,032,867	17,345,760	601,487	685,299	27,665,413	340.08	25
Marathon	19,426,564	19,713,368	2,311,040	1,969,129	43,420,102	316.39	43
Marquette	6,299,017	9,790,956	220,810	411,630	16,722,413	405.34	7
Marquette	2,564,860	1,036,450	55,358	88,722	3,745,390	243.41	68
Menominee	534,363	645,236	3,058	2,415	1,185,072	277.73	62
Milwaukee	121,566,391	312,025,975	31,267,186	9,536,249	474,395,802	502.49	2
Monroe	5,165,237	8,328,155	152,226	678,284	14,323,903	305.53	50
Oconto	6,116,581	4,532,159	78,954	198,531	10,926,224	281.22	60
Oneida	9,929,559	1,932,350	135,796	524,040	12,521,745	345.26	22
Outagamie	24,614,450	22,372,039	2,649,792	2,428,589	52,064,871	277.44	63
Ozaukee	19,828,099	6,601,064	810,708	685,695	27,925,566	308.13	48
Pepin	1,289,269	1,367,825	15,550	123,287	2,795,932	378.19	11
Pierce	6,372,262	5,171,858	104,317	380,453	12,028,890	283.61	59
Polk	8,459,392	4,160,919	89,493	445,195	13,154,999	294.77	53
Portage	8,593,404	7,658,065	1,094,696	861,889	18,208,054	254.05	67
Price	2,357,667	3,036,043	53,855	74,329	5,521,895	389.69	8
Racine	28,370,330	34,119,037	3,287,441	2,349,492	68,126,300	348.00	20
Richland	1,986,984	3,775,044	54,670	64,025	5,880,723	326.09	34
Rock	18,864,226	32,826,293	1,711,098	2,523,888	55,925,505	349.27	17
Rusk	2,532,113	3,740,586	70,867	117,934	6,461,501	434.27	5
St. Croix	16,394,176	3,790,088	281,731	799,992	21,265,987	233.82	70
Sauk	11,385,143	4,951,566	567,864	1,399,737	18,304,310	288.97	55
Sawyer	4,471,272	1,112,334	22,596	75,086	5,681,289	336.11	28
Shawano	5,549,003	5,255,210	111,049	276,733	11,191,994	268.14	66
Sheboygan	16,344,377	17,214,911	1,957,166	1,071,912	36,588,365	312.92	47
Taylor	2,482,759	3,558,611	162,181	439,727	6,643,278	319.50	42
Trempealeau	4,131,349	6,320,506	208,308	291,242	10,951,405	364.48	15
Vernon	3,612,123	5,979,585	119,846	308,056	10,019,611	328.55	33
Vilas	7,773,237	562,201	27,624	107,160	8,470,221	389.10	9
Walworth	26,554,408	6,661,530	478,869	1,066,105	34,760,912	333.96	30
Washburn	3,941,900	1,285,736	70,647	113,905	5,412,188	338.41	26
Washington	23,042,477	5,583,801	1,060,569	1,260,835	30,947,682	223.82	71
Waukesha	95,777,707	10,932,788	6,242,177	6,628,561	119,581,234	293.97	54
Waupaca	7,505,837	8,207,739	301,573	321,397	16,336,546	313.23	46
Waushara	3,875,377	1,745,155	51,382	167,423	5,839,338	238.96	69
Winnebago	21,169,636	22,013,704	4,200,523	1,571,994	48,955,857	288.21	57

State payments to local units of government, fiscal year 2020, continued

County ¹	School levy tax credit ² (\$)	Shared revenue payments ³ (\$)	Exempt property aid ⁴ (\$)	Personal property aid ⁵ (\$)	Total (\$)	Per capita ⁶	
						Amount (\$)	Rank
Wood	9,217,219	15,573,735	1,451,124	1,555,887	27,797,965	368.77	12
State	940,000,000	888,457,352	98,047,059	75,354,115	2,001,858,526	314.93	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 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 2020. 3. Total of amounts (excluding deductions) distributed July and November 2019. 4. Includes exempt computer aid distributed July 2019. 5. May 2020 payment. 6. Based on 2020 population estimates.

Sources: Wisconsin Department of Revenue, Division of State and Local Finance, Local Government Services Bureau, departmental data, March 2021; Wisconsin Department of Administration, Demographic Services Center, *Official Final Estimates, January 1, 2020*, October 2020.

Wisconsin general property assessments and tax levies

	Full-value assessment of all property (mil. dol.)		Total state and local property taxes levied (mil. dol.)		State property tax relief (mil. dol.)		Average full-value tax rate per \$1,000		Average net tax rate per \$1,000 after state tax relief	
		% change		% change		% change		% change		% 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	
2001	312,484	9.1	7,044	6.7	469	22.54	-2.3	21.03	-1.8	
2002	335,326	7.3	7,364	4.5	469	21.95	-2.6	20.55	-2.3	
2003	360,710	7.6	7,687	4.4	469	21.31	-3.0	20.01	-2.7	
2004	391,188	8.4	8,151	6.0	469	20.83	-2.2	19.63	-1.9	
2005	427,934	9.4	8,327	2.2	469	19.45	-6.6	18.36	-6.5	
2006	468,983	9.6	8,706	4.6	593	18.56	-4.6	17.29	-5.8	
2007	497,920	6.2	9,251	6.3	672	18.57	0.1	17.22	-0.4	
2008	514,394	3.3	9,667	4.5	747	18.79	1.2	17.34	0.6	
2009	511,912	-0.5	10,106	4.5	747	19.74	5.0	18.28	5.4	
2010	495,904	-3.1	10,365	2.6	747	20.90	5.9	19.39	6.1	
2011	486,864	-1.8	10,385	0.2	747	21.33	2.1	19.79	2.1	
2012	471,093	-3.2	10,470	0.8	747	22.22	4.2	20.63	4.3	
2013	467,503	-0.8	10,606	1.3	747	22.68	2.1	21.08	2.2	
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	

NA—Not available; X—Not applicable.

Source: Wisconsin Department of Revenue, Division of State and Local Finance, *2019 Town, Village, and City Taxes: Taxes Levied 2019—Collected 2020*, and prior issues.

General property assessments, taxes, and rates, 2019

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	2,825,953,400	53,928,718	4,194,197	19.08	17.60
Ashland	1,252,163,400	28,555,947	2,251,739	22.81	21.01
Barron	4,502,277,100	90,434,886	8,110,182	20.09	18.29
Bayfield	2,714,849,300	39,868,755	3,632,669	14.69	13.35
Brown	23,181,417,300	462,096,330	37,002,700	19.93	18.34
Buffalo	1,228,183,300	25,185,686	2,250,285	20.51	18.67
Burnett	2,845,710,000	39,303,254	3,719,812	13.81	12.50
Calumet	4,490,140,000	4,239,221	6,832,657	20.32	18.80
Chippewa	6,046,130,300	100,913,883	8,910,190	16.69	15.22
Clark	2,289,782,500	49,393,490	3,426,741	21.57	20.07
Columbia	5,863,531,000	115,913,400	9,958,181	19.77	18.07
Crawford	1,257,908,400	30,184,162	2,212,776	24.00	22.24
Dane	69,928,053,700	1,516,756,787	126,243,497	21.69	19.88
Dodge	6,971,933,100	143,857,319	11,414,118	20.63	19.00
Door	7,532,357,400	104,149,452	7,212,130	13.83	12.87
Douglas	3,654,146,000	70,757,227	6,512,856	19.36	17.58
Dunn	3,354,243,900	70,054,664	5,288,534	20.89	19.31
Eau Claire	9,220,492,300	179,058,771	14,341,709	19.42	17.86
Florence	647,308,000	12,447,824	1,078,423	19.23	17.56
Fond du Lac	8,046,438,000	172,613,515	12,906,970	21.45	19.85
Forest	1,172,743,300	20,554,819	2,038,531	17.53	15.79
Grant	3,411,037,100	72,215,090	6,279,823	21.17	19.33
Green	3,263,247,100	73,806,145	6,128,820	22.62	20.74
Green Lake	2,387,398,800	42,108,940	3,273,805	17.64	16.27
Iowa	2,197,456,200	52,068,687	4,139,731	23.69	21.81
Iron	983,071,000	16,224,667	1,289,560	16.50	15.19
Jackson	1,723,495,700	35,125,205	3,048,938	20.38	18.61
Jefferson	7,725,722,500	156,340,822	12,907,323	20.24	18.57
Juneau	2,309,017,300	47,399,732	3,731,019	20.53	18.91
Kenosha	16,831,339,100	361,483,353	26,719,037	21.48	19.89
Kewaunee	1,788,279,900	37,381,887	2,886,443	20.90	19.29
La Crosse	10,552,445,000	225,841,181	18,597,003	21.40	19.64
Lafayette	1,225,242,500	29,546,681	2,242,793	24.11	22.28
Langlade	1,807,505,300	32,213,269	2,560,929	17.82	16.41
Lincoln	2,541,238,500	51,271,603	4,029,346	20.18	18.59
Manitowoc	5,737,214,100	117,779,718	8,773,352	20.53	19.00
Marathon	11,639,160,900	252,054,643	19,581,435	21.66	19.97
Marinette	4,002,460,800	70,486,944	6,230,395	17.61	16.05
Marquette	1,669,513,800	32,091,666	2,495,393	19.22	17.73
Menominee	327,199,900	6,486,108	507,345	19.82	18.27
Milwaukee	67,178,449,700	1,766,028,378	116,998,689	26.29	24.55
Monroe	3,579,764,100	71,035,231	5,132,990	19.84	18.41
Oconto	4,102,238,100	71,682,839	6,253,057	17.47	15.95
Oneida	7,226,434,800	94,780,521	9,928,899	13.12	11.74
Outagamie	16,570,536,900	313,246,042	24,409,747	18.90	17.43
Ozaukee	12,995,887,800	214,043,087	19,947,535	16.47	14.94
Pepin	646,926,700	13,988,541	1,290,652	21.62	19.63
Pierce	3,624,907,300	74,112,854	6,395,314	20.45	18.68
Polk	5,090,558,200	90,465,265	8,370,990	17.77	16.13
Portage	6,353,475,400	129,308,405	8,689,029	20.35	18.98
Price	1,440,977,900	28,400,516	2,265,972	19.71	18.14
Racine	16,475,064,700	354,029,616	28,555,750	21.49	19.76
Richland	1,209,046,400	25,662,692	1,993,606	21.23	19.58
Rock	12,364,512,600	284,753,670	19,059,785	23.03	21.49
Rusk	1,278,969,200	25,294,647	2,463,664	19.78	17.85
St. Croix	10,620,318,200	185,223,025	17,255,663	17.44	15.82

General property assessments, taxes, and rates, 2019, 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 (\$)
Sauk	7,715,950,200	148,550,205	11,477,084	19.25	17.76
Sawyer	3,695,423,300	42,361,427	4,437,309	11.46	10.26
Shawano	3,324,246,600	65,268,831	5,541,679	19.63	17.97
Sheboygan	10,142,962,300	205,805,231	16,082,692	20.29	18.70
Taylor	1,509,078,800	31,721,198	2,430,812	21.02	19.41
Trempealeau	2,402,213,100	54,538,364	4,179,742	22.70	20.96
Vernon	2,098,673,500	45,167,887	3,539,336	21.52	19.84
Vilas	7,223,863,100	77,173,829	7,721,524	10.68	9.61
Walworth	15,706,734,800	276,779,935	26,442,862	17.62	15.94
Washburn	2,644,185,500	42,012,368	3,993,034	15.89	14.38
Washington	16,155,740,400	253,271,621	23,352,340	15.68	14.23
Waukesha	59,540,912,600	944,480,181	95,244,479	15.86	14.26
Waupaca	4,336,538,900	90,427,078	7,543,386	20.85	19.11
Waushara	2,709,640,200	47,759,127	3,752,629	17.63	16.24
Winnebago	14,203,069,600	299,309,900	21,139,420	21.07	19.59
Wood	5,557,615,200	122,366,895	9,148,968	22.02	20.37
Total	580,872,723,300	11,618,243,857	940,000,025	20.00	18.38

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—2019: Taxes Levied 2019—Collected 2020*.

Municipal property taxes levied in Wisconsin

	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

Municipal property taxes levied in Wisconsin, continued

	Total (mil. dol.)	% Resi- dential	% Com- mercial	% Manu- facturing	% Agri- cultural	% Per- sonal ¹	% Other ²
2004	8,150.8	70.3	18.8	3.2	0.5	2.7	4.5
2005	8,326.7	71.0	18.7	3.0	0.5	2.6	4.2
2006	8,706.4	71.4	18.7	2.8	0.5	2.5	4.2
2007	9,250.3	71.4	18.9	2.7	0.4	2.4	4.2
2008	9,677.1	70.9	19.2	2.7	0.4	2.6	4.2
2009	10,105.7	70.4	19.6	2.7	0.4	2.6	4.3
2010	10,364.6	70.4	19.6	2.8	0.4	2.6	4.3
2011	10,384.8	70.2	19.7	2.8	0.4	2.5	4.3
2012	10,469.9	69.6	20.2	2.9	0.4	2.6	4.3
2013	10,605.5	69.0	20.5	3.0	0.4	2.7	4.3
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
2019	11,618.2	68.8	22.0	3.0	0.4	1.9	4.0

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, "Other" 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, 2019 *Town, Village and City Taxes: Taxes Levied 2019—Collected 2020*, 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, 2019

Type of property	Towns (\$)	Villages (\$)	Cities (\$)	Total (\$)
Real estate	3,351,597,362	2,095,581,276	5,955,441,462	11,402,620,100
Residential	2,631,231,876	1,557,116,662	3,804,334,964	7,992,683,502
Commercial	195,110,593	445,523,705	1,917,229,024	2,557,863,322
Manufacturing	35,469,476	79,968,888	228,250,180	343,688,544
Forest lands	124,043,350	2,228,189	707,901	126,979,440
Agricultural	40,974,632	1,099,167	508,854	42,582,653
Ag forest	55,961,114	975,733	363,878	57,300,725
Undeveloped	33,908,428	1,398,538	795,900	36,102,866
Other land and improvements	234,897,893	7,270,395	3,250,762	245,419,050
Personal property	25,591,686	34,736,023	155,295,955	215,623,664
Furniture, fixtures, equipment	7,638,548	19,246,200	86,927,506	113,812,254
Machinery, tools, patterns	6,066,980	8,598,627	29,510,596	44,176,203
Boats and other watercraft	149,627	35,984	128,053	313,664
All other personal property	11,736,531	6,855,212	38,729,801	57,321,544
Total general property taxes	3,377,189,009	2,130,317,335	6,110,737,513	11,618,243,857
Total state tax credit	331,920,842	173,461,017	434,618,166	940,000,025
Total effective taxes	3,045,268,167	1,956,856,318	5,676,119,347	10,678,243,832

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—2019: Taxes Levied 2019—Collected 2020*.

Wisconsin Conservation Fund revenues and expenditures, 2013–2017

	FY 2013–14 (\$)	FY 2014–15 (\$)	FY 2015–16 (\$)	FY 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

FY—Fiscal year.

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*, and prior editions.

Wisconsin Conservation Fund revenues and expenditures, 2017–20

	FY 2017–18 (\$)	FY 2018–19 (\$)	FY 2019–20 (\$)
Opening cash balance	71,910,978	105,999,248	132,085,902
Revenues	338,539,046	340,176,062	338,811,825
User fees (licenses, registrations, recreational fees)	118,204,889	114,683,192	115,386,597
Forestry mill tax	22,334,529	—	—
GPR transfer for forestry mill tax ¹	89,259,577	93,255,699	98,574,101
Federal aids	39,856,736	72,477,080	66,183,985
Motor fuel tax formula	22,362,031	21,172,548	20,716,368
Severance tax	1,318,170	—	—
Gifts, donations and private support	1,730,300	2,119,743	1,462,418
Other revenues (sales, services)	43,472,814	36,467,800	36,488,356
Expenditures	304,450,776	314,089,408	320,640,101
Fish, wildlife, and parks—state	60,188,152	58,739,616	62,793,867
Fish, wildlife, and parks—federal	30,820,435	30,045,014	27,535,596
Forestry—state	50,217,824	53,148,340	54,761,432
Forestry—federal	3,495,496	3,380,625	1,651,113
Enforcement—state	23,450,604	23,634,039	27,980,261

Wisconsin Conservation Fund revenues and expenditures, 2017–20, continued

	FY 2017–18 (\$)	FY 2018–19 (\$)	FY 2019–20 (\$)
Enforcement—federal	6,083,611	5,878,387	5,909,881
Environmental management—state	1,964,993	2,061,757	2,620,947
Conservation aids—state	30,854,146	36,474,315	33,709,146
Conservation aids—federal	6,010,268	7,640,628	8,528,438
Environmental aids—state	7,229,769	5,947,944	6,907,555
Development/debt service—state	22,677,941	25,897,070	25,182,892
Development/debt service—federal	1,993,275	2,503,522	1,496,042
Administration—state	1,991,523	3,085,914	3,457,124
Administration—federal	423,126	1,233,470	1,149,511
Internal and external services—state	35,457,689	31,833,402	36,343,776
Internal and external services—federal	6,926,777	8,725,168	5,541,017
Other activities—state	14,665,147	13,860,197	15,071,503
Fund balance	105,999,248	132,085,902	150,257,626

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

FY—Fiscal year; —Represents zero.

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, 2020 Annual Fiscal Report (Budgetary Basis) Appendix, and prior editions.

Wisconsin Transportation Fund revenues and expenditures

	Fiscal year 2018–19		Fiscal year 2019–20	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Opening balance	350,907,692	-1,229,822,382	367,815,644	-1,435,803,905
Revenues	1,777,027,793	1,283,077,375	1,900,707,730	1,326,796,477
Motor fuel taxes	1,063,953,155	X	1,018,543,126	X
Vehicle registration ¹	493,155,213	X	622,946,749	X
Drivers license fees	40,564,420	X	39,043,092	X
Motor carrier fees	2,378,111	X	2,672,877	X
Other motor vehicle fees	26,927,238	X	23,497,398	X
Overweight/oversize permits	6,849,053	X	6,919,302	X
Investment earnings	8,957,899	X	6,367,872	X
Aeronautical taxes and fees	2,002,922	X	1,764,918	X
Public utility tax revenues (aeronautics and railroads)	50,334,795	X	49,066,726	X
Transfers-in ²	75,482,468	X	111,311,203	X
Miscellaneous	6,422,519	4,011,228	18,574,467	1,663,748
Service center operations	X	32,351,444	X	24,458,496
State and local highway facilities—federal	X	929,016,900	X	948,198,908
State and local highway facilities—local	X	88,343,494	X	107,042,031
Major highway development revenue bonds	X	102,800,990	X	74,257,373
Highway administration and planning—federal	X	1,847,720	X	2,184,089
Aeronautics—federal	X	39,155,560	X	65,387,219
Aeronautics—local	X	5,418,310	X	19,766,869

Wisconsin Transportation Fund revenues and expenditures, continued

	Fiscal year 2018–19		Fiscal year 2019–20	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Railroad assistance—federal	X	2,950,329	X	2,578
Railroad assistance—local	X	3,790,056	X	10,384
Railroad passenger service—federal	X	530,917	X	637,325
Railroad passenger service—local	X	7,354	X	119,076
Transit assistance—federal	X	21,904,176	X	33,386,769
Transit assistance—local	X	743,481	X	2,307,744
Congestion mitigation air quality—federal	X	1,707,042	X	3,406,695
Congestion mitigation air quality—local	X	539,321	X	62,317
Harbors assistance—federal	X	—	X	509
Harbors assistance—local	X	9,600	X	—
Transportation alternatives program—federal	X	5,686,188	X	8,098,342
Transportation alternatives program—local	X	1,680,366	X	410,237
General administration and planning—federal	X	28,518,334	X	25,665,333
General administration and planning—local	X	1,290,737	X	2,838
Administrative facilities—revenue bonds	X	2,902,370	X	3,881,756
Highway safety—federal	X	7,612,237	X	5,513,621
Gifts and grants	X	259,221	X	332,220
Expenditures³	1,760,119,841	1,489,058,901	1,762,892,000	1,223,557,684
Local assistance	676,247,479	236,853,236	698,312,603	393,657,147
Highway aids	477,162,128	—	496,929,474	—
Local bridge and highway improvement	50,769,631	157,863,539	37,785,461	234,619,189
Mass transit	126,577,832	12,402,362	130,916,624	60,209,433
Railroads	2,485,075	-316,866	3,155,131	1,718,888
Aeronautics	16,348,413	63,545,121	19,070,429	84,071,533
Highway safety	—	3,359,009	—	5,698,783
Rail passenger service	2,467,655	71	4,960,798	-4
Harbors	-46,583	—	5,356,115	7,339,325
Multimodal transportation studies	—	—	-40,000	—
Transportation alternatives program	483,328	—	178,571	—
Aids to individuals and organizations	8,578,914	7,781,076	6,402,495	12,017,763
Transportation facilities economic assistance and development	3,306,217	-17,978	592,294	1,237,304
Railroad crossings	3,874,251	4,805,785	4,227,909	3,850,401
Elderly and disabled	1,398,446	3,494,126	1,582,292	5,297,626
Freight rail	—	-500,857	—	1,632,432
State operations	1,054,119,815	1,244,424,589	1,037,460,534	817,882,774
Highway improvements	390,409,561	1,039,593,416	380,780,604	693,560,054
Major highway development—revenue bonds	—	122,333,054	—	52,838,965
Highway maintenance, repair, and traffic operations	289,686,852	9,577,451	277,068,138	14,061,333
Highway administration and planning	12,451,264	1,755,896	13,945,075	1,745,707
Traffic enforcement and inspection	65,713,362	7,208,932	74,304,955	4,500,710
Transportation safety	1,462,338	3,516,095	1,844,430	5,405,757
General administration and planning	69,536,490	14,887,509	67,136,221	13,056,628
Administrative facilities—revenue bonds	—	13,231,803	—	4,540,000

Wisconsin Transportation Fund revenues and expenditures,
continued

	Fiscal year 2018–19		Fiscal year 2019–20	
	State funds (\$)	Federal, local, and agency funds (\$)	State funds (\$)	Federal, local, and agency funds (\$)
Vehicle registration and drivers licensing	73,455,315	433,231	74,814,347	196,493
Vehicle inspection and maintenance	2,595,960	—	2,809,050	—
Debt repayment and interest ⁴	146,739,741	—	142,956,962	—
Service centers	—	25,699,872	—	26,609,038
Congestion mitigation air quality	—	5,404,444	—	306,816
Miscellaneous	2,068,932	782,886	1,800,752	1,061,273
Conservation Fund transfers	21,173,633	—	20,716,368	—
Closing balance	367,815,644	-1,435,803,908	505,631,374	-1,332,565,112

X—Not applicable; — Represents zero.

1. Section 84.59, Wis. Stats., 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 \$211.1 million during FY 2019 and \$216.3 million during FY 2020. 2. Transfer-in amount for FY 2019 includes \$41.6 million general fund, \$30.3 million petroleum inspection fund, \$0.4 million conservation fund, and \$3.2 million intrafund transfer from s. 20.395 (2)(bw); and for FY 2020 includes \$43.3 million general fund, \$61.3 million petroleum inspection fund, and \$0.4 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 2017–19 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, 2020 Annual Fiscal Report (Budgetary Basis) Appendix.