



# Creating Tax Sustainability for the Future

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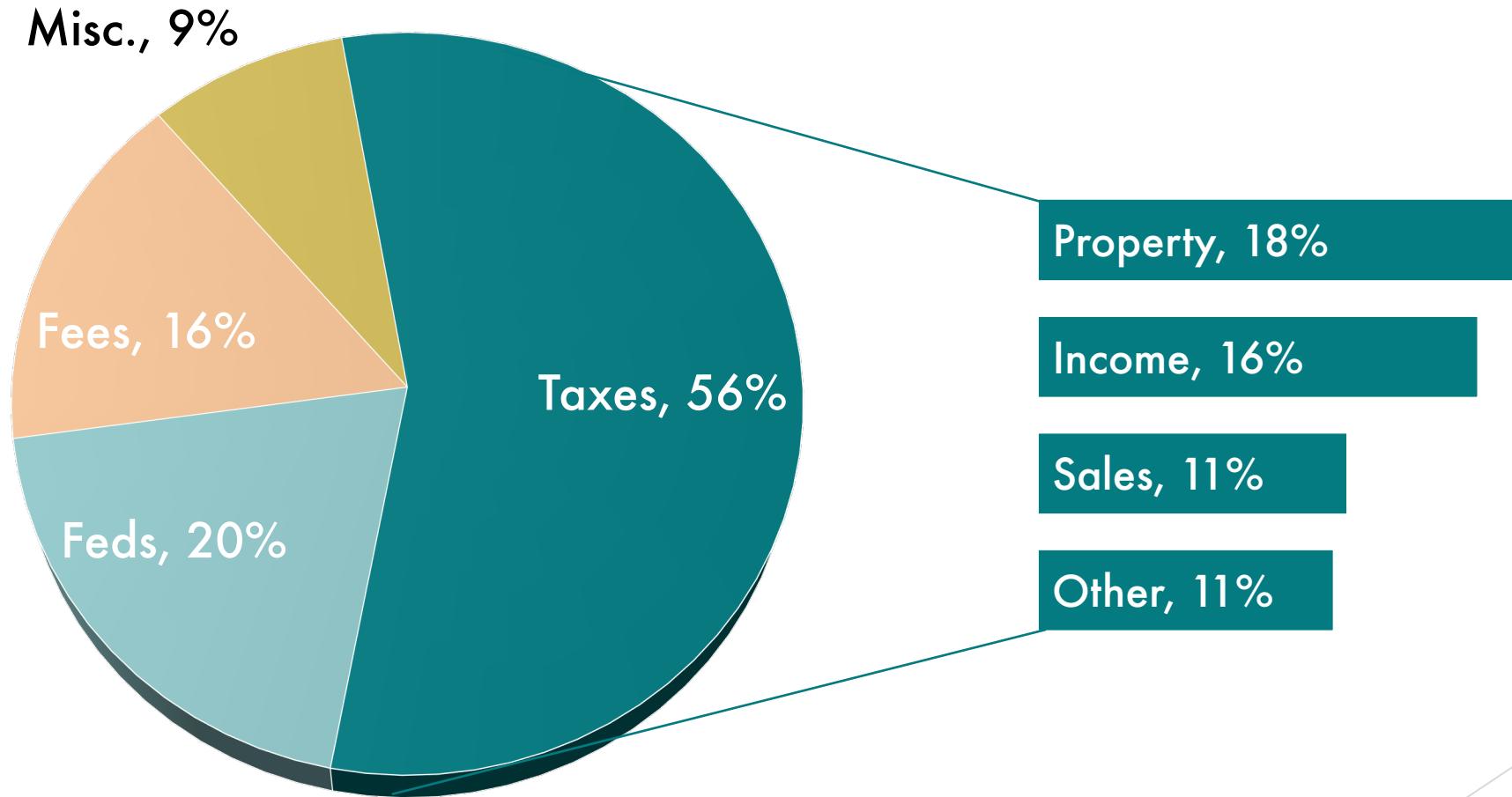




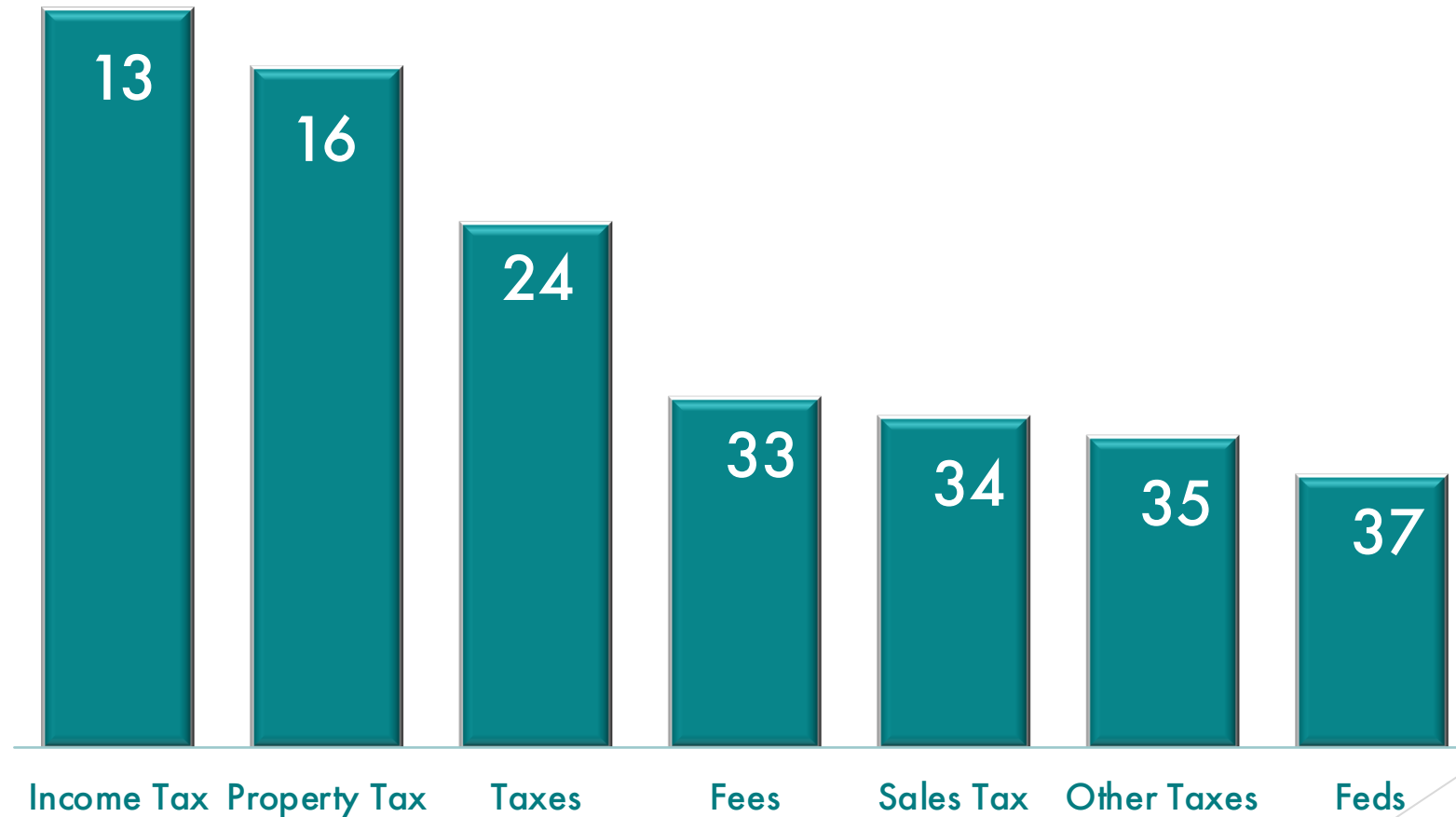
# State - Local Government Funding in Wisconsin



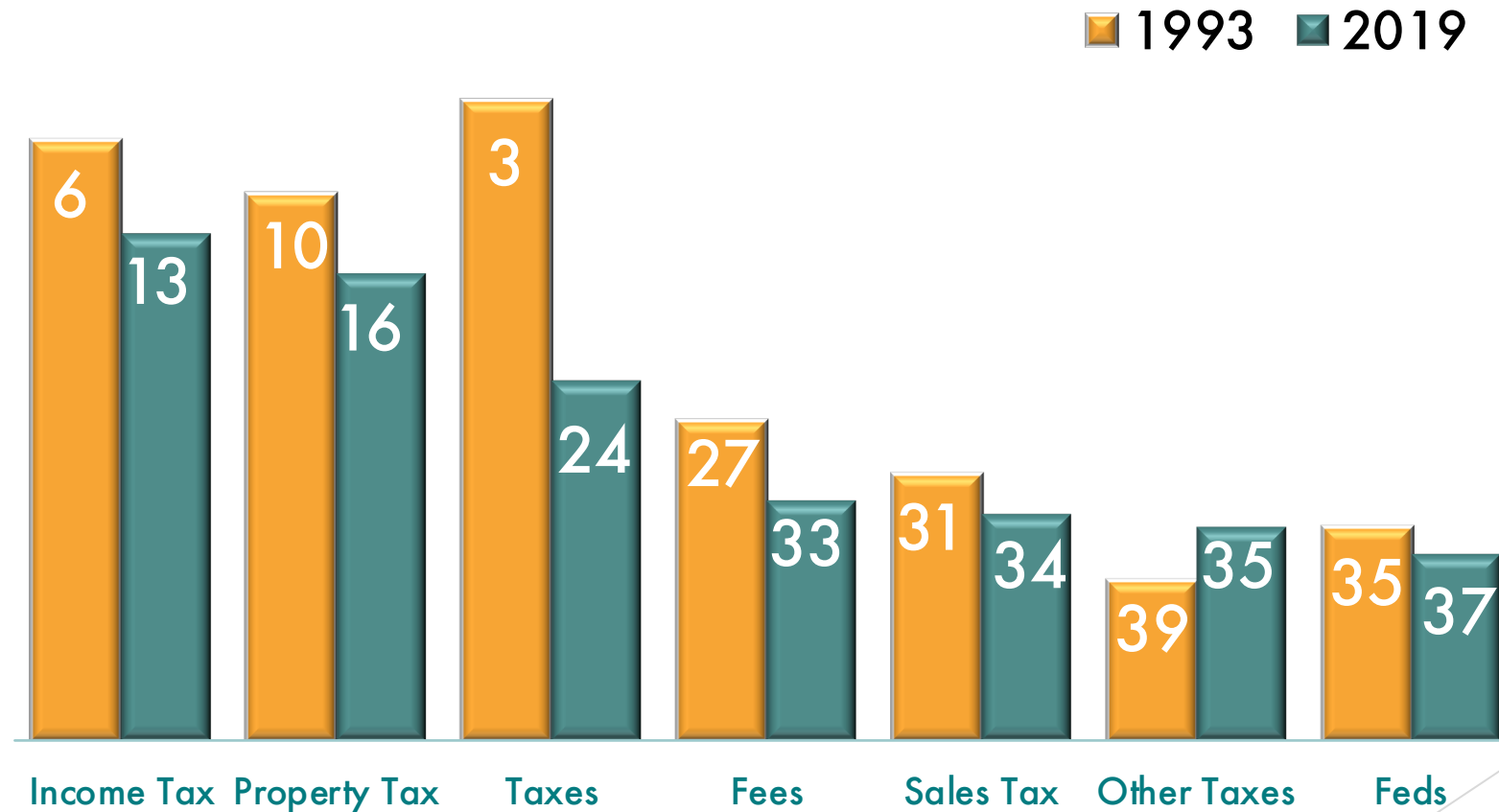
# State and Local Funding (2019)



# Revenue Ranks (relative to income)



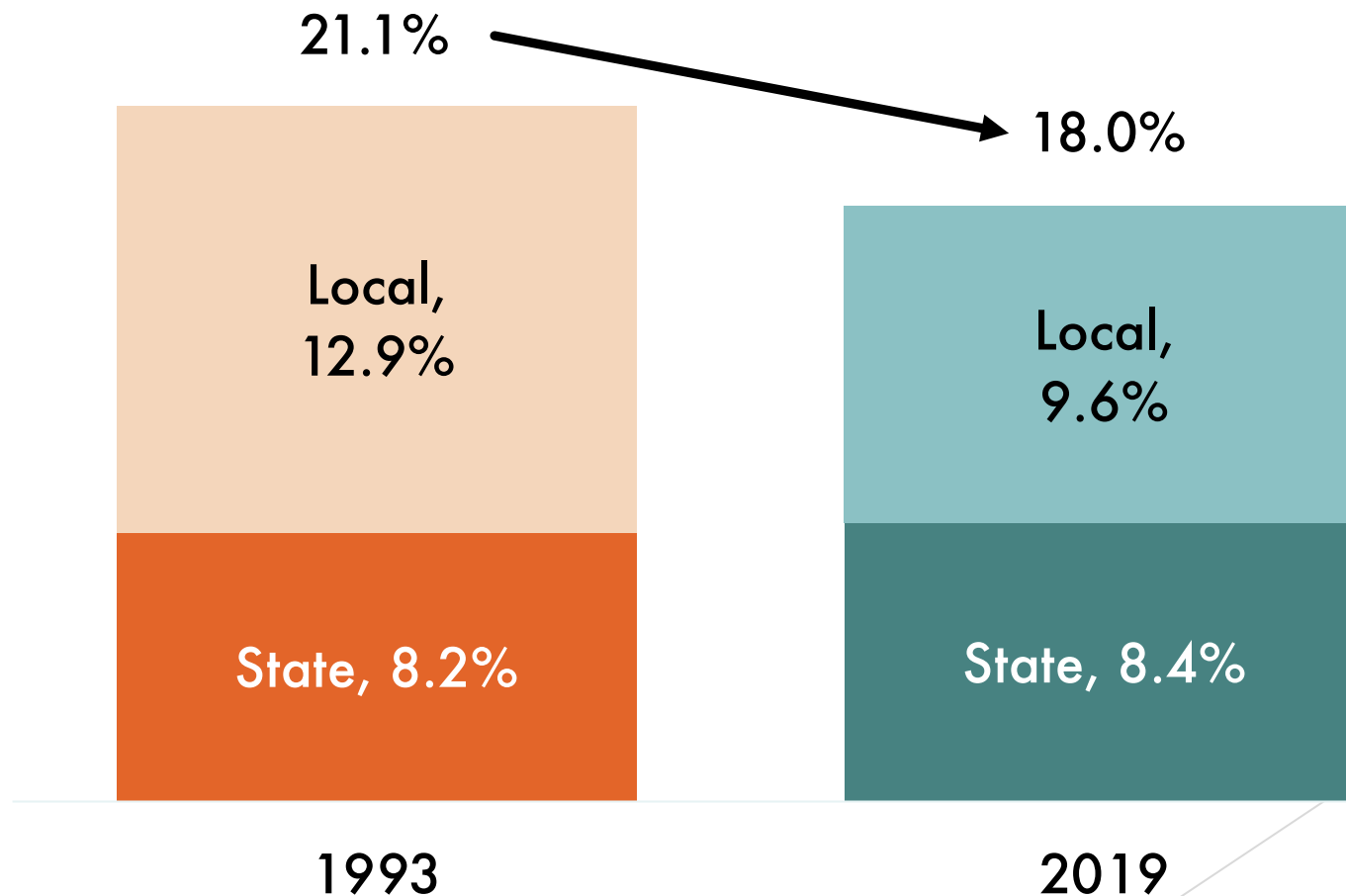
# National ranks dropping



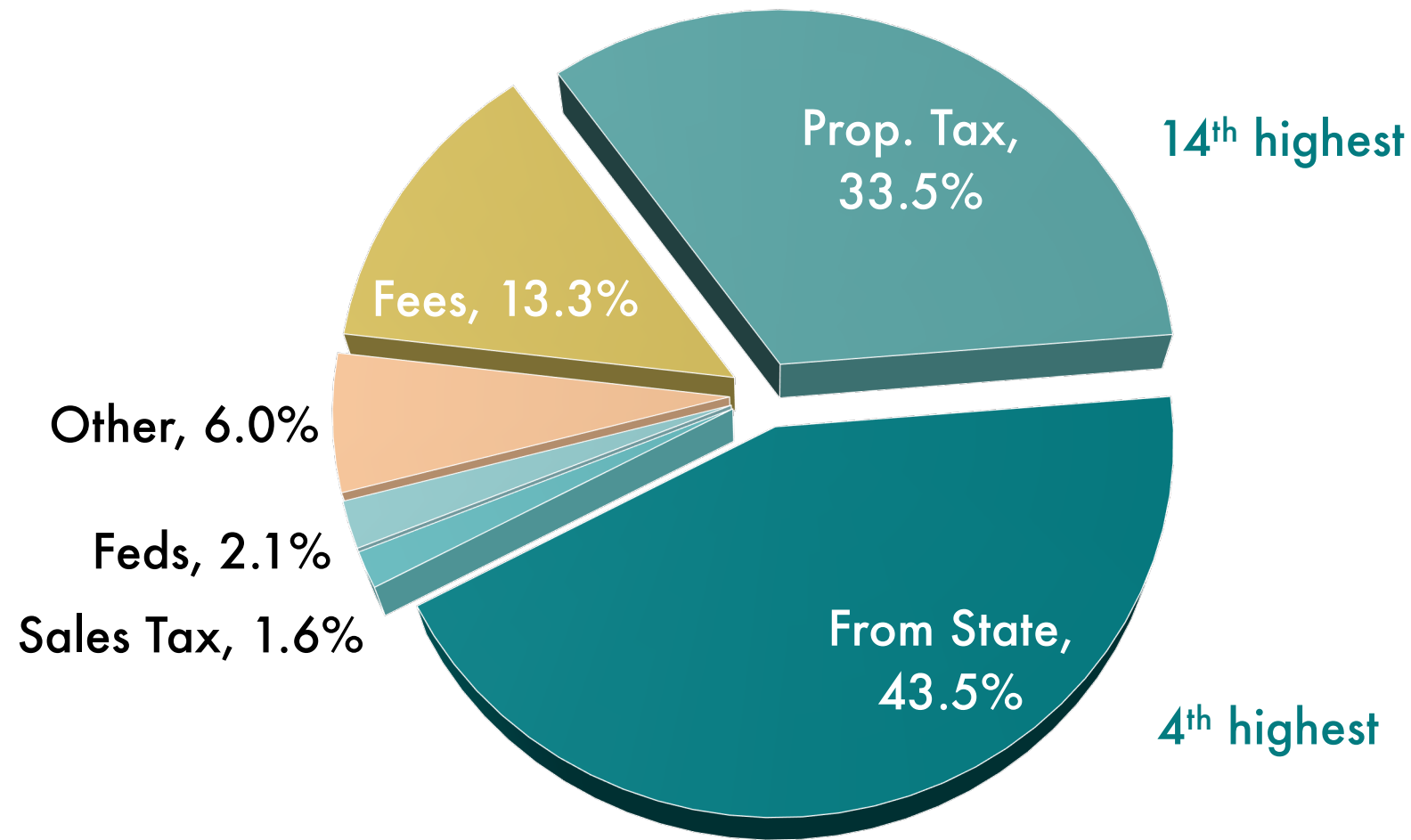


# Spending changes

## State, Local Spending Share of Income



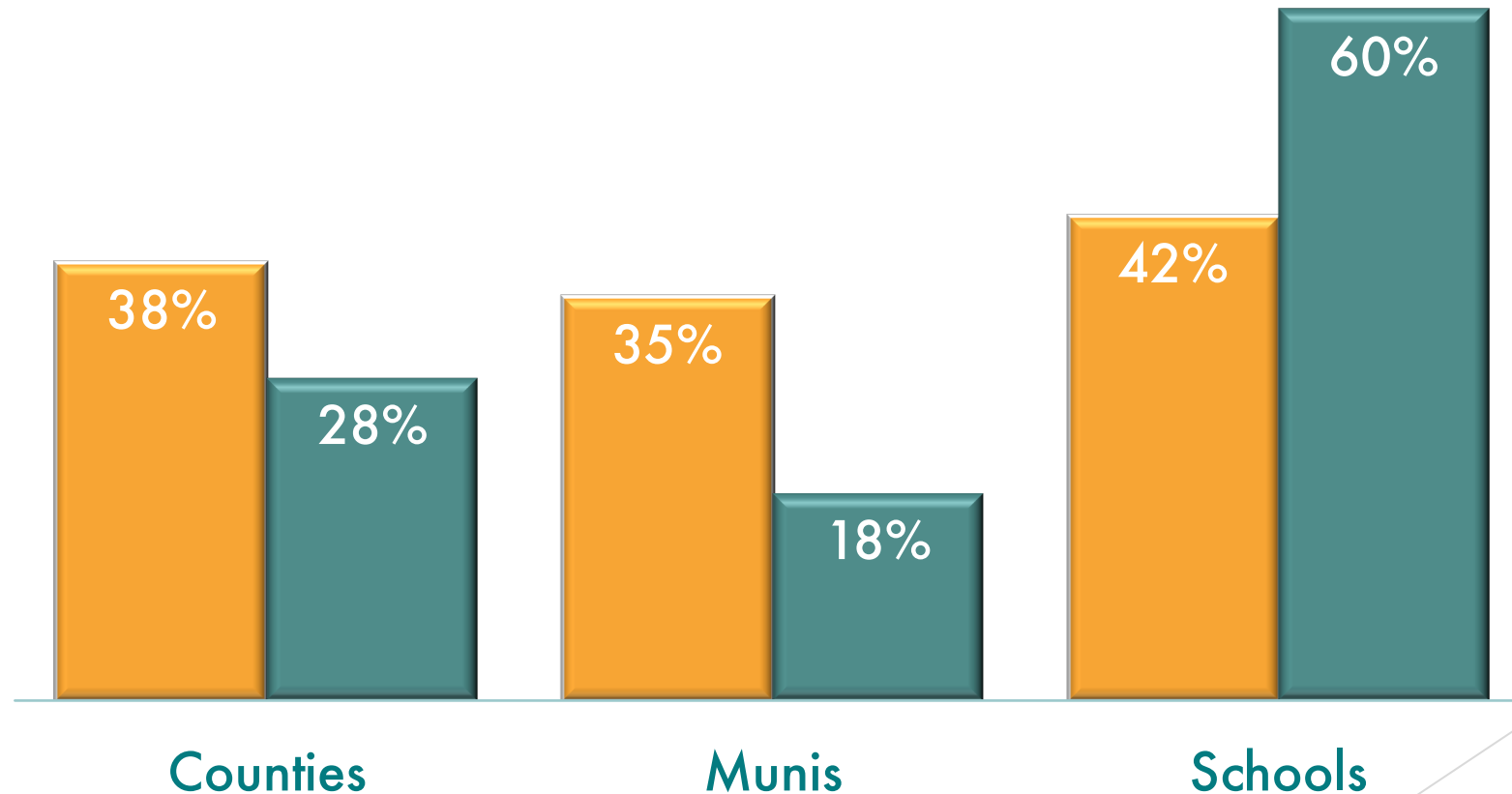
# Local Government Funding



# State Aid Share of Local Revenues

All local:  
40% in 1993 to 44% in 2019

■ 1993 ■ 2019



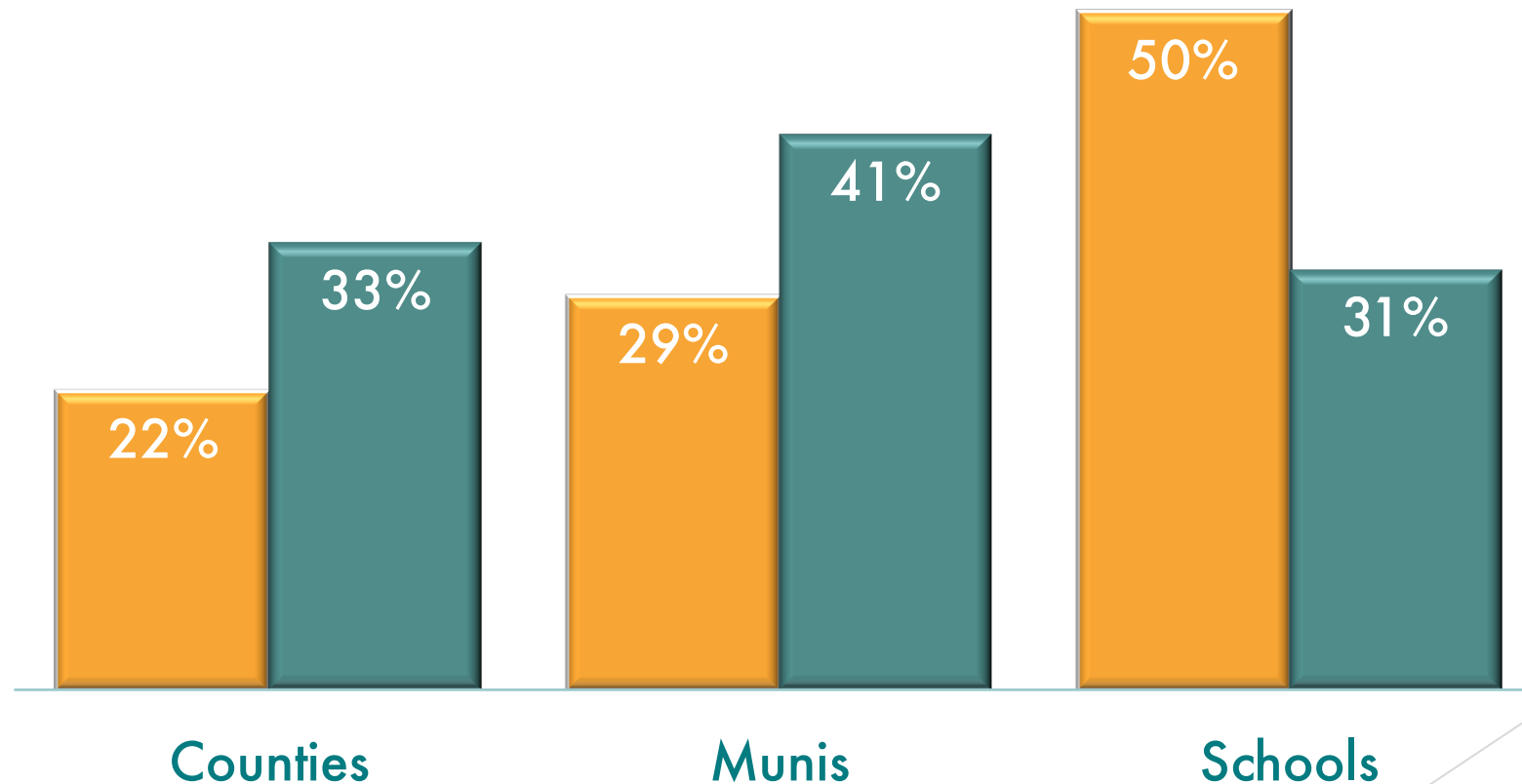


# Property Tax Share of Local Revenues

All local:

38% in 1993 to 34% in 2019

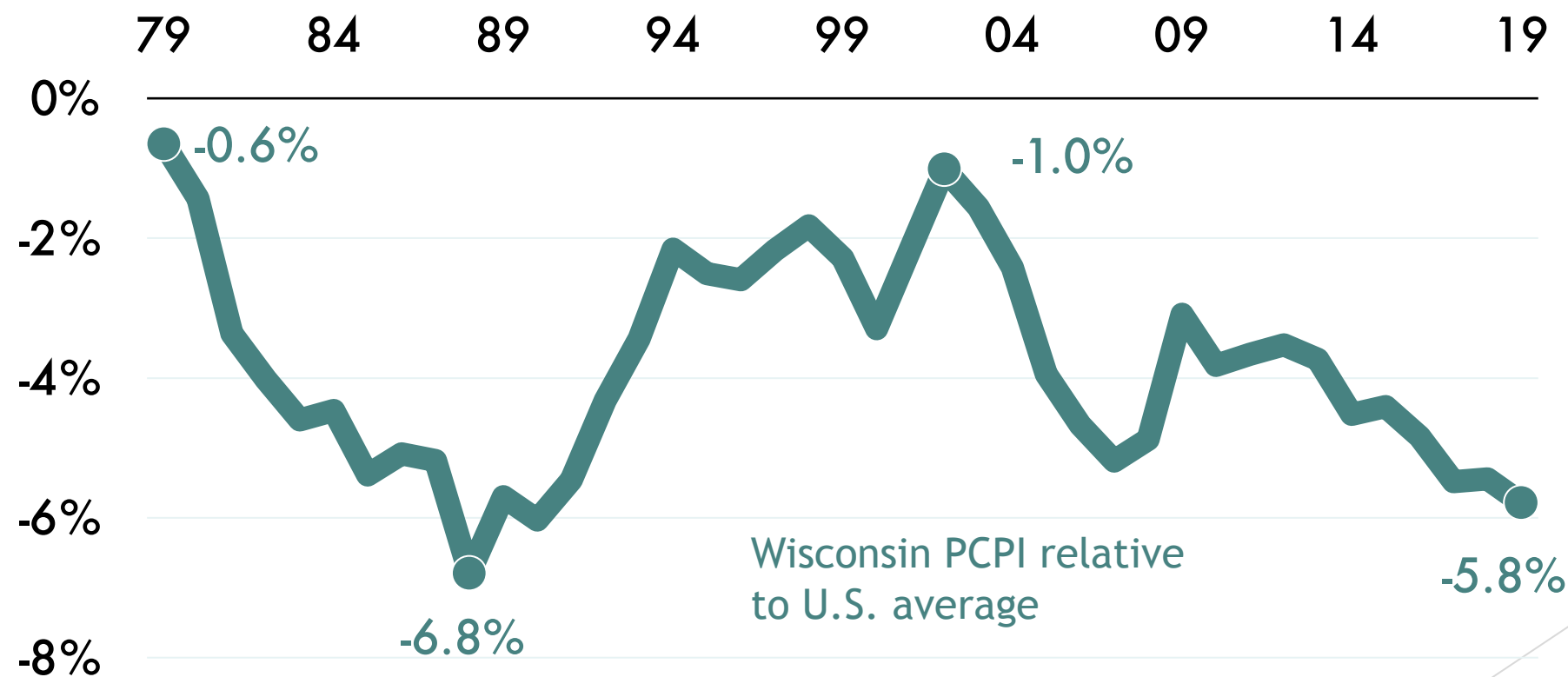
■ 1993 ■ 2019



# Strict Property Tax Limits

- ▶ Counties and municipalities – levy limits since 2006
  - ▶ County limits strictest in the nation
- ▶ K-12 schools – revenue limits since 1994
- ▶ Technical colleges – revenue limits since 2014

# Per Capita Income Lags





What does a 21<sup>st</sup>  
century revenue  
system look like?