

THE WISCONSIN TAXPAYER

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A Glass Half-Empty or Half-Full?

State-Local Tax Burden Declines Again, But...

Wisconsin's tax burden declined in 2017 from 10.8% to 10.7% of personal income. The drop came mainly from two events unknown to most residents: decreased collections for unemployment insurance taxes paid by employers and the end of the 0.5% Brown County sales tax to fund Lambeau Field construction. Other taxes changed little relative to income. In the past 5 years, state taxes continued to grow faster than local ones.

Driven by an increase in federal tax collections, total taxes as a share of personal income in Wisconsin rose to 31.3% in 2017, up from 30.6% last year. State and local taxes as a share of income declined again this year, from 10.8% to 10.7%, the sixth consecutive drop.

The reduction in the state-local tax burden was due primarily to two taxes. At the local level, the Green Bay Packers stadium tax was eliminated. At the state level, unemployment taxes declined nearly 19%.

The decline in tax burden was also due, in part, to income growth. While state-local tax collections in

Wisconsin grew 1.7% in the past year, personal income increased 1.9%.

Longer term, state tax growth has more than doubled local growth. During 2012-17, state taxes climbed 10.1%, while local collections rose just 4.0%. At the same time, personal income grew 16.1% to \$270.2 billion.

The tax burden generally follows the economy. The total federal-state-local tax burden hovered near 33% prior to the Great Recession, then dropped to around 29% by 2012. Since then, it has climbed back to just over 31% due mostly to growing federal taxes.

Federal taxes dominate what many pay. Uncle Sam's take from

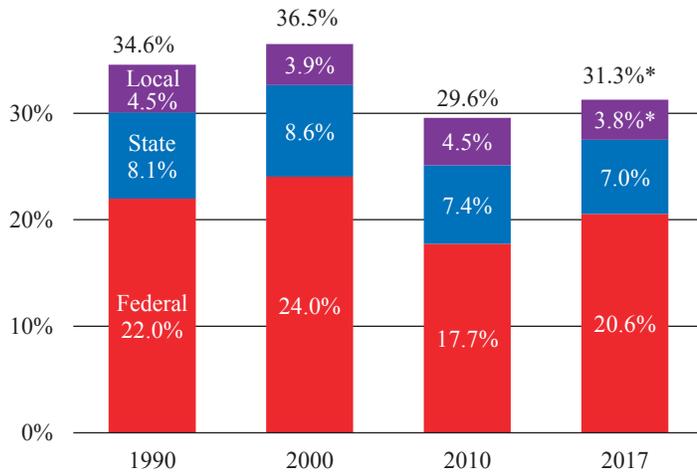
Wisconsin residents in 2017 totalled an estimated \$55.5 billion, a 5.9% increase over last year. Federal taxes claimed 20.6% of personal income, the highest share since 2008.

After rising between 1990 and 2000, the combined federal-state-local burden has declined from 36.5% in 2000 to 31.3% in 2017. (see Figure 1, page 2.) Since 2000, both federal and state-local taxes have declined as a share of state personal income.

Also in this issue:

SchoolFacts17 is Coming • New Leadership at DATCP • State-Local Finance Administrator Named

Figure 1: Tax Burden Declines at State, Local Levels
Federal, State, Local Combined as % of Personal Income, 1990-2017



*Totals may vary slightly due to rounding.

In Wisconsin, much of the decline in state-local tax burden appears to be fueled by limits on local property taxes, which have been tightened in recent years.

Beginning in 2006, municipalities and counties have functioned under state-imposed levy limits. School revenue limits have been in place since 1994. Since the creation of levy limits, local tax collections have increased 28.5%. During the 12 years prior they rose 65.9%. By comparison, state taxes increased 37.2% since 2005 and 66.2% in the 12 years before.

To fully understand their impact on the tax burden, it helps to examine revenues tax-by-tax and fee-by-fee.

STATE TAXES AND FEES

State taxes and fees totaled \$18.8 billion in 2017, a 1.7% increase over 2016. The major state taxes are individual and corporate income taxes, sales taxes, the gas tax, and the unemployment insurance payroll tax; major fees include those for vehicle registration and hunting licenses.

Individual Income Tax

The individual income tax is Wisconsin's primary source for funding state government. Collections totalled \$8.0 billion in 2017, a 3.9% increase over 2016. Revenues exceeded sales (\$5.2 billion) and corporate income taxes (\$920.9 million) combined.

Income tax collections tend to follow the state economy, with revenues slowing during downturns and then accelerating in recovery.

The governor and lawmakers enacted a number of tax increases to help balance the 2009-11 budget. Since 2011, however, state budgets have often featured tax cuts. Recent modifications include across-the-board rate reductions; a new deduction for K-12 private school tuition; and a higher standard deduction for married couples.

Sales Tax

The sales tax is state government's second-largest tax. Like the income tax, the sales tax is sensitive to economic conditions, though to a lesser degree: Collections tend to decline as unemployment increases and consumer spending tightens. During the last recession, collections declined in 2009 and 2010 before exceeding 2008 collections in 2011.

Of the state's main taxes, sales tax collections (+21.8%) increased the most in the past five years, well ahead of income taxes, which climbed 14.2%. Sales tax collections rose 3.1% in 2017.

In the past decade, Wisconsin has increased efforts to collect sales taxes from online purchases. Exactly

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Table I: State and Local Tax Collections 2008-17
(\$ millions)

Tax/Fee	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
STATE										
Income:										
Individual	\$6,713.7	\$6,222.7	\$6,089.2	\$6,700.7	\$7,041.7	\$7,496.9	\$7,061.4	\$7,325.8	\$7,740.8	\$8,039.5
Corp.	837.8	629.5	834.5	852.9	906.6	925.4	967.2	1,004.9	963.0	920.9
Sales	4,268.0	4,084.0	3,944.2	4,109.0	4,288.7	4,410.1	4,628.3	4,892.1	5,065.8	5,223.9
Motor Vehicle:										
Fuel	999.9	968.8	971.8	988.3	983.9	967.0	999.4	1,013.4	1,037.7	1,044.5
Vehicle Reg.	539.3	600.7	610.5	603.4	634.4	629.9	658.1	665.5	691.3	692.3
Driver's Licenses	35.7	42.1	41.7	41.8	40.8	40.1	39.2	38.6	39.7	39.4
Limo/Car Rental	7.1	7.5	7.3	8.3	8.2	8.0	8.3	8.7	9.2	10.0
Excise:										
Cigarette	455.7	551.3	644.3	604.8	587.8	569.2	573.0	569.5	573.4	564.2
Tobacco Products	29.7	42.2	59.9	60.9	65.5	63.0	67.7	71.9	76.1	80.3
Liquor & Wine	45.2	44.1	44.2	45.8	47.0	48.3	49.0	48.8	50.0	52.1
Beer	9.6	9.9	9.6	9.3	9.2	9.0	9.0	8.8	9.0	9.1
Public Utility:										
Electric & Gas	214.8	226.2	211.5	230.5	234.6	229.2	235.7	247.1	229.5	232.5
Telephone	59.5	63.5	70.0	67.0	81.0	67.3	72.2	81.9	76.5	70.8
Railroad	19.9	21.6	24.1	24.9	28.1	29.1	31.3	35.7	38.5	45.3
All Others	30.0	36.0	42.4	50.2	57.9	50.9	60.9	61.0	59.6	64.3
Unemp. Comp.	642.3	666.2	760.2	1,015.5	1,187.9	1,149.0	1,129.2	1,065.7	922.6	751.3
Insurance Premiums	172.1	152.0	146.9	156.5	165.8	176.7	185.5	184.2	177.3	181.6
Hospital Assessment		335.2	379.0	414.7	412.7	414.6	414.6	414.6	417.3	443.4
Real Estate Transfer	59.4	41.2	44.3	35.6	39.8	48.0	51.2	57.8	65.1	70.6
Temp. Service Charges ¹	25.1	27.2	20.6	25.9	27.5	30.4	19.3	27.5	23.7	38.9
Petroleum Inspection	47.0	44.7	61.0	67.6	66.1	41.7	41.2	50.3	45.8	45.7
Conservation Fees	99.8	106.4	106.5	113.2	120.0	100.6	99.6	104.8	113.2	125.6
Miscellaneous	190.0	54.8	33.7	34.4	36.9	39.3	41.0	47.0	50.1	48.2
Total State	\$15,501.8	\$14,977.8	\$15,157.4	\$16,261.2	\$17,072.1	\$17,543.6	\$17,442.5	\$18,025.8	\$18,475.3	\$18,794.4
LOCAL										
Gen. Prop.	\$9,250.3	\$9,667.1	\$10,105.7	\$10,364.3	\$10,384.8	\$10,469.9	\$10,605.5	\$10,383.7	\$10,620.2	\$10,792.1
School Levy Credit	-672.4	-747.4	-747.4	-747.4	-747.4	-747.4	-747.4	-747.4	-853.0	-853.0
Lottery Credit	-129.6	-118.1	-113.2	-131.2	-136.3	-141.5	-171.4	-169.8	-159.9	-184.9
First Dollar Credit		-72.6	-141.9	-147.6	-147.3	-148.4	-146.7	-150.0	-148.4	-149.0
Net Levy	8,448.3	8,729.0	9,103.2	9,338.1	9,353.8	9,432.6	9,540.0	9,316.5	9,458.9	9,605.2
Room ²	67.9	72.0	62.5	68.4	73.8	78.8	83.4	90.4	104.2	120.0
County Sales	282.8	293.8	272.9	276.5	296.6	302.9	312.7	339.5	351.1	361.5
Real Estate Transfer ³	14.9	10.3	11.1	8.9	10.0	12.0	12.8	14.5	16.3	17.6
Motor Vehicle	0.3	4.6	7.5	7.2	7.5	7.8	8.0	9.4	11.9	20.7
Local Expo.	18.5	18.0	17.2	24.3	27.0	27.2	29.2	31.3	33.1	33.9
Premier Resort Sales	2.9	2.8	2.9	5.4	6.4	6.5	6.3	7.2	8.7	9.1
Stadium ⁴	47.2	47.1	43.7	46.1	48.2	48.0	51.7	55.1	39.6	31.2
Total Local	\$8,882.8	\$9,177.5	\$9,521.9	\$9,774.9	\$9,823.3	\$9,916.1	\$10,044.1	\$9,863.8	\$10,023.7	\$10,199.2
TOTAL STATE & LOCAL										
	\$24,384.5	\$24,155.3	\$24,679.3	\$26,036.1	\$26,895.4	\$27,459.7	\$27,486.6	\$27,889.6	\$28,499.0	\$28,993.7
Total Personal Inc.	\$210,811	\$219,283	\$215,499	\$219,628	\$232,664	\$243,576	\$245,382	\$255,075	\$265,094	\$270,226
Taxes as % of Personal Income	11.6%	11.0%	11.5%	11.9%	11.6%	11.3%	11.2%	10.9%	10.8%	10.7%

Sources: Compiled by the Wisconsin Taxpayers Alliance using published and unpublished information of the Wisconsin Departments of Revenue, Administration, Workforce Development, Natural Resources, and Transportation, the U.S. Bureau of Economic Analysis, and the Internal Revenue Service.

Note: Detail may not add to subtotal due to rounding.

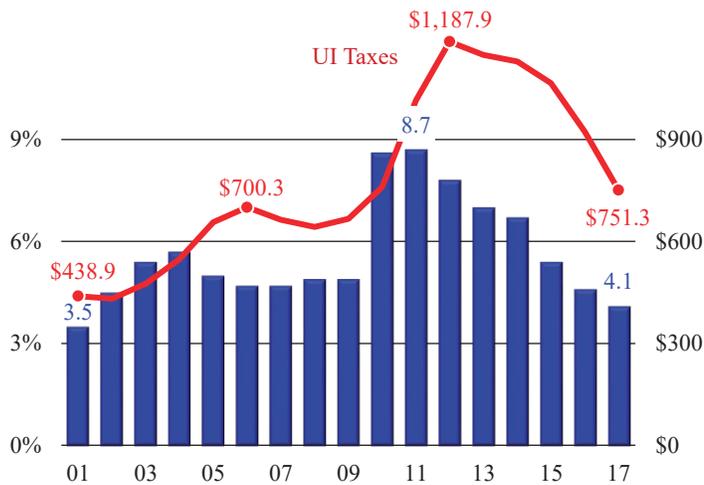
¹ Was the recycling surcharge prior to 2012.

² Projected figures for 2017.

³ 20% of real estate transfer fees collected remain at the local level.

⁴ State imposed 0.1% sales tax in the counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha. Brown County retired its 0.5% sales tax in 2015.

Figure 2: UI Taxes Track Unemployment Trends
 Collections (\$ millions, red line) and Unemployment Rate (blue) 2001-17



how much additional revenue can yet be captured is unclear as most major retailers already collect the tax.

State law requires online sellers to collect sales tax if they have brick-and-mortar operations in the state, which some of the largest retailers, such as Amazon, Best Buy, and WalMart, already do. Retailers without such a presence, or nexus, are not required to collect the tax, but residents are still required to pay it.

In an effort to increase collections, the state individual income tax form requires residents to report online purchases and pay any unpaid sales taxes, or certify that they made no taxable purchases.

Corporate Income Tax

Corporate income taxes are among the most volatile state revenues, reflecting immediate economic conditions. Collections declined sharply during the recession but rose with the recovery.

However, for the second year in a row, collections declined in 2017 by 4.4% to \$920.9 million. This is due at least in part to the multi-year phase-in of an agriculture-manufacturing tax credit, which began in 2013 and will be completed in tax year 2017.

Unemployment Tax

One of the largest declines in state tax collections has gone largely unnoticed. The unemployment insurance (UI) tax is unseen by individual taxpayers, but its revenues paid by employers are among the state’s largest.

UI tax collections declined 18.6% in 2017 to \$751.3 million. This is the fifth decline in a row; since 2012, unemployment tax collections have fallen 36.8%.

Unemployment tax collections tend to grow following periods of high joblessness (see Figure 2). UI reserves were depleted during the Great Recession, requiring a \$1 billion loan from the federal government to pay benefits.

To repay the loan and restore fund solvency, the state increased employees’ base wages on which employers were taxed from \$12,000 in 2010 to \$13,000 in 2011 and to \$14,000 in 2013.

Wisconsin has four UI tax schedules; the applicable one is determined by UI balances. From 2009 to 2015, the state used the highest one. In 2017, the second-lowest was used.

These changes resulted in a 33% jump in collections in 2011 and 16% in 2012 to a high of \$1.19 billion. The trend then reversed and collections started to drop again.

Transportation Taxes

Transportation-related revenues go into a segregated state transportation fund. That means that the taxes and fees can only be used for transportation purposes.

The two major sources of transportation revenues are the state gas tax and vehicle registration fees. The gas tax has remained at 30.9 cents per gallon since 2006, when lawmakers ended automatic inflationary increases, or indexing, while vehicle registration fees were last raised in 2010.

Revenues from both fuel taxes and vehicle registration fees have grown slowly in recent years. Gas taxes rose 0.7%, to \$1.04 million in 2017. Overall, gas tax collections have risen 6.2% over the past five years. Meanwhile, vehicle registration fees increased 0.1% in 2017, and have risen 9.1% since 2012.

“Sin Taxes”

While not a major source of state income, tobacco taxes have at times been targeted for increases, either to discourage smoking or balance deficit-prone budgets.

Taxes on cigarettes were last increased in 2010, when the cigarette tax was raised by 75 cents per pack, to \$2.52. After the increase, collections declined until 2014; they have since remained stable at about \$570

million annually. In 2017, collections declined 1.6% to \$564.2 million.

Revenues for taxes on other tobacco products, such as chewing tobacco, have increased steadily, rising 5.5% to \$80.3 million from 2016 to 2017. Collections have grown 22.5% over the past five years.

Liquor and beer tax collections increased minimally in 2017, 4.2% for liquor and wine to \$52.1 million, and 1.6% for beer to \$9.1 million.

Hospital Surcharge

Enacted in 2009, the tax on hospital revenues was intended to leverage additional federal Medicaid funds. Revenues from the tax are deposited in the state’s Medical Assistance (Medicaid) fund and are eligible for the federal Medicaid reimbursement of about 60%.

Collections rose 6.3% in 2017 to \$443.4 million. The surcharge is estimated to leverage an additional \$250 million in federal funds.

LOCAL TAXES

Total local tax collections grew 1.8% in 2017, to \$10.2 billion. Local taxes as a share of personal income have remained flat at 3.8% from 2016 to 2017.

The slowing growth of local tax collections reflects the ongoing impact of state-imposed property tax controls on schools and local governments. Property taxes account for almost 95% of local tax collections and are the single largest source of tax revenues at either the state or local level.

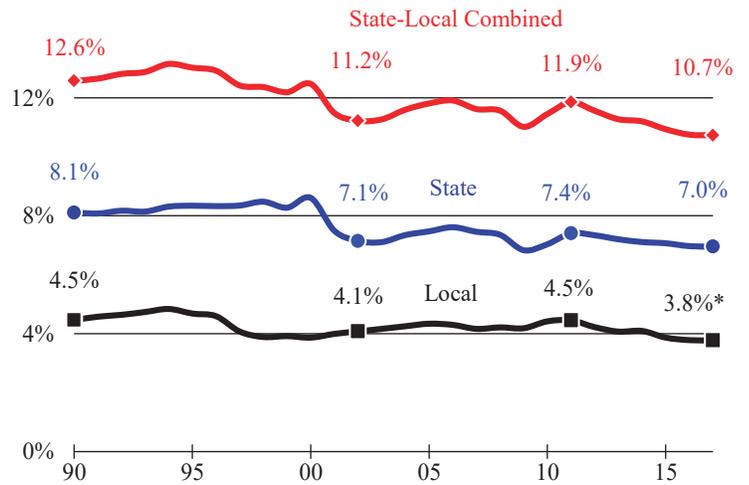
Three counties added a 0.5% local option sales tax in 2017, raising the total number to 64. The number of counties and municipalities with a local vehicle registration (or “wheel”) tax rose from 15 in 2016 to 22 in 2017. Municipalities may also adopt hotel room taxes, and a few with heavy tourist activity are allowed to levy a special “premier resort area” sales tax.

Property Taxes

Gross property taxes rose 1.6% in 2017 to \$10.8 billion; net property tax collections rose 1.5%, to \$9.6 billion. From 2012, gross property taxes increased a total of 3.9%, while net taxes were up 2.7%. Net property taxes are gross levies less state property tax credits.

The largest share of the property tax, roughly 45% statewide, goes to local schools. Schools also receive a significant share of their funding from state aid.

Figure 3: State, Local Tax Burden Continues to Decline
Combined, State, and Local, by % of Personal Income 1990-2017



*Totals may vary slightly due to rounding.

State government effectively determines how much schools may raise in property taxes by setting annual per-pupil revenue limits and allocating state aids. Generally, the more per pupil aid a district receives, the less it can levy in taxes.

For municipalities and counties, the state has effectively frozen property tax levies since 2011, allowing them to increase only by the rate of net new construction. The annual rate of growth has generally been around 1.5% or less statewide in recent years.

The state’s technical college system also operates under a less restrictive form of revenue limits. The 2015-17 state budget featured a one-time infusion of \$406 million to reduce local district levies.

In addition to mandated limits, the state provides three credits which reduced property taxes by nearly \$1.2 billion in 2017. These are subtracted on local tax bills.

The lottery credit uses a portion of lottery proceeds to reduce property taxes. The credit amount varies annually depending on lottery sales, which have fluctuated significantly in recent years. After rising annually from 2011 to 2014, then declining in 2015 and 2016, they rose 15.6% in 2017 to \$184.9 million.

The “school levy” credit is another way to reduce property taxes. Unlike other attempts to offset property tax hikes by providing state aids to local schools, the credit does not go to K-12 education but is applied directly to the local property tax bill. Fixed at \$469 million each year during 1997-2006,

the credit has since been increased six times. It will rise to \$940 million for December 2017 tax bills.

Finally, the first-dollar credit was set at \$75 million when created in the 2007-09 budget, and then increased to \$145 million annually the following year. The credit rose 0.4% in 2017 to \$149 million. The combination of property tax limits and tax credits put net property taxes at 3.7% of personal income in 2017. It had reached as high as 6.0% in 1972.

State tax collections increased 10.1% between 2012 and 2017, while local collections increased 4.0% during that period.

Sales Taxes

Counties may impose a 0.5% sales tax. Their collections endure the same economic pressures as the state sales tax.

Currently, 64 of 72 counties have the tax, which generated \$361.5 million in 2017, up 3.0%. Sheboygan and Kewaunee counties added the tax in 2017; it will take effect in 2018 in Brown and Calumet counties in 2018, raising the total to 66.

Five counties (Milwaukee, Racine, Ozaukee, Washington, and Waukesha) have an additional 0.1% state-imposed sales tax to pay for construction of the Miller Park baseball stadium; the tax is projected to end by 2020.

A similar 0.5% county sales tax was created in Brown County to fund improvements to Lambeau Field in Green Bay, but ended in September 2015

after project costs were repaid. In total, collections for both stadium taxes declined 21.2% from 2016 to 2017, to \$31.2 million.

“Wheel Tax”

Counties and municipalities may impose a wheel tax. There is no limit on how much they can charge.

While wheel taxes have been “on the books” since the 1970s, they were seldom used until very recently as state transportation revenues and local road aids have stagnated. The number of local governments using them rose from five in 2014 to 22 in 2017. The tax is scheduled to take effect in three more communities in 2018. State law requires that the wheel tax must be used to fund transportation programs.

As a result of recent adoptions of the wheel tax, collections have increased 176.9% , from \$7.5 million in 2012 to \$20.7 million in 2017. Because of the relatively small amounts involved, collections increased 73.5% in 2016 alone. Similarly, over the past five years, wheel tax revenues have grown on average far faster than either the state’s fuel tax or vehicle registration fees. (See Figure 4.)

Room Tax

Municipalities may charge a room tax of up to 8%, although state law requires at least 70% of proceeds must fund “tourism promotion and development.” Collections declined in 2010 following the recession, but have consistently grown in recent years.

THE STATE-LOCAL BALANCE

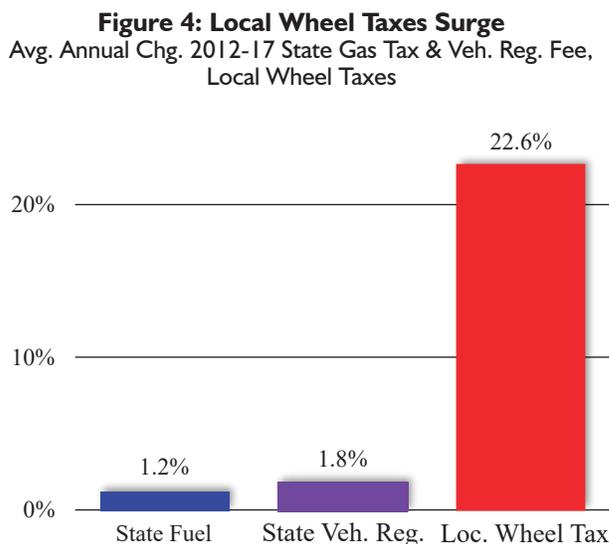
The state-local tax burden relative to personal income has declined steadily in recent years, from a high of 11.9% in 2011 to 10.7% in 2017.

This decline has been driven primarily by income expansion and restrained growth in local tax collections. As a share of personal income, the local tax burden has declined from 4.5% of income in 2012 to 3.7% in 2017. The state’s share fell from 7.4% to 7.0% of income.

Tax collections illustrate this trend even more clearly. State collections increased 10.1% between 2012 and 2017, while they increased only 3.8% at the local level.

Local Tax Trends

These trends reflects continuing decisions at the state level to tighten property tax levy limits on municipalities and counties and to impose revenue caps on schools and technical colleges.



Levy limits created in 2005 allowed property taxes to increase annually by a specific percentage. As already mentioned, since 2011, the state essentially froze municipal and county levies, except for increases tied to new construction and borrowing.

State officials have restricted school revenue growth since 1994. Initially, the state allowed inflationary increases in these limits. That ended in 2012; since then, increases have been small to non-existent.

The state has also moved to restrict other local government revenue options. In 2013, for example, it limited the ability of municipalities to charge fees for services previously funded by the property tax.

Apart from the county sales tax, the only remaining “new” local revenue source is the vehicle registration fee, or “wheel tax.”

The growth of local wheel taxes coincides with two trends: increased restrictions on other local revenues and stagnation in state transportation revenues and, often, in local road aids.

State Tax Trends

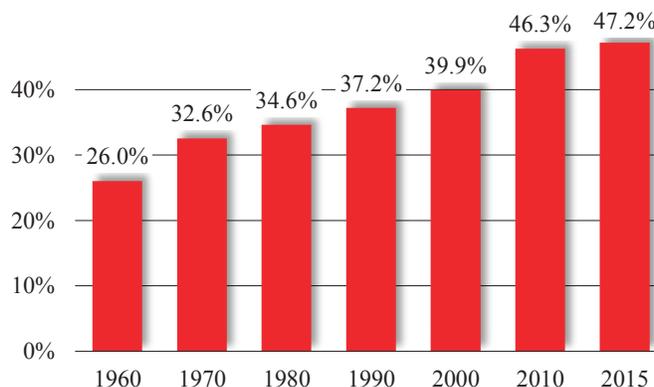
The state has enacted measures to reduce specific areas of collection, primarily the individual and corporate income taxes. The state has also increased funding for some programs, such as technical colleges, that traditionally have been funded with the property tax.

Additional changes are in store for the property tax in 2018, as the state will eliminate state forestry programs from the property tax and also exclude some items from the personal property tax. Taken as a whole, these changes reflect a modest shift away from reliance on the local property tax—Wisconsin’s largest tax—toward state income and sales taxes.

Consensus on other revenue sources has yet to emerge. While there were demands for higher transportation spending supported by new revenues as part of the 2017-19 budget debate, no major changes occurred.

The final bill did increase funding for some local aids programs, but several major projects were delayed or scrapped. Despite extensive discussions, there were no major increases in the fuel taxes or registration fees, other than new registration fees on hybrid and electric vehicles, effective in 2018.

Figure 5: State Share of State/Local Spending Grows
% of State/Local Spending, 1960-2015



A New Normal?

State and local tax collections in 2017 generally followed trends of the past five years: State collections have grown at roughly double the rate of local revenues. This reflects the continued impact of levy limits and revenue caps on local taxes and the lack of similar statutory constraints on the state.

Traditionally, Wisconsin’s state-local fiscal relationship has differed from most states. Here, state government collects the majority of taxes, but local governments spend a majority of the money, providing many services.

In recent years, there has been a shift both in state aids to local governments as well as in who provides the services. (See Figure 5.) While the state continues to collect a greater share of total revenues, it is also spending more on its own services (particularly medical assistance) and providing fewer subsidies for local spending.

This trend presents a challenge for state officials. Wisconsin has reduced its tax burden relative to income growth largely by limiting local taxes.

A question arises: Will the state be able to balance funding for ongoing services and programs at both the state and local levels, while maintaining current revenue restrictions; continuing to ratchet down state tax collections; and removing items from the property tax?

The 2017-19 budget debate suggests that the decision has yet to be made. Recent revenue growth has allowed state and local governments to continue the path of the previous five years. A new path may not emerge until there is another fiscal crisis, much as the Great Recession created the current landscape. □

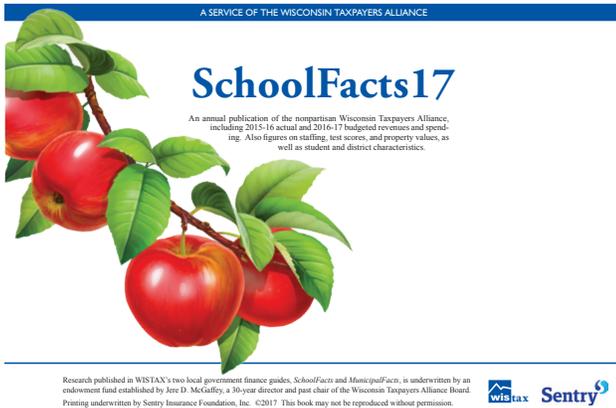


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■ SchoolFacts17 is Coming!



SchoolFacts17

An annual publication of the nonpartisan Wisconsin Taxpayers Alliance, including 2015-16 actual and 2016-17 budgeted revenues and spending. Also figures on staffing, test scores, and property values, as well as student and district characteristics.

Research published in WISTAX's two local government finance guides, *SchoolFacts* and *MunicipalFacts*, is underwritten by an endowment fund established by Jere D. McGaffey, a 30-year director and past chair of the Wisconsin Taxpayers Alliance Board. Printing underwritten by Sentry Insurance Foundation, Inc. ©2017 This book may not be reproduced without permission.



Wisconsin's most comprehensive resource on public schools, *SchoolFacts17*, will soon be available from WISTAX. *SchoolFacts17* provides one-stop information about every Wisconsin public school district.

The 2017 version features 2015-16 actual and 2016-17 budgeted revenue and expenditure figures, along with information on staff sizes and ratios, test scores, salaries, property values, fund balances, student characteristics, and more for all public school districts.

Purchasers of *SchoolFacts17* also have access to additional, special reports at an added cost. You can purchase a custom report that allows you to compare your district to nine others of your choice (\$50), or you can purchase a conference report to compare schools within a conference (\$25). History reports are also available and show how your district changed over a 10-year period (\$35).

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WISTAX NOTES

■ **New Leadership at DATCP.** Governor Scott Walker (R) has named state Senator Sheila Harsdorf (R) Secretary of the Department of Agriculture, Trade, and Consumer Protection. (DATCP). She succeeds Ben Brancel, who retired this summer.

Harsdorf was first elected to the state senate in 2000, and was elected to the assembly from 1988 to 1996. She has been a member of the Joint Committee on Finance while in both houses.

In one of her first official actions, Harsdorf named Keeley Moll deputy secretary.

Moll has served as the agency's legislative and policy advisor since 1997. She previously served as an aide to Brancel when he was a member of the state assembly and co-chair of the Joint Committee on Finance.

■ **State-Local Finance Administrator Named.** Revenue Secretary Rick Chandler has named Jeff Lyon the new administrator of the department's State and Local Finance Division.

Lyon served as interim secretary of DATCP following Secretary Brancel's retirement and had been DATCP's deputy secretary since 2011. □

In FOCUS . . . recently in our biweekly newsletter

- First look "under the hood" II: New 2017-19 state budget (#18-17)
- Pulling fingers from the property-tax pie: Tax reform in Wisconsin (#19-17)