

Investigating Local Law Enforcement

How Police Spending, Protection in Wisconsin Adds Up

In 2012, Wisconsin's 297 individual and seven joint municipal police departments protected 3.8 million of Wisconsin's 5.7 million residents. These departments employed an average of 2.03 full-time officers per 1,000 residents. Municipal spending on local law enforcement averaged \$223 per capita in 2011. National figures show Wisconsin ranked 12th among the states in local law enforcement expenditures and 23rd in full-time officers per capita.

Few would argue that law enforcement is not a basic government responsibility. Community safety factors into location decisions made by both families and businesses.

In Wisconsin, municipalities provide police protection in one of three ways. Some create their own departments, some share a joint department with neighboring communities, and others rely on the county sheriff.

In recent years, the number of local police officers in the state declined even as state population grew, albeit slowly. Yet, law enforcement spending has risen with inflation and compensation increases. Compared to other states, Wisconsin has fewer local officers per capita but spends more on law enforcement.

These statewide figures mask variations in law enforcement across municipalities, where officer counts and spending vary widely. Differences stem from many factors, but communities with more people, crime, income, and tourism often spend more than others on police protection.

EXPENDITURES

One way to assess the level of law enforcement is the amount of money spent each year on policing.

National Comparisons

When law enforcement expenses at all levels of government are combined, Wisconsin spent \$310 per capita, slightly more than the U.S. average (\$309) and 16th highest among the states. However, that

ranking hides differences between state and local spending.

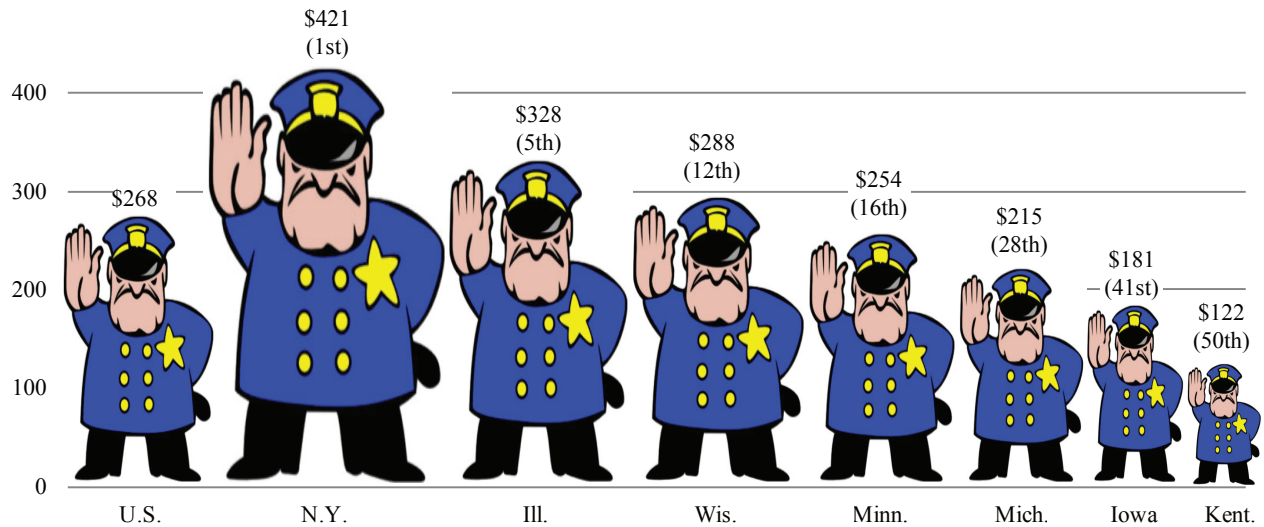
Local Spending. According to U.S. Census figures, Wisconsin local governments ranked 12th of the 50 states in per capita police spending in 2011. Including both counties and municipalities, they spent \$288 per capita on police, 7.2% more than the national average (\$268).

As Figure 1 on page 2 shows, New York (\$421) spent the most per capita on local law enforcement, Kentucky (\$122) the least. In the

Also in this issue:

Full-time State Legislatures • User Fees and Taxes • Amazon Tax • Special Sessions • Cities with Highest Tax Burdens

Figure 1:
Wisconsin Police Spending is Above National Average
 Local Per Capita Expenditures, 2011: U.S., High, Low, and Regional



Midwest, Wisconsin ranked second to Illinois (\$328), which ranked fifth nationally. Minnesota (\$254), Michigan (\$215), and Iowa (\$181) all spent less per capita than Wisconsin.

State Spending. Although local governments in Wisconsin ranked relatively high in spending, state government spent less per capita (\$22) than any other state; on average, state governments spent roughly twice (\$41) as much.

Spending Trends. Per capita police spending has risen relatively fast in recent years. Between 2007 and 2011, total state and local spending in Wisconsin increased 18.5%, while population grew 0.3%. As a result, state-local spending per capita rose 18.1% from \$262 in 2007 to \$310 in 2011. By comparison, per capita state-local spending nationally rose 10.1% from \$279 in 2007 to \$309 in 2011.

Municipal Spending Varies

Overview. While Census figures provide a good overview of police expenditures, municipal financial reports submitted to the state allow for more detail. According to these reports, Wisconsin municipalities spent \$1.1 billion on law enforcement in 2011. Of the 1,850 towns, villages, and cities in the state, 757 reported at least some net law enforcement spending that year. Municipalities with no net expenditures were generally small towns that relied on the county sheriff for police protection.

Small Municipality, Less Spending. Spending was generally lower in less populous communities. Cities, typically the largest municipalities, were responsible for the bulk of expenditures, \$870.1 million of the

\$1.1 billion total. The five cities spending the most in 2011 (Milwaukee, Madison, Racine, Kenosha, Green Bay) were also the most populous. Villages spent the second largest portion (\$150.8 million). Towns spent the least (\$30.7 million).

In per capita terms, municipalities spent an average of \$223 on law enforcement. Populous areas

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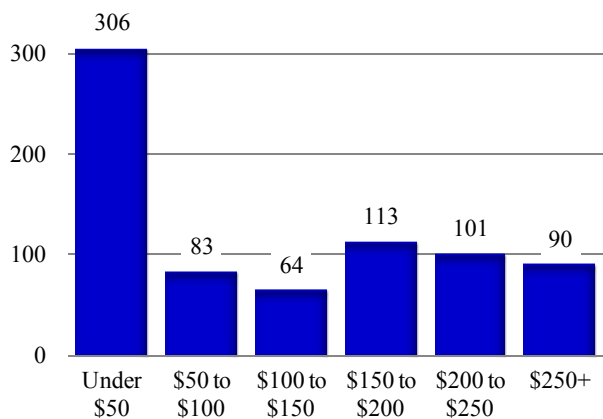
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Figure 2:
Spending Generally Less Than \$100 Per Capita
 Per Capita Police Exp., 757 Municipalities, 2011



generally spent more. Cities, which are typically more densely populated, spent the most (\$275 per capita), followed by villages (\$179) and towns (\$44).

Wealth, Tourism, Crime Increase Spending. Averages can sometimes be deceiving. Per capita expenditures ranged from practically nothing in several municipalities to \$1,903 in Chenequa, a small village in Waukesha County. Of 757 municipalities reporting spending in 2011, 107 spent less than one dollar per capita on law enforcement. More than 300 (see Figure 2 above) spent less than \$50 per capita. These municipalities typically had small populations, averaging less than 2,000, and most did not have their own police departments. Of the 306 spending less than \$50, only 64 had full-time officers (including three participating in joint departments).

The 10 municipalities spending the most per capita were generally high-income areas, tourist hot spots, or Milwaukee suburbs. Not surprisingly, they all had high officer counts relative to population (see Table 1). The top three (Chenequa, Oconomowoc Lake, and River Hills) all have high average incomes. Wisconsin Dells and Lake Delton are small, but attract many tourists, swelling the need for seasonal law enforcement. Bayfield and Fontana are also popular with tourists. West Milwaukee and Glendale are Milwaukee suburbs, where crime rates and population density appear to require more law enforcement.

State and Local Spending Trends

Overview. In 2006, 791 municipalities reported expenditures totaling \$898.4 million on law enforcement. In 2011, 757 municipalities reported spending \$1.1 billion. The total population of municipalities

with law enforcement expenditures was only 1.0% larger in 2011 than in 2006 (see Figure 3 on page 4). Yet, total law enforcement spending increased 17.0%; per capita, expenditures rose 15.9% from \$193 in 2006 to \$223 in 2011.

Spending Trends Vary Widely. Of 722 municipalities reporting spending in both 2006 and 2011, changes ranged from a near 100% decline in Hustisford to over a 63,000% increase in Jackson, where expenditures rose from only \$38 in 2006 to over \$24,000 in 2011. The largest percent changes mostly occurred in less populous municipalities, where total spending was modest.

Municipalities with the most population growth during 2006-11 generally had the most growth in total spending (see Table 2 on page 4). Those in the top quarter of population growth (average increase of 10%) spent 20.1% more in 2011 than in 2006. Total spending growth for remaining municipalities averaged between 16% and 17%.

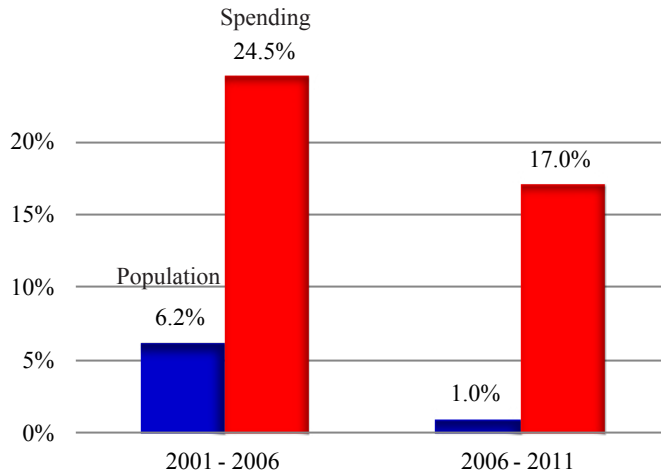
Although the fastest growing municipalities had the most growth in total expenditures, they had the least growth in per capita expenditures. Among the fastest growing municipalities, per capita spending rose 9.1%. Among those in the middle half for population growth (average increase of 1.1%), per capita spending on law enforcement climbed 15.2%. And while growth in total spending among the slow-growing communities was about the same as those in the middle, growth in per capita spending there rose much faster (25.8%).

Spending Up While Population Down. Although population growth has an effect, law enforcement expenditures are less responsive to population change

Table 1: Municipalities With Highest Expenditures
 Law Enforcement Spending Per Capita, 2011

Municipality	Per Capita			Officers/1,000	
	2011 Pop.	Exp.	Rk.	People	Rk.
Chenequa	589	\$1,903	1	13.7	1
Oconomowoc Lake	595	1,221	2	10.1	3
River Hills	1,593	1,030	3	7.5	4
West Milwaukee	4,206	657	4	4.5	8
Lake Delton	2,912	656	5	6.5	5
Wisconsin Dells	2,667	645	6	5.6	6
Glendale	12,833	512	7	3.3	19
Maple Bluff	1,315	502	8	4.6	7
Fontana	1,671	488	9	3.6	15
Bayfield	488	471	10	4.4	9

Figure 3: Municipal Spending, Population Growth Slows
% Chg. in Population* and Spending, 2001-11



*Population includes municipalities with net law enforcement expenditures.

than to rising costs of compensation and other expenses. Even in municipalities with falling populations, expenditures rose significantly. Although the middle half grew an average 1.1% between 2006 and 2011, its expenditures grew at about the same rate as the bottom quarter, where population declined by 7.3%.

OFFICERS

Wisconsin Trails the U.S.

In addition to expenditures, a second way to gauge the level of law enforcement offered is the number of full-time police officers for every 1,000 people. According to Census Bureau estimates, which include both municipalities and counties, Wisconsin had 1.94 full-time local officers per 1,000 residents in 2011, a figure below the national average (2.04). Of the 50 states, Wisconsin ranked 23rd in full-time officers relative to population.

Illinois (3.50) and New York (3.41) had the most local officers per capita. Alaska (1.09) and Vermont (1.02) had the fewest. Of Wisconsin's neighbors, only Illinois had more officers relative to population; Michigan (1.50), Minnesota (1.50), and Iowa (1.48) all had fewer.

Statewide Decline

Wisconsin's officer count has fallen in recent years. After rising to 11,829 in 2002, it dropped to 11,054 by 2011.

As Figure 4 on page 5 shows, the number of law enforcement officers per 1,000 residents has declined consistently since 2002 when it stood at 2.17, 4.3% higher than the national average (2.08). Although the

U.S. average has also eroded over the years, Wisconsin's per capita officer count now trails the nation.

The decline appears to be a county phenomenon. As shown in the next section, the number of municipal officers rose slightly between 2006 and 2012.

Municipal Counts

Overview. While most of the state's small municipalities (principally towns) rely on the county sheriff for law enforcement, 297 of Wisconsin's 1,850 municipalities employ full-time officers through their own police departments. Another 16 rely on one of seven joint departments. Together, these 304 municipal departments protect roughly 3.8 million of 5.7 million state residents.

Department Size Rises With Population. In 2012, these 297 individual departments employed 7,662 full-time sworn officers.

Not surprisingly, Wisconsin's largest cities typically had the largest police departments. Milwaukee (1,906) and Madison (445), our two most populous cities, had the most full-time officers. Kenosha (199), Racine (198), and Green Bay (183) rounded out the top five. Together, these five departments served 19.5% of the state's population, and employed nearly 40% of Wisconsin's municipal officers (Table 3 on page 6 details officer numbers for Wisconsin's 50 largest municipalities).

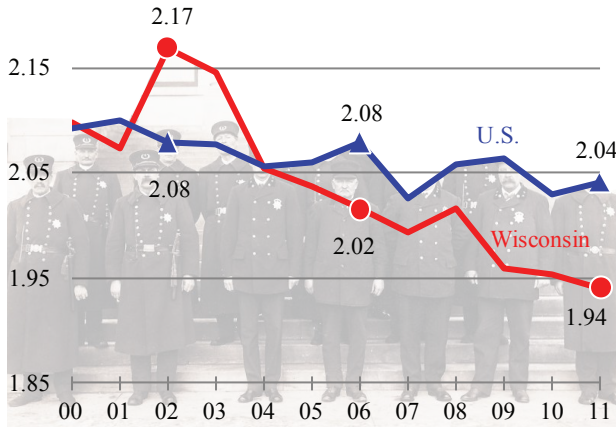
Conversely, less populous municipalities typically had small departments. Of the 100 municipalities with five or fewer officers, only three (Town of Burlington, Freedom, and Grand Rapids) had more than 5,000 residents. Of the 18 that employed only one officer, 16 had under 1,500 people.

Officers Per 1,000 Residents. Adjusting officer numbers to reflect population allows for better municipal comparisons. The 297 individual police departments studied had an average of 2.03 full-time officers per 1,000 residents, ranging from 0.16 in the Town of

Table 2: Police Spending Growth
By Population Growth, 2006-2011

Pop. Growth	2006 to 2011 % Chg.		
	Pop.	Exp.	Per Capita
Top Quarter	10.0%	20.1%	9.1%
Middle Half	1.1%	16.4%	15.2%
Bottom Quarter	-7.3%	16.6%	25.8%
All	2.1%	17.0%	14.6%

Figure 4: Local Officer Rate Declines Over Time
Police, Per 1,000 Residents, 2000-12



Burlington to 13.7 in Chenequa. The vast majority (240 of 297) of these municipalities employed between 1.0 and 2.5 officers per thousand residents (see Figure 5).

Impacts of Wealth, Tourism, and Crime. Municipalities with the highest rate of officer coverage were most often high-income communities and tourist destinations. Three of the top municipalities—Chenequa (13.7), Oconomowoc Lake (10.1), and River Hills (7.5)—are small, high-income communities. In 2012, Chenequa’s 586 residents had incomes averaging \$684,730, well above the state average (\$49,900). Similarly, average income was \$356,950 in Oconomowoc Lake and \$383,740 in River Hills. Here, income is adjusted gross income found on tax returns.

Lake Delton (6.52) and Wisconsin Dells (5.63) are both tourist areas. A seasonal influx of visitors to tourist destinations typically increases the need for law enforcement in municipalities whose relatively small populations would not normally require many off-season officers.

Other municipalities with the greatest numbers of officers per capita have relatively high crime rates. In 2012, West Milwaukee had 4.5 officers per 1,000 residents and a violent crime rate of 568 per 100,000 citizens, over twice the statewide average (280). The property crime rate there was 10,149 per 100,000 residents, more than four times the statewide rate (2,435).

In contrast, 16 municipalities employed fewer than one officer per 1,000 residents. It is possible that these municipalities bolster police protection with part-time employees not reflected here. Additionally, these municipalities may supplement services by calling on the county sheriff’s department, thus alleviating the need for additional municipal officers.

Population Growth Outpaces Officers

Overview. Although municipal law enforcement spending has climbed steadily, officer counts have changed little. While 297 departments reported officer numbers in 2012, only 287 reported numbers in both 2006 and 2012. These agencies added 92 full-time officers to their payrolls during those years. Total employment rose 1.2% from 7,538 in 2006 to 7,630 in 2012. However, population in these communities grew 2.2% over the time period. Thus, the number of officers per 1,000 inhabitants fell slightly from 2.5 to 2.3.

Municipal Staff Changes Minimal. Over 40% of municipalities had the same number of officers in 2012 as in 2006 (see Figure 6). Another 49.5% gained or lost fewer than five officers. Only 7.7% (22) had more significant changes. Madison added 57 officers over the period, more than any other municipality. Kenosha followed, adding 13. Milwaukee lost the most officers, reducing full-time protection by 45.

New Departments Opened, More Closed. Since 2006, three municipalities previously without a full-time police officer—Avoca, Barneveld, and Blanchardville—employed one full-time officer by 2012.

Since 2006, another seven departments have closed or no longer have full-time police protection. Most of these are in municipalities with small populations. Six of the seven had fewer than 4,000 residents. Most have merged their departments with others or have contracted with the county sheriff for protection.

Among the more substantial police departments that have closed are the Combined Locks PD and the Pewaukee City PD. The former, which had five full-time officers in 2006, merged into the Fox Valley

Figure 5: Municipalities by Officer Coverage
Officers Per 1,000 Residents, 2012

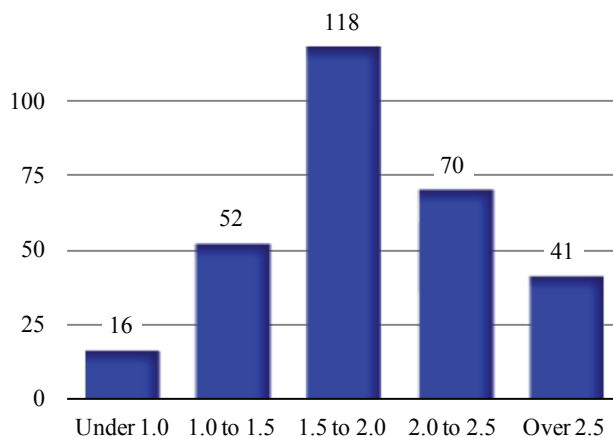
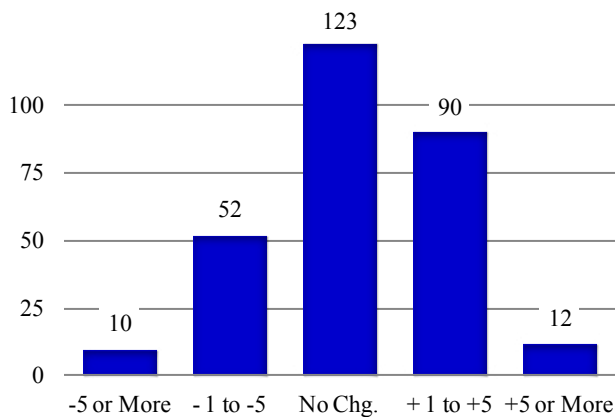


Table 3: Municipal Law Enforcement Officers and Expenditures
Trends in Wisconsin's 50 Largest Cities, Villages, and Towns

Municipality	Population		Number of Officers				2006 Exp.		2011 Exp.		% Chg. 06-11
	2012	% Chg. 06-12	2006	2012	Chg.	Per 1,000 (2012 Pop.)	Amount (Thous.)	Per Capita	Amount (Thous.)	Per Capita	
Milwaukee	595,425	0.9%	1,951	1,906	-45	3.20	\$218,299	\$370	\$253,118	\$425	16.0%
Madison	234,625	5.1	388	445	57	1.90	50,112	224	63,265	270	26.2
Green Bay	104,250	0.0	182	183	1	1.76	21,057	202	23,643	227	12.3
Kenosha	99,660	5.5	186	199	13	2.00	21,686	230	27,004	272	24.5
Racine	78,830	-1.9	197	198	1	2.51	28,108	350	30,718	390	9.3
Appleton	72,810	1.1	103	108	5	1.48	13,193	183	15,154	208	14.9
Waukesha	71,020	4.8	110	116	6	1.63	13,329	197	14,986	212	12.4
Oshkosh	66,325	1.2	96	98	2	1.48	10,596	162	11,821	179	11.6
Eau Claire	66,170	1.7	99	99	0	1.50	11,377	175	13,142	199	15.5
Janesville	63,480	1.5	103	99	-4	1.56	11,405	182	12,582	198	10.3
West Allis	60,300	0.0	133	134	1	2.22	17,525	291	20,126	333	14.8
La Crosse	51,590	0.4	93	89	-4	1.73	11,272	219	11,615	227	3.0
Sheboygan	49,110	-3.0	87	81	-6	1.65	10,864	214	11,735	238	8.0
Wauwatosa	46,320	0.4	89	89	0	1.92	13,589	295	15,299	330	12.6
Fond du Lac	43,100	-0.4	71	70	-1	1.62	7,276	168	9,085	211	24.9
New Berlin	39,770	1.3	71	66	-5	1.66	9,545	243	10,322	261	8.1
Wausau	39,160	-1.5	65	70	5	1.79	7,120	179	8,602	220	20.8
Brookfield	37,870	-4.7	62	64	2	1.69	7,819	197	9,344	247	19.5
Beloit	36,850	0.8	77	71	-6	1.93	10,224	280	11,433	309	11.8
Greenfield	36,740	1.6	54	54	0	1.47	7,136	197	8,698	237	21.9
Menom. Falls	35,680	4.7	56	58	2	1.63	7,164	210	8,081	227	12.8
Franklin	35,520	7.6	57	58	1	1.63	6,469	196	7,692	217	18.9
Oak Creek	34,530	7.6	58	58	0	1.68	8,213	256	9,935	288	21.0
Manitowoc	33,750	-2.8	64	62	-2	1.84	6,926	199	7,596	225	9.7
West Bend	31,380	4.3	53	54	1	1.72	6,461	215	7,913	253	22.5
Sun Prairie	29,840	18.5	45	51	6	1.71	6,081	241	6,565	223	8.0
Superior	27,146	-0.1	52	57	5	2.10	5,821	214	7,093	261	21.8
Stevens Pt.	27,129	7.7	44	42	-2	1.55	5,042	200	5,365	199	6.4
Mt. Pleasant	26,220	3.1	37	43	6	1.64	4,279	168	7,471	285	74.6
Neenah	25,723	1.2	36	40	4	1.56	4,931	194	5,741	224	16.4
Fitchburg	25,246	10.2	39	45	6	1.78	4,596	201	5,979	237	30.1
Caledonia	24,731	-0.2	34	29	-5	1.17	3,070	124	4,101	166	33.6
Muskego	24,217	7.0	36	38	2	1.57	3,935	174	4,839	200	23.0
De Pere	23,944	6.4	33	32	-1	1.34	3,504	156	3,893	163	11.1
Watertown	23,891	3.2	37	37	0	1.55	3,249	140	3,825	160	17.7
Mequon	23,225	-1.1	36	36	0	1.55	4,499	192	5,250	226	16.7
Grand Chute	21,288	4.2	26	28	2	1.32	3,047	149	3,902	185	28.1
S. Milwaukee	21,103	-0.9	31	32	1	1.52	4,236	199	5,183	245	22.4
Pleasant Prairie	19,850	4.5	25	29	4	1.46	2,651	140	3,414	173	28.8
Germantown	19,803	0.8	31	31	0	1.57	4,016	205	4,566	231	13.7
Marshfield	19,061	-1.8	39	39	0	2.05	3,923	202	4,903	257	25.0
Menasha	18,545	9.1	21	25	4	1.35	2,618	154	3,020	163	15.4
Wis. Rapids	18,343	-1.2	37	36	-1	1.96	3,944	212	4,488	244	13.8
Cudahy	18,247	-1.0	29	31	2	1.70	3,983	216	4,663	255	17.1
Onalaska	18,006	11.5	28	27	-1	1.50	2,515	156	2,610	146	3.8
Middleton	17,903	5.7	32	36	4	2.01	3,449	204	4,472	255	29.7
Menasha	17,407	0.7	26	31	5	1.78	3,788	219	4,150	239	9.5
Ashwaubenon	16,977	-4.2	47	50	3	2.95	3,359	190	3,992	235	18.8
Beaver Dam	16,333	5.1	29	30	1	1.84	3,313	213	3,767	231	13.7
Menomonie	16,101	2.4	28	27	-1	1.68	3,398	216	3,915	243	15.2

Figure 6: Minimal Changes to Department Payroll
Total Officers Gained and Lost, By Municipality, 2006-12



Metro department. The City of Pewaukee, which employed 26 officers in 2006, no longer provides its own police protection, and is depending instead on the Waukesha County sheriff.

JOINT DEPARTMENTS

Fewer Officers, Less Spending

Most police departments serve a single municipality. But in addition to Combined Locks, 15 other municipalities, home to over 72,000 Wisconsinites, provide police protection through joint departments.

Smaller Populations. On average, these municipalities are small; 14 had fewer than 5,000 people in 2012. However, because each department served two or three municipalities, the average joint agency served 10,254 people. By comparison, the average individual department served 12,718. By excluding Milwaukee and Madison, the average drops to 9,991.

Fewer Officers. These municipalities typically had fewer officers than those with individual departments. As of 2012, joint departments had 92 full-time officers. Counts ranged from one in Brandon and Fairwater to 30 in the Fox Valley Metro Area.

On average, these departments employed 1.28 officers per 1,000 residents. Protection ranged from 0.46 per 1,000 residents in Hobart and Lawrence to 1.75 in Sauk Prairie. Most joint departments had lower officer rates than individual departments of similar sizes. The Brandon-Fairwater department served 1,246 people, employing 0.8 officers per 1,000 residents. Individual departments with similar populations employed 2.6 officers per 1,000. The Everest Metro Area department employed 1.4 officers per 1,000 people while individual departments of a similar size employed 1.7

officers on average. Of the seven joint departments, only Sauk Prairie was above average for its size.

Less Spending. In 2011, these municipalities devoted \$10.1 million to law enforcement expenditures. Spending ranged from \$17,509 in Fairwater to \$2.1 million in the Village of Weston, which is protected by the Everest Metro Area Police Department.

Per capita, these municipalities spent \$140, with expenditures ranging from \$47 in Fairwater to \$264 in Schofield, which is a part of the Everest Metro Area Police Department.

All of the joint departments spent less per capita than individual departments of similar sizes. Sauk Prairie (\$170) spent the most per capita of the joint departments, but spent significantly less than similar-sized individual departments (\$215). □

Table 4: Joint Department Officers and Spending
Officers 2012, Expenditures 2011

Dept./Municipality	2012 Pop.	Officers		Expenditures	
		Num.	Per 1,000	Num.	Per Cap.
Brandon-Fairwater	1,246	1	0.80	\$115,463	\$92
<i>Brandon</i>				97,954	112
<i>Fairwater</i>				17,509	47
Colby-Abbotsford	4,137	6	1.45	636,282	153
<i>Colby</i>				288,253	156
<i>Abbotsford</i>				348,029	150
Cottage Grove	10,107	12	1.19	1,129,882	112
<i>Cottage Grove (t.)</i>				443,538	114
<i>Cottage Grove (v.)</i>				686,344	111
Everest Metro	17,916	25	1.40	2,765,500	155
<i>Schofield</i>				572,110	264
<i>Weston (t.)</i>				112,348	175
<i>Weston (v.)</i>				2,081,042	138
Fox Valley Metro	20,363	30	1.47	3,397,781	167
<i>Little Chute</i>				1,559,780	149
<i>Combined Locks</i>				611,728	182
<i>Kimberly</i>				1,226,273	188
Hobart-Lawrence	10,917	5	0.46	782,240	73
<i>Hobart</i>				559,562	88
<i>Lawrence</i>				222,678	51
Sauk Prairie	7,423	13	1.75	1,260,795	170
<i>Sauk City</i>				608,409	178
<i>Prairie du Sac</i>				652,386	164
Total	72,109	92	1.28	10,087,943	141

DATA SOURCES:

U.S. Census Bureau; Wisconsin Department of Justice; Wisconsin Department of Revenue.



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WISTAX NOTES

■ **Full-Time State Legislatures.** Wisconsin is one of nine states with a full-time legislature according to the National Conference of State Legislatures (NCSL). Legislatures were considered full-time, part-time, or “hybrid” based on hours worked, staff size, and pay. Full-time legislatures generally spent the most time on the job, had relatively large staffs, and high pay. Other states with full-time legislatures were more populous than Wisconsin: California, Illinois, Florida, Michigan, Massachusetts, New York, Ohio, and Pennsylvania. NCSL considers the Minnesota and Iowa legislatures “hybrids.”

■ **User Fees and Taxes.** In 2011, Wisconsin covered less than half (43.6%) of its state and local transportation expenses with user fees (e.g., tolls) and taxes (e.g., fuel and motor vehicle taxes). According to a new report from the Tax Foundation, the average state covered 50.4% of transportation costs with these revenues, although that percentage ranged from 10.5% in Alaska to 78.6% in Delaware. Wisconsin ranked 28th of the 50 states.

■ **Amazon Tax.** Illinois' State Supreme Court recently ruled the state's “Amazon Tax” was unconstitutional. The tax, enacted in 2011, required internet retailers outside Illinois with in-state affiliates to collect sales tax on all online purchases by Illinois residents. Beginning last November, Amazon, Inc. began collecting sales taxes on online purchases by state residents due to its plans to build a distribution center in Kenosha. The center creates what is called a “nexus,” which triggers a requirement that the company collect Wisconsin sales tax.

■ **Special Sessions.** Since he took office in January of 2011, Governor Scott Walker (R) has called five special

sessions. A special session occurs when the governor asks the legislature to address specific topics outside the regular legislative session. A total of 68 special sessions have been called in the past 40 years.

The legislature has passed a total of 26 items during special sessions under Walker: 12 in the January 2011 session, seven in September 2011, four in October 2013, one in December 2013, and two in January 2014. Walker's predecessor, Gov. Jim Doyle (D), called six special sessions during his first term, and another four in his second. However, throughout all ten special sessions, only six pieces of legislation passed. Tommy Thompson called 32 special sessions during his 14 years as governor.

■ **Property Taxes.** Milwaukee had the third highest property tax rate of the country's 50 largest cities in 2012, according to a study analyzing property tax rates on \$150,000 and \$300,000 homes. Milwaukee's effective property tax rate is 2.57% for properties valued at \$150,000 and 2.63% for those worth \$300,000. Only San Antonio (2.61%; 2.68%) and Detroit (3.33%; 3.33%) had higher rates. When taxes on median value homes were compared, Milwaukee (2.59%) ranked seventh. The top three were cities in California. □

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