

Informational Paper 69

State and Local Government Revenue
and Expenditure Rankings

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State and Local Government Revenue and Expenditure Rankings

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State and Local Government Revenue and Expenditure Rankings

Introduction

This paper presents information on Wisconsin's rankings among all states on state and local taxes, other revenues, and expenditures by state and local governments. The data used in calculating the rankings is from the U.S. Census Bureau's publication "State and Local Government Finances," which is generally issued each spring. The Census data is the most complete information available, and covers government revenues and expenditures in all 50 states, the District of Columbia, and local units of government.

A drawback of this data, however, is that it is somewhat dated. The most recent figures were released in May, 2006, and cover state fiscal year 2003-04, which ran from July 1, 2003, through June 30, 2004, in most states. Therefore, there is a lag of nearly two years between the end of the period covered by the data and its release. Other organizations, such as the Tax Foundation, issue more timely tax rankings, but their figures are based on projections rather than actual collections. Also, the Tax Foundation does not prepare detailed estimates of state and local government expenditures. Another potential drawback of the Census data is that states may differ in how they report certain revenues and expenditures, such as refundable tax credits. Despite these limitations, the Census data is the most accurate information available for calculating state-by-state revenue and expenditure rankings.

Comprehensive Census Bureau data is available for fiscal year 1971-72, fiscal years 1976-77 through 1999-00, fiscal year 2001-02, and fiscal year 2003-04. The Census Bureau did not issue state-by-state figures for 2000-01 or 2002-03, and less

detailed information is available for some years prior to 1971-72. Government revenue and expenditure amounts are presented on a fiscal-year basis. Personal income amounts are shown for the calendar year in which the fiscal year began, and population amounts are shown for the calendar year in which the fiscal year ended. This paper primarily focuses on Wisconsin's most recent tax and expenditure rankings, and also presents information regarding historical trends.

The remainder of this paper is comprised of five sections. The first section presents an overview of how state and local revenue and expenditure rankings are calculated and the second section provides information about Wisconsin's population and state personal income. This is followed by sections covering Wisconsin's rankings on state and local government revenues and expenditures. Finally, the last part of the paper includes a number of attachments, which show population, personal income, revenue, and expenditure rankings for all 50 states and the District of Columbia. The attachments also present historical information on Wisconsin's state and local government revenues and expenditures.

Calculation of Revenue and Expenditure Rankings

There are two measures that are commonly used to portray state and local tax burdens and spending levels:

- Per capita revenue collections or

expenditures; and

- Revenue collections or expenditures per \$1,000 of state personal income.

Per capita revenues or expenditures are calculated by dividing total revenue collections or government spending by a state's population. Revenues or expenditures per \$1,000 of personal income, which is generally believed to more accurately reflect the ability of state residents to pay taxes and fund government expenditures, is calculated by dividing total revenue collections or spending by total state personal income and multiplying that result by \$1,000. State personal income is a broad indicator of the size of a state's economy. It measures income from current production and includes wages and salaries, fringe benefits, personal interest and dividend income, rental income, proprietors' income, and public and private transfer payments to individuals. Employer and employee contributions for social insurance are subtracted and capital gains and losses are not included in calculating personal income.

In comparing revenues and expenditures across states, it is important to include both state and local governments, because there are significant differences among states in the mix of state and local revenues used to fund various programs. The extent to which the state deviates from the U.S. average for each measure is also noteworthy. A relatively high or low tax or expenditure ranking may be viewed as less of a concern if the state is close to the national average than if it significantly differs from the average.

State Population and Personal Income

Wisconsin's population in June, 2005, was estimated at 5.54 million, which was 20th largest in the nation. Wisconsin residents made up 1.9% of the total U.S. population. Wisconsin's aggregate

state personal income in calendar year 2005 was 19th highest at \$184.1 billion. Using these numbers, per capita personal income in Wisconsin was \$33,251, which was 22nd highest and 3.6% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 16.6% between 1985 and 2005, an average increase of 0.8% per year. In contrast, the population for all 50 states and the District of Columbia rose by 24.6% (1.1% per year) during that period. Wisconsin represented 2.0% of the nation's population in 1985; as noted, Wisconsin's share of the total U.S. population had fallen slightly to 1.9% by 2005.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 5.3% annually compared to 5.5% annually. Wisconsin's per capita personal income was 6.2% less than the national average in 1985 and 3.6% less in 2005. Wisconsin's per capita personal income grew by approximately 4.5% per year during this period, compared to 4.3% annual growth for the entire U.S.

[The population and personal income figures shown above and used in calculating the government revenue and expenditure rankings are the most recent estimates issued by the U.S. Census Bureau and the U.S. Bureau of Economic Analysis. These figures were released in September, 2006.]

State and Local Government Revenue Rankings

The Census Bureau's definition of government revenue includes all amounts of money received by a government from external sources during its fiscal year, net of refunds and other correcting transactions. Under this definition, transfers of funds within the same level of government, such as contributions to employee retirement systems, are not counted as revenues. Non-cash transactions,

such as the receipt of technical services or property, are also not included.

The Census Bureau also does not include as government revenue money received from the issuance of debt, sales of investments, or agency or private trust transactions. An agency transaction is a financial activity in which one government acts as an agent for another unit of government, such as when the state withholds federal income and payroll taxes from its employees for disbursement to the federal government or when the state Department of Revenue collects local sales taxes for distribution to counties and other local taxing jurisdictions. A private trust transaction is a situation where a government accounting fund receives and disburses assets held in trust for a particular individual or corporation, such as the state support collections trust fund, which is used for the receipt and disbursement of child support payments.

As outlined below, the Census Bureau divides total government revenues into a number of subcategories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2003-04. The following sections describe the various revenue categories used by the Census Bureau and highlight some of the data shown in Tables 1 and 2.

Major Census Bureau Revenue Categories

The Census Bureau divides total state and local government revenues into four major categories: general revenue, utility revenue, liquor store revenue, and insurance trust revenue.

- General revenue, which is by far the largest of these categories, includes all revenues that do not fall into one of the other three categories.

- Utility revenue is comprised of gross receipts from sales and directly-related services and by-products of four types of government utilities: water, electric, gas, and mass transit.

- Liquor store revenue includes gross receipts of government-run liquor stores. In 2003-04, there were no government-owned liquor stores in Wisconsin.

- Insurance trust revenue consists of contributions distinctively imposed for the support of public retirement and social insurance systems plus net earnings on the investment assets of such systems. It does not include contributions from the government that administers the system, whether they are paid on behalf of its employees covered by the plan or for supplemental support. Also excluded are general tax receipts that are credited to these trust funds. In Wisconsin, the two largest sources of insurance trust revenue are for government employee retirement systems and unemployment compensation. Employee retirement trust fund revenue includes earnings or losses on assets in such funds, but does not include contributions to such funds on behalf of employees. Unemployment compensation revenue primarily consists of required employer contributions to the state unemployment reserve fund.

As shown in Table 1, Wisconsin's total state and local government revenues were \$48,697.8 million in 2003-04. General revenue was \$35,527.9 million, utility revenue was \$1,123.1 million, and insurance trust revenue was \$12,046.9 million.

In 2003-04, Wisconsin ranked 12th highest on total state and local government revenues per capita (6.7% above the U.S. average), and 17th highest on total revenues per \$1,000 of personal income (8.8% above average).

If only general revenues are considered, Wisconsin ranked 21st and 26th, respectively, on these measures. Wisconsin exceeded the U.S. average by 0.3% on general revenues per capita and by 2.2% on general revenues per \$1,000 of personal income. Wisconsin ranked 6th highest on insurance trust revenues per capita and per \$1,000 of personal income, primarily due to strong employee retirement investment earnings. Wisconsin was well below average on utility revenue.

TABLE 1

**Summary of Wisconsin Rankings on State and Local Government Revenues
Fiscal Year 2003-04**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Total Revenues								
General Revenue	\$35,527,864	73.0%	\$6,455.46	21	0.3%	\$211.13	26	2.2%
Utility Revenue	1,123,087	2.3	204.07	36	-44.7	6.67	35	-43.6
Insurance Trust Revenue	<u>12,046,845</u>	<u>24.7</u>	<u>2,188.93</u>	6	49.0	<u>71.59</u>	6	51.9
Total Revenues	\$48,697,796	100.0%	\$8,848.46	12	6.7%	\$289.39	17	8.8%
Breakdown of General Revenues								
General Revenue from Own Sources	\$28,265,838	58.0%	\$5,135.94	17	3.0%	\$167.97	17	5.0%
Federal Revenue	<u>7,262,026</u>	<u>15.0</u>	<u>1,319.52</u>	36	-9.0	<u>43.15</u>	34	-7.2
Total General Revenue	\$35,527,864	73.0%	\$6,455.46	21	0.3%	\$211.13	26	2.2%
Breakdown of General Revenue from Own Sources								
Taxes	\$20,440,988	42.0%	\$3,714.16	13	8.0%	\$121.47	7	10.0%
Current Charges	5,272,313	10.8	957.99	26	-2.5	31.33	28	-0.7
Miscellaneous General Revenue	<u>2,552,537</u>	<u>5.2</u>	<u>463.80</u>	39	-17.5	<u>15.17</u>	41	-15.9
Total General Revenue from Own Sources	\$28,265,838	58.0%	\$5,135.94	17	3.0%	\$167.97	17	5.0%
Breakdown of Taxes								
Property Tax	\$7,429,001	15.3%	\$1,349.86	12	24.6%	\$44.15	8	26.9%
Individual Income Tax	5,251,190	10.8	954.15	12	30.2	31.21	10	32.7
General Sales And Use Tax	4,139,085	8.5	752.08	29	-9.8	24.60	31	-8.1
Motor Fuel Taxes*	1,048,205	2.2	190.46	2	59.5	6.23	7	62.6
Corporate Income Tax*	676,069	1.4	122.84	12	7.0	4.02	13	9.1
Other Selective Sales Taxes	554,154	1.1	100.69	49	-50.2	3.29	49	-49.2
Utility Tax	286,063	0.6	51.98	20	-28.8	1.70	22	-27.4
Vehicle License Tax	330,773	0.7	60.10	27	-5.7	1.97	25	-3.9
Other Taxes	<u>726,448</u>	<u>1.5</u>	<u>132.00</u>	36	-39.1	<u>4.32</u>	37	-37.9
Total Taxes	\$20,440,988	42.0%	\$3,714.16	13	8.0%	\$121.47	7	10.0%
Breakdown of Current Charges								
Higher Education Charges	\$1,637,405	3.4%	\$297.52	17	21.7%	\$9.73	19	24.0%
Hospital Charges	836,683	1.7	152.03	34	-38.6	4.97	34	-37.4
Sewerage Charges	570,387	1.2	103.64	18	2.2	3.39	16	4.1
Other Current Charges	<u>2,227,838</u>	<u>4.5</u>	<u>404.80</u>	19	3.9	<u>13.24</u>	17	5.9
Total Current Charges	\$5,272,313	10.8%	\$957.99	26	-2.5%	\$31.33	28	-0.7%
Breakdown of Miscellaneous General Revenue								
Interest	\$931,921	1.9%	\$169.33	32	-6.5%	\$5.54	29	-4.7%
Other Misc. General Revenue	<u>1,620,616</u>	<u>3.3</u>	<u>294.47</u>	41	-22.8	<u>9.63</u>	40	-21.3
Total Miscellaneous General Revenue	\$2,552,537	5.2%	\$463.80	39	-17.5%	\$15.17	41	-15.9%
Breakdown of Utility Revenue								
Electric Utility Revenue	\$652,888	1.3%	\$118.63	25	-37.8%	\$3.88	28	-36.6%
Water Utility Revenue	412,759	0.8	75.00	42	-39.0	2.45	41	-37.8
Other Utility Revenue	<u>57,440</u>	<u>0.2</u>	<u>10.44</u>	40	-81.2	<u>0.34</u>	39	-80.8
Total Utility Revenue	\$1,123,087	2.3%	\$204.07	36	-44.7%	\$6.67	35	-43.6%
Breakdown of Insurance Trust Revenue								
Employee Retirement Revenue	\$11,305,271	23.2%	\$2,054.18	5	65.1%	\$67.18	5	68.3%
Other Insurance Trust Revenue	<u>741,574</u>	<u>1.5</u>	<u>134.75</u>	27	-40.1	<u>4.41</u>	29	-38.9
Total Insurance Trust Revenue	\$12,046,845	24.7%	\$2,188.93	6	49.0%	\$71.59	6	51.9%

*Motor fuel taxes include the motor fuel tax and petroleum inspection fee. The corporate income tax amount includes the corporate income and franchise tax and recycling surcharge. These amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

Breakdown of General Revenues

The Census Bureau divides state and local general revenues into two main categories: revenue received from the federal government and general revenue from own sources. General revenue from own sources is further broken down into three main categories: taxes, current charges, and miscellaneous general revenue. These revenue categories are described in more detail below:

- Revenue from the federal government includes federal monies received by state and local government entities for support of particular functions or for general financial support, amounts received as reimbursement for providing governmental services to the federal government, and any other revenue received from the federal government and used in the financing of state and local government activities. It does not include direct expenditures within a state or local jurisdiction by the federal government, such as for social security benefits, national parks, or military installations.

- Taxes are defined broadly as compulsory contributions extracted by a government for public purposes, other than employee and employer assessments and contributions to finance retirement and social insurance systems and for special assessments to pay for capital improvements. Tax revenue is comprised of gross amounts collected (including interest and penalties) less amounts paid under protest and amounts refunded during the same period. With this definition, some revenue sources that are commonly considered to be fees in Wisconsin, such as the vehicle registration fee, are instead classified as taxes by the Census Bureau. As noted, employer contributions to the state unemployment insurance reserve fund are considered insurance trust revenues rather than taxes.

- Current charges include charges imposed for providing current services or for the sale of products in connection with general government activities (primarily university tuition and other

fees for specific services). These are reported as gross amounts without deduction for the costs of providing the products or services. Utility charges are shown as utility revenues and are not included in this category.

- Miscellaneous general revenue includes all other general revenue of state and local governments from their own sources. It does not include utility, liquor store, or insurance trust revenue, which are not considered to be general revenues. The largest single source of miscellaneous revenue is interest earnings. Special assessments and sales of property are also included in this category.

As Table 1 indicates, Wisconsin's state and local general revenue from own sources totaled \$28,265.8 million in 2003-04. The per capita amount was \$5,136, which was 17th highest in the nation and 3.0% above the U.S. average. General own-source revenue per \$1,000 of personal income was \$168, which was 17th highest and 5.0% above average.

Revenues received from the federal government totaled \$7,262.0 million. Federal revenues per capita were \$1,320, which was 36th highest and 9.0% below the national average. Federal revenues per \$1,000 of personal income were \$43, which was 34th highest and 7.2% below average.

State and local taxes totaled \$20,441.0 million in 2003-04, which was \$3,714 per capita and \$121 per \$1,000 of personal income. Wisconsin ranked 13th highest on state and local taxes per capita (8.0% above average) and 7th highest on taxes per \$1,000 of personal income (10.0% above average). Wisconsin ranked high and was significantly above the U.S. average on the individual income tax, property tax, and motor fuel tax. Wisconsin was below the national average on most other taxes.

Current charges totaled \$5,272.3 million in 2003-04. The per capita amount was \$958, which ranked 26th and was 2.5% below the U.S. average. Current charges per \$1,000 of personal income

were approximately \$31, which was 28th highest and 0.7% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$2,552.5 million, or \$464 per capita and \$15 per \$1,000 of personal income. Wisconsin ranked 39th on miscellaneous revenue per capita (17.5% below average) and 41st highest on miscellaneous revenue per \$1,000 of personal income (15.9% below average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2003-04.

These figures show that Wisconsin collects slightly more general revenue than most other states, but relies more heavily on taxes and less heavily on federal funds and non-tax revenue sources. Table 2 shows which government revenue sources in Wisconsin exceeded the U.S. average and which sources were lower than average.

Historical Revenue Trends

Historically, Wisconsin has had relatively high individual income and property tax collections, while sales tax revenues have generally been below

TABLE 2

**Wisconsin State and Local Government Revenues
Compared to U.S. Average -- 2003-04**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Revenue Sources that Exceeded the U.S. Average								
Employee Retirement Revenue	\$11,305,271	23.2%	\$2,054.18	5	65.1%	\$67.18	5	68.3%
Property Tax	7,429,001	15.3	1,349.86	12	24.6	44.15	8	26.9
Individual Income Tax	5,251,190	10.8	954.15	12	30.2	31.21	10	32.7
Other Current Charges	2,227,838	4.5	404.80	19	3.9	13.24	17	5.9
Higher Education Charges	1,637,405	3.4	297.52	17	21.7	9.73	19	24.0
Motor Fuel Taxes*	1,048,205	2.2	190.46	2	59.5	6.23	7	62.6
Corporate Income Tax*	676,069	1.4	122.84	12	7.0	4.02	13	9.1
Sewerage Charges	570,387	1.2	103.64	18	2.2	3.39	16	4.1
Revenue Sources that were Less than the U.S. Average								
Federal Revenue	\$7,262,026	15.0%	\$1,319.52	36	-9.0%	\$43.15	34	-7.2%
General Sales And Use Tax	4,139,085	8.5	752.08	29	-9.8	24.60	31	-8.1
Other Misc. General Revenue	1,620,616	3.3	294.47	41	-22.8	9.63	40	-21.3
Interest	931,921	1.9	169.33	32	-6.5	5.54	29	-4.7
Hospital Charges	836,683	1.7	152.03	34	-38.6	4.97	34	-37.4
Other Insurance Trust Revenue	741,574	1.5	134.75	27	-40.1	4.41	29	-38.9
Other Taxes	726,448	1.5	132.00	36	-39.1	4.32	37	-37.9
Electric Utility Revenue	652,888	1.3	118.63	25	-37.8	3.88	28	-36.6
Other Selective Sales Taxes	554,154	1.1	100.69	49	-50.2	3.29	49	-49.2
Water Utility Revenue	412,759	0.8	75.00	42	-39.0	2.45	41	-37.8
Vehicle License Tax	330,773	0.7	60.10	27	-5.7	1.97	25	-3.9
Utility Tax	286,063	0.6	51.98	20	-28.8	1.70	22	-27.4
Other Utility Revenue	<u>57,440</u>	<u>0.2</u>	<u>10.44</u>	40	-81.2	<u>0.34</u>	39	-80.8
Total Revenues	\$48,697,796	100.0%	\$8,848.46	12	6.7%	\$289.39	17	8.8%

*Motor fuel taxes include the motor fuel tax and petroleum inspection fee. The corporate income tax amount includes the corporate income and franchise tax and recycling surcharge. These amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

the U.S. average. The corporate income tax has been less consistent. Since 1982-83, corporate income tax collections (including the recycling surcharge) per \$1,000 of personal income have ranged from 5.3% below the U.S. average in 1988-89 to 20.1% above average in 1982-83. Wisconsin's rankings on this measure have ranged from 11th highest in the mid-1980s to 20th in 1999-00. Prior to 1982-83, Wisconsin's motor fuel tax revenues were generally below the U.S. average. Since that time, motor fuel tax collections have been significantly higher than average. Wisconsin has historically ranked lower on non-tax state and local revenues and on revenues received from the federal government.

The total tax burden in Wisconsin has fallen significantly in recent years. From fiscal years 1991-92 through 1999-00, total taxes per \$1,000 of personal income exceeded \$125 in each year, with a high of \$133 in 1993-94. As noted, state and local taxes per \$1,000 of personal income had fallen to \$121 in 2003-04, primarily due to reductions in the state individual income tax and a decreased property tax burden resulting from revenue limits and additional state support for public schools.

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2003-04 fiscal year. Attachments 47 through 58 present more detailed historical information regarding state and local government revenues in Wisconsin.

State and Local Government Expenditure Rankings

The Census Bureau defines government expenditures to include all amounts of money paid out by a government during its fiscal year, other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Expenditures are reported net of recoveries and other correcting transactions.

Expenditures include payments from all sources of funds, including current revenues, prior year balances, and proceeds from borrowing. Tax refunds and other refunds of revenues are deducted from reported revenue amounts rather than treated as expenditures. Transfers of funds within the same level of government are also not considered expenditures.

Major Census Bureau Expenditure Categories

As with revenues, the Census Bureau divides state and local government expenditures into four major categories: direct general expenditures, utility expenditures, liquor store expenditures, and insurance trust expenditures.

- Direct general expenditures are all expenditures except those classified as utility, liquor store, or insurance trust expenditures.

- Utility expenditures are state and local outlays for the purchase or construction of utility facilities, interest on utility debt, and production or acquisition and distribution of utility commodities and services for sale to the public or to other governments by state and local government water, electric, gas, or mass transit utilities. Depreciation of utility assets is not considered an expenditure; instead, capital outlays are reported as expenditures at the time of their payment.

- Liquor store expenditures are outlays related to the establishment and operation of government-owned liquor stores, including amounts paid to purchase liquor for resale. As noted, there were no government-owned liquor stores in Wisconsin in 2003-04.

- Insurance trust expenditures consist of social insurance payments to beneficiaries, public employee retirement annuities and other benefits, and withdrawals of insurance or employee retirement contributions. In effect, this category includes only benefits paid to members or beneficiaries of government insurance trust systems. It does not include contributions to a

government's own trust funds (which are considered intergovernmental transfers) or costs of administering insurance trust programs and managing their investments (which are considered general government expenditures). Group insurance premiums covering a government's own employees and contributions to private insurers or to public employee association retirement systems are also not included; instead, these outlays are classified as current operation expenditures.

Tables 3 and 4 present information on state and local government expenditures in Wisconsin for the 2003-04 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$42,410.1 million in 2003-04. Of this amount \$36,713.8 million (86.6%) was direct general expenditures, \$4,269.4 million (10.1%) was insurance trust expenditures, and \$1,426.9 million (3.3%) was utility expenditures.

Total expenditures were \$7,706 per capita and \$252 per \$1,000 of personal income. Wisconsin ranked 18th highest on total expenditures per capita (0.1% below the U.S. average) and 24th highest on total expenditures per \$1,000 of personal income (1.8% above average).

Direct general expenditures were \$6,671 per capita, which was 17th highest and 2.9% above average. Direct general expenditures per \$1,000 of personal income were \$218, which was 23rd highest and 4.9% above the national average.

Insurance trust expenditures were \$776 per capita and \$25 per \$1,000 of personal income. Wisconsin ranked 12th on per capita insurance trust expenditures (15.4% above average) and 9th on insurance trust expenditures per \$1,000 of personal income (17.6% above average), primarily due to relatively high employee retirement expenditures. Wisconsin was significantly below average on utility expenditures.

As described in the following sections, the Census Bureau also classifies government expenditures by type and by functional area.

State and Local Government Expenditures by Type

The Census Bureau divides total state and local spending into six broad types of expenditure: salaries and wages, other current operations, capital outlays, insurance benefits and repayments, interest on debt, and assistance and subsidies.

Capital outlays include expenditures for construction, land, existing structures, and equipment. Insurance benefits and repayments are the same as insurance trust expenditures, which are described above. Assistance and subsidies include direct cash assistance to private individuals and nongovernmental organizations not in return for goods and services nor in repayment of debt or other claims against the government. This category consists of education grants (including scholarships to individuals and aid to private schools or colleges), public welfare cash assistance payments, and veterans' benefits. Excluded are: payments to private vendors for medical care or other services for the needy; cash benefits under insurance trust programs; and administrative costs, in-kind assistance, and payments for the purchase of commodities or services to be furnished free to needy or other individuals (the latter are classified as current operations).

The second part of Table 3 shows a breakdown of Wisconsin's state and local government expenditures by type in 2003-04. As noted above and shown in Table 3, Wisconsin had high rankings and significantly exceeded the U.S. average for insurance trust expenditures (insurance benefits and repayments). For each of the other types of expenditure, Wisconsin ranked between 16th and 34th highest and was relatively close to the U.S. average.

TABLE 3

**Summary of Wisconsin Rankings on State and Local Government Expenditures
Fiscal Year 2003-04**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Total Expenditures								
Direct General Expenditures	\$36,713,839	86.6%	\$6,670.96	17	2.9%	\$218.17	23	4.9%
Insurance Trust Expenditures	4,269,389	10.1	775.75	12	15.4	25.37	9	17.6
Utility Expenditures	<u>1,426,853</u>	<u>3.3</u>	<u>259.26</u>	<u>35</u>	<u>-50.9</u>	<u>8.48</u>	<u>38</u>	<u>-50.0</u>
Total Expenditures	\$42,410,081	100.0%	\$7,705.97	18	-0.1%	\$252.02	24	1.8%
Breakdown of Total Expenditures by Type								
Current Operations Excluding Salaries	\$19,512,584	46.0%	\$3,545.47	16	4.5%	\$115.95	19	6.5%
Salaries	12,024,334	28.4	2,184.84	26	-3.7	71.46	32	-1.8
Capital Outlays	4,345,163	10.2	789.52	28	-14.1	25.82	34	-12.5
Insurance Benefits and Repayments	4,269,389	10.1	775.75	12	15.4	25.37	9	17.6
Interest on Debt	1,637,056	3.8	297.46	22	-6.6	9.73	23	-4.8
Assistance and Subsidies	<u>621,555</u>	<u>1.5</u>	<u>112.94</u>	<u>21</u>	<u>-10.2</u>	<u>3.69</u>	<u>24</u>	<u>-8.5</u>
Total Expenditures	\$42,410,081	100.0%	\$7,705.97	18	-0.1%	\$252.02	24	1.8%
Breakdown of Direct General Expenditures by Functional Area								
Elementary and Secondary Education	\$8,722,218	20.6%	\$1,584.84	17	3.0%	\$51.83	14	4.9%
Public Welfare	6,858,367	16.2	1,246.18	16	9.2	40.76	17	11.2
Higher Education	4,222,486	10.0	767.23	12	30.2	25.09	14	32.7
Highways	2,874,697	6.8	522.34	17	29.8	17.08	19	32.3
Police and Fire	1,896,783	4.5	344.65	16	3.2	11.27	14	5.2
Interest on General Debt	1,561,784	3.7	283.78	18	2.0	9.28	17	3.9
Health	1,298,765	3.1	235.99	16	9.8	7.72	16	11.9
Corrections	1,157,417	2.7	210.30	10	9.3	6.88	15	11.4
Sewerage and Solid Waste Management	1,191,110	2.8	216.43	10	13.7	7.08	10	15.9
Hospitals	980,842	2.3	178.22	37	-45.8	5.83	36	-44.8
Parks and Recreation	543,561	1.3	98.77	26	-4.8	3.23	22	-3.0
Other Administration	566,862	1.3	103.00	31	-4.2	3.37	31	-2.4
Natural Resources	672,025	1.6	122.11	14	53.9	3.99	15	56.9
Judicial and Legal Administration	522,679	1.2	94.97	25	-15.5	3.11	30	-13.9
Financial Administration	481,033	1.1	87.40	43	-29.0	2.86	43	-27.7
Other Education	421,529	1.0	76.59	37	-25.6	2.50	37	-24.1
Housing and Community Development	444,928	1.0	80.84	36	-36.2	2.64	41	-35.0
Other Transportation	273,889	0.6	49.77	32	-38.5	1.63	34	-37.4
Libraries	239,999	0.6	43.61	7	39.2	1.43	6	41.9
Protective Inspection and Regulation	166,809	0.4	30.31	29	-22.6	0.99	29	-21.1
Social Insurance Administration	95,038	0.2	17.27	25	8.4	0.56	27	10.5
Veterans' Services	45,975	0.1	8.35	4	63.1	0.27	4	66.3
Other Expenditures Not Elsewhere Classified	<u>1,475,043</u>	<u>3.5</u>	<u>268.02</u>	<u>28</u>	<u>-21.4</u>	<u>8.77</u>	<u>30</u>	<u>-19.9</u>
Total Direct General Expenditures	\$36,713,839	86.6%	\$6,670.96	17	2.9%	\$218.17	23	4.9%
Breakdown of Insurance Trust Expenditures by Functional Area								
Employee Retirement	\$3,256,120	7.7%	\$591.64	9	26.3%	\$19.35	6	28.7%
Unemployment Compensation	978,071	2.3	177.72	12	20.6	5.81	10	22.9
Other	<u>35,198</u>	<u>0.1</u>	<u>6.40</u>	<u>29</u>	<u>-88.7</u>	<u>0.21</u>	<u>28</u>	<u>-88.5</u>
Total Insurance Trust Expenditures	\$4,269,389	10.1%	\$775.75	12	15.4%	\$25.37	9	17.6%
Breakdown of Utility Expenditures by Functional Area								
Electric	\$650,701	1.5%	\$118.23	23	-41.4%	\$3.87	27	-40.3%
Water	476,978	1.1	86.67	42	-43.2	2.83	43	-42.1
Transit	297,808	0.7	54.11	26	-64.1	1.77	27	-63.4
Gas	<u>1,366</u>	<u>0.1</u>	<u>0.25</u>	<u>37</u>	<u>-98.9</u>	<u>0.01</u>	<u>37</u>	<u>-98.9</u>
Total Utility Expenditures	\$1,426,853	3.4%	\$259.26	35	-50.9%	\$8.48	38	-50.0%

*The corporate income tax amount shown equals revenues from the state corporate income and franchise tax and state recycling surcharge. This amount differs from the figure reported by the Census Bureau due to an error in the Census data.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

TABLE 4

**Wisconsin State and Local Government Expenditures
Compared to the U.S. Average -- 2003-04**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Expenditures that Exceeded the U.S. Average								
Elementary and Secondary Education	\$8,722,218	20.6%	\$1,584.84	17	3.0%	\$51.83	14	4.9%
Public Welfare	6,858,367	16.2	1,246.18	16	9.2	40.76	17	11.2
Higher Education	4,222,486	10.0	767.23	12	30.2	25.09	14	32.7
Employee Retirement	3,256,120	7.7	591.64	9	26.3	19.35	6	28.7
Highways	2,874,697	6.8	522.34	17	29.8	17.08	19	32.3
Police and Fire	1,896,783	4.5	344.65	16	3.2	11.27	14	5.2
Interest on General Debt	1,561,784	3.7	283.78	18	2.0	9.28	17	3.9
Health	1,298,765	3.1	235.99	16	9.8	7.72	16	11.9
Sewerage and Solid Waste Management	1,191,110	2.8	216.43	10	13.7	7.08	10	15.9
Corrections	1,157,417	2.7	210.30	10	9.3	6.88	15	11.4
Unemployment Compensation	978,071	2.3	177.72	12	20.6	5.81	10	22.9
Natural Resources	672,025	1.6	122.11	14	53.9	3.99	15	56.9
Libraries	239,999	0.6	43.61	7	39.2	1.43	6	41.9
Social Insurance Administration	95,038	0.2	17.27	25	8.4	0.56	27	10.5
Veterans' Services	45,975	0.1	8.35	4	63.1	0.27	4	66.3
Expenditures Less Than the U.S. Average								
Hospitals	\$980,842	2.3%	\$178.22	37	-45.8%	\$5.83	36	-44.8%
Electric Utility	650,701	1.5	118.23	23	-41.4	3.87	27	-40.3
Other Administration	566,862	1.3	103.00	31	-4.2	3.37	31	-2.4
Parks and Recreation	543,561	1.3	98.77	26	-4.8	3.23	22	-3.0
Judicial and Legal Administration	522,679	1.2	94.97	25	-15.5	3.11	30	-13.9
Financial Administration	481,033	1.1	87.40	43	-29.0	2.86	43	-27.7
Water Utility	476,978	1.1	86.67	42	-43.2	2.83	43	-42.1
Housing and Community Development	444,928	1.0	80.84	36	-36.2	2.64	41	-35.0
Other Education	421,529	1.0	76.59	37	-25.6	2.50	37	-24.1
Transit Utility	297,808	0.7	54.11	26	-64.1	1.77	27	-63.4
Other Transportation	273,889	0.6	49.77	32	-38.5	1.63	34	-37.4
Protective Inspection and Regulation	166,809	0.4	30.31	29	-22.6	0.99	29	-21.1
Other Insurance Trust Expenditures	35,198	0.1	6.40	29	-88.7	0.21	28	-88.5
Gas Utility	1,366	0.1	0.25	37	-98.9	0.01	37	-98.9
Other Expenditures Not Elsewhere Classified	<u>1,475,043</u>	<u>3.5</u>	<u>268.02</u>	28	-21.4	<u>8.77</u>	30	-19.9
Total Expenditures	\$42,410,081	100.0%	\$7,705.97	18	-0.1%	\$252.02	24	1.8%

*The corporate income tax amount shown equals revenues from the state corporate income and franchise tax and state recycling surcharge. This amount differs from the figure reported by the Census Bureau due to an error in the Census data.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

**State and Local Government Expenditures by
Functional Area**

The Census Bureau also reports state and local government expenditures by functional area. This information is presented in the last three sections of Table 3 and in Table 4. Wisconsin had relatively high rankings and/or considerably exceeded the U.S. average on the following significant spending categories: higher education, public welfare, highways, employee retirement, sewerage and solid waste management, corrections, and

unemployment compensation.

Areas where Wisconsin had lower rankings and was significantly below average include hospital expenditures, utility expenditures, judicial and legal administration, transportation other than highways, financial administration, and housing and community development. More detailed information on what specific types of expenditures are included in these categories can be found in the "Government Finance and Employment Classification Manual", which is available on the

Census Bureau's website.

2003-04 Revenues Compared to Expenditures

Total state and local government revenues exceeded total expenditures by approximately \$6.3 billion in 2003-04 (\$48.7 billion of revenues compared to \$42.4 billion of expenditures). All of the excess was due to employee retirement system activity. In that year, employee retirement system revenues were \$11.3 billion while employee retirement expenditures were \$3.3 billion, for a net surplus of \$8.0 billion. The large revenue amount was due to strong investment gains. Other state and local revenues were \$1.7 billion lower than expenditures, primarily due to a -\$1.2 billion difference between general revenues and expenditures. The remaining \$1.7 billion variance between total revenues and expenditures was funded with a combination of existing balances and borrowing.

Historical Expenditure Trends

Since the early 1980s, Wisconsin's total state and local government expenditures per capita have been close to the U.S. average amount, ranging from 4.5% below average in 1989-90 to 4.5% above average in 1982-83. Since 1982-83, Wisconsin's rankings on this measure have ranged from 14th highest in 1998-99 and 1999-00 to 24th highest in 1988-89. Wisconsin's expenditures per \$1,000 of personal income have generally exceeded the U.S. average by about 2% to 8% since 1982-83. Wisconsin's rankings on this measure have ranged from 19th in the mid-1980s to 24th in 1982-83 and 2003-04.

Wisconsin has consistently ranked relatively high and had greater-than-average expenditures for elementary and secondary education and for higher education. However, compared to other states, Wisconsin's expenditures for education have fallen in recent years. From fiscal years 1982-83 through 1992-93, Wisconsin's expenditures for public welfare ranked at or near the top 10 of all states, and Wisconsin was significantly above the U.S. average. However, during the last decade, the state's

ranking on public welfare expenditures has fallen, and Wisconsin is much closer to the national average. Wisconsin's rankings on health expenditures have also fallen significantly since the mid-1980s. Wisconsin has had relatively high expenditures for highways throughout the past 20 years, although in more recent years the rankings have moved up by approximately 10 places. Wisconsin's highway expenditures have also exceeded the national average by a larger margin in recent years. The state's rankings on corrections expenditures and employee retirement expenditures have also moved up significantly in recent years.

State-by-state rankings on government expenditures in 2003-04 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning Wisconsin's state and local government expenditures.

Attachments

The remainder of this paper presents tables showing state-by-state rankings and historical data on population, personal income, and state and local government revenues and expenditures.

- Attachment 1 shows rankings on state population, personal income, and per capita personal income in calendar year 2005.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2003-04.
- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2003-04.
- Attachments 47 through 79 show historical data on Wisconsin's rankings on state and local government revenues and expenditures. Specifi-

cally, Attachments 47 through 58 show historical data on taxes and other state and local government revenues in Wisconsin. Attachments 59 through 79 present similar data on state and local government expenditures. As noted, the Census Bureau did not release state-by-state figures for the 2000-01 or

2002-03 fiscal years. Therefore, those years are not included in the attachments.

A detailed list of the attachments can be found in the Table of Contents.

ATTACHMENT 1

**Rankings on State Population, Personal Income, and Per Capita Personal Income
Calendar Year 2005**

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,557,808	23	\$135,017,579	24	\$29,623	41
Alaska	663,661	47	23,515,490	48	35,433	16
Arizona	5,939,292	17	179,113,939	21	30,157	39
Arkansas	2,779,154	32	74,039,707	33	26,641	48
California	36,132,147	1	1,332,918,864	1	36,890	13
Colorado	4,665,177	22	174,753,724	22	37,459	9
Connecticut	3,510,297	29	166,807,307	23	47,519	2
Delaware	843,524	45	31,281,356	44	37,084	12
District of Columbia	550,521	50	31,010,231	45	56,329	1
Florida	17,789,864	4	606,611,828	4	34,099	21
Georgia	9,072,576	9	282,979,145	11	31,191	34
Hawaii	1,275,194	42	43,952,780	40	34,468	20
Idaho	1,429,096	39	40,583,803	42	28,398	43
Illinois	12,763,371	5	462,857,174	5	36,264	14
Indiana	6,271,973	15	195,371,915	16	31,150	35
Iowa	2,966,334	30	94,315,944	30	31,795	31
Kansas	2,744,687	33	90,433,004	31	32,948	24
Kentucky	4,173,405	26	118,180,386	26	28,317	44
Louisiana	4,523,628	24	111,200,646	28	24,582	51
Maine	1,321,505	40	40,713,563	41	30,808	38
Maryland	5,600,388	19	235,195,668	14	41,996	5
Massachusetts	6,398,743	13	279,635,404	12	43,702	4
Michigan	10,120,860	8	331,304,150	9	32,735	25
Minnesota	5,132,799	21	191,567,678	17	37,322	10
Mississippi	2,921,088	31	72,809,128	34	24,925	50
Missouri	5,800,310	18	181,542,382	20	31,299	32
Montana	935,670	44	27,046,091	46	28,906	42
Nebraska	1,758,787	38	58,019,364	36	32,988	23
Nevada	2,414,807	35	86,402,521	32	35,780	15
New Hampshire	1,309,940	41	49,561,044	38	37,835	7
New Jersey	8,717,925	10	382,041,165	7	43,822	3
New Mexico	1,928,384	36	53,825,956	37	27,912	46
New York	19,254,630	3	771,567,778	2	40,072	6
North Carolina	8,683,242	11	269,435,097	13	31,029	36
North Dakota	636,677	48	19,883,207	50	31,230	33
Ohio	11,464,042	7	365,319,011	8	31,867	30
Oklahoma	3,547,884	28	106,110,572	29	29,908	40
Oregon	3,641,056	27	117,148,817	27	32,174	29
Pennsylvania	12,429,616	6	433,146,166	6	34,848	19
Rhode Island	1,076,189	43	37,902,666	43	35,219	18
South Carolina	4,255,083	25	120,042,913	25	28,212	45
South Dakota	775,933	46	25,327,795	47	32,642	27
Tennessee	5,962,959	16	184,566,303	18	30,952	37
Texas	22,859,968	2	745,329,040	3	32,604	28
Utah	2,469,585	34	67,906,174	35	27,497	47
Vermont	623,050	49	20,393,230	49	32,731	26
Virginia	7,567,465	12	284,174,406	10	37,552	8
Washington	6,287,759	14	221,540,171	15	35,234	17
West Virginia	1,816,856	37	47,290,313	39	26,029	49
Wisconsin	5,536,201	20	184,086,823	19	33,251	22
Wyoming	509,294	51	18,981,582	51	37,270	11
U.S. Total	296,410,404		\$10,224,761,000		\$34,495	
WI % Difference from U.S. Average					-3.6%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 2

Rankings on Total State and Local Government Revenue Fiscal Year 2003-04

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$11,038,107	\$16,781.49	1	\$522.30	1
Wyoming	6,816,183	13,473.73	3	415.25	2
North Dakota	6,524,431	10,253.57	5	359.72	3
West Virginia	14,116,982	7,788.47	28	325.71	4
District of Columbia	8,828,582	15,929.20	2	324.95	5
New York	224,429,491	11,640.09	4	324.34	6
Oregon	33,733,989	9,393.09	8	322.32	7
New Mexico	14,917,646	7,838.99	26	319.45	8
Utah	18,916,689	7,814.53	27	318.64	9
Mississippi	20,669,806	7,125.63	39	311.57	10
Ohio	105,381,660	9,203.52	9	309.18	11
California	358,672,963	10,007.05	6	302.82	12
Maine	11,130,661	8,464.48	17	296.12	13
Montana	7,087,948	7,646.77	29	294.43	14
Louisiana	34,106,894	7,568.07	31	294.35	15
Nebraska	15,478,518	8,856.49	11	289.93	16
Wisconsin	48,697,796	8,848.46	12	289.39	17
South Carolina	30,546,698	7,276.68	34	284.83	18
Idaho	9,754,123	6,991.50	41	281.20	19
Vermont	5,265,774	8,476.33	16	280.86	20
Rhode Island	9,664,966	8,949.74	10	275.65	21
Washington	54,738,072	8,818.70	13	271.58	22
Arkansas	18,026,873	6,555.23	49	271.23	23
Alabama	32,064,707	7,085.54	40	270.40	24
North Carolina	63,458,302	7,430.31	33	269.87	25
Iowa	22,544,565	7,634.71	30	268.21	26
Hawaii	9,982,577	7,909.35	24	264.07	27
Pennsylvania	102,238,217	8,248.70	21	259.66	28
Oklahoma	23,954,290	6,798.35	44	258.71	29
Delaware	7,102,128	8,556.07	15	258.30	30
Michigan	80,184,798	7,935.78	23	255.59	31
Arizona	38,387,677	6,687.89	47	254.48	32
Tennessee	42,125,026	7,147.95	38	254.34	33
Kentucky	26,833,814	6,478.73	51	252.45	34
Florida	129,687,072	7,459.53	32	251.53	35
Colorado	38,743,517	8,419.17	19	250.14	36
South Dakota	5,592,779	7,257.50	35	249.10	37
Minnesota	42,955,723	8,428.40	18	247.22	38
Missouri	40,032,966	6,950.73	42	240.55	39
Massachusetts	60,794,945	9,488.27	7	239.16	40
Nevada	16,887,765	7,238.96	37	237.10	41
Texas	153,760,689	6,842.46	43	236.67	42
Illinois	100,247,318	7,886.03	25	234.54	43
Georgia	57,901,995	6,492.62	50	230.12	44
Indiana	40,977,023	6,581.03	48	228.96	45
Kansas	18,549,537	6,785.51	45	228.65	46
New Jersey	75,083,200	8,644.99	14	218.62	47
Virginia	54,161,869	7,239.60	36	215.92	48
Maryland	44,287,593	7,963.49	22	214.60	49
Connecticut	29,295,230	8,372.54	20	196.64	50
New Hampshire	<u>8,703,372</u>	6,699.18	46	195.37	51
U.S. Total	\$2,435,083,546	\$8,292.28		\$266.10	
WI % Difference from U.S. Average		6.7%		8.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 3

**Rankings on State and Local Government General Revenue
Fiscal Year 2003-04**

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$8,529,331	\$12,967.34	2	\$403.59	1
Wyoming	5,663,422	11,195.03	3	345.02	2
District of Columbia	7,640,141	13,784.92	1	281.21	3
West Virginia	11,926,014	6,579.70	17	275.16	4
New Mexico	12,476,994	6,556.47	18	267.19	5
New York	179,380,409	9,303.61	4	259.23	6
Mississippi	16,914,406	5,831.01	35	254.97	7
Maine	9,517,242	7,237.53	9	253.20	8
Vermont	4,568,694	7,354.24	8	243.68	9
Louisiana	27,904,683	6,191.84	27	240.82	10
Montana	5,795,791	6,252.74	25	240.76	11
North Dakota	4,347,765	6,832.80	14	239.71	12
Utah	13,833,550	5,714.67	38	233.02	13
South Carolina	24,714,081	5,887.26	33	230.44	14
Delaware	6,249,407	7,528.78	5	227.29	15
Idaho	7,757,897	5,560.66	43	223.65	16
Arkansas	14,744,707	5,361.71	49	221.85	17
Rhode Island	7,761,090	7,186.75	10	221.35	18
Iowa	18,396,343	6,229.92	26	218.86	19
Nebraska	11,668,931	6,676.72	15	218.57	20
Hawaii	8,220,615	6,513.32	19	217.46	21
Kentucky	22,982,302	5,548.82	45	216.22	22
Alabama	25,534,842	5,642.59	42	215.33	23
California	251,888,550	7,027.74	12	212.66	24
Ohio	72,264,063	6,311.19	24	212.02	25
Wisconsin	35,527,864	6,455.46	21	211.13	26
Michigan	65,501,388	6,482.59	20	208.79	27
Oregon	21,769,897	6,061.74	29	208.01	28
Oklahoma	19,214,920	5,453.29	47	207.53	29
North Carolina	48,767,991	5,710.22	39	207.40	30
Minnesota	35,229,694	6,912.46	13	202.75	31
Kansas	16,276,237	5,953.93	31	200.63	32
Arizona	30,194,889	5,260.54	51	200.17	33
Pennsylvania	78,631,839	6,344.11	23	199.71	34
Indiana	35,696,271	5,732.93	36	199.45	35
Florida	102,724,568	5,908.66	32	199.23	36
Washington	39,758,465	6,405.38	22	197.26	37
South Dakota	4,382,671	5,687.19	40	195.20	38
Missouri	31,982,252	5,552.93	44	192.17	39
Tennessee	31,661,163	5,372.40	48	191.16	40
Texas	124,042,026	5,519.96	46	190.93	41
Georgia	47,336,438	5,307.89	50	188.13	42
Nevada	13,267,312	5,687.05	41	186.27	43
Massachusetts	47,172,090	7,362.15	7	185.57	44
Colorado	28,128,214	6,112.41	28	181.60	45
New Jersey	61,593,291	7,091.78	11	179.34	46
Illinois	76,266,259	5,999.54	30	178.43	47
Maryland	36,776,730	6,612.94	16	178.21	48
Virginia	43,829,271	5,858.48	34	174.73	49
Connecticut	25,887,325	7,398.56	6	173.77	50
New Hampshire	<u>7,440,255</u>	5,726.93	37	167.01	51
U.S. Total	\$1,889,740,590	\$6,435.20		\$206.51	
WI % Difference from U.S. Average		0.3%		2.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 4

**Rankings on State and Local Government General Revenue from Own Sources
Fiscal Year 2003-04**

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$6,108,686	\$9,287.18	1	\$289.05	1
Wyoming	3,681,846	7,278.00	3	224.30	2
West Virginia	8,485,742	4,681.66	31	195.78	3
New York	133,685,723	6,933.65	4	193.20	4
Delaware	5,157,389	6,213.21	5	187.57	5
New Mexico	8,673,981	4,558.04	32	185.75	6
Maine	6,840,515	5,201.97	14	181.99	7
District of Columbia	4,933,646	8,901.66	2	181.59	8
Utah	10,612,269	4,383.95	37	178.76	9
Louisiana	20,282,330	4,500.50	35	175.04	10
South Carolina	18,503,344	4,407.77	36	172.53	11
Nebraska	9,132,863	5,225.63	12	171.07	12
Vermont	3,200,002	5,151.05	16	170.68	13
Mississippi	11,271,882	3,885.83	49	169.91	14
Idaho	5,882,933	4,216.73	41	169.60	15
Hawaii	6,386,642	5,060.23	18	168.94	16
Wisconsin	28,265,838	5,135.94	17	167.97	17
Iowa	14,092,118	4,772.29	27	167.65	18
North Dakota	3,033,967	4,768.08	29	167.28	19
California	197,545,470	5,511.56	9	166.78	20
Ohio	55,951,033	4,886.49	22	164.16	21
Montana	3,915,377	4,224.07	40	162.64	22
Florida	83,542,990	4,805.35	26	162.03	23
Kansas	13,139,737	4,806.58	25	161.97	24
Minnesota	28,068,999	5,507.46	10	161.54	25
Oregon	16,831,431	4,686.64	30	160.82	26
Rhode Island	5,637,197	5,220.03	13	160.78	27
Michigan	50,391,472	4,987.18	19	160.62	28
Nevada	11,347,545	4,864.14	24	159.32	29
Washington	32,020,025	5,158.66	15	158.87	30
Indiana	28,359,744	4,554.66	33	158.46	31
Alabama	18,715,562	4,135.69	44	157.82	32
Arkansas	10,467,714	3,806.44	50	157.50	33
Kentucky	16,740,520	4,041.81	46	157.50	34
North Carolina	36,858,352	4,315.73	38	156.75	35
Oklahoma	14,395,720	4,085.58	45	155.48	36
Pennsylvania	60,520,082	4,882.83	23	153.71	37
New Jersey	51,661,096	5,948.20	7	150.42	38
Arizona	22,607,567	3,938.68	47	149.87	39
Georgia	37,433,145	4,197.42	42	148.77	40
Texas	96,358,838	4,288.04	39	148.32	41
Colorado	22,925,440	4,981.82	20	148.01	42
Virginia	36,778,551	4,916.04	21	146.62	43
Massachusetts	37,106,775	5,791.25	8	145.97	44
Missouri	23,964,241	4,160.80	43	143.99	45
Connecticut	21,384,466	6,111.65	6	143.54	46
Maryland	29,514,876	5,307.16	11	143.02	47
Illinois	60,613,944	4,768.24	28	141.81	48
South Dakota	3,022,772	3,922.51	48	134.63	49
Tennessee	22,137,611	3,756.40	51	133.66	50
New Hampshire	5,867,996	4,516.73	34	131.72	51
U.S. Total	\$1,464,058,004	\$4,985.61		\$159.99	
WI % Difference from U.S. Average		3.0%		5.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 5

Rankings on State and Local Government Revenue Received from the Federal Government
Fiscal Year 2003-04

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,981,576	\$3,917.03	2	\$120.72	1
Alaska	2,420,645	3,680.16	3	114.54	2
District of Columbia	2,706,495	4,883.26	1	99.62	3
Mississippi	5,642,524	1,945.18	11	85.05	4
New Mexico	3,803,013	1,998.42	9	81.44	5
West Virginia	3,440,272	1,898.03	12	79.37	6
Montana	1,880,414	2,028.67	8	78.11	7
Vermont	1,368,692	2,203.19	5	73.00	8
North Dakota	1,313,798	2,064.72	6	72.44	9
Maine	2,676,727	2,035.56	7	71.21	10
New York	45,694,686	2,369.97	4	66.04	11
Louisiana	7,622,353	1,691.34	14	65.78	12
Arkansas	4,276,993	1,555.27	17	64.35	13
Rhode Island	2,123,893	1,966.72	10	60.57	14
South Dakota	1,359,899	1,764.68	13	60.57	15
Kentucky	6,241,782	1,507.01	19	58.72	16
South Carolina	6,210,737	1,479.49	22	57.91	17
Alabama	6,819,280	1,506.90	20	57.51	18
Tennessee	9,523,552	1,616.00	15	57.50	19
Utah	3,221,281	1,330.72	34	54.26	20
Idaho	1,874,964	1,343.93	33	54.05	21
Oklahoma	4,819,200	1,367.71	32	52.05	22
Iowa	4,304,225	1,457.62	24	51.21	23
North Carolina	11,909,639	1,394.49	29	50.65	24
Arizona	7,587,322	1,321.86	35	50.30	25
Hawaii	1,833,973	1,453.08	25	48.51	26
Missouri	8,018,011	1,392.13	30	48.18	27
Michigan	15,109,916	1,495.41	21	48.16	28
Ohio	16,313,030	1,424.70	27	47.86	29
Nebraska	2,536,068	1,451.09	26	47.50	30
Oregon	4,938,466	1,375.10	31	47.19	31
Pennsylvania	18,111,757	1,461.28	23	46.00	32
California	54,343,080	1,516.18	18	45.88	33
Wisconsin	7,262,026	1,319.52	36	43.15	34
Texas	27,683,188	1,231.92	41	42.61	35
Minnesota	7,160,695	1,405.01	28	41.21	36
Indiana	7,336,527	1,178.27	44	40.99	37
Delaware	1,092,018	1,315.57	37	39.72	38
Massachusetts	10,065,315	1,570.89	16	39.60	39
Georgia	9,903,293	1,110.47	48	39.36	40
Kansas	3,136,500	1,147.35	45	38.66	41
Washington	7,738,440	1,246.72	40	38.39	42
Florida	19,181,578	1,103.31	49	37.20	43
Illinois	15,652,315	1,231.30	42	36.62	44
New Hampshire	1,572,259	1,210.20	43	35.29	45
Maryland	7,261,854	1,305.78	38	35.19	46
Colorado	5,202,774	1,130.59	47	33.59	47
Connecticut	4,502,859	1,286.91	39	30.23	48
New Jersey	9,932,195	1,143.58	46	28.92	49
Virginia	7,050,720	942.44	50	28.11	50
Nevada	<u>1,919,767</u>	822.91	51	26.95	51
U.S. Total	\$425,682,586	\$1,449.59		\$46.52	
WI % Difference from U.S. Average		-9.0%		-7.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 6

Rankings on Total State and Local Taxes Fiscal Year 2003-04

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$101,426,262	\$5,260.50	2	\$146.58	1
District of Columbia	3,963,547	7,151.33	1	145.89	2
Wyoming	2,245,265	4,438.27	5	136.78	3
Maine	4,982,541	3,789.05	11	132.56	4
Hawaii	4,812,056	3,812.66	9	127.29	5
Vermont	2,286,183	3,680.07	14	121.94	6
Wisconsin	20,440,988	3,714.16	13	121.47	7
Rhode Island	4,202,266	3,891.29	8	119.85	8
Nebraska	6,307,884	3,609.24	16	118.15	9
New Mexico	5,444,158	2,860.82	38	116.58	10
Connecticut	17,220,114	4,921.49	3	115.59	11
New Jersey	39,558,277	4,554.69	4	115.18	12
Ohio	39,151,223	3,419.28	21	114.87	13
West Virginia	4,967,505	2,740.62	41	114.61	14
Kansas	9,241,973	3,380.76	23	113.92	15
California	133,893,624	3,735.66	12	113.04	16
Louisiana	13,065,430	2,899.12	34	112.76	17
Alaska	2,375,631	3,611.73	15	112.41	18
Nevada	7,971,598	3,417.04	22	111.92	19
Minnesota	19,423,637	3,811.14	10	111.79	20
Utah	6,621,225	2,735.24	42	111.53	21
Idaho	3,805,827	2,727.92	43	109.72	22
Arizona	16,481,174	2,871.35	37	109.26	23
Delaware	2,994,328	3,607.32	17	108.90	24
Pennsylvania	42,717,857	3,446.53	20	108.49	25
Maryland	22,331,127	4,015.43	7	108.21	26
Kentucky	11,460,494	2,767.01	40	107.82	27
Iowa	9,018,748	3,054.20	29	107.30	28
Mississippi	7,088,719	2,443.74	50	106.85	29
Michigan	33,478,182	3,313.29	25	106.71	30
North Carolina	25,012,464	2,928.70	32	106.37	31
Washington	21,424,928	3,451.71	19	106.30	32
Massachusetts	27,015,147	4,216.25	6	106.27	33
Illinois	45,190,729	3,554.96	18	105.73	34
Arkansas	6,973,165	2,535.70	49	104.92	35
North Dakota	1,901,047	2,987.62	31	104.81	36
Indiana	18,675,024	2,999.26	30	104.35	37
Florida	53,789,454	3,093.94	28	104.32	38
South Carolina	11,176,606	2,662.43	45	104.21	39
Georgia	25,654,760	2,876.70	36	101.96	40
Oklahoma	9,434,943	2,677.68	44	101.90	41
Montana	2,431,335	2,623.03	46	101.00	42
Oregon	10,474,210	2,916.50	33	100.08	43
Virginia	25,002,305	3,341.96	24	99.68	44
Texas	64,738,772	2,880.92	35	99.65	45
Missouri	16,255,378	2,822.34	39	97.67	46
Colorado	14,581,562	3,168.65	26	94.14	47
New Hampshire	4,069,671	3,132.52	27	91.35	48
Tennessee	14,946,638	2,536.21	48	90.25	49
South Dakota	2,015,928	2,615.98	47	89.79	50
Alabama	<u>10,535,366</u>	2,328.06	51	88.84	51
U.S. Total	\$1,010,277,275	\$3,440.33		\$110.40	
WI % Difference from U.S. Average		8.0%		10.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 7

Rankings on State and Local Property Taxes Fiscal Year 2003-04

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$2,519,714	\$1,939.48	3	\$56.56	1
Maine	2,099,394	1,596.52	7	55.85	2
New Jersey	18,229,254	2,098.90	1	53.08	3
Vermont	950,456	1,529.95	9	50.69	4
Rhode Island	1,759,134	1,628.95	6	50.17	5
New York	32,333,564	1,676.99	5	46.73	6
Connecticut	6,801,676	1,943.91	2	45.66	7
Wisconsin	7,429,001	1,349.86	12	44.15	8
Texas	28,176,329	1,253.87	14	43.37	9
Illinois	17,888,828	1,407.24	10	41.85	10
Wyoming	683,963	1,352.01	11	41.67	11
Alaska	859,056	1,306.04	13	40.65	12
Kansas	3,246,616	1,187.63	15	40.02	13
Montana	958,779	1,034.37	21	39.83	14
Massachusetts	9,814,315	1,531.72	8	38.61	15
Michigan	11,978,654	1,185.51	16	38.18	16
Iowa	3,188,869	1,079.91	19	37.94	17
District of Columbia	1,027,976	1,854.75	4	37.84	18
Nebraska	2,007,118	1,148.43	17	37.60	19
Florida	18,500,291	1,064.13	20	35.88	20
South Carolina	3,704,419	882.45	34	34.54	21
Indiana	6,073,538	975.43	27	33.94	22
Oregon	3,459,371	963.25	29	33.05	23
Ohio	11,232,828	981.02	26	32.96	24
Arizona	4,867,990	848.10	36	32.27	25
North Dakota	584,622	918.77	32	32.23	26
Pennsylvania	12,518,226	1,009.98	25	31.79	27
Washington	6,386,346	1,028.89	23	31.69	28
South Dakota	705,183	915.08	33	31.41	29
Idaho	1,084,470	777.32	37	31.26	30
Georgia	7,844,826	879.65	35	31.18	31
Virginia	7,715,220	1,031.26	22	30.76	32
Colorado	4,722,286	1,026.18	24	30.49	33
Nevada	2,147,294	920.44	31	30.15	34
Maryland	6,018,629	1,082.23	18	29.16	35
California	34,499,304	962.54	30	29.13	36
Minnesota	4,920,174	965.39	28	28.32	37
Utah	1,668,988	689.46	40	28.11	38
Mississippi	1,859,756	641.13	41	28.03	39
North Carolina	6,093,170	713.45	39	25.91	40
Missouri	4,304,387	747.35	38	25.86	41
West Virginia	979,034	540.14	45	22.59	42
Tennessee	3,585,440	608.39	42	21.65	43
Kentucky	2,136,455	515.82	46	20.10	44
Louisiana	2,263,204	502.19	47	19.53	45
Hawaii	720,798	571.10	43	19.07	46
New Mexico	840,068	441.44	49	17.99	47
Oklahoma	1,637,457	464.72	48	17.68	48
Arkansas	1,100,938	400.34	50	16.56	49
Delaware	453,198	545.98	44	16.48	50
Alabama	<u>1,661,855</u>	367.23	51	14.01	51
U.S. Total	\$318,242,461	\$1,083.72		\$34.78	
WI % Difference from U.S. Average		24.6%		26.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 8

**Rankings on State and Local Individual Income Taxes
Fiscal Year 2003-04**

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$30,744,990	\$1,594.60	2	\$44.43	1
Oregon	4,370,854	1,217.05	6	41.76	2
Maryland	8,286,551	1,490.03	3	40.15	3
District of Columbia	1,049,412	1,893.43	1	38.63	4
Ohio	12,183,380	1,064.04	8	35.75	5
Massachusetts	8,830,334	1,378.15	4	34.74	6
Kentucky	3,629,392	876.28	16	34.15	7
Minnesota	5,709,584	1,120.28	7	32.86	8
North Carolina	7,510,978	879.46	15	31.94	9
Wisconsin	5,251,190	954.15	12	31.21	10
Hawaii	1,169,205	926.38	13	30.93	11
Maine	1,160,389	882.44	14	30.87	12
California	36,398,983	1,015.54	9	30.73	13
Delaware	827,984	997.49	10	30.11	14
Virginia	7,422,071	992.08	11	29.59	15
Connecticut	4,319,546	1,234.52	5	29.00	16
Utah	1,692,035	698.98	25	28.50	17
Georgia	6,830,486	765.91	20	27.15	18
Pennsylvania	10,311,095	831.91	19	26.19	19
Idaho	907,795	650.68	31	26.17	20
Rhode Island	899,939	833.34	18	25.67	21
Arkansas	1,688,156	613.87	33	25.40	22
Montana	605,582	653.33	30	25.16	23
Oklahoma	2,319,123	658.18	29	25.05	24
West Virginia	1,068,212	589.34	34	24.65	25
Missouri	4,033,495	700.32	24	24.24	26
Iowa	2,010,610	680.89	27	23.92	27
Indiana	4,231,727	679.63	28	23.64	28
Kansas	1,915,530	700.71	23	23.61	29
Nebraska	1,242,603	710.99	22	23.28	30
Vermont	429,817	691.88	26	22.93	31
South Carolina	2,438,712	580.94	35	22.74	32
Colorado	3,413,891	741.86	21	22.04	33
New Mexico	1,007,248	529.29	37	21.57	34
New Jersey	7,400,733	852.11	17	21.55	35
Michigan	6,361,981	629.64	32	20.28	36
Alabama	2,344,266	518.03	38	19.77	37
Louisiana	2,192,038	486.40	39	18.92	38
Illinois	7,218,428	567.84	36	16.89	39
Mississippi	1,061,704	366.01	41	16.00	40
Arizona	2,315,865	403.47	40	15.35	41
North Dakota	213,982	336.29	42	11.80	42
New Hampshire	54,769	42.16	43	1.23	43
Tennessee	139,991	23.75	44	0.85	44
South Dakota	11	0.01	45	0.00	45
Alaska	0	N.A.	N.A.	N.A.	N.A.
Florida	0	N.A.	N.A.	N.A.	N.A.
Nevada	0	N.A.	N.A.	N.A.	N.A.
Texas	0	N.A.	N.A.	N.A.	N.A.
Washington	0	N.A.	N.A.	N.A.	N.A.
Wyoming	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$215,214,667	\$732.88		\$23.52	
WI % Difference from U.S. Average		30.2%		32.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 9

**Rankings on State and Local General Sales Taxes
Fiscal Year 2003-04**

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$1,900,377	\$1,505.70	2	\$50.27	1
Washington	9,788,266	1,576.96	1	48.56	2
Louisiana	5,329,806	1,182.64	6	46.00	3
Tennessee	7,078,574	1,201.12	4	42.74	4
Arkansas	2,831,598	1,029.67	10	42.60	5
Arizona	6,376,412	1,110.90	7	42.27	6
New Mexico	1,955,334	1,027.50	11	41.87	7
Mississippi	2,483,739	856.23	19	37.44	8
Wyoming	605,560	1,197.03	5	36.89	9
South Dakota	787,264	1,021.60	12	35.06	10
Florida	17,996,616	1,035.16	9	34.90	11
Nevada	2,467,712	1,057.79	8	34.65	12
Utah	1,994,034	823.74	21	33.59	13
Nebraska	1,760,207	1,007.15	13	32.97	14
Kansas	2,482,686	908.18	16	30.60	15
Oklahoma	2,782,381	789.65	26	30.05	16
Idaho	1,036,924	743.24	31	29.89	17
Texas	19,152,304	852.29	20	29.48	18
California	34,283,279	956.51	15	28.94	19
Georgia	7,100,684	796.21	25	28.22	20
New York	19,370,404	1,004.65	14	27.99	21
Missouri	4,648,191	807.04	24	27.93	22
Ohio	9,257,515	808.51	23	27.16	23
Alabama	3,211,478	709.66	33	27.08	24
Colorado	4,165,468	905.18	17	26.89	25
District of Columbia	725,834	1,309.60	3	26.72	26
Indiana	4,759,445	764.38	28	26.59	27
South Carolina	2,842,800	677.20	37	26.51	28
Michigan	7,894,458	781.30	27	25.16	29
North Carolina	5,879,211	688.39	36	25.00	30
Wisconsin	4,139,085	752.08	29	24.60	31
Maine	917,248	697.53	34	24.40	32
Iowa	2,035,321	689.26	35	24.21	33
Minnesota	4,130,006	810.35	22	23.77	34
North Dakota	430,807	677.04	38	23.75	35
West Virginia	1,021,365	563.50	43	23.57	36
Kentucky	2,477,717	598.22	41	23.31	37
Rhode Island	804,647	745.10	30	22.95	38
Connecticut	3,127,221	893.76	18	20.99	39
Pennsylvania	7,960,439	642.26	39	20.22	40
Illinois	7,901,571	621.58	40	18.49	41
New Jersey	6,261,700	720.96	32	18.23	42
Virginia	3,877,631	518.31	44	15.46	43
Massachusetts	3,743,204	584.20	42	14.73	44
Vermont	259,192	417.22	46	13.82	45
Maryland	2,707,140	486.78	45	13.12	46
Alaska	148,479	225.74	47	7.03	47
Delaware	0	N.A.	N.A.	N.A.	N.A.
Montana	0	N.A.	N.A.	N.A.	N.A.
New Hampshire	0	N.A.	N.A.	N.A.	N.A.
Oregon	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$244,891,334	\$833.94		\$26.76	
WI % Difference from U.S. Average		-9.8%		-8.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 10

**Rankings on State and Local Selective Sales Taxes*
Fiscal Year 2003-04**

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,100,384	\$900.33	1	\$29.49	1
West Virginia	1,128,683	622.71	4	26.04	2
Vermont	434,040	698.68	3	23.15	3
Hawaii	705,317	558.83	6	18.66	4
Montana	440,453	475.18	15	18.30	5
Florida	9,411,140	541.32	7	18.25	6
Illinois	7,442,630	585.48	5	17.41	7
Kentucky	1,835,620	443.19	19	17.27	8
North Dakota	311,309	489.24	12	17.16	9
Alabama	2,005,531	443.17	20	16.91	10
Louisiana	1,909,630	423.73	21	16.48	11
Texas	10,503,794	467.43	17	16.17	12
Washington	3,211,035	517.32	9	15.93	13
District of Columbia	427,349	771.06	2	15.73	14
New Hampshire	674,354	519.07	8	15.14	15
Mississippi	975,049	336.13	32	14.70	16
Rhode Island	506,337	468.87	16	14.44	17
New Mexico	672,460	353.37	29	14.40	18
Delaware	394,434	475.18	14	14.35	19
Minnesota	2,434,324	477.64	13	14.01	20
Virginia	3,371,458	450.65	18	13.44	21
Maryland	2,748,604	494.23	11	13.32	22
Arkansas	882,613	320.95	35	13.28	23
Utah	776,201	320.65	36	13.07	24
North Carolina	3,071,834	359.68	26	13.06	25
South Dakota	283,632	368.06	25	12.63	26
Pennsylvania	4,957,347	399.96	24	12.59	27
Indiana	2,233,010	358.63	27	12.48	28
Missouri	2,046,753	355.37	28	12.30	29
Connecticut	1,773,155	506.77	10	11.90	30
Kansas	944,366	345.45	30	11.64	31
Iowa	976,257	330.61	33	11.61	32
New York	8,026,791	416.31	22	11.60	33
Idaho	389,903	279.47	45	11.24	34
Wisconsin	1,888,422	343.13	31	11.22	35
Maine	419,432	318.96	37	11.16	36
South Carolina	1,168,917	278.45	46	10.90	37
Nebraska	573,682	328.25	34	10.75	38
Arizona	1,612,713	280.97	44	10.69	39
Tennessee	1,767,734	299.96	42	10.67	40
New Jersey	3,518,618	405.13	23	10.25	41
Michigan	3,171,191	313.85	39	10.11	42
Alaska	209,707	318.82	38	9.92	43
Oregon	1,014,307	282.43	43	9.69	44
Oklahoma	856,144	242.98	51	9.25	45
Georgia	2,322,074	260.38	49	9.23	46
California	10,910,208	304.40	41	9.21	47
Ohio	3,060,769	267.31	47	8.98	48
Colorado	1,224,601	266.11	48	7.91	49
Massachusetts	1,996,949	311.66	40	7.86	50
Wyoming	128,545	254.10	50	7.83	51
U.S. Total	\$115,849,810	\$394.51		\$12.66	
WI % Difference from U.S. Average		-13.0%		-11.4%	

*Includes taxes imposed on the sale of particular goods or services or on gross receipts of particular businesses separately and apart from general sales or gross receipts taxes. Examples include excise taxes on alcohol, tobacco, and motor fuel; insurance premiums taxes; and utility gross receipts taxes.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 11

**Rankings on State and Local Motor Fuel Taxes
Fiscal Year 2003-04**

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$197,605	\$213.18	1	\$8.21	1
West Virginia	309,274	170.63	6	7.14	2
Mississippi	469,161	161.74	10	7.07	3
Arkansas	453,148	164.78	8	6.82	4
North Dakota	118,744	186.61	4	6.55	5
Idaho	218,019	156.27	12	6.29	6
Wisconsin	1,048,205*	190.46	2	6.23	7
Nevada	440,669	188.89	3	6.19	8
Maine	220,410	167.61	7	5.86	9
Utah	341,885	141.23	18	5.76	10
Nebraska	302,899	173.31	5	5.67	11
South Dakota	126,017	163.53	9	5.61	12
North Carolina	1,272,612	149.01	15	5.41	13
Kansas	434,158	158.82	11	5.35	14
Florida	2,687,866	154.60	13	5.21	15
Iowa	429,311	145.39	16	5.11	16
Tennessee	832,168	141.21	19	5.02	17
Alabama	583,054	128.84	28	4.92	18
Louisiana	560,769	124.43	34	4.84	19
Washington	925,723	149.14	14	4.59	20
Vermont	85,994	138.42	20	4.59	21
South Carolina	489,322	116.56	39	4.56	22
Ohio	1,548,280	135.22	23	4.54	23
Pennsylvania	1,785,201	144.03	17	4.53	24
New Mexico	210,894	110.82	42	4.52	25
Texas	2,918,939	129.89	26	4.49	26
Oklahoma	415,344	117.88	37	4.49	27
Kentucky	476,605	115.07	41	4.48	28
Indiana	802,168	128.83	29	4.48	29
Arizona	671,765	117.03	38	4.45	30
Missouri	727,643	126.34	31	4.37	31
Wyoming	69,975	138.32	21	4.26	32
Hawaii	158,320	125.44	33	4.19	33
Delaware	112,435	135.45	22	4.09	34
Oregon	414,126	115.31	40	3.96	35
Colorado	597,558	129.85	27	3.86	36
Rhode Island	133,415	123.54	35	3.81	37
Illinois	1,595,978	125.55	32	3.73	38
Minnesota	648,428	127.23	30	3.73	39
Virginia	909,468	121.56	36	3.63	40
Maryland	746,044	134.15	24	3.62	41
Michigan	1,081,259	107.01	43	3.45	42
Connecticut	456,805	130.55	25	3.07	43
Georgia	755,994	84.77	47	3.00	44
New Hampshire	129,913	100.00	45	2.92	45
California	3,324,883	92.76	46	2.81	46
Massachusetts	684,242	106.79	44	2.69	47
Alaska	40,660	61.82	49	1.92	48
New Jersey	546,952	62.98	48	1.59	49
District of Columbia	26,960	48.64	50	0.99	50
New York	<u>518,557</u>	26.90	51	0.75	51
U.S. Total	\$35,055,824	\$119.38		\$3.83	
WI % Difference from U.S. Average		59.5%		62.6%	

*Includes motor fuel taxes plus petroleum inspection fee.
Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 12

Rankings on State and Local Public Utility Taxes
Fiscal Year 2003-04

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$224,445	\$404.96	1	\$8.26	1
Florida	3,523,819	202.69	3	6.83	2
Illinois	2,657,275	209.04	2	6.22	3
Alabama	645,400	142.62	4	5.44	4
West Virginia	223,021	123.04	7	5.15	5
Hawaii	160,957	127.53	5	4.26	6
Washington	767,770	123.69	6	3.81	7
New Jersey	958,707	110.38	8	2.79	8
Virginia	697,423	93.22	9	2.78	9
Texas	1,706,869	75.96	14	2.63	10
Pennsylvania	1,032,989	83.34	11	2.62	11
Rhode Island	88,640	82.08	12	2.53	12
Maryland	496,041	89.19	10	2.40	13
California	2,832,218	79.02	13	2.39	14
North Dakota	40,962	64.37	17	2.26	15
Nevada	159,277	68.27	16	2.24	16
Missouri	355,671	61.75	18	2.14	17
New York	1,452,013	75.31	15	2.10	18
Kentucky	207,280	50.05	23	1.95	19
Utah	104,878	43.33	27	1.77	20
Oregon	181,179	50.45	22	1.73	21
Wisconsin	286,063	51.98	20	1.70	22
Kansas	126,610	46.31	26	1.56	23
Nebraska	82,334	47.11	24	1.54	24
Louisiana	172,526	38.28	28	1.49	25
New Hampshire	65,581	50.48	21	1.47	26
Delaware	38,759	46.69	25	1.41	27
North Carolina	319,730	37.44	29	1.36	28
Connecticut	195,646	55.92	19	1.31	29
Arkansas	85,957	31.26	33	1.29	30
New Mexico	60,357	31.72	32	1.29	31
Oklahoma	119,395	33.88	31	1.29	32
Arizona	177,149	30.86	34	1.17	33
Montana	28,169	30.39	35	1.17	34
South Carolina	121,537	28.95	36	1.13	35
Wyoming	17,662	34.91	30	1.08	36
Georgia	221,368	24.82	39	0.88	37
Ohio	294,888	25.75	38	0.87	38
Colorado	127,983	27.81	37	0.83	39
Mississippi	48,796	16.82	41	0.74	40
Vermont	12,241	19.70	40	0.65	41
Iowa	43,033	14.57	42	0.51	42
Idaho	15,495	11.11	44	0.45	43
Minnesota	64,890	12.73	43	0.37	44
Tennessee	57,052	9.68	45	0.34	45
Michigan	85,911	8.50	46	0.27	46
Maine	8,723	6.63	47	0.23	47
Alaska	3,983	6.06	48	0.19	48
South Dakota	3,427	4.45	49	0.15	49
Indiana	24,477	3.93	50	0.14	50
Massachusetts	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$21,426,576	\$72.96		\$2.34	
WI % Difference from U.S. Average		-28.8%		-27.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 13

**Rankings on State and Local Other Selective Sales Taxes*
Fiscal Year 2003-04**

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$1,500,438	\$643.16	1	\$21.07	1
Vermont	335,805	540.55	2	17.91	2
West Virginia	596,388	329.03	5	13.76	3
Kentucky	1,151,735	278.07	11	10.84	4
New Hampshire	478,860	368.59	3	10.75	5
Hawaii	386,040	305.87	9	10.21	6
Louisiana	1,176,335	261.02	15	10.15	7
Minnesota	1,721,006	337.68	4	9.90	8
Texas	5,877,986	261.57	14	9.05	9
Montana	214,679	231.60	22	8.92	10
Delaware	243,240	293.04	10	8.85	11
New York	6,056,221	314.11	8	8.75	12
New Mexico	401,209	210.83	24	8.59	13
North Dakota	151,603	238.25	19	8.36	14
Rhode Island	284,282	263.24	13	8.11	15
Indiana	1,406,365	225.87	23	7.86	16
Alaska	165,064	250.95	16	7.81	17
Washington	1,517,542	244.49	18	7.53	18
Connecticut	1,120,704	320.30	6	7.52	19
Illinois	3,189,377	250.89	17	7.46	20
Maryland	1,506,519	270.89	12	7.30	21
Virginia	1,764,567	235.86	20	7.03	22
Mississippi	457,092	157.58	34	6.89	23
South Dakota	154,188	200.08	26	6.87	24
Alabama	777,077	171.72	31	6.55	25
District of Columbia	175,944	317.45	7	6.48	26
Michigan	2,004,021	198.34	27	6.39	27
North Carolina	1,479,492	173.23	29	6.29	28
Florida	3,199,455	184.03	28	6.21	29
Iowa	503,913	170.65	32	6.00	30
New Jersey	2,012,959	231.77	21	5.86	31
Missouri	963,439	167.28	33	5.79	32
Utah	329,438	136.09	39	5.55	33
Pennsylvania	2,139,157	172.59	30	5.43	34
Georgia	1,344,712	150.78	35	5.34	35
Tennessee	878,514	149.07	36	5.30	36
South Carolina	558,058	132.94	41	5.20	37
Arkansas	343,508	124.91	43	5.17	38
Massachusetts	1,312,707	204.87	25	5.16	39
Arizona	763,799	133.07	40	5.06	40
Maine	190,299	144.72	37	5.06	41
Kansas	383,598	140.32	38	4.73	42
Idaho	156,389	112.10	45	4.51	43
California	4,753,107	132.61	42	4.01	44
Oregon	419,002	116.67	44	4.00	45
Ohio	1,217,601	106.34	48	3.57	46
Nebraska	188,449	107.83	47	3.53	47
Oklahoma	321,405	91.22	50	3.47	48
Wisconsin	554,154	100.69	49	3.29	49
Colorado	499,060	108.45	46	3.22	50
Wyoming	<u>40,908</u>	80.86	51	2.49	51
U.S. Total	\$59,367,410	\$202.17		\$6.49	
WI % Difference from U.S. Average		-50.2%		-49.2%	

*Includes selective sales and excise taxes other than motor fuel and public utility taxes.
Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 14

**Rankings on State and Local Corporate Income Taxes
Fiscal Year 2003-04**

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$339,564	\$516.25	1	\$16.07	1
New Hampshire	407,603	313.74	2	9.15	2
Delaware	217,768	262.35	5	7.92	3
New York	5,362,907	278.15	4	7.75	4
District of Columbia	168,353	303.76	3	6.20	5
Michigan	1,841,010	182.20	9	5.87	6
California	6,925,916	193.23	8	5.85	7
New Jersey	1,896,998	218.42	6	5.52	8
Massachusetts	1,301,076	203.06	7	5.12	9
Pennsylvania	1,677,998	135.38	10	4.26	10
Tennessee	694,798	117.90	13	4.20	11
West Virginia	181,515	100.14	19	4.19	12
Wisconsin	676,069 *	122.84	12	4.02	13
Mississippi	243,846	84.06	27	3.68	14
Minnesota	637,183	125.02	11	3.67	15
Indiana	644,787	103.55	15	3.60	16
Kentucky	381,538	92.12	23	3.59	17
North Carolina	837,085	98.01	20	3.56	18
Arizona	525,650	91.58	24	3.48	19
Vermont	62,228	100.17	18	3.32	20
Nebraska	167,429	95.80	21	3.14	21
Ohio	1,060,594	92.63	22	3.11	22
Oregon	320,065	89.12	25	3.06	23
Idaho	103,784	74.39	30	2.99	24
Illinois	1,278,538	100.58	17	2.99	25
Maine	111,616	84.88	26	2.97	26
New Mexico	138,196	72.62	32	2.96	27
Montana	67,723	73.06	31	2.81	28
Florida	1,441,338	82.90	28	2.80	29
Maryland	569,700	102.44	16	2.76	30
North Dakota	49,807	78.27	29	2.75	31
Arkansas	181,830	66.12	33	2.74	32
Connecticut	379,822	108.55	14	2.55	33
Alabama	292,051	64.54	34	2.46	34
Utah	145,005	59.90	38	2.44	35
South Dakota	47,108	61.13	36	2.10	36
Kansas	166,609	60.95	37	2.05	37
Louisiana	236,745	52.53	41	2.04	38
Rhode Island	69,479	64.34	35	1.98	39
Georgia	494,701	55.47	40	1.97	40
South Carolina	196,510	46.81	43	1.83	41
Virginia	422,119	56.42	39	1.68	42
Colorado	239,591	52.06	42	1.55	43
Hawaii	58,119	46.05	44	1.54	44
Oklahoma	133,309	37.83	46	1.44	45
Missouri	224,366	38.96	45	1.35	46
Iowa	89,826	30.42	47	1.07	47
Nevada	0	N.A.	N.A.	N.A.	N.A.
Texas	0	N.A.	N.A.	N.A.	N.A.
Washington	0	N.A.	N.A.	N.A.	N.A.
Wyoming	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$33,709,872	\$114.79		\$3.68	
WI % Difference from U.S. Average		7.0%		9.1%	

*Includes corporate income and franchise tax plus recycling surcharge.

Sources: U.S. Census Bureau and U.S. Bureau of Economic Analysis.

ATTACHMENT 15

**Rankings on State and Local Motor Vehicle License Taxes
Fiscal Year 2003-04**

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$148,042	\$159.71	1	\$6.15	1
Oklahoma	553,838	157.18	2	5.98	2
Iowa	393,327	133.20	3	4.68	3
Hawaii	160,866	127.46	4	4.26	4
Oregon	419,605	116.84	7	4.01	5
Wyoming	63,567	125.65	5	3.87	6
Illinois	1,490,453	117.25	6	3.49	7
Michigan	1,066,690	105.57	8	3.40	8
Vermont	62,566	100.71	10	3.34	9
Idaho	112,411	80.57	15	3.24	10
North Dakota	54,717	85.99	12	3.02	11
Maine	112,954	85.90	13	3.01	12
Minnesota	520,970	102.22	9	3.00	13
South Dakota	65,901	85.52	14	2.94	14
Alaska	58,414	88.81	11	2.76	15
New Mexico	123,502	64.90	21	2.64	16
Texas	1,543,263	68.68	17	2.38	17
Ohio	806,568	70.44	16	2.37	18
Tennessee	371,157	62.98	24	2.24	19
Florida	1,135,006	65.28	18	2.20	20
Nebraska	113,003	64.66	22	2.12	21
Kansas	164,703	60.25	25	2.03	22
Pennsylvania	792,430	63.93	23	2.01	23
North Carolina	467,370	54.72	32	1.99	24
Wisconsin	330,773	60.10	27	1.97	25
Nevada	139,467	59.78	28	1.96	26
Kentucky	207,904	50.20	34	1.96	27
Virginia	486,022	64.96	20	1.94	28
West Virginia	83,879	46.28	36	1.94	29
New Hampshire	84,431	64.99	19	1.90	30
California	2,155,042	60.13	26	1.82	31
Washington	364,988	58.80	29	1.81	32
Mississippi	117,892	40.64	43	1.78	33
Alabama	198,057	43.77	40	1.67	34
Arkansas	109,837	39.94	45	1.65	35
Rhode Island	56,986	52.77	33	1.63	36
Missouri	265,667	46.13	37	1.60	37
Utah	92,802	38.34	46	1.56	38
Maryland	318,923	57.35	30	1.55	39
Colorado	225,898	49.09	35	1.46	40
South Carolina	150,982	35.97	47	1.41	41
Connecticut	197,418	56.42	31	1.33	42
Delaware	33,592	40.47	44	1.22	43
New York	834,347	43.27	41	1.21	44
New Jersey	398,691	45.90	38	1.16	45
Massachusetts	292,688	45.68	39	1.15	46
Georgia	280,247	31.42	48	1.11	47
Arizona	162,382	28.29	50	1.08	48
Louisiana	117,463	26.06	51	1.01	49
Indiana	177,512	28.51	49	0.99	50
District of Columbia	<u>23,770</u>	42.89	42	0.87	51
U.S. Total	\$18,708,983	\$63.71		\$2.04	
WI % Difference from U.S. Average		-5.7%		-3.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 16

**Rankings on Other State and Local Taxes*
Fiscal Year 2003-04**

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$763,630	\$1,509.49	1	\$46.52	1
Delaware	1,067,352	1,285.86	2	38.82	2
Alaska	760,411	1,156.07	3	35.98	3
District of Columbia	540,853	975.85	4	19.91	4
Nevada	1,116,741	478.69	5	15.68	5
New Mexico	707,350	371.70	7	15.15	6
North Dakota	255,803	402.01	6	14.10	7
Oklahoma	1,152,691	327.14	9	12.45	8
West Virginia	504,817	278.51	12	11.65	9
Pennsylvania	4,500,322	363.09	8	11.43	10
Florida	5,305,063	305.14	10	10.29	11
Louisiana	1,016,544	225.56	22	8.77	12
Montana	210,756	227.37	21	8.75	13
Oregon	890,008	247.82	16	8.50	14
Nebraska	443,842	253.96	14	8.31	15
Washington	1,674,293	269.74	13	8.31	16
Texas	5,363,082	238.66	19	8.25	17
Maryland	1,681,580	302.37	11	8.15	18
Tennessee	1,308,944	222.11	23	7.90	19
Kentucky	791,868	191.19	26	7.45	20
New Hampshire	328,800	253.08	15	7.38	21
California	8,720,892	243.31	18	7.36	22
Alabama	822,128	181.67	27	6.93	23
New York	4,753,259	246.53	17	6.87	24
Virginia	1,707,784	228.27	20	6.81	25
South Carolina	674,266	160.62	31	6.29	26
Minnesota	1,071,396	210.22	25	6.17	27
South Dakota	126,829	164.58	29	5.65	28
New Jersey	1,852,283	213.27	24	5.39	29
Mississippi	346,733	119.53	41	5.23	30
Idaho	170,540	122.24	40	4.92	31
North Carolina	1,152,816	134.98	35	4.90	32
Vermont	87,884	141.47	33	4.69	33
Illinois	1,970,281	154.99	32	4.61	34
Ohio	1,549,569	135.33	34	4.55	35
Missouri	732,519	127.18	38	4.40	36
Wisconsin	726,448	132.00	36	4.32	37
Maine	161,508	122.82	39	4.30	38
Utah	252,160	104.17	46	4.25	39
Connecticut	621,276	177.56	28	4.17	40
Arizona	620,162	108.04	45	4.11	41
Massachusetts	1,036,581	161.78	30	4.08	42
Kansas	321,463	117.59	42	3.96	43
Iowa	324,538	109.90	44	3.86	44
Colorado	589,827	128.17	37	3.81	45
Michigan	1,164,198	115.22	43	3.71	46
Georgia	781,742	87.66	49	3.11	47
Indiana	555,005	89.14	48	3.10	48
Rhode Island	105,744	97.92	47	3.02	49
Arkansas	178,193	64.80	51	2.68	50
Hawaii	<u>97,374</u>	77.15	50	2.58	51
U.S. Total	\$63,660,148	\$216.78		\$6.96	
WI % Difference from U.S. Average		-39.1%		-37.9%	

*Includes state and local taxes other than property, individual income, sales and excise, corporate income, and vehicle license taxes.

Sources: U.S. Census Bureau and U.S. Bureau of Economic Analysis.

ATTACHMENT 17

**Rankings on Total State and Local Government Current Charges
Fiscal Year 2003-04**

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$6,310,908	\$1,394.56	2	\$53.22	1
Wyoming	847,134	1,674.55	1	51.61	2
Mississippi	3,314,223	1,142.53	13	49.96	3
South Carolina	5,291,552	1,260.53	3	49.34	4
Utah	2,881,342	1,190.29	8	48.53	5
West Virginia	1,953,983	1,078.03	16	45.08	6
Iowa	3,709,395	1,256.19	4	44.13	7
Idaho	1,467,516	1,051.88	17	42.31	8
Oregon	4,323,135	1,203.76	7	41.31	9
North Dakota	745,977	1,172.35	10	41.13	10
Louisiana	4,656,347	1,033.21	20	40.18	11
Washington	7,615,678	1,226.94	5	37.79	12
North Carolina	8,861,616	1,037.60	18	37.69	13
Arkansas	2,475,873	900.32	32	37.25	14
Oklahoma	3,437,016	975.44	25	37.12	15
Delaware	1,017,977	1,226.38	6	37.02	16
Montana	884,092	953.80	27	36.72	17
Alaska	767,226	1,166.43	11	36.30	18
California	42,453,648	1,184.47	9	35.84	19
Michigan	11,207,063	1,109.15	14	35.72	20
Indiana	6,353,832	1,020.44	22	35.50	21
Florida	17,680,383	1,016.97	23	34.29	22
Colorado	5,285,895	1,148.65	12	34.13	23
Nevada	2,415,766	1,035.52	19	33.92	24
Tennessee	5,482,389	930.28	31	33.10	25
Minnesota	5,620,443	1,102.79	15	32.35	26
Ohio	10,772,162	940.79	28	31.60	27
Wisconsin	5,272,313	957.99	26	31.33	28
Hawaii	1,182,775	937.13	29	31.29	29
Nebraska	1,633,368	934.58	30	30.59	30
Kansas	2,449,284	895.96	33	30.19	31
Virginia	7,557,121	1,010.13	24	30.13	32
Georgia	7,565,940	848.38	36	30.07	33
New Mexico	1,398,911	735.11	44	29.96	34
Kentucky	3,133,329	756.51	42	29.48	35
Missouri	4,874,775	846.38	37	29.29	36
Texas	18,894,613	840.82	38	29.08	37
New York	19,868,067	1,030.46	21	28.71	38
Pennsylvania	11,018,693	889.00	34	27.98	39
Vermont	489,749	788.35	41	26.12	40
Maine	922,878	701.82	46	24.55	41
Arizona	3,627,590	632.00	50	24.05	42
New Hampshire	1,063,756	818.80	39	23.88	43
South Dakota	518,354	672.64	48	23.09	44
New Jersey	7,609,340	876.13	35	22.16	45
Maryland	4,536,999	815.81	40	21.98	46
Illinois	9,042,732	711.35	45	21.16	47
Rhode Island	669,248	619.72	51	19.09	48
Massachusetts	4,826,430	753.26	43	18.99	49
Connecticut	2,264,460	647.18	49	15.20	50
District of Columbia	<u>388,760</u>	701.43	47	14.31	51
U.S. Total	\$288,642,056	\$982.92		\$31.54	
WI % Difference from U.S. Average		-2.5%		-0.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 18

**Rankings on State and Local Government Higher Education Charges
Fiscal Year 2003-04**

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$1,121,186	\$463.16	2	\$18.89	1
Vermont	316,353	509.23	1	16.87	2
North Dakota	274,034	430.66	4	15.11	3
Iowa	1,209,312	409.53	5	14.39	4
Montana	337,459	364.06	8	14.02	5
Delaware	376,560	453.65	3	13.70	6
Oklahoma	1,245,507	353.48	9	13.45	7
Indiana	2,374,078	381.28	6	13.27	8
Alabama	1,518,059	335.45	11	12.80	9
South Carolina	1,316,932	313.71	15	12.28	10
Michigan	3,820,289	378.09	7	12.18	11
West Virginia	506,053	279.19	22	11.68	12
Kansas	933,095	341.33	10	11.50	13
Mississippi	731,219	252.08	31	11.02	14
Arkansas	703,203	255.71	28	10.58	15
Ohio	3,563,031	311.18	16	10.45	16
Oregon	1,057,467	294.45	18	10.10	17
Colorado	1,517,243	329.70	12	9.80	18
Wisconsin	1,637,405	297.52	17	9.73	19
Nebraska	512,896	293.47	19	9.61	20
Idaho	320,277	229.57	37	9.23	21
Kentucky	978,741	236.31	34	9.21	22
Missouri	1,529,786	265.61	26	9.19	23
New Hampshire	409,451	315.16	14	9.19	24
North Carolina	2,153,117	252.11	30	9.16	25
South Dakota	200,536	260.23	27	8.93	26
Maryland	1,796,658	323.06	13	8.71	27
Virginia	2,162,316	289.03	20	8.62	28
Maine	320,001	243.35	32	8.51	29
Pennsylvania	3,299,731	266.23	24	8.38	30
Minnesota	1,445,054	283.54	21	8.32	31
New Mexico	386,085	202.88	41	8.27	32
Louisiana	953,406	211.55	39	8.23	33
Wyoming	134,903	266.67	23	8.22	34
Washington	1,650,950	265.98	25	8.19	35
Texas	5,269,645	234.50	36	8.11	36
Rhode Island	274,672	254.35	29	7.83	37
Arizona	1,172,094	204.20	40	7.77	38
Illinois	2,994,036	235.53	35	7.00	39
Tennessee	1,070,459	181.64	44	6.46	40
New Jersey	2,090,705	240.72	33	6.09	41
Hawaii	225,139	178.38	45	5.96	42
Georgia	1,484,026	166.41	47	5.90	43
Alaska	121,073	184.07	43	5.73	44
Massachusetts	1,384,386	216.06	38	5.45	45
California	6,349,942	177.16	46	5.36	46
Nevada	354,699	152.04	49	4.98	47
Connecticut	682,075	194.94	42	4.58	48
Florida	2,344,621	134.86	50	4.55	49
New York	3,131,442	162.41	48	4.53	50
District of Columbia	<u>18,679</u>	33.70	51	0.69	51
U.S. Total	\$71,780,086	\$244.44		\$7.84	
WI % Difference from U.S. Average		21.7%		24.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis

ATTACHMENT 19

**Rankings on State and Local Government Hospital Charges
Fiscal Year 2003-04**

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$526,846	\$1,041.43	1	\$32.10	1
Alabama	3,277,430	724.23	2	27.64	2
Mississippi	1,767,364	609.27	3	26.64	3
South Carolina	2,415,388	575.38	4	22.52	4
Louisiana	2,265,928	502.79	5	19.56	5
Iowa	1,470,834	498.10	6	17.50	6
Idaho	526,971	377.72	8	15.19	7
North Carolina	3,404,712	398.66	7	14.48	8
Tennessee	2,124,508	360.50	9	12.83	9
Georgia	3,023,175	338.99	10	12.02	10
Arkansas	782,136	284.41	14	11.77	11
Indiana	2,036,917	327.13	11	11.38	12
Washington	1,970,492	317.46	12	9.78	13
Oklahoma	844,542	239.69	21	9.12	14
Utah	537,333	221.97	25	9.05	15
New Mexico	420,689	221.07	26	9.01	16
California	10,531,258	293.82	13	8.89	17
Missouri	1,464,079	254.20	16	8.80	18
Kentucky	929,800	224.49	24	8.75	19
Texas	5,483,176	244.01	18	8.44	20
Florida	4,286,933	246.58	17	8.31	21
Nebraska	419,704	240.15	19	7.86	22
Michigan	2,423,399	239.84	20	7.72	23
New York	5,248,397	272.21	15	7.58	24
Oregon	781,410	217.58	29	7.47	25
Nevada	508,587	218.01	27	7.14	26
Colorado	1,090,725	237.02	22	7.04	27
Virginia	1,754,369	234.50	23	6.99	28
West Virginia	300,524	165.80	32	6.93	29
Kansas	535,357	195.84	30	6.60	30
Ohio	2,208,491	192.88	31	6.48	31
Minnesota	1,109,785	217.75	28	6.39	32
Hawaii	207,780	164.63	33	5.50	33
Wisconsin	836,683	152.03	34	4.97	34
Pennsylvania	1,708,523	137.85	35	4.34	35
Alaska	75,930	115.44	37	3.59	36
Connecticut	419,395	119.86	36	2.82	37
Arizona	416,698	72.60	40	2.76	38
Illinois	1,086,325	85.46	38	2.54	39
New Jersey	728,183	83.84	39	2.12	40
Maine	70,423	53.55	42	1.87	41
Montana	42,524	45.88	43	1.77	42
Massachusetts	416,791	65.05	41	1.64	43
South Dakota	33,348	43.27	44	1.49	44
Delaware	28,637	34.50	45	1.04	45
Maryland	95,325	17.14	46	0.46	46
North Dakota	4,187	6.58	47	0.23	47
New Hampshire	6,058	4.66	48	0.14	48
Rhode Island	3,536	3.27	49	0.10	49
District of Columbia	80	0.14	50	0.00	50
Vermont	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$72,651,685	\$247.40		\$7.94	
WI % Difference from U.S. Average		-38.6%		-37.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 20

**Rankings on State and Local Government Sewerage Charges
Fiscal Year 2003-04**

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oregon	\$583,814	\$162.56	3	\$5.58	1
Washington	1,041,190	167.74	2	5.17	2
Nevada	344,946	147.86	4	4.84	3
North Carolina	1,080,214	126.48	9	4.59	4
Delaware	120,435	145.09	5	4.38	5
Pennsylvania	1,683,224	135.80	6	4.27	6
Ohio	1,407,564	122.93	11	4.13	7
Michigan	1,284,413	127.12	8	4.09	8
Hawaii	151,022	119.66	12	3.99	9
Indiana	669,288	107.49	17	3.74	10
District of Columbia	97,804	176.47	1	3.60	11
California	4,210,259	117.47	13	3.55	12
Utah	208,657	86.20	26	3.51	13
Idaho	121,464	87.06	25	3.50	14
Florida	1,762,365	101.37	19	3.42	15
Wisconsin	570,387	103.64	18	3.39	16
Colorado	520,238	113.05	14	3.36	17
Maryland	690,006	124.07	10	3.34	18
Virginia	838,520	112.08	16	3.34	19
New Jersey	1,135,353	130.72	7	3.31	20
Texas	2,103,067	93.59	21	3.24	21
Maine	121,320	92.26	23	3.23	22
Iowa	269,321	91.21	24	3.20	23
West Virginia	133,641	73.73	34	3.08	24
Minnesota	508,648	99.80	20	2.93	25
Alaska	61,097	92.89	22	2.89	26
Kansas	234,366	85.73	27	2.89	27
Arizona	432,515	75.35	32	2.87	28
Massachusetts	722,788	112.81	15	2.84	29
Kentucky	301,038	72.68	35	2.83	30
Arkansas	187,596	68.22	39	2.82	31
Georgia	704,593	79.01	29	2.80	32
Missouri	451,083	78.32	30	2.71	33
Alabama	317,814	70.23	38	2.68	34
Tennessee	443,856	75.32	33	2.68	35
South Carolina	279,726	66.63	41	2.61	36
New Mexico	120,609	63.38	46	2.58	37
Oklahoma	232,456	65.97	42	2.51	38
Montana	60,183	64.93	44	2.50	39
Louisiana	281,857	62.54	47	2.43	40
Mississippi	157,860	54.42	50	2.38	41
Wyoming	38,863	76.82	31	2.37	42
New York	1,563,630	81.10	28	2.26	43
South Dakota	50,179	65.12	43	2.23	44
Vermont	41,887	67.43	40	2.23	45
Illinois	913,617	71.87	36	2.14	46
Nebraska	108,850	62.28	48	2.04	47
Rhode Island	69,758	64.60	45	1.99	48
North Dakota	34,530	54.27	51	1.90	49
New Hampshire	78,283	60.26	49	1.76	50
Connecticut	<u>246,039</u>	70.32	37	1.65	51
U.S. Total	\$29,792,233	\$101.45		\$3.26	
WI % Difference from U.S. Average		2.2%		4.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 21

**Rankings on Other State and Local Government Current Charges*
Fiscal Year 2003-04**

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$509,126	\$774.04	1	\$24.09	1
North Dakota	433,226	680.84	2	23.89	2
West Virginia	1,013,765	559.30	5	23.39	3
Montana	443,926	478.93	12	18.44	4
Oregon	1,900,444	529.17	7	18.16	5
California	21,362,189	596.01	3	18.04	6
Florida	9,286,464	534.15	6	18.01	7
Delaware	492,345	593.14	4	17.91	8
Utah	1,014,166	418.95	18	17.08	9
Nevada	1,207,534	517.61	8	16.95	10
Hawaii	598,834	474.47	14	15.84	11
Minnesota	2,556,956	501.70	10	14.72	12
Washington	2,953,046	475.76	13	14.65	13
Idaho	498,804	357.53	23	14.38	14
New York	9,924,598	514.74	9	14.34	15
Colorado	2,157,689	468.88	15	13.93	16
Wisconsin	2,227,838	404.80	19	13.24	17
New Hampshire	569,964	438.71	16	12.79	18
Arkansas	802,938	291.98	35	12.08	19
Oklahoma	1,114,511	316.30	28	12.04	20
South Carolina	1,279,506	304.80	32	11.93	21
Michigan	3,678,962	364.10	21	11.73	22
Virginia	2,801,916	374.52	20	11.17	23
Tennessee	1,843,566	312.82	30	11.13	24
Nebraska	591,918	338.68	26	11.09	25
Pennsylvania	4,327,215	349.12	25	10.99	26
Maine	411,134	312.65	31	10.94	27
Arizona	1,606,283	279.85	37	10.65	28
New Jersey	3,655,099	420.84	17	10.64	29
Ohio	3,593,076	313.80	29	10.54	30
South Dakota	234,291	304.03	33	10.44	31
Alabama	1,197,605	264.64	40	10.10	32
New Mexico	471,528	247.78	47	10.10	33
District of Columbia	272,197	491.12	11	10.02	34
Louisiana	1,155,156	256.32	45	9.97	35
Mississippi	657,780	226.76	48	9.92	36
Maryland	1,955,010	351.54	24	9.47	37
Illinois	4,048,754	318.50	27	9.47	38
North Carolina	2,223,573	260.36	43	9.46	39
Georgia	2,354,146	263.97	41	9.36	40
Texas	6,038,725	268.73	39	9.29	41
Kansas	746,466	273.06	38	9.20	42
Rhode Island	321,282	297.51	34	9.16	43
Massachusetts	2,302,465	359.35	22	9.06	44
Iowa	759,928	257.35	44	9.04	45
Wyoming	146,522	289.63	36	8.93	46
Kentucky	923,750	223.03	49	8.69	47
Missouri	1,429,827	248.25	46	8.59	48
Indiana	1,273,549	204.54	51	7.12	49
Vermont	131,509	211.69	50	7.01	50
Connecticut	<u>916,951</u>	262.06	42	6.16	51
U.S. Total	\$114,418,052	\$389.63		\$12.50	
WI % Difference from U.S. Average		3.9%		5.9%	

*Includes current charges other than for higher education, hospitals, and sewerage services.
Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 22

**Rankings on State and Local Government Miscellaneous General Revenue
Fiscal Year 2003-04**

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,965,829	\$4,509.02	1	\$140.34	1
Delaware	1,145,084	1,379.50	2	41.65	2
New Mexico	1,830,912	962.12	5	39.21	3
West Virginia	1,564,254	863.01	6	36.09	4
Wyoming	589,447	1,165.18	3	35.91	5
Montana	599,950	647.25	14	24.92	6
Maine	935,096	711.11	8	24.88	7
Florida	12,073,153	694.44	10	23.42	8
Vermont	424,070	682.63	11	22.62	9
Nebraska	1,191,611	681.82	12	22.32	10
Louisiana	2,560,553	568.17	20	22.10	11
Rhode Island	765,683	709.02	9	21.84	12
South Dakota	488,490	633.89	16	21.76	13
District of Columbia	581,339	1,048.90	4	21.40	14
North Dakota	386,943	608.11	17	21.33	15
Massachusetts	5,265,198	821.74	7	20.71	16
Kentucky	2,146,697	518.30	31	20.20	17
Colorado	3,057,983	664.52	13	19.74	18
Texas	12,725,453	566.29	22	19.59	19
Oregon	2,034,086	566.38	21	19.44	20
South Carolina	2,035,186	484.81	35	18.98	21
Utah	1,109,702	458.42	41	18.69	22
Indiana	3,330,888	534.95	28	18.61	23
Michigan	5,706,227	564.74	24	18.19	24
New York	12,391,394	642.68	15	17.91	25
California	21,198,198	591.43	19	17.90	26
Kansas	1,448,480	529.86	29	17.85	27
Ohio	6,027,648	526.43	30	17.68	28
Idaho	609,590	436.94	42	17.57	29
Minnesota	3,024,919	593.52	18	17.41	30
Pennsylvania	6,783,532	547.30	26	17.23	31
Missouri	2,834,088	492.07	34	17.03	32
Virginia	4,219,125	563.95	25	16.82	33
Georgia	4,212,445	472.35	38	16.74	34
Arizona	2,498,803	435.34	43	16.57	35
New Hampshire	734,569	565.41	23	16.49	36
Oklahoma	1,523,761	432.45	44	16.46	37
Iowa	1,363,975	461.91	40	16.23	38
Alabama	1,869,288	413.07	45	15.76	39
Arkansas	1,018,676	370.43	47	15.33	40
Wisconsin	2,552,537	463.80	39	15.17	41
Illinois	6,380,483	501.93	33	14.93	42
Washington	2,979,419	480.01	36	14.78	43
Nevada	960,181	411.58	46	13.48	44
Mississippi	868,940	299.56	50	13.10	45
New Jersey	4,493,479	517.37	32	13.08	46
Maryland	2,646,750	475.92	37	12.83	47
Connecticut	1,899,892	542.99	27	12.75	48
North Carolina	2,984,272	349.43	48	12.69	49
Hawaii	391,811	310.44	49	10.36	50
Tennessee	<u>1,708,584</u>	289.92	51	10.32	51
U.S. Total	\$165,138,673	\$562.35		\$18.05	
WI % Difference from U.S. Average		-17.5%		-15.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 23

**Rankings on State and Local Government Utility Revenue
Fiscal Year 2003-04**

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$2,483,130	\$1,420.80	1	\$46.51	1
Tennessee	6,423,499	1,089.97	3	38.78	2
Utah	1,475,322	609.46	5	24.85	3
District of Columbia	663,656	1,197.42	2	24.43	4
South Carolina	2,470,246	588.45	6	23.03	5
Washington	4,536,950	730.94	4	22.51	6
Arizona	3,098,905	539.89	9	20.54	7
California	20,854,749	581.85	7	17.61	8
Alabama	2,078,333	459.26	10	17.53	9
New York	10,576,030	548.53	8	15.28	10
Nevada	945,629	405.35	11	13.28	11
Georgia	3,303,787	370.46	14	13.13	12
Florida	6,310,574	362.98	15	12.24	13
Texas	7,948,081	353.70	16	12.23	14
Oklahoma	1,125,435	319.40	21	12.15	15
North Carolina	2,803,186	328.22	20	11.92	16
Oregon	1,241,133	345.59	18	11.86	17
Kansas	942,424	344.74	19	11.62	18
Colorado	1,760,761	382.62	13	11.37	19
Alaska	229,064	348.25	17	10.84	20
Arkansas	687,808	250.11	26	10.35	21
Indiana	1,738,438	279.20	24	9.71	22
Massachusetts	2,454,031	383.00	12	9.65	23
Vermont	177,183	285.21	22	9.45	24
Kentucky	990,595	239.17	27	9.32	25
New Mexico	429,339	225.61	32	9.19	26
Mississippi	600,531	207.02	35	9.05	27
Louisiana	1,028,664	228.25	31	8.88	28
Delaware	236,047	284.37	23	8.58	29
Minnesota	1,422,294	279.07	25	8.19	30
South Dakota	183,006	237.48	28	8.15	31
Iowa	684,323	231.75	29	8.14	32
Missouri	1,275,698	221.49	34	7.67	33
Wyoming	115,607	228.52	30	7.04	34
Wisconsin	1,123,087	204.07	36	6.67	35
Illinois	2,841,864	223.56	33	6.65	36
Pennsylvania	2,325,775	187.65	37	5.91	37
Michigan	1,834,811	181.59	38	5.85	38
Ohio	1,977,230	172.68	40	5.80	39
Idaho	192,923	138.28	46	5.56	40
Hawaii	208,181	164.94	41	5.51	41
Virginia	1,347,431	180.11	39	5.37	42
North Dakota	96,336	151.40	44	5.31	43
Rhode Island	163,319	151.23	45	4.66	44
New Jersey	1,374,224	158.23	42	4.00	45
West Virginia	164,265	90.63	49	3.79	46
Connecticut	538,327	153.85	43	3.61	47
Montana	85,777	92.54	48	3.56	48
Maryland	606,762	109.10	47	2.94	49
Maine	98,832	75.16	50	2.63	50
New Hampshire	<u>83,174</u>	64.02	51	1.87	51
U.S. Total	\$108,356,776	\$368.99		\$11.84	
WI % Difference of U.S. Average		-44.7%		-43.6%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 24

**Rankings on Total State and Local Government Insurance Trust Revenue
Fiscal Year 2003-04**

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$2,080,330	\$3,269.38	2	\$114.70	1
Alaska	2,279,712	3,465.90	1	107.87	2
Oregon	10,433,594	2,905.19	3	99.69	3
Ohio	30,558,955	2,668.87	4	89.66	4
California	85,929,664	2,397.45	5	72.55	5
Wisconsin	12,046,845	2,188.93	6	71.59	6
Wyoming	980,793	1,938.76	7	59.75	7
Utah	3,465,958	1,431.80	15	58.38	8
Colorado	8,854,542	1,924.14	8	57.17	9
Pennsylvania	20,171,399	1,627.45	12	51.23	10
New York	34,473,052	1,787.95	9	49.82	11
Idaho	1,726,537	1,237.54	20	49.77	12
Washington	10,024,515	1,615.02	13	49.74	13
Rhode Island	1,740,557	1,611.75	14	49.64	14
Illinois	21,139,195	1,662.93	11	49.46	15
North Carolina	11,474,336	1,343.53	17	48.80	16
Montana	1,156,856	1,248.06	19	48.06	17
West Virginia	1,966,900	1,085.16	31	45.38	18
South Dakota	1,009,794	1,310.36	18	44.98	19
Louisiana	5,173,547	1,147.97	27	44.65	20
Mississippi	2,961,351	1,020.89	35	44.64	21
Massachusetts	11,168,824	1,743.12	10	43.94	22
New Mexico	2,011,313	1,056.91	33	43.07	23
Hawaii	1,553,781	1,231.08	21	41.10	24
Missouri	6,775,016	1,176.31	26	40.71	25
Florida	20,651,930	1,187.89	25	40.05	26
Iowa	3,327,942	1,127.01	30	39.59	27
Arkansas	2,594,358	943.40	39	39.03	28
Oklahoma	3,613,935	1,025.65	34	39.03	29
Michigan	12,172,852	1,204.73	23	38.80	30
Maine	1,423,591	1,082.59	32	37.87	31
Nevada	2,674,824	1,146.57	28	37.55	32
Alabama	4,279,102	945.58	38	36.08	33
New Jersey	12,115,685	1,394.99	16	35.28	34
Minnesota	6,085,013	1,193.95	24	35.02	35
Virginia	8,577,593	1,146.53	29	34.20	36
Arizona	5,093,883	887.45	40	33.77	37
Texas	21,770,582	968.81	36	33.51	38
Maryland	6,721,014	1,208.53	22	32.57	39
South Carolina	3,362,371	800.97	43	31.35	40
Georgia	7,261,770	814.27	42	28.86	41
Kentucky	2,860,917	690.74	47	26.92	42
Vermont	484,618	780.09	44	25.85	43
Nebraska	1,326,457	758.97	45	24.85	44
Tennessee	4,040,364	685.59	48	24.40	45
Delaware	616,674	742.92	46	22.43	46
Indiana	3,542,314	568.91	50	19.79	47
District of Columbia	524,785	946.86	37	19.32	48
Connecticut	2,869,578	820.12	41	19.26	49
New Hampshire	808,177	622.07	49	18.14	50
Kansas	<u>1,330,876</u>	486.84	51	16.41	51
U.S. Total	\$431,288,571	\$1,468.68		\$47.13	
WI % Difference from U.S. Average		49.0%		51.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 25

**Rankings on State and Local Government Employee Retirement Trust Revenue
Fiscal Year 2003-04**

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$1,887,372	\$2,966.13	2	\$104.06	1
Alaska	1,970,437	2,995.70	1	93.24	2
Oregon	8,909,699	2,480.87	3	85.13	3
Ohio	26,245,053	2,292.12	4	77.00	4
Wisconsin	11,305,271	2,054.18	5	67.18	5
California	68,606,875	1,914.15	6	57.92	6
Wyoming	917,836	1,814.31	7	55.92	7
Utah	2,994,062	1,236.85	15	50.43	8
Colorado	7,736,623	1,681.21	8	49.95	9
Illinois	19,410,611	1,526.95	9	45.41	10
North Carolina	10,387,881	1,216.31	16	44.18	11
South Dakota	986,840	1,280.58	13	43.95	12
Pennsylvania	17,129,604	1,382.04	12	43.51	13
Louisiana	4,846,294	1,075.36	21	41.82	14
Mississippi	2,756,755	950.35	33	41.56	15
New York	28,747,925	1,491.02	11	41.55	16
Idaho	1,422,711	1,019.76	28	41.02	17
New Mexico	1,881,237	988.56	31	40.29	18
Rhode Island	1,372,693	1,271.11	14	39.15	19
Montana	928,007	1,001.17	30	38.55	20
Massachusetts	9,594,187	1,497.36	10	37.74	21
Missouri	6,260,678	1,087.01	18	37.62	22
Hawaii	1,371,618	1,086.75	19	36.28	23
Florida	18,475,563	1,062.70	22	35.83	24
Iowa	2,983,015	1,010.20	29	35.49	25
Arkansas	2,297,905	835.60	36	34.57	26
Maine	1,296,929	986.27	32	34.50	27
Nevada	2,390,977	1,024.90	27	33.57	28
Alabama	3,973,997	878.16	34	33.51	29
Oklahoma	3,069,752	871.21	35	33.15	30
Michigan	10,366,964	1,026.00	26	33.04	31
Virginia	8,107,182	1,083.65	20	32.32	32
Washington	6,483,660	1,044.56	24	32.17	33
Minnesota	5,261,833	1,032.43	25	30.28	34
Arizona	4,437,574	773.11	37	29.42	35
New Jersey	9,708,302	1,117.80	17	28.27	36
Maryland	5,815,606	1,045.72	23	28.18	37
South Carolina	2,875,125	684.90	41	26.81	38
Texas	17,350,956	772.13	38	26.71	39
West Virginia	1,143,223	630.73	44	26.38	40
Georgia	6,555,251	735.05	39	26.05	41
Vermont	419,668	675.54	43	22.38	42
Kentucky	2,371,245	572.51	48	22.31	43
Nebraska	1,185,732	678.45	42	22.21	44
Tennessee	3,422,161	580.69	47	20.66	45
Delaware	518,782	624.99	45	18.87	46
Indiana	2,988,006	479.88	50	16.70	47
New Hampshire	712,498	548.43	49	15.99	48
District of Columbia	393,210	709.46	40	14.47	49
Connecticut	2,038,358	582.56	46	13.68	50
Kansas	951,069	347.91	51	11.72	51
U.S. Total	\$365,264,812	\$1,243.85		\$39.92	
WI % Difference from U.S. Average		65.1%		68.3%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 26

**Rankings on Total State and Local Government Expenditures
Fiscal Year 2003-04**

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$10,019,077	\$15,232.23	2	\$474.08	1
New York	219,325,412	11,375.37	3	316.96	2
District of Columbia	8,492,599	15,322.99	1	312.59	3
Wyoming	5,080,057	10,041.88	4	309.48	4
New Mexico	14,068,485	7,392.77	24	301.27	5
Mississippi	19,450,158	6,705.18	36	293.19	6
South Carolina	30,450,578	7,253.78	25	283.93	7
West Virginia	12,201,294	6,731.57	34	281.51	8
Utah	16,706,672	6,901.56	32	281.41	9
California	328,029,120	9,152.08	5	276.95	10
Oregon	28,214,896	7,856.32	14	269.59	11
Washington	54,317,439	8,750.93	7	269.50	12
Louisiana	31,089,144	6,898.45	33	268.30	13
Maine	10,030,538	7,627.87	21	266.85	14
Alabama	31,268,214	6,909.53	31	263.68	15
Nebraska	14,074,748	8,053.28	13	263.63	16
Ohio	89,598,378	7,825.09	15	262.88	17
Hawaii	9,869,610	7,819.84	16	261.08	18
Montana	6,198,453	6,687.15	37	257.48	19
Vermont	4,812,173	7,746.16	17	256.67	20
Rhode Island	8,936,954	8,275.60	10	254.89	21
Kentucky	26,871,297	6,487.78	41	252.81	22
Tennessee	41,760,286	7,086.06	26	252.14	23
Wisconsin	42,410,081	7,705.97	18	252.02	24
Delaware	6,921,977	8,339.04	9	251.75	25
Michigan	77,620,967	7,682.05	19	247.42	26
North Dakota	4,486,086	7,050.18	27	247.34	27
Arkansas	16,323,339	5,935.76	50	245.60	28
Iowa	20,634,486	6,987.86	28	245.49	29
Idaho	8,425,980	6,039.52	48	242.92	30
Minnesota	42,143,565	8,269.04	11	242.54	31
North Carolina	56,543,317	6,620.63	39	240.47	32
Pennsylvania	94,597,567	7,632.24	20	240.26	33
Arizona	36,071,623	6,284.39	46	239.13	34
Georgia	58,434,968	6,552.38	40	232.24	35
Massachusetts	58,207,511	9,084.45	6	228.98	36
Nevada	16,182,086	6,936.47	29	227.19	37
Kansas	18,360,735	6,716.45	35	226.32	38
Oklahoma	20,879,490	5,925.70	51	225.50	39
Florida	115,546,534	6,646.17	38	224.10	40
Illinois	95,420,725	7,506.34	22	223.24	41
Texas	144,879,858	6,447.26	42	223.00	42
Colorado	34,395,154	7,474.25	23	222.07	43
Indiana	39,333,204	6,317.03	45	219.77	44
Missouri	35,570,876	6,176.00	47	213.74	45
New Jersey	72,659,977	8,365.99	8	211.57	46
South Dakota	4,611,834	5,984.57	49	205.41	47
Connecticut	28,836,790	8,241.52	12	193.57	48
Virginia	47,800,894	6,389.36	44	190.56	49
New Hampshire	8,345,595	6,423.79	43	187.34	50
Maryland	<u>38,540,188</u>	6,930.03	30	186.75	51
U.S. Total	\$2,265,050,989	\$7,713.26		\$247.52	
WI % Difference from U.S. Average		-0.1%		1.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 27

**Rankings on State and Local Government Direct General Expenditures
Fiscal Year 2003-04**

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$8,496,029	\$12,916.71	1	\$402.01	1
Wyoming	4,534,514	8,963.49	4	276.25	2
New Mexico	12,616,373	6,629.71	18	270.17	3
Mississippi	17,281,504	5,957.56	32	260.50	4
New York	175,803,402	9,118.09	3	254.07	5
District of Columbia	6,722,771	12,129.73	2	247.44	6
Maine	9,281,797	7,058.48	12	246.93	7
West Virginia	10,603,631	5,850.12	34	244.65	8
South Carolina	25,590,638	6,096.07	28	238.61	9
Louisiana	27,250,665	6,046.72	29	235.18	10
Vermont	4,397,686	7,078.96	10	234.56	11
Utah	13,906,475	5,744.80	38	234.25	12
Montana	5,546,611	5,983.92	31	230.40	13
Hawaii	8,673,093	6,871.82	14	229.43	14
North Dakota	4,157,271	6,533.43	19	229.21	15
Alabama	27,088,970	5,986.02	30	228.44	16
Delaware	6,190,889	7,458.28	6	225.16	17
California	260,959,789	7,280.83	7	220.32	18
Kentucky	23,342,326	5,635.75	42	219.61	19
Arkansas	14,576,956	5,300.71	49	219.32	20
Iowa	18,396,422	6,229.94	23	218.86	21
Ohio	74,445,438	6,501.70	20	218.42	22
Wisconsin	36,713,839	6,670.96	17	218.17	23
Rhode Island	7,642,994	7,077.40	11	217.98	24
Idaho	7,539,952	5,404.44	45	217.37	25
Michigan	67,642,688	6,694.51	16	215.61	26
Oregon	22,309,308	6,211.93	24	213.16	27
Washington	42,579,102	6,859.80	15	211.26	28
Minnesota	36,637,432	7,188.68	8	210.86	29
North Carolina	48,490,178	5,677.70	41	206.22	30
Pennsylvania	80,338,572	6,481.81	21	204.04	31
Nebraska	10,775,713	6,165.64	26	201.84	32
Kansas	16,284,064	5,956.79	33	200.73	33
Georgia	50,211,234	5,630.24	43	199.56	34
Arizona	30,075,368	5,239.72	50	199.38	35
Indiana	35,540,125	5,707.85	40	198.58	36
Oklahoma	18,147,982	5,150.49	51	196.00	37
Florida	100,771,155	5,796.30	37	195.44	38
Nevada	13,619,484	5,838.01	35	191.21	39
Texas	124,056,874	5,520.62	44	190.95	40
Tennessee	31,580,936	5,358.79	48	190.68	41
Massachusetts	48,445,620	7,560.91	5	190.58	42
Missouri	31,020,083	5,385.87	46	186.39	43
Illinois	79,495,496	6,253.57	22	185.99	44
South Dakota	4,132,311	5,362.31	47	184.05	45
Colorado	28,423,686	6,176.62	25	183.51	46
New Jersey	61,223,847	7,049.24	13	178.27	47
Virginia	42,955,038	5,741.63	39	171.25	48
New Hampshire	7,548,528	5,810.27	36	169.44	49
Connecticut	25,018,285	7,150.19	9	167.94	50
Maryland	34,110,728	6,133.55	27	165.29	51
U.S. Total	\$1,903,193,872	\$6,481.01		\$207.98	
WI % Difference from U.S. Average		2.9%		4.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 28

**Rankings on State and Local Government Expenditures for Current Operations, Other than Wages
Fiscal Year 2003-04**

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$4,346,984	\$6,608.82	2	\$205.69	1
District of Columbia	4,399,842	7,938.53	1	161.94	2
Maine	5,699,723	4,334.44	5	151.64	3
Mississippi	10,025,934	3,456.30	19	151.13	4
Tennessee	24,121,851	4,093.10	7	145.64	5
New Mexico	6,649,808	3,494.37	17	142.40	6
New York	94,173,859	4,884.35	3	136.10	7
West Virginia	5,896,534	3,253.17	25	136.05	8
Wyoming	2,218,825	4,386.01	4	135.17	9
Vermont	2,509,120	4,038.94	8	133.83	10
South Carolina	13,764,795	3,278.98	23	128.35	11
Hawaii	4,820,769	3,819.57	11	127.52	12
Arkansas	8,288,638	3,014.05	34	124.71	13
Utah	7,389,970	3,052.81	31	124.48	14
Alabama	14,670,334	3,241.79	26	123.71	15
California	142,524,389	3,976.46	9	120.33	16
Michigan	36,738,880	3,636.00	14	117.11	17
North Dakota	2,111,509	3,318.38	22	116.42	18
Wisconsin	19,512,584	3,545.47	16	115.95	19
Rhode Island	4,044,452	3,745.15	12	115.35	20
Louisiana	13,351,308	2,962.56	38	115.22	21
Pennsylvania	45,282,329	3,653.43	13	115.01	22
Montana	2,760,858	2,978.53	37	114.69	23
Nebraska	6,033,167	3,452.05	20	113.01	24
Kentucky	11,674,561	2,818.69	45	109.83	25
Oregon	11,487,984	3,198.78	28	109.76	26
Ohio	37,371,660	3,263.86	24	109.65	27
Oklahoma	10,113,451	2,870.25	42	109.23	28
Idaho	3,770,101	2,702.31	46	108.69	29
Iowa	9,070,194	3,071.62	30	107.91	30
Indiana	18,988,530	3,049.61	32	106.10	31
Minnesota	18,336,151	3,597.76	15	105.53	32
Massachusetts	26,679,396	4,163.85	6	104.95	33
Washington	21,037,967	3,389.37	21	104.38	34
North Carolina	24,460,641	2,864.09	43	104.03	35
Georgia	25,970,375	2,912.09	41	103.22	36
Florida	51,811,401	2,980.16	36	100.49	37
New Jersey	34,383,487	3,958.88	10	100.12	38
Arizona	14,913,423	2,598.21	49	98.86	39
Kansas	8,019,384	2,933.53	39	98.85	40
Nevada	6,974,039	2,989.43	35	97.91	41
New Hampshire	4,173,598	3,212.51	27	93.69	42
Illinois	39,315,145	3,092.75	29	91.98	43
South Dakota	2,052,638	2,663.62	47	91.42	44
Delaware	2,511,328	3,025.44	33	91.34	45
Missouri	15,093,131	2,620.55	48	90.69	46
Texas	56,453,001	2,512.20	51	86.89	47
Colorado	13,051,397	2,836.14	44	84.26	48
Connecticut	12,119,019	3,463.60	18	81.35	49
Maryland	16,310,279	2,932.80	40	79.03	50
Virginia	<u>18,989,982</u>	2,538.32	50	75.71	51
U.S. Total	\$996,468,725	\$3,393.31		\$108.89	
WI % Difference from U.S. Average		4.5%		6.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 29

**Rankings on State and Local Government Expenditures for Salaries and Wages
Fiscal Year 2003-04**

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$2,470,149	\$3,755.42	2	\$116.88	1
Delaware	2,747,497	3,309.96	3	99.92	2
Wyoming	1,558,984	3,081.68	5	94.98	3
New Mexico	4,299,762	2,259.46	20	92.08	4
New York	62,190,593	3,225.53	4	89.88	5
Nebraska	4,738,256	2,711.13	6	88.75	6
Louisiana	9,853,860	2,186.50	25	85.04	7
Utah	5,016,412	2,072.29	31	84.50	8
Mississippi	5,570,158	1,920.24	40	83.96	9
District of Columbia	2,204,197	3,976.98	1	81.13	10
Oregon	8,485,350	2,362.71	14	81.08	11
South Carolina	8,689,425	2,069.95	33	81.02	12
North Carolina	18,768,469	2,197.59	24	79.82	13
Washington	16,076,742	2,590.08	8	79.76	14
Iowa	6,687,185	2,264.61	18	79.56	15
Vermont	1,484,426	2,389.48	13	79.17	16
California	92,625,626	2,584.27	9	78.20	17
Rhode Island	2,729,629	2,527.63	10	77.85	18
Montana	1,867,088	2,014.29	34	77.56	19
Ohio	26,139,848	2,282.93	16	76.69	20
West Virginia	3,322,793	1,833.22	46	76.66	21
Alaska	9,072,673	2,004.84	35	76.51	22
Idaho	2,612,915	1,872.87	42	75.33	23
Arizona	11,315,219	1,971.33	37	75.01	24
North Dakota	1,350,752	2,122.80	29	74.47	25
Texas	47,662,495	2,121.02	30	73.36	26
Kentucky	7,713,294	1,862.29	43	72.57	27
Hawaii	2,733,353	2,165.68	27	72.30	28
Kansas	5,825,762	2,131.09	28	71.81	29
Michigan	22,497,028	2,226.50	22	71.71	30
Minnesota	12,421,558	2,437.25	11	71.49	31
Wisconsin	12,024,334	2,184.84	26	71.46	32
Virginia	17,580,100	2,349.86	15	70.09	33
Georgia	17,473,571	1,959.33	38	69.45	34
Indiana	12,344,894	1,982.63	36	68.98	35
Missouri	11,280,922	1,958.65	39	67.78	36
Colorado	10,411,410	2,262.45	19	67.22	37
Arkansas	4,445,607	1,616.58	51	66.89	38
Oklahoma	6,158,609	1,747.84	49	66.51	39
Illinois	28,326,095	2,228.29	21	66.27	40
Pennsylvania	25,673,111	2,071.34	32	65.20	41
Maryland	13,313,814	2,394.00	12	64.51	42
Tennessee	10,480,812	1,778.43	47	63.28	43
Connecticut	9,377,525	2,680.08	7	62.95	44
Florida	32,076,551	1,845.02	45	62.21	45
Maine	2,281,666	1,735.13	50	60.70	46
South Dakota	1,362,843	1,768.50	48	60.70	47
Nevada	4,309,066	1,847.09	44	60.50	48
Massachusetts	14,570,613	2,274.04	17	57.32	49
New Jersey	19,325,185	2,225.08	23	56.27	50
New Hampshire	<u>2,492,993</u>	1,918.91	41	55.96	51
U.S. Total	\$666,041,219	\$2,268.09		\$72.78	
WI % Difference from U.S. Average		-3.7%		-1.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 30

**Rankings on State and Local Government Capital Outlays
Fiscal Year 2003-04**

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,373,616	\$2,088.34	2	\$65.00	1
District of Columbia	1,355,544	2,445.78	1	49.89	2
Wyoming	795,646	1,572.77	3	48.47	3
Nebraska	2,286,504	1,308.29	6	42.83	4
Washington	8,462,455	1,363.36	5	41.99	5
Nevada	2,949,456	1,264.29	7	41.41	6
Utah	2,347,144	969.61	16	39.54	7
New York	27,282,995	1,415.04	4	39.43	8
Arizona	5,708,082	994.46	13	37.84	9
Colorado	5,770,434	1,253.95	8	37.26	10
Florida	17,846,653	1,026.53	10	34.61	11
Georgia	8,575,611	961.59	17	34.08	12
South Carolina	3,623,878	863.26	22	33.79	13
Texas	21,805,242	970.35	15	33.56	14
Iowa	2,770,132	938.10	19	32.96	15
North Dakota	586,525	921.76	20	32.34	16
South Dakota	722,989	938.19	18	32.20	17
Montana	760,000	819.92	25	31.57	18
Idaho	1,081,275	775.03	30	31.17	19
California	36,658,926	1,022.79	11	30.95	20
Alabama	3,624,662	800.96	27	30.57	21
Delaware	825,998	995.10	12	30.04	22
New Mexico	1,383,410	726.96	36	29.62	23
Louisiana	3,408,611	756.35	32	29.42	24
Minnesota	5,034,919	987.91	14	28.98	25
Kansas	2,329,586	852.17	24	28.72	26
North Carolina	6,683,954	782.62	29	28.43	27
Arkansas	1,843,780	670.47	40	27.74	28
Massachusetts	7,033,777	1,097.76	9	27.67	29
Mississippi	1,818,490	626.90	45	27.41	30
Kentucky	2,882,381	695.92	38	27.12	31
Ohio	9,221,776	805.39	26	27.06	32
Oregon	2,720,436	757.49	31	25.99	33
Wisconsin	4,345,163	789.52	28	25.82	34
Illinois	10,977,943	863.59	21	25.68	35
Missouri	4,274,094	742.09	34	25.68	36
West Virginia	1,098,779	606.21	47	25.35	37
Hawaii	931,971	738.41	35	24.65	38
Indiana	4,318,706	693.60	39	24.13	39
Michigan	7,559,131	748.12	33	24.09	40
Maine	870,482	661.97	42	23.16	41
Oklahoma	2,076,210	589.24	48	22.42	42
New Jersey	7,475,378	860.71	23	21.77	43
Tennessee	3,598,843	610.67	46	21.73	44
Virginia	5,249,157	701.63	37	20.93	45
Pennsylvania	8,116,408	654.84	43	20.61	46
Maryland	3,545,833	637.59	44	17.18	47
New Hampshire	760,568	585.43	49	17.07	48
Vermont	307,935	495.68	51	16.42	49
Rhode Island	558,330	517.01	50	15.92	50
Connecticut	<u>2,336,043</u>	667.64	41	15.68	51
U.S. Total	\$269,975,861	\$919.36		\$29.50	
WI % Difference from U.S. Average		-14.1%		-12.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 31

**Rankings on State and Local Government Expenditures for Interest on Debt
Fiscal Year 2003-04**

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$435,455	\$662.03	1	\$20.60	1
Kentucky	1,597,835	385.78	8	15.03	2
New York	9,808,943	508.74	4	14.18	3
Massachusetts	3,466,014	540.94	2	13.63	4
South Carolina	1,380,317	328.81	16	12.87	5
Hawaii	483,969	383.46	9	12.80	6
Illinois	5,278,146	415.21	6	12.35	7
Pennsylvania	4,857,561	391.91	7	12.34	8
Nevada	855,867	366.87	12	12.02	9
Washington	2,374,614	382.57	10	11.78	10
Louisiana	1,344,488	298.33	21	11.60	11
Utah	684,283	282.68	28	11.53	12
Delaware	316,173	380.90	11	11.50	13
Florida	5,606,536	322.48	17	10.87	14
Connecticut	1,605,442	458.83	5	10.78	15
District of Columbia	291,059	525.15	3	10.71	16
Texas	6,928,073	308.30	19	10.66	17
Colorado	1,647,777	358.07	13	10.64	18
California	12,354,521	344.69	14	10.43	19
Maine	376,543	286.35	24	10.02	20
Minnesota	1,712,899	336.09	15	9.86	21
Oregon	1,019,288	283.82	27	9.74	22
Wisconsin	1,637,056	297.46	22	9.73	23
West Virginia	420,263	231.86	36	9.70	24
Vermont	181,630	292.37	23	9.69	25
Arizona	1,450,109	252.64	33	9.61	26
Rhode Island	327,718	303.47	20	9.35	27
Kansas	753,809	275.75	30	9.29	28
New Hampshire	411,102	316.43	18	9.23	29
Michigan	2,870,405	284.08	26	9.15	30
Ohio	3,033,771	264.95	31	8.90	31
North Dakota	160,573	252.35	34	8.85	32
Alabama	1,035,414	228.80	38	8.73	33
New Mexico	383,177	201.35	44	8.21	34
Montana	196,917	212.44	40	8.18	35
Mississippi	538,533	185.65	47	8.12	36
Missouri	1,330,958	231.09	37	8.00	37
Virginia	1,940,842	259.42	32	7.74	38
Oklahoma	712,656	202.26	43	7.70	39
Nebraska	405,240	231.87	35	7.59	40
Maryland	1,557,518	280.06	29	7.55	41
Indiana	1,324,744	212.76	39	7.40	42
North Carolina	1,708,328	200.03	45	7.27	43
New Jersey	2,480,870	285.64	25	7.22	44
Arkansas	478,673	174.06	49	7.20	45
South Dakota	161,413	209.46	41	7.19	46
Georgia	1,723,859	193.30	46	6.85	47
Tennessee	1,068,471	181.30	48	6.45	48
Wyoming	105,426	208.40	42	6.42	49
Idaho	215,914	154.76	51	6.22	50
Iowa	<u>476,504</u>	161.37	50	5.67	51
U.S. Total	\$93,517,696	\$318.46		\$10.22	
WI % Difference from U.S. Average		-6.6%		-4.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 32

**Rankings on State and Local Government Expenditures for Assistance and Subsidies
Fiscal Year 2003-04**

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$206,582	\$314.07	1	\$9.77	1
Alabama	1,013,301	223.92	2	8.54	2
New Mexico	341,021	179.20	8	7.30	3
Vermont	123,631	199.01	5	6.59	4
South Carolina	695,601	165.70	11	6.49	5
California	7,398,112	206.41	4	6.25	6
Rhode Island	212,597	196.86	6	6.06	7
Maine	209,835	159.57	12	5.58	8
Utah	331,187	136.81	15	5.58	9
Washington	1,091,623	175.87	10	5.42	10
Minnesota	902,935	177.17	9	5.20	11
New York	3,518,530	182.49	7	5.08	12
Kentucky	536,665	129.57	16	5.05	13
Ohio	1,713,416	149.64	14	5.03	14
Virginia	1,186,588	158.61	13	4.73	15
District of Columbia	118,002	212.91	3	4.34	16
Louisiana	501,583	111.30	23	4.33	17
Georgia	1,052,824	118.05	19	4.18	18
North Carolina	962,329	112.68	22	4.09	19
Missouri	653,759	113.51	20	3.93	20
West Virginia	167,482	92.40	35	3.86	21
Idaho	132,217	94.77	33	3.81	22
Arkansas	245,566	89.30	38	3.69	23
Wisconsin	621,555	112.94	21	3.69	24
Kansas	288,708	105.61	25	3.56	25
Montana	85,160	91.87	36	3.54	26
Maryland	697,114	125.35	18	3.38	27
Oregon	351,104	97.76	31	3.35	28
Tennessee	548,305	93.04	34	3.31	29
Hawaii	124,136	98.35	30	3.28	30
Florida	1,679,594	96.61	32	3.26	31
Michigan	1,011,297	100.09	29	3.22	32
Pennsylvania	1,268,846	102.37	27	3.22	33
Iowa	268,309	90.86	37	3.19	34
Delaware	86,233	103.89	26	3.14	35
Illinois	1,280,524	100.73	28	3.00	36
Connecticut	439,114	125.50	17	2.95	37
Massachusetts	702,842	109.69	24	2.76	38
Arizona	394,561	68.74	45	2.62	39
New Hampshire	114,048	87.79	39	2.56	40
Indiana	457,692	73.51	43	2.56	41
North Dakota	43,961	69.09	44	2.42	42
Nebraska	128,975	73.80	42	2.42	43
Mississippi	157,656	54.35	49	2.38	44
Texas	1,484,180	66.05	46	2.28	45
Wyoming	37,373	73.88	41	2.28	46
New Jersey	761,380	87.66	40	2.22	47
Oklahoma	204,402	58.01	47	2.21	48
South Dakota	43,896	56.96	48	1.96	49
Nevada	107,240	45.97	51	1.51	50
Colorado	<u>218,402</u>	47.46	50	1.41	51
U.S. Total	\$36,921,993	\$125.73		\$4.03	
WI % Difference from U.S. Average		-10.2%		-8.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 33

**Rankings on State and Local Government Expenditures for Elementary and Secondary Education
Fiscal Year 2003-04**

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,619,591	\$2,462.30	1	\$76.64	1
Vermont	1,154,686	1,858.70	7	61.59	2
New Mexico	2,838,447	1,491.56	23	60.78	3
New York	40,988,757	2,125.89	4	59.24	4
Michigan	18,455,743	1,826.54	8	58.83	5
Wyoming	946,049	1,870.08	6	57.63	6
New Jersey	19,685,461	2,266.56	3	57.32	7
South Carolina	5,963,167	1,420.51	30	55.60	8
West Virginia	2,408,353	1,328.71	33	55.57	9
Maine	2,076,259	1,578.92	18	55.24	10
Ohio	18,742,356	1,636.87	11	54.99	11
Georgia	13,481,108	1,511.65	21	53.58	12
Texas	34,630,523	1,541.08	19	53.30	13
Wisconsin	8,722,218	1,584.84	17	51.83	14
Rhode Island	1,804,823	1,671.26	9	51.47	15
Arkansas	3,418,084	1,242.94	41	51.43	16
Mississippi	3,406,791	1,174.44	48	51.35	17
Montana	1,222,055	1,318.40	36	50.76	18
Utah	2,996,105	1,237.70	42	50.47	19
Pennsylvania	19,811,458	1,598.41	15	50.32	20
Iowa	4,225,953	1,431.12	28	50.28	21
Indiana	8,911,871	1,431.27	27	49.79	22
California	58,948,155	1,644.67	10	49.77	23
Idaho	1,705,492	1,222.45	45	49.17	24
North Dakota	890,816	1,399.98	31	49.11	25
Delaware	1,348,726	1,624.84	12	49.05	26
Louisiana	5,635,104	1,250.39	40	48.63	27
Nebraska	2,591,314	1,482.70	24	48.54	28
Minnesota	8,258,774	1,620.46	13	47.53	29
District of Columbia	1,267,396	2,286.73	2	46.65	30
Oklahoma	4,315,735	1,224.83	44	46.61	31
New Hampshire	2,059,072	1,584.91	16	46.22	32
Missouri	7,608,461	1,321.02	35	45.72	33
Alabama	5,415,705	1,196.74	46	45.67	34
Kansas	3,694,853	1,351.60	32	45.54	35
Illinois	19,417,066	1,527.46	20	45.43	36
Oregon	4,711,402	1,311.87	37	45.02	37
Virginia	11,192,422	1,496.05	22	44.62	38
Hawaii	1,675,067	1,327.18	34	44.31	39
Washington	8,920,827	1,437.21	26	44.26	40
Connecticut	6,586,941	1,882.54	5	44.21	41
Arizona	6,529,731	1,137.61	49	43.29	42
South Dakota	964,207	1,251.21	39	42.95	43
Nevada	3,058,577	1,311.06	38	42.94	44
Kentucky	4,560,891	1,101.18	51	42.91	45
North Carolina	10,042,713	1,175.90	47	42.71	46
Colorado	6,541,124	1,421.42	29	42.23	47
Florida	21,392,177	1,230.47	43	41.49	48
Massachusetts	10,341,012	1,613.92	14	40.68	49
Tennessee	6,677,990	1,133.15	50	40.32	50
Maryland	<u>8,193,305</u>	1,473.26	25	39.70	51
U.S. Total	\$452,054,913	\$1,539.40		\$49.40	
WI % Difference from U.S. Average		3.0%		4.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 34

**Rankings on State and Local Government Expenditures for Higher Education
Fiscal Year 2003-04**

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$2,230,615	\$921.47	1	\$37.57	1
New Mexico	1,572,429	826.29	8	33.67	2
North Dakota	569,944	895.70	2	31.42	3
Iowa	2,467,394	835.58	5	29.35	4
Mississippi	1,911,732	659.04	18	28.82	5
North Carolina	6,744,950	789.76	10	28.68	6
Alabama	3,375,293	745.86	14	28.46	7
Vermont	518,720	834.98	6	27.67	8
Alaska	581,366	883.86	3	27.51	9
Kansas	2,212,665	809.40	9	27.27	10
Wyoming	422,267	834.71	7	25.73	11
Michigan	7,939,403	785.75	11	25.31	12
Delaware	694,892	837.15	4	25.27	13
Wisconsin	4,222,486	767.23	12	25.09	14
Oregon	2,621,701	730.00	15	25.05	15
Arkansas	1,663,575	604.94	27	25.03	16
Oklahoma	2,283,480	648.06	19	24.66	17
Montana	592,562	639.28	21	24.61	18
Nebraska	1,306,576	747.60	13	24.47	19
Idaho	825,890	591.98	29	23.81	20
West Virginia	1,028,793	567.59	32	23.74	21
Kentucky	2,520,310	608.50	26	23.71	22
Indiana	3,992,118	641.15	20	22.31	23
Washington	4,383,920	706.28	16	21.75	24
South Carolina	2,313,107	551.02	34	21.57	25
Texas	13,972,549	621.79	23	21.51	26
Arizona	3,127,750	544.92	35	20.73	27
Hawaii	770,319	610.34	25	20.38	28
Louisiana	2,290,796	508.31	38	19.77	29
California	22,053,551	615.30	24	18.62	30
Colorado	2,877,538	625.30	22	18.58	31
Ohio	6,330,934	552.91	33	18.57	32
Illinois	7,654,641	602.16	28	17.91	33
Maryland	3,684,335	662.49	17	17.85	34
Georgia	4,479,027	502.24	41	17.80	35
Maine	656,561	499.29	42	17.47	36
South Dakota	390,727	507.03	39	17.40	37
Minnesota	3,009,606	590.52	30	17.32	38
Virginia	4,310,571	576.18	31	17.18	39
Missouri	2,723,726	472.91	43	16.37	40
Tennessee	2,674,517	453.82	47	16.15	41
Pennsylvania	6,341,389	511.63	37	16.11	42
Rhode Island	493,837	457.29	46	14.08	43
Nevada	995,390	426.68	48	13.98	44
New Hampshire	612,637	471.56	44	13.75	45
Florida	6,757,466	388.69	50	13.11	46
New York	8,847,457	458.88	45	12.79	47
New Jersey	4,389,259	505.37	40	12.78	48
Connecticut	1,836,185	524.78	36	12.33	49
Massachusetts	2,707,432	422.55	49	10.65	50
District of Columbia	<u>101,531</u>	183.19	51	3.74	51
U.S. Total	\$173,085,919	\$589.42		\$18.91	
WI % Difference from U.S. Average		30.2%		32.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 35

**Rankings on State and Local Government Expenditures for Public Welfare
Fiscal Year 2003-04**

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,374,569	\$2,089.79	3	\$65.04	1
District of Columbia	1,685,959	3,041.93	1	62.05	2
Maine	2,307,617	1,754.86	5	61.39	3
New York	40,517,687	2,101.46	2	58.55	4
Mississippi	3,865,517	1,332.58	11	58.27	5
Rhode Island	1,939,362	1,795.85	4	55.31	6
New Mexico	2,555,829	1,343.05	10	54.73	7
Vermont	1,015,572	1,634.77	7	54.17	8
West Virginia	2,261,676	1,247.79	15	52.18	9
Minnesota	8,906,977	1,747.65	6	51.26	10
Kentucky	5,267,770	1,271.84	14	49.56	11
Tennessee	7,811,436	1,325.48	12	47.16	12
South Carolina	4,930,723	1,174.57	19	45.98	13
Arkansas	3,011,887	1,095.23	24	45.32	14
Pennsylvania	17,649,526	1,423.98	9	44.83	15
Ohio	14,592,423	1,274.43	13	42.81	16
Wisconsin	6,858,367	1,246.18	16	40.76	17
Massachusetts	10,305,482	1,608.38	8	40.54	18
North Dakota	718,903	1,129.80	21	39.64	19
Alabama	4,623,717	1,021.73	28	38.99	20
Oklahoma	3,526,730	1,000.90	33	38.09	21
Delaware	1,020,405	1,229.30	17	37.11	22
Iowa	3,080,674	1,043.27	27	36.65	23
North Carolina	8,570,016	1,003.46	31	36.45	24
Nebraska	1,943,013	1,111.75	23	36.39	25
Hawaii	1,367,289	1,083.32	25	36.17	26
Idaho	1,231,223	882.51	44	35.50	27
Louisiana	4,079,114	905.13	43	35.20	28
Georgia	8,693,410	974.80	36	34.55	29
Missouri	5,714,098	992.11	34	34.33	30
New Hampshire	1,515,397	1,166.44	20	34.02	31
California	40,209,171	1,121.84	22	33.95	32
Utah	2,007,402	829.26	48	33.81	33
Oregon	3,522,882	980.93	35	33.66	34
Arizona	4,969,463	865.78	45	32.94	35
Michigan	10,244,671	1,013.90	29	32.66	36
Montana	775,891	837.06	46	32.23	37
Washington	6,495,239	1,046.43	26	32.23	38
Indiana	5,741,482	922.10	39	32.08	39
South Dakota	706,344	916.59	40	31.46	40
Florida	16,117,348	927.06	38	31.26	41
Wyoming	506,387	1,000.99	32	30.85	42
Kansas	2,499,058	914.17	41	30.80	43
Texas	18,203,702	810.08	49	28.02	44
Connecticut	4,173,306	1,192.73	18	28.01	45
Maryland	5,609,780	1,008.71	30	27.18	46
Illinois	11,533,722	907.31	42	26.98	47
Virginia	6,214,682	830.69	47	24.78	48
New Jersey	8,146,904	938.03	37	23.72	49
Colorado	3,182,734	691.62	50	20.55	50
Nevada	<u>1,454,445</u>	623.45	51	20.42	51
U.S. Total	\$335,256,981	\$1,141.66		\$36.64	
WI % Difference from U.S. Average		9.2%		11.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 36

**Rankings on State and Local Government Expenditures for Highways
Fiscal Year 2003-04**

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$952,589	\$1,448.24	1	\$45.07	1
Wyoming	520,110	1,028.11	2	31.69	2
North Dakota	501,469	788.09	3	27.65	3
South Dakota	605,161	785.29	4	26.95	4
Montana	623,814	673.00	6	25.91	5
West Virginia	1,013,428	559.12	11	23.38	6
Nevada	1,573,390	674.44	5	22.09	7
Mississippi	1,335,724	460.47	21	20.13	8
Kansas	1,576,465	576.68	9	19.43	9
Nebraska	1,033,650	591.43	8	19.36	10
Arkansas	1,279,408	465.24	20	19.25	11
Idaho	653,620	468.50	19	18.84	12
Iowa	1,583,141	536.13	14	18.83	13
Kentucky	1,977,467	477.44	18	18.60	14
Maine	695,155	528.64	16	18.49	15
Delaware	497,737	599.63	7	18.10	16
Vermont	333,176	536.31	13	17.77	17
New Mexico	820,040	430.92	23	17.56	18
Wisconsin	2,874,697	522.34	17	17.08	19
Utah	995,397	411.20	26	16.77	20
Minnesota	2,887,575	566.57	10	16.62	21
Colorado	2,439,143	530.04	15	15.75	22
Missouri	2,567,790	445.83	22	15.43	23
South Carolina	1,603,807	382.05	32	14.95	24
North Carolina	3,467,868	406.05	28	14.75	25
Louisiana	1,683,761	373.61	37	14.53	26
Oklahoma	1,280,203	363.33	41	13.83	27
Arizona	2,076,189	361.71	42	13.76	28
Massachusetts	3,490,451	544.75	12	13.73	29
Florida	7,059,587	406.06	27	13.69	30
Alabama	1,603,823	354.41	44	13.52	31
Washington	2,654,681	427.69	24	13.17	32
Oregon	1,365,373	380.18	34	13.05	33
Texas	8,412,067	374.34	36	12.95	34
Indiana	2,317,185	372.15	38	12.95	35
Pennsylvania	4,855,257	391.73	30	12.33	36
Michigan	3,855,286	381.55	33	12.29	37
Ohio	4,111,766	359.10	43	12.06	38
New York	8,213,385	425.99	25	11.87	39
New Hampshire	524,809	403.96	29	11.78	40
Illinois	4,969,303	390.91	31	11.63	41
Virginia	2,741,402	366.43	39	10.93	42
Tennessee	1,791,266	303.95	48	10.82	43
Rhode Island	368,542	341.27	46	10.51	44
Georgia	2,436,139	273.17	50	9.68	45
New Jersey	3,259,710	375.32	35	9.49	46
Maryland	1,939,717	348.79	45	9.40	47
California	11,052,652	308.37	47	9.33	48
Hawaii	352,000	278.89	49	9.31	49
Connecticut	1,281,022	366.11	40	8.60	50
District of Columbia	<u>71,272</u>	128.59	51	2.62	51
U.S. Total	\$118,178,669	\$402.44		\$12.91	
WI % Difference from U.S. Average		29.8%		32.3%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 37

**Rankings on State and Local Government Expenditures for Police and Fire Protection
Fiscal Year 2003-04**

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$572,659	\$1,033.23	1	\$21.08	1
Nevada	1,033,694	443.09	4	14.51	2
Rhode Island	506,894	469.38	3	14.46	3
Florida	7,183,756	413.21	7	13.93	4
New York	9,362,643	485.60	2	13.53	5
Alaska	276,275	420.03	6	13.07	6
Arizona	1,971,451	343.47	17	13.07	7
New Mexico	609,670	320.37	19	13.06	8
California	15,394,793	429.52	5	13.00	9
Louisiana	1,398,605	310.34	21	12.07	10
Oregon	1,241,994	345.83	15	11.87	11
Illinois	4,963,800	390.48	9	11.61	12
Ohio	3,902,818	340.85	18	11.45	13
Wisconsin	1,896,783	344.65	16	11.27	14
Wyoming	180,515	356.83	12	11.00	15
Utah	637,735	263.45	33	10.74	16
Mississippi	694,814	239.53	39	10.47	17
Colorado	1,602,167	348.16	14	10.34	18
Idaho	349,536	250.54	36	10.08	19
New Jersey	3,415,244	393.23	8	9.94	20
Hawaii	375,349	297.39	24	9.93	21
Michigan	3,072,017	304.03	22	9.79	22
Maryland	2,017,444	362.76	11	9.78	23
Oklahoma	896,969	254.56	35	9.69	24
Washington	1,945,154	313.38	20	9.65	25
Missouri	1,599,326	277.68	28	9.61	26
North Carolina	2,246,602	263.05	34	9.55	27
Tennessee	1,572,052	266.75	30	9.49	28
Georgia	2,371,943	265.97	31	9.43	29
Montana	225,728	243.52	38	9.38	30
Kansas	759,496	277.83	27	9.36	31
Massachusetts	2,342,613	365.61	10	9.22	32
Texas	5,976,578	265.96	32	9.20	33
South Carolina	982,996	234.16	41	9.17	34
Alabama	1,070,774	236.62	40	9.03	35
Arkansas	599,664	218.06	47	9.02	36
Virginia	2,253,718	301.25	23	8.98	37
New Hampshire	382,862	294.70	25	8.59	38
Kentucky	895,766	216.27	49	8.43	39
Connecticut	1,221,463	349.09	13	8.20	40
Maine	307,814	234.08	42	8.19	41
Vermont	153,521	247.12	37	8.19	42
Minnesota	1,422,025	279.02	26	8.18	43
Delaware	223,543	269.31	29	8.13	44
Indiana	1,442,780	231.71	44	8.06	45
Iowa	648,336	219.56	46	7.71	46
Nebraska	405,087	231.78	43	7.59	47
South Dakota	166,977	216.68	48	7.44	48
Pennsylvania	2,858,301	230.61	45	7.26	49
West Virginia	290,315	160.17	51	6.70	50
North Dakota	<u>113,973</u>	179.12	50	6.28	51
U.S. Total	\$98,037,032	\$333.85		\$10.71	
WI % Difference from U.S. Average		3.2%		5.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 38

**Rankings on State and Local Government Health Expenditures
Fiscal Year 2003-04**

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$687,061	\$1,239.65	1	\$25.29	1
Michigan	4,209,473	416.61	2	13.42	2
Maine	461,868	351.23	5	12.29	3
Hawaii	429,591	340.37	6	11.36	4
Montana	272,181	293.64	10	11.31	5
Wyoming	179,211	354.25	3	10.92	6
Delaware	291,692	351.41	4	10.61	7
Ohio	3,364,029	293.80	9	9.87	8
Washington	1,928,177	310.64	7	9.57	9
North Carolina	2,243,408	262.68	12	9.54	10
Alabama	1,069,953	236.43	15	9.02	11
Arizona	1,349,922	235.18	17	8.95	12
California	10,531,522	293.83	8	8.89	13
Pennsylvania	3,275,115	264.24	11	8.32	14
Utah	471,837	194.92	25	7.95	15
Wisconsin	1,298,765	235.99	16	7.72	16
South Carolina	814,211	193.96	26	7.59	17
Tennessee	1,238,264	210.11	21	7.48	18
Illinois	3,101,551	243.99	13	7.26	19
Oregon	737,445	205.34	22	7.05	20
Florida	3,548,287	204.10	23	6.88	21
Alaska	144,673	219.95	18	6.85	22
West Virginia	287,132	158.41	31	6.62	23
Maryland	1,331,345	239.39	14	6.45	24
Georgia	1,592,355	178.55	27	6.33	25
Colorado	976,499	212.20	20	6.30	26
New Mexico	284,061	149.27	34	6.08	27
Rhode Island	212,494	196.77	24	6.06	28
New York	4,107,146	213.02	19	5.94	29
Missouri	973,117	168.96	30	5.85	30
Kansas	472,836	172.97	29	5.83	31
Kentucky	579,919	140.01	36	5.46	32
Louisiana	615,328	136.54	37	5.31	33
Arkansas	345,383	125.59	42	5.20	34
Virginia	1,303,369	174.22	28	5.20	35
Vermont	96,624	155.54	32	5.15	36
Oklahoma	464,157	131.73	40	5.01	37
South Dakota	111,758	145.02	35	4.98	38
Mississippi	300,764	103.68	49	4.53	39
Idaho	156,619	112.26	45	4.52	40
Nevada	315,958	135.44	38	4.44	41
Iowa	372,775	126.24	41	4.43	42
Minnesota	765,374	150.18	33	4.40	43
Indiana	727,338	116.81	44	4.06	44
North Dakota	71,194	111.89	46	3.93	45
Texas	2,411,108	107.30	47	3.71	46
Nebraska	183,897	105.22	48	3.44	47
New Jersey	1,156,552	133.16	39	3.37	48
Massachusetts	791,043	123.46	43	3.11	49
New Hampshire	127,666	98.27	50	2.87	50
Connecticut	<u>342,936</u>	98.01	51	2.30	51
U.S. Total	\$63,124,983	\$214.96		\$6.90	
WI % Difference from U.S. Average		9.8%		11.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 39

**Rankings on State and Local Government Expenditures for Corrections
Fiscal Year 2003-04**

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$423,085	\$222.32	9	\$9.06	1
Alaska	178,192	270.91	2	8.43	2
Wyoming	131,780	260.49	4	8.03	3
California	9,480,704	264.51	3	8.00	4
Arizona	1,174,923	204.69	16	7.79	5
Nevada	545,919	234.01	8	7.66	6
Delaware	202,782	244.30	6	7.38	7
Louisiana	850,271	188.67	20	7.34	8
Georgia	1,842,034	206.55	15	7.32	9
Oregon	752,858	209.63	12	7.19	10
Utah	411,256	169.89	24	6.93	11
New York	4,777,169	247.77	5	6.90	12
Arkansas	457,958	166.53	26	6.89	13
Florida	3,549,985	204.19	17	6.89	14
Wisconsin	1,157,417	210.30	10	6.88	15
Michigan	2,118,685	209.68	11	6.75	16
Idaho	233,036	167.03	25	6.72	17
Pennsylvania	2,596,750	209.51	13	6.60	18
Maryland	1,311,376	235.80	7	6.35	19
Oklahoma	582,019	165.18	27	6.29	20
Texas	4,081,163	181.61	21	6.28	21
Washington	1,248,031	201.07	18	6.19	22
District of Columbia	164,376	296.58	1	6.05	23
Montana	145,186	156.63	31	6.03	24
Kentucky	617,408	149.07	35	5.81	25
Virginia	1,423,830	190.32	19	5.68	26
North Carolina	1,325,572	155.21	32	5.64	27
Nebraska	299,095	171.14	23	5.60	28
Mississippi	363,148	125.19	45	5.47	29
South Carolina	579,167	137.97	40	5.40	30
Ohio	1,836,300	160.37	28	5.39	31
Colorado	830,827	180.54	22	5.36	32
New Jersey	1,814,449	208.91	14	5.28	33
Indiana	911,196	146.34	37	5.09	34
Alabama	593,835	131.22	43	5.01	35
Missouri	831,613	144.39	38	5.00	36
Kansas	404,578	148.00	36	4.99	37
Vermont	93,203	150.03	34	4.97	38
West Virginia	215,127	118.69	47	4.96	39
Tennessee	795,269	134.94	42	4.80	40
Rhode Island	162,234	150.23	33	4.63	41
Maine	161,485	122.80	46	4.30	42
Illinois	1,828,669	143.85	39	4.28	43
Hawaii	158,029	125.21	44	4.18	44
Minnesota	699,159	137.18	41	4.02	45
Massachusetts	1,018,989	159.03	29	4.01	46
Iowa	315,585	106.87	48	3.75	47
Connecticut	555,271	158.70	30	3.73	48
South Dakota	81,003	105.11	49	3.61	49
North Dakota	59,314	93.22	51	3.27	50
New Hampshire	<u>129,984</u>	100.05	50	2.92	51
U.S. Total	\$56,521,294	\$192.47		\$6.18	
WI % Difference from U.S. Average		9.3%		11.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 40

**Rankings on State and Local Government Expenditures for Sewerage and Solid Waste Management
Fiscal Year 2003-04**

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$330,454	\$596.23	1	\$12.16	1
Hawaii	337,890	267.72	4	8.94	2
Delaware	228,572	275.37	3	8.31	3
Washington	1,648,042	265.51	5	8.18	4
New York	5,403,090	280.23	2	7.81	5
Florida	3,973,827	228.57	8	7.71	6
Idaho	257,105	184.29	22	7.41	7
Oregon	754,471	210.08	12	7.21	8
Alabama	845,276	186.79	21	7.13	9
Wisconsin	1,191,110	216.43	10	7.08	10
Michigan	2,171,249	214.89	11	6.92	11
California	8,111,376	226.31	9	6.85	12
Georgia	1,703,866	191.06	18	6.77	13
Utah	401,720	165.95	25	6.77	14
Massachusetts	1,681,221	262.39	6	6.61	15
Ohio	2,251,950	196.67	17	6.61	16
New Jersey	2,232,888	257.09	7	6.50	17
Alaska	137,246	208.66	13	6.49	18
New Mexico	299,908	157.60	29	6.42	19
Louisiana	731,464	162.31	28	6.31	20
Maine	231,248	175.86	23	6.15	21
Virginia	1,524,278	203.74	14	6.08	22
North Carolina	1,394,220	163.25	27	5.93	23
Rhode Island	205,975	190.73	19	5.87	24
Wyoming	95,570	188.92	20	5.82	25
Arkansas	386,417	140.52	35	5.81	26
Indiana	1,033,047	165.91	26	5.77	27
West Virginia	235,957	130.18	40	5.44	28
Pennsylvania	2,139,386	172.61	24	5.43	29
Maryland	1,107,730	199.18	15	5.37	30
Arizona	809,364	141.01	34	5.37	31
South Carolina	540,902	128.85	42	5.04	32
Oklahoma	455,455	129.26	41	4.92	33
Texas	3,190,907	142.00	32	4.91	34
Tennessee	770,270	130.70	39	4.65	35
Connecticut	688,406	196.75	16	4.62	36
Kentucky	490,334	118.39	46	4.61	37
Montana	110,477	119.19	45	4.59	38
Kansas	367,117	134.29	37	4.53	39
Minnesota	782,521	153.54	30	4.50	40
Vermont	84,291	135.68	36	4.50	41
Colorado	687,023	149.29	31	4.44	42
Iowa	372,819	126.26	43	4.44	43
Illinois	1,800,003	141.60	33	4.21	44
Missouri	681,651	118.35	47	4.10	45
Nebraska	210,246	120.30	44	3.94	46
New Hampshire	171,162	131.75	38	3.84	47
Mississippi	253,442	87.37	51	3.82	48
South Dakota	85,716	111.23	48	3.82	49
North Dakota	67,021	105.33	49	3.70	50
Nevada	<u>241,837</u>	103.66	50	3.40	51
U.S. Total	\$55,907,517	\$190.38		\$6.11	
WI % Difference from U.S. Average		13.7%		15.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 41

**Rankings on State and Local Government Expenditures for Hospitals
Fiscal Year 2003-04**

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$521,225	\$1,030.32	1	\$31.75	1
Mississippi	2,040,983	703.60	3	30.77	2
Alabama	3,497,716	772.91	2	29.50	3
Louisiana	3,051,246	677.05	4	26.33	4
South Carolina	2,635,877	627.90	5	24.58	5
Iowa	1,758,467	595.50	6	20.92	6
North Carolina	3,708,020	434.17	9	15.77	7
Idaho	540,509	387.42	14	15.58	8
Tennessee	2,484,812	421.63	10	15.00	9
Indiana	2,597,071	417.10	11	14.51	10
New York	9,817,622	509.19	7	14.19	11
Washington	2,825,688	455.24	8	14.02	12
Georgia	3,503,953	392.90	13	13.93	13
Missouri	2,050,113	355.95	16	12.32	14
New Mexico	575,025	302.17	20	12.31	15
Texas	7,890,088	351.11	17	12.14	16
California	13,749,224	383.61	15	11.61	17
Arkansas	729,555	265.29	25	10.98	18
Nebraska	544,390	311.49	19	10.20	19
Florida	5,230,882	300.88	21	10.15	20
Connecticut	1,408,929	402.67	12	9.46	21
Colorado	1,450,407	315.18	18	9.36	22
Nevada	664,843	284.99	24	9.33	23
Kentucky	967,492	233.59	31	9.10	24
Oklahoma	841,098	238.71	30	9.08	25
Utah	533,144	220.24	33	8.98	26
Virginia	2,194,282	293.30	23	8.75	27
Oregon	893,412	248.77	28	8.54	28
Michigan	2,611,002	258.41	27	8.32	29
Ohio	2,816,266	245.96	29	8.26	30
Kansas	635,721	232.55	32	7.84	31
Minnesota	1,323,069	259.60	26	7.61	32
West Virginia	283,023	156.15	40	6.53	33
Hawaii	244,076	193.39	34	6.46	34
District of Columbia	162,560	293.30	22	5.98	35
Wisconsin	980,842	178.22	37	5.83	36
Illinois	2,297,478	180.73	36	5.38	37
Pennsylvania	1,989,626	160.53	39	5.05	38
New Jersey	1,653,932	190.43	35	4.82	39
Alaska	96,435	146.61	41	4.56	40
Massachusetts	1,136,044	177.30	38	4.47	41
Arizona	660,279	115.03	42	4.38	42
Montana	82,442	88.94	45	3.42	43
South Dakota	76,063	98.70	44	3.39	44
Maine	116,832	88.85	46	3.11	45
Rhode Island	108,737	100.69	43	3.10	46
North Dakota	44,063	69.25	48	2.43	47
Delaware	56,802	68.43	49	2.07	48
Maryland	405,108	72.84	47	1.96	49
New Hampshire	50,196	38.64	50	1.13	50
Vermont	14,621	23.54	51	0.78	51
U.S. Total	\$96,551,290	\$328.79		\$10.55	
WI % Difference from U.S. Average		-45.8%		-44.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 42

**Rankings on State and Local Government Expenditures for Parks and Recreation
Fiscal Year 2003-04**

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$500,974	\$214.74	1	\$7.03	1
Arizona	1,028,014	179.10	6	6.81	2
Colorado	951,308	206.72	2	6.14	3
Wyoming	94,762	187.32	4	5.77	4
Illinois	2,345,919	184.54	5	5.49	5
Hawaii	200,966	159.23	7	5.32	6
New Mexico	247,181	129.89	14	5.29	7
Nebraska	272,588	155.97	8	5.11	8
North Dakota	91,284	143.46	10	5.03	9
Utah	297,411	122.86	17	5.01	10
Florida	2,307,726	132.74	13	4.48	11
Minnesota	774,297	151.93	9	4.46	12
South Dakota	97,809	126.92	16	4.36	13
Washington	829,830	133.69	12	4.12	14
Louisiana	470,844	104.48	23	4.06	15
District of Columbia	109,981	198.44	3	4.05	16
Alaska	85,027	129.27	15	4.02	17
Maryland	790,830	142.20	11	3.83	18
Oregon	377,885	105.22	22	3.61	19
California	4,263,895	118.96	18	3.60	20
Iowa	285,817	96.79	27	3.40	21
Wisconsin	543,561	98.77	26	3.23	22
Virginia	787,939	105.32	21	3.14	23
Delaware	85,363	102.84	24	3.10	24
New York	2,103,066	109.08	19	3.04	25
Ohio	1,018,671	88.97	29	2.99	26
Michigan	930,307	92.07	28	2.97	27
Alabama	350,291	77.41	32	2.95	28
North Carolina	680,335	79.66	31	2.89	29
Missouri	473,228	82.16	30	2.84	30
Oklahoma	262,652	74.54	33	2.84	31
Idaho	97,032	69.55	36	2.80	32
Mississippi	180,694	62.29	42	2.72	33
Georgia	661,630	74.19	34	2.63	34
Arkansas	171,466	62.35	41	2.58	35
New Jersey	871,335	100.32	25	2.54	36
Connecticut	377,292	107.83	20	2.53	37
West Virginia	108,519	59.87	47	2.50	38
Tennessee	408,658	69.34	37	2.47	39
Kansas	199,538	72.99	35	2.46	40
Kentucky	252,953	61.07	44	2.38	41
South Carolina	252,418	60.13	46	2.35	42
Montana	56,221	60.65	45	2.34	43
Indiana	410,626	65.95	39	2.29	44
Texas	1,479,465	65.84	40	2.28	45
New Hampshire	87,980	67.72	38	1.97	46
Rhode Island	66,169	61.27	43	1.89	47
Pennsylvania	707,467	57.08	48	1.80	48
Maine	65,540	49.84	50	1.74	49
Vermont	28,987	46.66	51	1.55	50
Massachusetts	323,728	50.52	49	1.27	51
U.S. Total	\$30,467,479	\$103.75		\$3.33	
WI % Difference from U.S. Average		-4.8%		-3.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 43

Rankings on State and Local Government Expenditures for Natural Resources
Fiscal Year 2003-04

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$320,222	\$345.47	3	\$13.30	1
Wyoming	194,935	385.33	1	11.88	2
Alaska	248,307	377.51	2	11.75	3
North Dakota	153,699	241.55	4	8.47	4
Idaho	210,665	151.00	6	6.07	5
New Mexico	252,994	132.94	9	5.42	6
Florida	2,688,721	154.65	5	5.21	7
South Dakota	113,654	147.48	7	5.06	8
Maine	186,032	141.47	8	4.95	9
Louisiana	561,724	124.64	12	4.85	10
Vermont	81,627	131.40	11	4.35	11
West Virginia	184,701	101.90	19	4.26	12
Nebraska	217,269	124.32	13	4.07	13
California	4,731,009	132.00	10	3.99	14
Wisconsin	672,025	122.11	14	3.99	15
Mississippi	256,573	88.45	23	3.87	16
Oregon	394,160	109.75	17	3.77	17
Arizona	564,387	98.33	20	3.74	18
Washington	721,613	116.26	15	3.58	19
Utah	207,499	85.72	25	3.50	20
Delaware	89,027	107.25	18	3.24	21
Minnesota	560,464	109.97	16	3.23	22
Arkansas	214,278	77.92	29	3.22	23
Kentucky	334,508	80.76	27	3.15	24
Hawaii	115,450	91.47	21	3.05	25
Iowa	252,476	85.50	26	3.00	26
Kansas	242,389	88.67	22	2.99	27
Nevada	203,468	87.22	24	2.86	28
North Carolina	639,656	74.90	30	2.72	29
Oklahoma	205,772	58.40	33	2.22	30
Georgia	539,673	60.51	32	2.14	31
Maryland	440,135	79.14	28	2.13	32
South Carolina	223,758	53.30	36	2.09	33
Alabama	239,469	52.92	37	2.02	34
Texas	1,278,147	56.88	34	1.97	35
Missouri	314,070	54.53	35	1.89	36
Indiana	326,394	52.42	39	1.82	37
Colorado	280,787	61.02	31	1.81	38
Michigan	529,908	52.44	38	1.69	39
Pennsylvania	639,737	51.61	40	1.62	40
Tennessee	248,389	42.15	43	1.50	41
New Hampshire	64,526	49.67	41	1.45	42
Illinois	606,979	47.75	42	1.42	43
Ohio	424,938	37.11	45	1.25	44
Rhode Island	37,389	34.62	46	1.07	45
Massachusetts	258,622	40.36	44	1.02	46
Virginia	214,370	28.65	48	0.85	47
New Jersey	275,157	31.68	47	0.80	48
Connecticut	96,202	27.49	49	0.65	49
New York	440,756	22.86	50	0.64	50
District of Columbia	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$23,298,710	\$79.34		\$2.55	
WI % Difference from U.S. Average		53.9%		56.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 44

**Rankings on State and Local Government Employee Retirement Expenditures
Fiscal Year 2003-04**

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$873,752	\$1,328.39	1	\$41.34	1
Ohio	8,674,112	757.55	3	25.45	2
Oregon	2,637,458	734.39	4	25.20	3
New York	16,804,825	871.59	2	24.29	4
Louisiana	2,319,713	514.73	13	20.02	5
Wisconsin	3,256,120	591.64	9	19.35	6
New Mexico	870,636	457.51	17	18.64	7
Rhode Island	643,635	596.00	7	18.36	8
Illinois	7,648,717	601.69	6	17.89	9
Kentucky	1,884,851	455.08	18	17.73	10
California	20,732,804	578.45	10	17.50	11
Mississippi	1,151,177	396.85	22	17.35	12
Hawaii	638,544	505.93	14	16.89	13
Minnesota	2,805,075	550.39	12	16.14	14
Pennsylvania	6,112,586	493.17	15	15.52	15
South Carolina	1,658,357	395.05	23	15.46	16
New Jersey	5,154,897	593.53	8	15.01	17
Connecticut	2,171,037	620.48	5	14.57	18
Colorado	2,217,467	481.87	16	14.32	19
Michigan	4,490,427	444.41	19	14.31	20
Massachusetts	3,621,592	565.22	11	14.25	21
Montana	336,639	363.18	26	13.98	22
Oklahoma	1,264,142	358.77	27	13.65	23
Missouri	2,261,742	392.70	24	13.59	24
Alabama	1,542,216	340.79	30	13.01	25
West Virginia	553,131	305.17	36	12.76	26
Wyoming	209,092	413.32	20	12.74	27
Maine	457,243	347.72	28	12.16	28
Texas	7,785,975	346.48	29	11.98	29
North Carolina	2,770,823	324.43	32	11.78	30
Arizona	1,701,954	296.51	38	11.28	31
Iowa	940,514	318.50	33	11.19	32
Delaware	306,478	369.22	25	11.15	33
Georgia	2,742,846	307.56	35	10.90	34
Maryland	2,222,585	399.65	21	10.77	35
Arkansas	702,628	255.50	42	10.57	36
Washington	2,102,266	338.69	31	10.43	37
South Dakota	230,221	298.75	37	10.25	38
Idaho	333,221	238.84	43	9.61	39
Florida	4,925,738	283.33	40	9.55	40
Kansas	764,411	279.63	41	9.42	41
Nevada	670,116	287.25	39	9.41	42
Virginia	2,315,810	309.55	34	9.23	43
Utah	540,950	223.47	47	9.11	44
Tennessee	1,360,270	230.82	44	8.21	45
North Dakota	143,706	225.84	45	7.92	46
Indiana	1,232,292	197.91	48	6.89	47
New Hampshire	292,265	224.96	46	6.56	48
Nebraska	326,578	186.86	49	6.12	49
Vermont	113,698	183.02	50	6.06	50
District of Columbia	<u>20,103</u>	36.27	51	0.74	51
U.S. Total	\$137,537,435	\$468.36		\$15.03	
WI % Difference from U.S. Average		26.3%		28.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 45

**Rankings on State and Local Government Unemployment Compensation Expenditures
Fiscal Year 2003-04**

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$309,614	\$470.71	1	\$14.65	1
Oregon	1,002,296	279.09	3	9.58	2
Washington	1,699,353	273.78	4	8.43	3
Michigan	2,367,436	234.30	7	7.55	4
Massachusetts	1,903,689	297.11	2	7.49	5
Pennsylvania	2,926,901	236.15	6	7.43	6
New Jersey	2,358,612	271.57	5	6.87	7
Rhode Island	229,124	212.17	9	6.53	8
Illinois	2,580,942	203.03	10	6.04	9
Wisconsin	978,071	177.72	12	5.81	10
California	6,190,362	172.71	13	5.23	11
North Carolina	1,188,773	139.19	18	5.06	12
Connecticut	752,114	214.95	8	5.05	13
Idaho	174,261	124.91	23	5.02	14
Minnesota	851,530	167.08	14	4.90	15
Vermont	91,272	146.92	16	4.87	16
Kentucky	497,433	120.10	25	4.68	17
Kansas	374,538	137.01	19	4.62	18
Arkansas	304,145	110.60	26	4.58	19
New York	3,149,179	163.33	15	4.55	20
Ohio	1,523,681	133.07	21	4.47	21
Iowa	372,295	126.08	22	4.43	22
Nevada	315,210	135.12	20	4.43	23
Delaware	121,095	145.89	17	4.40	24
South Carolina	442,715	105.46	30	4.13	25
West Virginia	174,356	96.19	34	4.02	26
District of Columbia	103,852	187.38	11	3.82	27
Indiana	663,524	106.56	29	3.71	28
Missouri	614,839	106.75	28	3.69	29
Colorado	568,098	123.45	24	3.67	30
Hawaii	136,619	108.25	27	3.61	31
Tennessee	581,734	98.71	33	3.51	32
Maine	131,734	100.18	32	3.50	33
Texas	2,260,294	100.58	31	3.48	34
Utah	202,179	83.52	40	3.41	35
Montana	80,155	86.47	37	3.33	36
Oklahoma	299,370	84.96	39	3.23	37
Georgia	793,647	88.99	36	3.15	38
New Mexico	140,671	73.92	43	3.01	39
Mississippi	188,210	64.88	48	2.84	40
Louisiana	309,581	68.69	46	2.67	41
Wyoming	43,642	86.27	38	2.66	42
Alabama	309,614	68.42	47	2.61	43
Nebraska	138,063	79.00	41	2.59	44
Maryland	524,505	94.31	35	2.54	45
Florida	1,259,978	72.47	44	2.44	46
Arizona	343,639	59.87	50	2.28	47
New Hampshire	101,021	77.76	42	2.27	48
North Dakota	39,732	62.44	49	2.19	49
Virginia	534,484	71.44	45	2.13	50
South Dakota	29,462	38.23	51	1.31	51
U.S. Total	\$43,277,644	\$147.37		\$4.73	
WI % Difference from U.S. Average		20.6%		22.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 46

**Rankings on State and Local Government Utility Expenditures
Fiscal Year 2003-04**

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$1,645,873	\$2,969.61	1	\$60.58	1
Nebraska	2,816,429	1,611.50	2	52.75	2
Tennessee	8,237,346	1,397.75	3	49.74	3
New York	21,171,518	1,098.07	4	30.60	4
Washington	6,113,792	984.98	5	30.33	5
Utah	1,758,328	726.37	7	29.62	6
California	30,601,785	853.80	6	25.84	7
Arizona	3,706,026	645.66	9	24.57	8
South Carolina	2,563,378	610.63	11	23.90	9
Nevada	1,576,184	675.63	8	22.13	10
Georgia	4,585,006	514.12	13	18.22	11
Alabama	2,149,759	475.05	15	18.13	12
Colorado	2,675,734	581.45	12	17.28	13
Florida	8,249,580	474.51	16	16.00	14
North Carolina	3,750,222	439.11	20	15.95	15
Alaska	336,757	511.98	14	15.93	16
Texas	10,276,117	457.29	17	15.82	17
Massachusetts	4,007,022	625.38	10	15.76	18
Oregon	1,610,454	448.42	18	15.39	19
Illinois	5,682,357	447.01	19	13.29	20
Oklahoma	1,117,346	317.11	25	12.07	21
Kansas	933,185	341.36	23	11.50	22
Hawaii	421,105	333.65	24	11.14	23
Arkansas	725,308	263.75	34	10.91	24
Delaware	296,340	357.01	22	10.78	25
Indiana	1,894,441	304.25	27	10.59	26
Louisiana	1,209,185	268.31	31	10.44	27
Mississippi	671,817	231.60	42	10.13	28
Kentucky	1,062,410	256.51	36	10.00	29
Pennsylvania	3,841,507	309.94	26	9.76	30
Missouri	1,612,781	280.02	30	9.69	31
New Mexico	440,805	231.64	41	9.44	32
New Jersey	3,202,453	368.73	21	9.32	33
Iowa	782,822	265.10	33	9.31	34
Vermont	174,174	280.37	29	9.29	35
Minnesota	1,538,086	301.79	28	8.85	36
South Dakota	197,344	256.08	37	8.79	37
Wisconsin	1,426,853	259.26	35	8.48	38
Wyoming	134,870	266.60	32	8.22	39
Michigan	2,484,143	245.85	38	7.92	40
Ohio	2,669,221	233.12	40	7.83	41
Rhode Island	229,732	212.73	44	6.55	42
Virginia	1,641,713	219.44	43	6.54	43
Idaho	214,854	154.00	46	6.19	44
West Virginia	250,957	138.46	48	5.79	45
Connecticut	858,858	245.46	39	5.77	46
Maryland	1,155,388	207.75	45	5.60	47
North Dakota	96,049	150.95	47	5.30	48
Montana	80,722	87.09	49	3.35	49
Maine	94,517	71.88	50	2.51	50
New Hampshire	<u>86,065</u>	66.25	51	1.93	51
U.S. Total	\$155,058,718	\$528.03		\$16.94	
WI % Difference from U.S. Average		-50.9%		-50.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 47

**Historical Data On Wisconsin Total State and Local Government Revenue*
(Includes General Revenue, Insurance Trust Revenue, Utility Revenue,
and Liquor Store Revenue)**

Fiscal Year	Total Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$12,908,150		\$2,733.94	16	7.7%	\$235.33	15	9.7%
1983-84	13,933,102	7.9%	2,942.22	17	6.4	244.42	18	10.6
1984-85	14,578,802	4.6	3,070.67	20	1.5	233.40	20	6.2
1985-86	16,044,423	10.1	3,373.78	18	3.4	244.17	14	9.4
1986-87	17,647,546	10.0	3,693.56	13	6.0	255.43	15	12.2
1987-88	17,635,327	-0.1	3,656.97	19	1.1	241.56	15	7.5
1988-89	19,065,968	8.1	3,925.81	17	1.6	246.22	15	9.4
1989-90	21,766,102	14.2	4,437.93	12	7.3	259.32	13	14.8
1990-91	21,046,041	-3.3	4,239.44	18	-0.8	237.45	20	6.8
1991-92	24,922,496	18.4	4,959.31	14	5.7	270.53	9	14.8
1992-93	26,800,285	7.5	5,270.57	12	7.8	270.94	9	14.0
1993-94	28,280,788	5.5	5,508.87	11	8.9	273.56	8	14.0
1994-95	25,906,321	-8.4	4,996.56	24	-6.2	235.67	29	-3.0
1995-96	33,829,017	30.6	6,468.28	10	15.1	293.71	7	19.2
1996-97	33,573,416	-0.8	6,375.25	13	7.6	275.83	12	11.2
1997-98	37,048,643	10.4	6,993.38	10	12.1	286.98	9	15.2
1998-99	38,789,294	4.7	7,273.90	7	13.1	279.73	7	15.6
1999-00	43,002,778	10.9	8,001.37	6	16.2	297.18	9	19.3
2001-02	31,424,054	-26.9**	5,777.40	35	-8.0	197.77	38	-4.6
2003-04	48,697,796	55.0**	8,848.46	12	6.7	298.19	17	8.8
Cumulative Change		277.3%						
Average Annual Change		6.5%						

*Total revenues exhibit inconsistent collection patterns, primarily due to year-to-year variations in employee retirement system revenues.

**Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 48

Historical Data On Wisconsin State and Local Government General Revenue (Includes General Revenue from Own Sources and Revenue from the Federal Government)

Fiscal Year	General Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$10,854,421		\$2,298.97	14	10.4%	\$197.89	15	12.4%
1983-84	11,779,793	8.5%	2,487.51	14	8.1	206.65	15	12.3
1984-85	12,509,734	6.2	2,634.87	18	4.8	200.28	16	9.7
1985-86	13,424,768	7.3	2,822.92	14	5.7	204.31	14	11.8
1986-87	13,989,606	4.2	2,927.97	20	3.3	202.49	17	9.3
1987-88	14,642,077	4.7	3,036.27	20	2.1	200.56	16	8.6
1988-89	15,811,592	8.0	3,255.71	19	2.2	204.20	17	10.1
1989-90	16,689,070	5.5	3,402.76	20	0.0	198.83	16	7.0
1990-91	18,026,526	8.0	3,631.20	16	1.8	203.38	16	9.6
1991-92	19,123,325	6.1	3,805.34	16	0.1	207.58	17	7.1
1992-93	20,876,720	9.2	4,105.64	17	2.5	211.05	17	8.4
1993-94	22,181,947	6.3	4,320.87	15	3.3	214.57	18	8.2
1994-95	23,522,356	6.0	4,536.76	16	3.3	213.98	19	6.7
1995-96	24,383,773	3.7	4,662.30	15	2.7	211.70	20	6.4
1996-97	25,380,526	4.1	4,819.50	19	1.9	208.52	19	5.3
1997-98	26,848,016	5.8	5,067.89	20	2.4	207.97	21	5.2
1998-99	28,444,883	5.9	5,334.08	18	3.8	205.13	21	6.1
1999-00	30,571,703	7.5	5,688.36	16	4.1	211.27	19	6.9
2001-02	32,555,386	6.5*	5,985.40	18	2.3	204.89	23	6.2
2003-04	35,527,864	9.1*	6,455.46	21	0.3	211.13	26	2.2
Cumulative Change		227.3%						
Average Annual Change		5.8%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 49

Historical Data On Wisconsin State and Local Government General Revenue from Own Sources (Includes State and Local Taxes, Current Charges, and Miscellaneous General Revenue)

Fiscal Year	General Own-Source Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$8,894,039		\$1,883.76	12	11.0%	\$162.15	11	13.0%
1983-84	9,759,446	9.7%	2,060.88	13	9.0	171.21	11	13.3
1984-85	10,280,358	5.3	2,165.30	16	4.7	164.59	14	9.6
1985-86	11,058,851	7.6	2,325.43	14	5.7	168.30	11	11.8
1986-87	11,566,884	4.6	2,420.90	18	2.5	167.42	14	8.5
1987-88	12,263,326	6.0	2,543.00	17	2.1	167.98	15	8.5
1988-89	13,338,447	8.8	2,746.48	15	2.7	172.26	14	10.5
1989-90	14,094,058	5.7	2,873.66	15	0.6	167.92	14	7.7
1990-91	15,135,641	7.4	3,048.87	13	3.1	170.76	10	11.0
1991-92	15,911,485	5.1	3,166.21	15	2.0	172.72	13	9.2
1992-93	17,340,988	9.0	3,410.30	13	5.2	175.31	8	11.2
1993-94	18,374,060	6.0	3,579.12	12	6.4	177.74	9	11.4
1994-95	19,568,075	6.5	3,774.10	12	6.8	178.01	7	10.4
1995-96	20,488,030	4.7	3,917.42	12	6.8	177.88	8	10.6
1996-97	21,207,549	3.5	4,027.10	13	5.1	174.23	15	8.6
1997-98	22,741,309	7.2	4,292.70	13	6.6	176.15	13	9.5
1998-99	23,826,808	4.8	4,468.09	13	7.2	171.83	15	9.5
1999-00	25,512,675	7.1	4,747.05	12	7.2	176.31	14	10.0
2001-02	26,099,770	2.3*	4,798.51	14	4.4	164.26	15	8.1
2003-04	28,265,838	8.3*	5,135.94	17	3.0	167.97	17	5.0
Cumulative Change		217.8%						
Average Annual Change		5.7%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 50

Historical Data On Wisconsin Total State and Local Taxes

Fiscal Year	Total Taxes (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$6,619,661		\$1,402.04	10	15.2%	\$120.68	6	17.3%
1983-84	7,414,566	12.0%	1,565.72	9	15.3	130.07	6	19.8
1984-85	7,739,166	4.4	1,630.07	12	10.7	123.90	6	15.8
1985-86	8,278,628	7.0	1,740.81	9	12.0	125.99	5	18.6
1986-87	8,599,905	3.9	1,799.93	13	7.7	124.48	6	14.0
1987-88	9,169,905	6.6	1,901.53	12	6.7	125.61	9	13.4
1988-89	9,810,924	7.0	2,020.14	13	6.3	126.70	6	14.5
1989-90	10,223,151	4.2	2,084.42	14	3.7	121.80	8	11.0
1990-91	11,030,453	7.9	2,221.94	13	7.0	124.45	6	15.2
1991-92	11,609,642	5.3	2,310.19	14	6.2	126.02	7	13.6
1992-93	12,783,119	10.1	2,513.94	10	9.9	129.23	4	16.3
1993-94	13,715,126	7.3	2,671.60	9	12.4	132.67	4	17.7
1994-95	14,505,108	5.8	2,797.60	9	12.8	131.95	4	16.5
1995-96	15,205,413	4.8	2,907.35	9	13.7	132.01	4	17.7
1996-97	15,625,389	2.8	2,967.10	9	11.0	128.37	6	14.7
1997-98	16,643,017	6.5	3,141.57	10	12.0	128.92	5	15.1
1998-99	17,417,597	4.7	3,266.21	7	11.8	125.61	4	14.2
1999-00	18,546,574	6.5	3,450.89	9	11.6	128.17	5	14.5
2001-02	18,609,916	0.3*	3,421.48	12	8.9	117.13	6	12.8
2003-04	20,440,988	9.8*	3,714.16	13	8.0	121.47	7	10.0
Cumulative Change		208.8%						
Average Annual Change		5.5%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 51

Historical Data On Wisconsin State and Local Property Taxes

Fiscal Year	Property Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$2,399,659		\$508.25	13	33.4%	\$43.75	11	35.8%
1983-84	2,429,245	1.2%	512.98	14	25.4	42.62	13	30.3
1984-85	2,714,807	11.8	571.81	12	31.1	43.46	10	37.2
1985-86	2,870,298	5.7	603.56	12	29.7	43.68	9	37.3
1986-87	2,972,878	3.6	622.21	12	24.4	43.03	12	31.6
1987-88	3,223,889	8.4	668.53	14	23.6	44.16	11	31.4
1988-89	3,361,688	4.3	692.19	14	20.0	43.41	12	29.2
1989-90	3,610,402	7.4	736.13	16	18.1	43.01	13	26.4
1990-91	3,948,035	9.4	795.28	13	19.8	44.54	11	28.9
1991-92	4,103,127	3.9	816.48	15	16.9	44.54	13	25.1
1992-93	4,679,753	14.1	920.33	10	26.1	47.31	10	33.4
1993-94	5,106,784	9.1	994.76	10	32.8	49.40	6	39.0
1994-95	5,280,687	3.4	1,018.49	11	33.3	48.04	7	37.7
1995-96	5,438,485	3.0	1,039.87	11	33.8	47.22	7	38.5
1996-97	5,220,551	-4.0	991.33	12	23.5	42.89	11	27.6
1997-98	5,248,858	0.5	990.79	14	18.8	40.66	11	22.0
1998-99	5,524,611	5.3	1,035.99	13	20.6	39.84	11	23.3
1999-00	5,689,395	3.0	1,058.60	12	19.9	39.32	10	23.0
2001-02	6,466,173	13.7*	1,188.63	13	22.7	40.70	8	27.1
2003-04	7,429,001	14.9*	1,349.86	12	24.6	44.15	8	26.9
Cumulative Change		209.6%						
Average Annual Change		5.5%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 52

Historical Data On Wisconsin Individual Income Taxes

Fiscal Year	Individual Income Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,734,056		\$367.27	8	55.8%	\$31.61	8	58.6%
1983-84	2,181,913	25.8%	460.75	7	68.4	38.28	6	75.0
1984-85	2,009,109	-7.9	423.17	8	43.1	32.17	8	49.8
1985-86	2,239,067	11.4	470.82	6	52.0	34.08	6	60.9
1986-87	2,224,053	-0.7	465.49	10	34.4	32.19	8	42.2
1987-88	2,319,967	4.3	481.08	8	33.1	31.78	10	41.5
1988-89	2,576,112	11.0	530.44	10	33.9	33.27	8	44.1
1989-90	2,624,896	1.9	535.19	11	26.5	31.27	9	35.3
1990-91	3,003,381	14.4	604.99	9	40.0	33.88	9	50.7
1991-92	3,142,211	4.6	625.27	8	41.1	34.11	7	51.0
1992-93	3,445,819	9.7	677.66	10	42.9	34.84	5	51.2
1993-94	3,638,710	5.6	708.79	9	44.8	35.20	7	51.6
1994-95	3,932,948	8.1	758.55	9	46.4	35.78	5	51.3
1995-96	4,150,889	5.5	793.67	9	45.6	36.04	8	50.8
1996-97	4,538,218	9.3	861.76	9	47.7	37.28	7	52.6
1997-98	5,047,515	11.2	952.78	9	49.6	39.10	7	53.8
1998-99	5,162,239	2.3	968.04	9	42.7	37.23	8	45.8
1999-00	5,952,301	15.3	1,107.52	9	47.7	41.13	6	51.5
2001-02	4,973,615	-16.4*	914.27	12	29.8	31.30	11	34.5
2003-04	5,251,190	5.6*	954.15	12	30.2	31.21	10	32.7
Cumulative Change		202.8%						
Average Annual Change		5.4%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 53

Historical Data On Wisconsin State and Local General Sales Taxes

Fiscal Year	General Sales Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,209,447		\$256.16	25	-7.7%	\$22.05	28	-6.0%
1983-84	1,374,591	13.7%	290.27	24	-9.0	24.11	27	-5.4
1984-85	1,453,531	5.7	306.15	27	-13.6	23.27	29	-9.6
1985-86	1,543,352	6.2	324.53	31	-14.1	23.49	28	-9.1
1986-87	1,651,907	7.0	345.74	30	-13.3	23.91	32	-8.2
1987-88	1,776,588	7.5	368.40	30	-14.4	24.33	32	-9.0
1988-89	1,905,760	7.3	392.41	30	-14.0	24.61	33	-7.4
1989-90	2,006,578	5.3	409.12	31	-15.8	23.91	33	-9.9
1990-91	2,058,657	2.6	414.69	31	-16.4	23.23	31	-10.0
1991-92	2,209,763	7.3	439.72	31	-14.4	23.99	33	-8.4
1992-93	2,377,503	7.6	467.56	28	-12.5	24.04	31	-7.4
1993-94	2,555,774	7.5	497.65	28	-12.1	24.71	31	-8.0
1994-95	2,714,319	6.2	523.51	29	-13.0	24.69	34	-10.1
1995-96	2,851,694	5.1	545.26	28	-13.1	24.76	32	-10.0
1996-97	3,017,168	5.8	572.93	28	-12.6	24.79	32	-9.7
1997-98	3,217,885	6.7	607.41	28	-11.2	24.93	32	-8.8
1998-99	3,440,139	6.9	645.11	27	-10.3	24.81	30	-8.3
1999-00	3,695,182	7.4	687.55	27	-9.8	25.54	33	-7.5
2001-02	3,913,811	5.9*	719.45	27	-7.1	24.63	25	-3.7
2003-04	4,139,085	5.8*	752.08	29	-9.8	24.60	31	-8.1
Cumulative Change		242.2%						
Average Annual Change		6.0%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 54

Historical Data On Wisconsin Motor Fuel Taxes

Fiscal Year	Motor Fuel Tax Revenue* (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$288,599		\$61.13	16	30.6%	\$5.26	22	32.9%
1983-84	345,600	19.8%	72.98	12	37.1	6.06	16	42.4
1984-85	371,707	7.6	78.29	11	36.6	5.95	15	43.0
1985-86	391,206	5.2	82.26	9	36.8	5.95	17	44.8
1986-87	419,979	7.4	87.90	11	31.8	6.08	21	39.5
1987-88	494,480	17.7	102.54	6	40.9	6.77	15	49.8
1988-89	529,682	7.1	109.07	9	43.7	6.84	15	54.7
1989-90	541,187	2.2	110.34	11	37.3	6.45	18	47.0
1990-91	563,253	4.1	113.46	11	34.6	6.35	15	44.8
1991-92	599,945	6.5	119.38	10	33.3	6.51	15	42.6
1992-93	654,743	9.1	128.76	4	37.7	6.62	12	45.6
1993-94	729,302	11.4	142.06	4	47.8	7.05	8	54.7
1994-95	751,742	3.1	144.99	4	46.8	6.84	7	51.7
1995-96	781,785	4.0	149.48	4	49.5	6.79	8	54.8
1996-97	798,630	2.2	151.65	7	46.6	6.56	9	51.5
1997-98	844,052	5.7	159.33	6	50.3	6.54	11	54.4
1998-99	907,722	7.5	170.22	2	57.8	6.55	8	61.3
1999-00	919,848	1.3	171.15	3	56.1	6.36	9	60.2
2001-02	978,516	6.4**	179.90	3	56.7	6.16	9	62.3
2003-04	1,048,205	7.1**	190.46	2	59.5	6.23	7	62.6
Cumulative Change		263.2%						
Average Annual Change		6.3%						

*Includes revenues from the state motor fuel tax and petroleum inspection fee. In some years, these amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

**Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 55

Historical Data On Wisconsin Corporate Income Taxes

Fiscal Year	Corporate Income Tax Revenue* (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per		% Difference From U.S. Average
			Per Capita	Rank		\$1,000 of Pers. Inc.	Rank	
1982-83	\$339,781		\$71.97	11	18.0%	\$6.19	11	20.1%
1983-84	393,481	15.8%	83.09	11	14.3	6.90	11	18.8
1984-85	413,645	5.1	87.12	13	8.2	6.62	13	13.3
1985-86	407,590	-1.5	85.71	12	2.9	6.20	13	8.9
1986-87	470,689	15.5	98.51	12	6.4	6.81	11	12.7
1987-88	461,369	-2.0	95.67	14	-1.1	6.32	13	5.1
1988-89	448,367	-2.8	92.32	16	-12.1	5.79	16	-5.3
1989-90	436,562	-2.6	89.01	17	-5.7	5.20	17	0.9
1990-91	440,918	1.0	88.82	14	1.0	4.97	17	8.7
1991-92	469,792	6.5	93.48	14	0.3	5.10	13	7.3
1992-93	528,807	12.6	104.00	14	2.2	5.35	14	8.1
1993-94	588,914	11.4	114.72	14	6.4	5.70	13	11.4
1994-95	672,335	14.2	129.67	13	9.9	6.12	15	13.6
1995-96	677,588	0.8	129.56	14	8.8	5.88	16	12.7
1996-97	695,301	2.6	132.03	15	6.3	5.71	14	9.8
1997-98	680,639	-2.1	128.48	14	3.0	5.27	15	5.8
1998-99	670,958	-1.4	125.82	16	3.5	4.84	15	5.8
1999-00	654,239	-2.5	121.73	17	-4.9	4.52	20	-2.5
2001-02	515,537	-21.2**	94.78	15	-3.3	3.24	15	0.2
2003-04	676,069	31.1**	122.84	12	7.0	4.02	13	9.1
Cumulative Change		99.0%						
Average Annual Change		3.3%						

*The corporate income tax amounts shown equal revenues from the state corporate income and franchise tax and, beginning in 1991-92, the state recycling surcharge. In some years, these amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

**Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 56

Historical Data On Wisconsin State and Local Revenue from Current Charges

Fiscal Year	Current Charges (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,563,876		\$331.23	13	23.7%	\$28.51	16	25.9%
1983-84	1,629,147	4.2%	344.02	13	17.5	28.58	15	22.1
1984-85	1,677,168	2.9	353.25	15	13.1	26.85	19	18.3
1985-86	1,820,574	8.6	382.83	14	14.3	27.71	15	21.0
1986-87	1,891,376	3.9	395.86	18	9.7	27.38	21	16.1
1987-88	1,963,600	3.8	407.18	24	5.3	26.90	23	11.9
1988-89	2,153,245	9.7	443.37	22	4.6	27.81	24	12.7
1989-90	2,334,320	8.4	475.95	25	2.8	27.81	25	10.0
1990-91	2,487,012	6.5	500.98	25	1.2	28.06	25	8.9
1991-92	2,700,230	8.6	537.32	27	0.7	29.31	26	7.7
1992-93	2,968,956	10.0	583.88	23	1.6	30.01	27	7.5
1993-94	3,094,139	4.2	602.71	27	-1.6	29.93	29	3.0
1994-95	3,350,177	8.3	646.15	28	0.0	30.48	31	3.3
1995-96	3,438,432	2.6	657.45	30	-2.8	29.85	35	0.7
1996-97	3,586,025	4.3	680.95	30	-2.6	29.46	34	0.7
1997-98	3,705,533	3.3	699.46	30	-4.3	28.70	33	-1.6
1998-99	4,054,748	9.4	760.36	27	0.6	29.24	29	2.8
1999-00	4,308,570	6.3	801.68	26	1.2	29.78	28	3.9
2001-02	4,857,445	12.7*	893.05	26	1.6	30.57	25	5.3
2003-04	5,272,313	8.5*	957.99	26	-2.5	31.33	28	-0.7
Cumulative Change		237.1%						
Average Annual Change		6.0%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 57

Historical Data On Wisconsin State and Local Revenue Received from the Federal Government

Fiscal Year	Federal Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,960,382		\$415.21	20	7.9%	\$35.74	27	9.8%
1983-84	2,020,347	3.1%	426.63	20	3.8	35.44	28	7.9
1984-85	2,229,376	10.3	469.56	21	5.2	35.69	24	10.1
1985-86	2,365,917	6.1	497.50	22	5.6	36.01	22	11.8
1986-87	2,422,722	2.4	507.07	20	7.0	35.07	22	13.2
1987-88	2,378,751	-1.8	493.27	23	2.6	32.58	25	9.0
1988-89	2,473,145	4.0	509.24	26	-0.1	31.94	27	7.6
1989-90	2,595,012	4.9	529.10	29	-3.5	30.92	28	3.3
1990-91	2,890,885	11.4	582.33	30	-4.4	32.62	29	2.9
1991-92	3,211,840	11.1	639.12	33	-8.5	34.86	29	-2.1
1992-93	3,535,732	10.1	695.34	32	-9.0	35.74	32	-3.7
1993-94	3,807,887	7.7	741.75	34	-9.4	36.83	34	-5.1
1994-95	3,954,281	3.8	762.66	34	-11.2	35.97	37	-8.3
1995-96	3,895,743	-1.5	744.89	41	-14.6	33.82	40	-11.5
1996-97	4,172,977	7.1	792.41	35	-11.7	34.28	34	-8.7
1997-98	4,106,707	-1.6	775.19	40	-16.2	31.81	40	-13.8
1998-99	4,618,075	12.5	866.00	37	-10.7	33.30	36	-8.7
1999-00	5,059,028	9.5	941.31	36	-9.0	34.96	36	-6.6
2001-02	6,455,616	27.6*	1,186.88	32	-5.2	40.63	33	-1.8
2003-04	7,262,026	12.5*	1,319.52	36	-9.0	43.15	34	-7.2
Cumulative Change		270.4%						
Average Annual Change		6.4%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 58

Historical Data On Wisconsin State and Local Government Insurance Trust Revenue*

Fiscal Year	Ins. Trust Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,721,609		\$364.64	10	22.9%	\$31.39	10	25.1%
1983-84	1,778,579	3.3%	375.58	10	29.0	31.20	11	34.1
1984-85	1,675,717	-5.8	352.95	12	8.8	26.83	15	13.9
1985-86	2,213,100	32.1	465.36	11	18.0	33.68	9	24.8
1986-87	3,253,610	47.0	680.97	5	54.4	47.09	4	63.4
1987-88	2,576,717	-20.8	534.32	8	24.6	35.29	8	32.5
1988-89	2,808,227	9.0	578.23	8	28.1	36.27	7	37.9
1989-90	4,618,040	64.4	941.58	2	89.6	55.02	2	102.9
1990-91	2,548,279	-44.8	513.32	12	10.1	28.75	10	18.5
1991-92	5,293,621	107.7	1,053.37	3	82.6	57.46	3	95.4
1992-93	5,284,296	-0.2	1,039.22	4	64.5	53.42	3	74.1
1993-94	5,448,289	3.1	1,061.28	3	73.5	52.70	3	81.7
1994-95	1,685,357	-69.1	325.06	47	-50.9	15.33	46	-49.2
1995-96	8,716,635	417.2	1,666.67	2	108.4	75.68	2	115.8
1996-97	7,448,149	-14.6	1,414.33	3	55.9	61.19	3	61.1
1997-98	9,412,454	26.4	1,776.72	2	78.9	72.91	1	83.8
1998-99	9,512,784	1.1	1,783.87	2	81.7	68.60	3	85.7
1999-00	11,567,852	21.6	2,152.39	12	95.0	79.94	12	100.1
2001-02	-2,088,260	-118.1**	-383.93	49	-817.5	-13.14	49	-843.5
2003-04	12,046,845	N.A.***	2,188.93	6	49.0	71.59	6	51.9
Cumulative Change		599.7%						
Average Annual Change		9.7%						

*Insurance trust revenues exhibit inconsistent collection patterns, primarily due to year-to-year variations in employee retirement system revenues.

**Two-year growth rate.

***No growth rate is shown for 2003-04 over 2001-02 because the amount in 2001-02 is negative.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 59

Historical Data On Wisconsin Total State and Local Government Expenditures

Fiscal Year	Total Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$11,953,259		\$2,531.70	17	4.5%	\$217.92	24	6.3%
1983-84	12,462,407	4.3%	2,631.66	21	3.4	218.62	19	7.4
1984-85	13,479,830	8.2	2,839.19	19	2.7	215.81	20	7.5
1985-86	14,466,957	7.3	3,042.07	20	1.8	220.17	19	7.8
1986-87	15,182,628	4.9	3,177.66	22	-0.9	219.75	21	4.9
1987-88	15,744,367	3.7	3,264.85	22	-3.5	215.66	22	2.6
1988-89	16,764,994	6.5	3,452.02	24	-4.4	216.51	20	3.0
1989-90	18,309,398	9.2	3,733.14	23	-4.5	218.14	23	2.2
1990-91	20,114,735	9.9	4,051.84	20	-3.6	226.94	23	3.8
1991-92	22,046,744	9.6	4,387.06	19	-2.4	239.32	22	3.8
1992-93	23,768,768	7.8	4,674.39	18	0.1	240.29	20	5.9
1993-94	24,482,338	3.0	4,768.97	18	-0.8	236.82	21	3.9
1994-95	25,934,371	5.9	5,001.97	16	-1.4	235.92	22	1.8
1995-96	26,742,016	3.1	5,113.21	16	-1.4	232.18	23	2.1
1996-97	28,448,813	6.4	5,402.14	16	0.8	233.73	20	4.2
1997-98	29,461,665	3.6	5,561.25	15	0.3	228.21	23	3.1
1998-99	31,673,392	7.5	5,939.50	14	1.9	228.41	22	4.2
1999-00	34,558,971	9.1	6,430.26	14	3.9	238.83	20	6.6
2001-02	39,261,767	13.6*	7,218.38	16	1.5	247.10	21	5.1
2003-04	42,410,081	8.0*	7,705.97	18	-0.1	252.02	24	1.8
Cumulative Change		254.8%						
Average Annual Change		6.2%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 60

Historical Data On Wisconsin State and Local Government Direct General Expenditures

Fiscal Year	Direct General Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$10,656,699		\$2,257.09	9	13.5%	\$194.28	12	15.6%
1983-84	11,263,239	5.7%	2,378.43	13	11.4	197.59	14	15.8
1984-85	12,106,994	7.5	2,550.04	11	9.9	193.83	12	15.0
1985-86	13,011,519	7.5	2,736.03	12	8.9	198.02	15	15.2
1986-87	13,685,872	5.2	2,864.40	16	6.0	198.09	17	12.2
1987-88	14,309,290	4.6	2,967.26	16	3.3	196.00	15	9.8
1988-89	15,233,779	6.5	3,136.74	18	1.9	196.73	15	9.8
1989-90	16,620,468	9.1	3,388.78	17	1.7	198.01	15	8.8
1990-91	18,195,926	9.5	3,665.32	17	2.5	205.29	16	10.3
1991-92	19,609,414	7.8	3,902.06	19	2.4	212.86	17	9.6
1992-93	21,352,589	8.9	4,199.22	14	6.3	215.86	13	12.5
1993-94	21,932,123	2.7	4,272.20	14	4.7	212.15	17	9.6
1994-95	23,079,319	5.2	4,451.31	15	3.4	209.95	19	6.9
1995-96	23,862,375	3.4	4,562.61	15	3.3	207.18	20	7.0
1996-97	25,157,283	5.4	4,777.11	14	4.5	206.68	19	8.0
1997-98	26,151,152	4.0	4,936.35	16	3.6	202.57	23	6.4
1998-99	28,043,255	7.2	5,258.77	15	4.9	202.23	22	7.2
1999-00	30,762,068	9.7	5,723.78	13	7.5	212.59	18	10.3
2001-02	34,003,403	10.5*	6,251.62	15	4.0	214.01	19	7.8
2003-04	36,713,839	8.0*	6,670.96	17	2.9	218.17	23	4.9
Cumulative Change		244.5%						
Average Annual Change		6.1%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 61

Historical Data On Wisconsin State and Local Government Insurance Trust Expenditures

Fiscal Year	Insurance Trust Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$729,278		\$154.46	29	-23.7%	\$13.30	32	-22.3%
1983-84	665,316	-8.8%	140.49	25	-17.5	11.67	27	-14.3
1984-85	785,973	18.1	165.55	25	-10.9	12.58	23	-6.7
1985-86	775,446	-1.3	163.06	27	-15.9	11.80	25	-11.0
1986-87	831,069	7.2	173.94	27	-17.0	12.03	28	-12.2
1987-88	828,976	-0.3	171.90	29	-19.0	11.35	30	-13.9
1988-89	895,632	8.0	184.42	26	-17.2	11.57	28	-10.9
1989-90	1,014,275	13.2	206.80	25	-18.5	12.08	31	-12.8
1990-91	1,208,220	19.1	243.38	24	-17.0	13.63	30	-10.6
1991-92	1,449,628	20.0	288.46	25	-18.0	15.74	25	-12.2
1992-93	1,478,509	2.0	290.77	27	-23.5	14.95	30	-19.1
1993-94	1,597,696	8.1	311.22	26	-14.2	15.45	28	-10.2
1994-95	1,902,107	19.1	366.86	24	-9.0	17.30	25	-6.0
1995-96	1,898,014	-0.2	362.91	25	-10.1	16.48	27	-6.9
1996-97	2,181,768	15.0	414.30	19	1.6	17.92	17	5.0
1997-98	2,233,370	2.4	421.58	16	7.3	17.30	14	10.2
1998-99	2,364,277	5.9	443.36	18	7.4	17.05	16	9.8
1999-00	2,602,069	10.1	484.16	16	9.1	17.98	15	11.9
2001-02	4,019,479	54.5*	738.99	12	25.4	25.30	8	30.0
2003-04	4,269,389	6.2*	775.75	12	15.4	25.37	9	17.6
Cumulative Change		485.4%						
Average Annual Change		8.8%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 62

**Historical Data On Wisconsin State and Local Government Expenditures
for Current Operations Other Than Wages**

Fiscal Year	Current Operations Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$4,514,518		\$956.17	11	13.1%	\$82.31	14	15.2%
1983-84	4,771,498	5.7%	1,007.59	12	10.9	83.71	17	15.2
1984-85	5,242,201	9.9	1,104.14	14	11.6	83.93	12	16.7
1985-86	5,485,801	4.6	1,153.54	16	8.7	83.49	16	15.1
1986-87	5,910,657	7.7	1,237.08	15	8.5	85.55	12	14.8
1987-88	6,227,931	5.4	1,291.46	16	6.8	85.31	13	13.6
1988-89	6,586,844	5.8	1,356.28	19	3.6	85.06	17	11.6
1989-90	7,404,944	12.4	1,509.81	18	4.8	88.22	16	12.2
1990-91	8,130,704	9.8	1,637.82	16	4.7	91.73	17	12.7
1991-92	8,892,187	9.4	1,769.45	21	2.0	96.52	20	9.1
1992-93	9,825,788	10.5	1,932.35	18	4.7	99.33	17	10.8
1993-94	10,414,652	6.0	2,028.69	20	11.3	100.74	19	16.5
1994-95	11,113,580	6.7	2,143.48	21	2.9	101.10	21	6.3
1995-96	11,608,703	4.5	2,219.64	18	4.3	100.79	20	8.0
1996-97	12,022,528	3.6	2,282.96	20	3.8	98.77	19	7.2
1997-98	12,530,940	4.2	2,365.37	22	2.9	97.06	23	5.7
1998-99	13,539,675	8.0	2,539.01	20	4.7	97.64	21	7.0
1999-00	15,308,611	13.1	2,848.42	14	8.6	105.79	19	11.5
2001-02	17,114,091	11.8*	3,146.47	19	2.2	107.71	23	5.9
2003-04	19,512,584	14.0*	3,545.47	16	4.5	115.95	19	6.5
Cumulative Change		332.2%						
Average Annual Change		7.2%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 63

Historical Data On Wisconsin State and Local Government Expenditures for Salaries and Wages

Fiscal Year	Salary and Wage Expenditures		Amount			Amount Per		% Difference	
	(Thousands)	Percent Change	Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average	
1982-83	\$4,472,339		\$947.24	15	8.4%	\$81.54	14	10.3%	
1983-84	4,620,707	3.3%	975.74	15	4.9	81.06	14	9.1	
1984-85	4,841,259	4.8	1,019.69	17	2.4	77.51	19	7.2	
1985-86	5,166,417	6.7	1,086.38	17	1.7	78.63	18	7.6	
1986-87	5,524,478	6.9	1,156.25	15	2.0	79.96	19	7.9	
1987-88	5,812,247	5.2	1,205.26	18	-0.3	79.61	20	5.9	
1988-89	6,068,163	4.4	1,249.48	20	-2.9	78.37	23	4.6	
1989-90	6,470,336	6.6	1,319.25	20	-3.3	77.09	20	3.4	
1990-91	6,899,576	6.6	1,389.83	22	-4.0	77.84	23	3.3	
1991-92	7,232,035	4.8	1,439.10	22	-3.7	78.50	25	3.1	
1992-93	7,778,601	7.6	1,529.75	18	0.3	78.64	18	6.1	
1993-94	8,119,287	4.4	1,581.57	16	1.3	78.54	21	6.1	
1994-95	8,411,313	3.6	1,622.29	18	0.2	76.52	24	3.6	
1995-96	8,596,591	2.2	1,643.71	20	-1.1	74.64	26	2.5	
1996-97	9,050,576	5.3	1,718.61	20	-0.1	74.36	24	3.3	
1997-98	9,531,728	5.3	1,799.23	16	0.2	73.83	25	3.0	
1998-99	9,934,106	4.2	1,862.88	17	-0.5	71.64	28	1.7	
1999-00	10,182,450	2.5	1,894.61	21	-2.6	70.37	28	0.0	
2001-02	11,208,846	10.1*	2,060.78	21	-2.8	70.55	27	0.7	
2003-04	12,024,334	7.3*	2,184.84	26	-3.7	71.46	32	-1.8	
Cumulative Change		168.9%							
Average Annual Change		4.8%							

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 64

Historical Data On Wisconsin State and Local Government Capital Outlays

Fiscal Year	Capital Outlays (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,182,104		\$250.37	31	-13.6%	\$21.55	35	-12.0%
1983-84	1,301,440	10.1%	274.82	27	-8.3	22.83	32	-4.7
1984-85	1,402,870	7.8	295.48	33	-12.0	22.46	36	-7.9
1985-86	1,510,090	7.6	317.54	37	-15.7	22.98	35	-10.8
1986-87	1,466,386	-2.9	306.91	41	-24.8	21.22	40	-20.4
1987-88	1,451,286	-1.0	300.95	46	-29.5	19.88	49	-25.0
1988-89	1,752,638	20.8	360.88	40	-20.4	22.63	37	-14.3
1989-90	1,919,877	9.5	391.45	36	-20.6	22.87	35	-15.1
1990-91	2,282,845	18.9	459.85	32	-11.6	25.76	31	-4.9
1991-92	2,671,026	17.0	531.51	18	-0.1	28.99	24	6.9
1992-93	2,879,758	7.8	566.34	14	8.3	29.11	16	14.6
1993-94	2,548,659	-11.5	496.46	25	-5.0	24.65	27	-0.5
1994-95	2,792,811	9.6	538.65	29	-5.3	25.41	30	-2.1
1995-96	2,863,818	2.5	547.58	29	-7.2	24.86	32	-3.9
1996-97	3,366,242	17.5	639.21	21	1.7	27.66	27	5.1
1997-98	3,458,975	2.8	652.92	21	-1.0	26.79	30	1.8
1998-99	3,861,424	11.6	724.11	21	1.8	27.85	28	4.0
1999-00	4,352,273	12.7	809.81	18	5.3	30.08	25	8.0
2001-02	4,773,065	9.7*	877.54	21	-1.7	30.04	23	1.8
2003-04	4,345,163	-9.0*	789.52	28	-14.1	25.82	34	-12.5
Cumulative Change		267.6%						
Average Annual Change		6.4%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 65

Historical Data On Wisconsin State and Local Government Expenditures for Interest on Debt

Fiscal Year	Interest Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$472,735		\$100.13	35	-19.8%	\$8.62	37	-18.3%
1983-84	508,023	7.5%	107.28	40	-26.5	8.91	40	-23.7
1984-85	581,003	14.4	122.37	41	-25.0	9.30	40	-21.5
1985-86	710,047	22.2	149.31	37	-19.2	10.81	38	-14.5
1986-87	689,784	-2.9	144.37	40	-30.6	9.98	44	-26.5
1987-88	710,794	3.0	147.39	41	-31.8	9.74	44	-27.5
1988-89	788,810	11.0	162.42	40	-27.7	10.19	39	-22.2
1989-90	837,425	6.2	170.74	40	-27.7	9.98	40	-22.6
1990-91	910,939	8.8	183.50	38	-24.6	10.28	36	-18.8
1991-92	996,037	9.3	198.20	37	-21.8	10.81	36	-16.3
1992-93	1,065,702	7.0	209.58	33	-15.9	10.77	33	-11.1
1993-94	1,083,008	1.6	210.96	31	-13.9	10.48	33	-9.9
1994-95	1,021,870	-5.6	197.09	34	-21.0	9.30	39	-18.4
1995-96	1,092,905	7.0	208.97	30	-18.1	9.49	33	-15.2
1996-97	1,189,032	8.8	225.79	28	-14.4	9.77	31	-11.5
1997-98	1,280,517	7.7	241.71	27	-10.6	9.92	29	-8.2
1998-99	1,334,266	4.2	250.21	25	-9.9	9.62	30	-7.9
1999-00	1,426,469	6.9	265.42	27	-7.0	9.86	31	-4.5
2001-02	1,525,209	6.9*	280.41	25	-7.1	9.60	26	-3.8
2003-04	1,637,056	7.3*	297.46	22	-6.6	9.73	23	-4.8
Cumulative Change		246.3%						
Average Annual Change		6.1%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 66

Historical Data On Wisconsin State and Local Government Expenditures for Assistance and Subsidies

Fiscal Year	Assistance and Subsidies (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$536,723		\$113.68	6	42.2%	\$9.79	6	44.8%
1983-84	549,864	2.4%	116.11	6	39.0	9.65	5	44.5
1984-85	558,362	1.5	117.61	7	35.1	8.94	7	41.4
1985-86	740,941	32.7	155.80	5	65.6	11.28	2	75.3
1986-87	675,469	-8.8	141.37	6	46.0	9.78	4	54.5
1987-88	623,502	-7.7	129.29	7	32.1	8.54	5	40.4
1988-89	579,281	-7.1	119.28	11	17.9	7.48	5	26.9
1989-90	563,482	-2.7	114.89	16	5.3	6.71	13	12.7
1990-91	577,408	2.5	116.31	16	-3.4	6.51	14	4.0
1991-92	609,235	5.5	121.23	17	-5.7	6.61	13	0.9
1992-93	604,357	-0.8	118.85	17	-10.9	6.11	15	-5.7
1993-94	590,421	-2.3	115.01	18	-14.3	5.71	19	-10.2
1994-95	570,110	-3.4	109.96	22	-20.6	5.19	22	-17.9
1995-96	550,095	-3.5	105.18	24	-21.6	4.78	23	-18.8
1996-97	505,580	-8.1	96.00	24	-21.8	4.15	24	-19.1
1997-98	297,853	-41.1	56.22	41	-51.0	2.31	44	-49.6
1998-99	466,837	56.7	87.54	25	-22.4	3.37	26	-20.7
1999-00	585,640	25.4	108.97	20	-2.0	4.05	20	0.6
2001-02	621,077	6.1*	114.19	18	-1.2	3.91	19	2.4
2003-04	621,555	0.1*	112.94	21	-10.2	3.69	24	-8.5
Cumulative Change		15.8%						
Average Annual Change		0.7%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 67

Historical Data On Wisconsin State and Local Government Expenditures for Elementary and Secondary Education

Fiscal Year	Elem. and Sec. Education Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$2,440,574		\$516.91	15	7.0%	\$44.49	19	8.9%
1983-84	2,732,288	12.0%	576.97	11	12.5	47.93	12	17.0
1984-85	2,865,435	4.9	603.53	13	8.8	45.87	12	13.9
1985-86	3,101,582	8.2	652.19	14	7.9	47.20	13	14.2
1986-87	3,337,554	7.6	698.54	12	7.9	48.31	11	14.2
1987-88	3,817,698	14.4	791.66	7	14.1	52.29	9	21.3
1988-89	3,929,757	2.9	809.16	11	7.9	50.75	11	16.1
1989-90	4,281,176	8.9	872.90	10	7.9	51.01	11	15.4
1990-91	4,740,929	10.7	955.00	11	11.0	53.49	7	19.5
1991-92	5,086,934	7.3	1,012.25	10	14.2	55.22	7	22.3
1992-93	5,431,063	6.8	1,068.08	9	15.5	54.91	6	22.2
1993-94	5,571,333	2.6	1,085.25	8	15.6	53.89	8	21.1
1994-95	5,824,862	4.6	1,123.44	8	13.2	52.99	9	17.0
1995-96	6,302,703	8.2	1,205.11	7	16.2	54.72	6	20.4
1996-97	6,739,841	6.9	1,279.83	6	18.7	55.37	5	22.7
1997-98	7,245,535	7.5	1,367.68	6	18.6	56.12	6	21.9
1998-99	7,566,569	4.4	1,418.91	7	16.5	54.57	6	19.1
1999-00	7,792,624	3.0	1,449.94	9	12.0	53.85	8	15.0
2001-02	8,464,946	8.6*	1,556.30	9	9.0	53.28	8	13.0
2003-04	8,722,218	3.0*	1,584.84	17	3.0	51.83	14	4.9
Cumulative Change		257.4%						
Average Annual Change		6.3%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 68

Historical Data On Wisconsin State and Local Government Expenditures for Public Welfare

Fiscal Year	Public Welfare		Amount		% Difference	Amount Per		% Difference
	Expenditures (Thousands)	Percent Change	Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average
1982-83	\$1,666,465		\$352.96	9	39.5%	\$30.38	6	42.0%
1983-84	1,696,710	1.8%	358.29	8	30.6	29.76	7	35.7
1984-85	1,874,241	10.5	394.76	8	35.1	30.01	7	41.4
1985-86	2,097,483	11.9	441.05	8	43.5	31.92	5	51.9
1986-87	2,341,469	11.6	490.06	6	48.0	33.89	3	56.7
1987-88	2,309,624	-1.4	478.94	7	35.4	31.64	3	44.0
1988-89	2,431,397	5.3	500.64	7	30.1	31.40	6	40.1
1989-90	2,596,312	6.8	529.37	9	23.2	30.93	6	31.8
1990-91	2,889,577	11.3	582.07	10	16.0	32.60	8	24.8
1991-92	3,314,111	14.7	659.47	12	9.0	35.97	12	16.7
1992-93	3,501,893	5.7	688.69	13	7.1	35.40	12	13.3
1993-94	3,756,622	7.3	731.76	15	7.1	36.34	15	12.1
1994-95	3,779,596	0.6	728.97	17	0.5	34.38	18	3.9
1995-96	3,927,732	3.9	751.00	16	4.6	34.10	18	8.3
1996-97	4,018,589	2.3	763.09	16	4.0	33.02	17	7.5
1997-98	3,847,350	-4.3	726.23	21	-2.1	29.80	22	0.6
1998-99	4,128,245	7.3	774.14	21	0.4	29.77	22	2.6
1999-00	4,469,954	8.3	831.71	24	0.6	30.89	24	3.2
2001-02	5,559,624	24.4*	1,022.15	18	5.3	34.99	22	9.1
2003-04	6,858,367	23.4*	1,246.18	16	9.2	40.76	17	11.2
Cumulative Change		311.6%						
Average Annual Change		7.0%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 69

Historical Data On Wisconsin State and Local Government Expenditures for Higher Education

Fiscal Year	Higher Education Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,313,152		\$278.13	6	48.4%	\$23.94	9	51.1%
1983-84	1,426,783	8.7%	301.29	5	49.2	25.03	9	55.1
1984-85	1,490,972	4.5	314.04	7	42.8	23.87	9	49.5
1985-86	1,617,220	8.5	340.06	7	44.4	24.61	8	52.9
1986-87	1,568,783	-3.0	328.34	10	32.4	22.71	10	40.2
1987-88	1,651,697	5.3	342.51	9	33.6	22.62	11	42.0
1988-89	1,785,088	8.1	367.56	9	34.3	23.05	9	44.6
1989-90	1,920,526	7.6	391.58	10	33.1	22.88	11	42.5
1990-91	2,043,295	6.4	411.59	9	32.2	23.05	10	42.3
1991-92	1,949,368	-4.6	387.90	16	18.3	21.16	22	26.6
1992-93	2,268,376	16.4	446.10	10	31.6	22.93	9	39.2
1993-94	2,362,746	4.2	460.24	11	33.3	22.86	9	39.5
1994-95	2,461,008	4.2	474.65	12	30.2	22.39	14	34.6
1995-96	2,525,443	2.6	482.88	12	29.1	21.93	16	33.7
1996-97	2,641,317	4.6	501.56	12	28.9	21.70	16	33.2
1997-98	2,792,362	5.7	527.09	12	28.8	21.63	16	32.4
1998-99	2,949,373	5.6	553.08	13	25.8	21.27	20	28.5
1999-00	3,227,670	9.4	600.56	11	26.1	22.31	17	29.4
2001-02	3,710,116	14.9*	682.11	12	25.3	23.35	17	29.8
2003-04	4,222,486	13.8*	767.23	12	30.2	25.09	14	32.7
Cumulative Change		221.6%						
Average Annual Change		5.7%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 70

Historical Data On Wisconsin State and Local Government Expenditures for Highways

Fiscal Year	Highway Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1982-83	\$945,279		\$200.21	18	27.7%	\$17.23	24	30.0%
1983-84	1,030,443	9.0%	217.60	17	30.2	18.08	19	35.3
1984-85	1,067,293	3.6	224.80	22	18.9	17.09	24	24.4
1985-86	1,136,985	6.5	239.08	21	16.3	17.30	23	23.1
1986-87	1,253,423	10.2	262.34	17	21.4	18.14	20	28.5
1987-88	1,143,803	-8.7	237.19	27	4.3	15.67	29	10.8
1988-89	1,323,482	15.7	272.51	22	15.8	17.09	21	24.6
1989-90	1,357,760	2.6	276.84	22	13.2	16.18	23	21.1
1990-91	1,431,532	5.4	288.36	25	12.3	16.15	22	20.9
1991-92	1,518,158	6.1	302.10	21	15.1	16.48	23	23.1
1992-93	1,756,248	15.7	345.39	15	31.3	17.75	16	38.9
1993-94	1,783,801	1.6	347.47	16	26.9	17.25	17	32.8
1994-95	1,892,978	6.1	365.10	17	26.1	17.22	18	30.3
1995-96	1,915,327	1.2	366.22	17	24.7	16.63	19	29.2
1996-97	2,068,371	8.0	392.76	17	30.5	16.99	18	34.9
1997-98	2,222,131	7.4	419.45	17	32.7	17.21	18	36.3
1998-99	2,386,588	7.4	447.54	15	34.3	17.21	19	37.2
1999-00	2,710,676	13.6	504.37	14	40.5	18.73	18	44.1
2001-02	2,986,139	10.2*	549.01	14	36.9	18.79	15	42.1
2003-04	2,874,697	-3.7*	522.34	17	29.8	17.08	19	32.3
Cumulative Change		204.1%						
Average Annual Change		5.4%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 71

Historical Data On Wisconsin State and Local Government Expenditures for Police and Fire Services

Fiscal Year	Police and Fire Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$566,645		\$120.02	15	9.9%	\$10.33	13	11.8%
1983-84	595,755	5.1%	125.80	16	8.0	10.45	12	12.3
1984-85	641,884	7.7	135.20	17	7.7	10.28	13	12.7
1985-86	653,893	1.9	137.50	19	2.3	9.95	13	8.3
1986-87	722,828	10.5	151.28	16	4.1	10.46	14	10.2
1987-88	769,493	6.5	159.57	17	2.6	10.54	14	9.1
1988-89	811,843	5.5	167.16	17	3.9	10.48	13	11.9
1989-90	879,269	8.3	179.28	16	2.3	10.48	13	9.4
1990-91	951,846	8.3	191.74	15	4.2	10.74	11	12.1
1991-92	1,002,538	5.3	199.49	16	2.0	10.88	12	9.1
1992-93	1,074,439	7.2	211.30	14	6.1	10.86	11	12.2
1993-94	1,123,152	4.5	218.78	14	11.2	10.86	11	16.4
1994-95	1,172,786	4.4	226.20	14	3.7	10.67	11	7.2
1995-96	1,241,955	5.9	237.47	14	2.5	10.78	12	6.2
1996-97	1,310,193	5.5	248.79	15	1.7	10.76	12	5.1
1997-98	1,381,050	5.4	260.69	15	1.7	10.70	13	4.4
1998-99	1,481,597	7.3	277.83	15	3.9	10.68	12	6.2
1999-00	1,581,800	6.8	294.32	14	3.9	10.93	13	6.7
2001-02	1,761,684	11.4*	323.89	16	3.1	11.09	14	6.8
2003-04	1,896,783	7.7*	344.65	16	3.2	11.27	14	5.2
Cumulative Change		234.7%						
Average Annual Change		5.9%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 72

Historical Data On Wisconsin State and Local Government Health Expenditures

Fiscal Year	Health Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$502,512		\$106.43	3	120.3%	\$9.16	2	124.2%
1983-84	499,011	-0.7%	105.38	3	102.4	8.75	2	110.3
1984-85	559,776	12.2	117.90	3	104.6	8.96	2	114.1
1985-86	531,572	-5.0	111.78	4	72.6	8.09	4	82.7
1986-87	350,450	-34.1	73.35	19	5.1	5.07	18	11.3
1987-88	376,248	7.4	78.02	19	3.2	5.15	18	9.7
1988-89	404,271	7.4	83.24	20	-0.7	5.22	21	7.0
1989-90	449,935	11.3	91.74	24	-5.5	5.36	23	1.2
1990-91	494,477	9.9	99.61	25	-5.6	5.58	22	1.6
1991-92	537,697	8.7	107.00	24	-6.7	5.84	20	-0.2
1992-93	625,569	16.3	123.03	21	-1.0	6.32	21	4.8
1993-94	654,535	4.6	127.50	21	-5.0	6.33	22	-0.6
1994-95	660,661	0.9	127.42	25	-10.8	6.01	26	-7.8
1995-96	706,025	6.9	135.00	24	-9.5	6.13	25	-6.2
1996-97	791,435	12.1	150.29	19	-3.0	6.50	18	0.3
1997-98	820,996	3.7	154.97	20	-3.7	6.36	18	-1.0
1998-99	906,664	10.4	170.02	20	-0.4	6.54	20	1.8
1999-00	1,026,484	13.2	190.99	19	4.9	7.09	19	7.7
2001-02	1,229,637	19.8*	226.07	16	10.1	7.74	18	14.1
2003-04	1,298,765	5.6*	235.99	16	9.8	7.72	16	11.9
Cumulative Change		158.5%						
Average Annual Change		4.6%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 73

Historical Data On Wisconsin State and Local Government Corrections Expenditures

Fiscal Year	Corrections Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$171,460		\$36.32	23	-13.2%	\$3.13	23	-11.7%
1983-84	176,563	3.0%	37.28	26	-20.7	3.10	26	-17.6
1984-85	228,844	29.6	48.20	20	-10.7	3.66	22	-6.5
1985-86	175,693	-23.2	36.94	39	-40.7	2.67	43	-37.2
1986-87	215,212	22.5	45.04	33	-34.4	3.11	33	-30.6
1987-88	234,458	8.9	48.62	35	-37.4	3.21	35	-33.4
1988-89	263,370	12.3	54.23	37	-36.9	3.40	36	-32.0
1989-90	348,578	32.4	71.07	28	-28.0	4.15	29	-22.9
1990-91	408,223	17.1	82.23	27	-24.0	4.61	29	-18.1
1991-92	484,630	18.7	96.44	25	-14.2	5.26	21	-8.1
1992-93	530,375	9.4	104.30	23	-8.5	5.36	18	-3.2
1993-94	473,503	-10.7	92.23	27	-24.8	4.58	29	-21.3
1994-95	621,687	31.3	119.90	20	-11.0	5.66	18	8.0
1995-96	639,310	2.8	122.24	24	-12.2	5.55	22	-9.1
1996-97	702,983	10.0	133.49	25	-8.7	5.78	21	-5.7
1997-98	821,533	16.9	155.07	16	0.7	6.36	17	3.5
1998-99	926,721	12.8	173.78	15	6.3	6.68	17	8.7
1999-00	1,029,820	11.1	191.61	11	10.8	7.12	13	13.7
2001-02	1,175,910	14.2*	216.19	10	13.8	7.40	8	18.0
2003-04	1,157,417	-1.6*	210.30	10	9.3	6.88	15	11.4
Cumulative Change		575.0%						
Average Annual Change		9.5%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 74

Historical Data On Wisconsin State and Local Government Expenditures for Sewerage and Solid Waste Management

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1982-83	\$540,173		\$114.41	3	71.4%	\$9.85	3	74.5%
1983-84	586,782	8.6%	123.91	4	80.1	10.29	4	87.2
1984-85	584,864	-0.3	123.19	3	68.5	9.36	3	76.3
1985-86	586,602	0.3	123.35	4	54.7	8.93	3	63.8
1986-87	630,036	7.4	131.86	4	47.6	9.12	3	56.2
1987-88	639,469	1.5	132.60	5	36.9	8.76	3	45.6
1988-89	696,238	8.9	143.36	7	37.3	8.99	3	47.8
1989-90	726,639	4.4	148.16	9	30.0	8.66	5	39.1
1990-91	829,284	14.1	167.05	9	36.3	9.36	4	46.7
1991-92	937,674	13.1	186.59	7	43.3	10.18	3	53.3
1992-93	821,402	-12.4	161.54	11	17.9	8.30	8	24.7
1993-94	806,855	-1.8	157.17	12	16.0	7.80	8	21.4
1994-95	829,669	2.8	160.02	17	10.5	7.55	13	14.2
1995-96	766,312	-7.6	146.52	20	0.3	6.65	21	3.9
1996-97	1,057,142	38.0	200.74	8	32.4	8.69	2	36.8
1997-98	996,607	-5.7	188.12	8	24.3	7.72	4	27.7
1998-99	963,917	-3.3	180.76	12	17.2	6.95	7	19.8
1999-00	964,646	0.1	179.49	14	11.9	6.67	11	14.8
2001-02	1,171,969	21.5*	215.47	6	23.4	7.38	6	27.9
2003-04	1,191,110	1.6*	216.43	10	13.7	7.08	10	15.9
Cumulative Change		120.5%						
Average Annual Change		3.8%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 75

Historical Data On Wisconsin State and Local Government Hospital Expenditures

Fiscal Year	Hospital Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$476,104		\$100.84	36	-27.4%	\$8.68	35	-26.0%
1983-84	409,519	-14.0%	86.48	41	-40.1	7.18	37	-37.8
1984-85	429,498	4.9	90.46	39	-40.0	6.88	37	-37.2
1985-86	459,267	6.9	96.57	37	-39.0	6.99	37	-35.4
1986-87	492,634	7.3	103.11	37	-37.8	7.13	37	-34.2
1987-88	528,221	7.2	109.54	36	-38.4	7.24	37	-34.5
1988-89	542,139	2.6	111.63	38	-41.5	7.00	37	-37.0
1989-90	611,427	12.8	124.66	38	-38.3	7.28	36	-33.9
1990-91	672,256	9.9	135.42	35	-37.0	7.58	36	-32.2
1991-92	715,693	6.5	142.42	35	-38.2	7.77	36	-33.9
1992-93	788,526	10.2	155.07	34	-35.6	7.97	35	-31.8
1993-94	750,164	-4.9	146.13	35	-40.9	7.26	37	-38.2
1994-95	778,426	3.8	150.14	35	-41.1	7.08	37	-39.2
1995-96	730,844	-6.1	139.74	39	-46.7	6.35	36	-44.8
1996-97	633,338	-13.3	120.26	41	-52.0	5.20	40	-50.4
1997-98	637,958	0.7	120.42	39	-52.3	4.94	38	-51.0
1998-99	702,142	10.1	131.67	39	-48.8	5.06	36	-47.7
1999-00	812,666	15.7	151.21	37	-43.8	5.62	36	-42.4
2001-02	851,907	4.8*	156.63	39	-48.3	5.36	37	-46.4
2003-04	980,842	15.1*	178.22	37	-45.8	5.83	36	-44.8
Cumulative Change		106.0%						
Average Annual Change		3.5%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 76

Historical Data On Wisconsin State and Local Government Expenditures for Parks and Recreation

Fiscal Year	Park and Recreation Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$177,892		\$37.68	18	9.4%	\$3.24	16	11.4%
1983-84	183,814	3.3%	38.82	19	9.7	3.22	16	14.0
1984-85	200,304	9.0	42.19	17	9.6	3.21	17	14.7
1985-86	205,161	2.4	43.14	18	1.9	3.12	19	7.9
1986-87	217,474	6.0	45.52	18	0.1	3.15	17	5.9
1987-88	249,376	14.7	51.71	17	4.8	3.42	17	11.4
1988-89	247,079	-0.9	50.88	21	-2.9	3.19	21	4.6
1989-90	277,951	12.5	56.67	19	-1.2	3.31	18	5.7
1990-91	313,577	12.8	63.17	20	0.3	3.54	18	8.0
1991-92	317,917	1.4	63.26	21	1.4	3.45	19	8.5
1992-93	319,810	0.6	62.89	21	1.1	3.23	19	6.9
1993-94	356,352	11.4	69.41	17	9.5	3.45	17	14.7
1994-95	380,520	6.8	73.39	17	9.2	3.46	15	12.9
1995-96	399,468	5.0	76.38	20	7.5	3.47	19	11.4
1996-97	421,473	5.5	80.03	20	5.3	3.46	20	8.8
1997-98	438,706	4.1	82.81	23	2.1	3.40	22	5.0
1998-99	491,541	12.0	92.18	18	9.8	3.54	21	12.3
1999-00	497,205	1.2	92.51	18	4.3	3.44	22	7.0
2001-02	654,798	31.7*	120.39	14	15.2	4.12	15	19.4
2003-04	543,561	-17.0*	98.77	26	-4.8	3.23	22	-3.0
Cumulative Change		205.6%						
Average Annual Change		5.5%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 77

**Historical Data On Wisconsin State and Local Government Expenditures
for Natural Resources**

Fiscal Year	Natural Resources Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$152,165		\$32.23	27	6.4%	\$2.77	29	8.3%
1983-84	158,369	4.1%	33.44	27	6.3	2.78	30	10.4
1984-85	173,827	9.8	36.61	27	4.2	2.78	29	9.1
1985-86	184,887	6.4	38.88	29	2.9	2.81	30	8.9
1986-87	207,668	12.3	43.46	27	5.9	3.01	26	12.1
1987-88	212,256	2.2	44.01	24	5.1	2.91	26	11.7
1988-89	248,335	17.0	51.13	21	13.8	3.21	26	22.5
1989-90	254,408	2.4	51.87	27	5.0	3.03	27	12.4
1990-91	280,703	10.3	56.54	24	13.8	3.17	26	22.4
1991-92	322,168	14.8	64.11	22	27.9	3.50	25	36.9
1992-93	502,348	55.9	98.79	8	94.0	5.08	8	105.3
1993-94	463,878	-7.7	90.36	9	70.0	4.49	10	78.0
1994-95	480,288	3.5	92.63	9	61.7	4.37	12	67.1
1995-96	582,479	21.3	111.37	8	89.7	5.06	8	96.4
1996-97	403,684	-30.7	76.66	22	25.8	3.32	24	30.1
1997-98	413,413	2.4	78.04	18	23.1	3.20	25	26.5
1998-99	422,761	2.3	79.28	21	21.3	3.05	27	24.0
1999-00	485,465	14.8	90.33	20	26.0	3.35	24	29.3
2001-02	541,637	11.6*	99.58	16	30.4	3.41	22	35.1
2003-04	672,025	24.1*	122.11	14	53.9	3.99	15	56.9
Cumulative Change		341.6%						
Average Annual Change		7.3%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 78

Historical Data On Wisconsin State and Local Government Employee Retirement Expenditures

Fiscal Year	Emp. Retirement Expenditures		% Difference			Amount Per		% Difference	
	(Thousands)	Percent Change	Amount Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average	
1982-83	\$279,385		\$59.17	25	-28.2%	\$5.09	34	-26.9%	
1983-84	285,993	2.4%	60.39	29	-35.0	5.02	36	-32.5	
1984-85	349,609	22.2	73.64	26	-28.2	5.60	35	-24.9	
1985-86	419,252	19.9	88.16	25	-20.2	6.38	26	-15.5	
1986-87	497,103	18.6	104.04	23	-14.8	7.20	22	-9.9	
1987-88	537,647	8.2	111.49	24	-15.1	7.36	23	-9.8	
1988-89	614,319	14.3	126.49	24	-10.5	7.93	22	-3.7	
1989-90	680,189	10.7	138.68	24	-9.7	8.10	23	-3.4	
1990-91	824,249	21.2	166.03	19	-0.3	9.30	16	7.3	
1991-92	904,224	9.7	179.93	15	-0.4	9.82	16	6.5	
1992-93	922,205	2.0	181.36	24	-8.8	9.32	22	-3.5	
1993-94	1,121,637	21.6	218.49	16	4.9	10.85	15	9.9	
1994-95	1,213,551	8.2	234.06	15	1.5	11.04	17	4.8	
1995-96	1,304,077	7.5	249.35	16	-1.2	11.32	16	2.3	
1996-97	1,556,930	19.4	295.65	12	11.8	12.79	10	15.6	
1997-98	1,768,072	13.6	333.75	12	14.8	13.70	10	17.9	
1998-99	1,884,692	6.6	353.42	14	15.6	13.59	10	18.1	
1999-00	2,114,983	12.2	393.53	12	16.1	14.62	11	19.1	
2001-02	2,980,467	40.9*	547.97	4	38.2	18.76	4	43.2	
2003-04	3,256,120	9.2 *	591.64	9	26.3	19.35	6	28.7	
Cumulative Change		1,065.5%							
Average Annual Change		12.4%							

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 79

Historical Data On Wisconsin State and Local Government Unemployment Compensation Benefit Expenditures

Fiscal Year	Unemp. Comp. Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$445,017		\$94.25	23	-8.8%	\$8.11	26	-7.2%
1983-84	373,842	-16.0%	78.94	11	32.4	6.56	9	37.6
1984-85	431,307	15.4	90.84	9	44.1	6.91	8	50.8
1985-86	350,699	-18.7	73.74	17	19.0	5.34	13	25.9
1986-87	328,412	-6.4	68.74	20	9.2	4.75	17	15.6
1987-88	286,602	-12.7	59.43	18	11.0	3.93	17	18.0
1988-89	278,189	-2.9	57.28	15	9.9	3.59	15	18.4
1989-90	327,584	17.8	66.79	16	1.1	3.90	16	8.1
1990-91	376,824	15.0	75.91	21	-13.2	4.25	24	-6.6
1991-92	537,532	42.6	106.96	21	-16.6	5.83	21	-10.7
1992-93	548,244	2.0	107.82	24	-20.9	5.54	23	-16.3
1993-94	468,076	-14.6	91.18	21	-16.2	4.53	23	-12.2
1994-95	680,889	45.5	131.32	20	-0.7	6.19	23	2.6
1995-96	586,693	-13.8	112.18	19	2.4	5.09	22	6.1
1996-97	617,566	5.3	117.27	16	17.7	5.07	16	21.7
1997-98	434,425	-29.7	82.00	13	27.2	3.37	14	30.7
1998-99	449,429	3.5	84.28	14	22.3	3.24	13	25.0
1999-00	464,288	3.3	86.39	13	30.7	3.21	11	34.1
2001-02	1,004,757	116.4*	184.73	13	26.2	6.32	8	30.7
2003-04	978,071	-2.7*	177.72	12	20.6	5.81	10	22.9
Cumulative Change		119.8%						
Average Annual Change		3.8%						

*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.