



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873  
Email: [fiscal.bureau@legis.wisconsin.gov](mailto:fiscal.bureau@legis.wisconsin.gov) • Website: <http://legis.wisconsin.gov/lfb>

July 25, 2012

TO: Members  
Legislative Council Steering Committee on Income Tax

FROM: Rob Reinhardt, Program Supervisor

SUBJECT: Rankings on State and Local Government Revenues and Expenditures

The attached tables show rankings on state and local government revenues and expenditures for fiscal year 2008-09, the most recent year for which such data is available from the U.S. Census Bureau. The tables show rankings for the 50 states and the District of Columbia on revenues and expenditures per capita and per \$1,000 of state personal income.

Attachment 1 shows rankings on state and local general revenue, which includes most state and local taxes, fees, other assessments, and interest earnings, as well as revenues received from the federal government.

Attachment 2 shows rankings on state and local government revenue from own sources. This includes the state and local revenue sources described above, but does not include federal revenues.

Attachments 3 through 8 show rankings on total state and local taxes, individual income taxes, property taxes, general sales taxes, corporate income taxes, and motor fuel taxes.

Attachment 9 shows rankings on total state and local government expenditures.

RR/sas  
Attachments

## ATTACHMENT 1

### Rankings on State and Local Government General Revenue Fiscal Year 2008-09

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,072,518	\$20,135.38	1	\$456.76	1
Wyoming	8,517,044	15,213.05	3	317.65	2
Mississippi	23,230,875	7,851.52	22	254.67	3
New Mexico	17,089,521	8,390.37	15	253.79	4
West Virginia	13,914,314	7,530.31	27	241.67	5
New York	229,362,779	11,879.73	4	241.63	6
North Dakota	6,458,811	9,712.97	5	240.29	7
Louisiana	40,176,879	8,944.80	10	239.24	8
District of Columbia	9,752,673	16,467.77	2	237.78	9
Vermont	5,709,467	9,137.82	7	231.98	10
Maine	11,109,139	8,355.31	16	229.20	11
Montana	7,866,870	7,994.93	19	228.09	12
Delaware	8,036,330	9,012.07	9	224.14	13
South Carolina	32,541,799	7,089.91	35	217.93	14
Iowa	24,723,800	8,151.95	18	213.90	15
Hawaii	11,678,610	8,671.91	13	211.13	16
Rhode Island	9,235,054	8,764.85	12	209.31	17
Michigan	73,339,533	7,406.84	31	208.94	18
Kentucky	29,130,547	6,747.75	43	208.83	19
Utah	18,688,279	6,862.06	40	206.25	20
Indiana	46,134,855	7,142.36	34	205.79	21
Ohio	86,180,688	7,475.19	29	205.60	22
<b>Wisconsin</b>	<b>43,833,638</b>	<b>7,731.80</b>	<b>23</b>	<b>203.57</b>	<b>23</b>
Arkansas	18,877,307	6,516.51	47	199.84	24
Oregon	27,924,729	7,332.02	32	198.08	25
California	317,574,214	8,592.09	14	197.17	26
Alabama	31,474,704	6,615.20	45	196.50	27
North Carolina	64,830,666	6,860.70	41	194.84	28
Nebraska	13,894,592	7,665.21	24	191.47	29
Minnesota	43,418,625	8,221.35	17	190.37	30
Kansas	21,625,825	7,634.34	25	190.31	31
Idaho	9,646,118	6,205.53	50	189.88	32
Oklahoma	26,063,716	7,010.95	38	188.46	33
Pennsylvania	94,924,814	7,493.95	28	185.04	34
Arizona	41,426,156	6,530.85	46	182.93	35
Washington	52,713,970	7,906.19	21	182.13	36
Florida	134,039,259	7,186.07	33	180.97	37
Georgia	60,629,973	6,301.94	49	177.89	38
Massachusetts	59,669,960	9,155.19	6	177.72	39
South Dakota	5,695,548	7,057.09	36	176.80	40
New Jersey	79,663,193	9,098.54	8	175.39	41
Illinois	97,035,275	7,582.79	26	174.99	42
Missouri	38,818,970	6,512.06	48	173.64	43
Tennessee	38,064,831	6,036.27	51	173.53	44
Texas	167,100,884	6,737.46	44	173.52	45
Nevada	18,218,694	6,786.21	42	172.16	46
Colorado	36,895,913	7,420.45	30	170.79	47
Maryland	45,574,995	7,953.21	20	164.06	48
Virginia	55,917,483	7,055.00	37	159.72	49
Connecticut	31,789,888	8,925.21	11	157.41	50
New Hampshire	9,089,868	6,906.66	39	156.29	51
U.S. Total	\$2,413,384,193	\$7,867.04		\$193.82	
WI % Difference from U.S. Average		-1.7%		5.0%	

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

## ATTACHMENT 2

### Rankings on State and Local Government General Revenue from Own Sources Fiscal Year 2008-09

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$11,417,756	\$16,336.87	1	\$370.60	1
Wyoming	6,290,177	11,235.45	2	234.59	2
New York	181,427,592	9,396.95	4	191.13	3
North Dakota	4,998,584	7,517.03	6	185.96	4
Delaware	6,457,829	7,241.91	8	180.11	5
New Mexico	11,773,827	5,780.55	28	174.85	6
West Virginia	10,017,018	5,421.12	36	173.98	7
Hawaii	9,219,971	6,846.26	10	166.68	8
Vermont	4,070,426	6,514.59	13	165.38	9
South Carolina	24,425,547	5,321.62	37	163.57	10
Indiana	36,416,594	5,637.83	31	162.44	11
Iowa	18,770,977	6,189.18	18	162.40	12
Maine	7,871,371	5,920.15	25	162.40	13
Mississippi	14,745,394	4,983.62	42	161.65	14
<b>Wisconsin</b>	<b>34,642,748</b>	<b>6,110.63</b>	<b>19</b>	<b>160.88</b>	<b>15</b>
Montana	5,540,826	5,631.02	32	160.65	16
Louisiana	26,617,392	5,925.97	24	158.50	17
Utah	14,359,083	5,272.44	38	158.47	18
Michigan	55,584,583	5,613.70	33	158.36	19
Ohio	65,422,074	5,674.62	29	156.07	20
California	250,908,751	6,788.43	11	155.78	21
Kansas	17,605,111	6,214.95	17	154.93	22
Rhode Island	6,773,165	6,428.31	14	153.51	23
District of Columbia	6,282,778	10,608.71	3	153.18	24
Minnesota	34,742,850	6,578.59	12	152.33	25
Kentucky	21,177,187	4,905.45	45	151.82	26
Nebraska	10,919,577	6,023.99	21	150.48	27
Oregon	21,046,453	5,526.03	34	149.29	28
Florida	109,491,484	5,870.02	26	147.83	29
New Jersey	66,990,415	7,651.15	5	147.49	30
Alabama	23,437,415	4,925.96	44	146.32	31
North Carolina	48,389,389	5,120.81	41	145.43	32
Idaho	7,385,325	4,751.12	49	145.38	33
Arkansas	13,728,725	4,739.20	50	145.34	34
Washington	41,721,855	6,257.57	16	144.15	35
Pennsylvania	73,923,259	5,835.96	27	144.10	36
Nevada	15,178,160	5,653.65	30	143.43	37
Colorado	30,353,169	6,104.58	20	140.50	38
Oklahoma	19,278,331	5,185.73	40	139.40	39
Illinois	77,029,425	6,019.44	22	138.91	40
Georgia	46,834,434	4,868.02	46	137.42	41
Massachusetts	46,111,991	7,074.98	9	137.34	42
Virginia	47,329,133	5,971.42	23	135.19	43
Texas	128,763,944	5,191.73	39	133.71	44
Arizona	30,192,443	4,759.85	48	133.32	45
Tennessee	28,958,605	4,592.22	51	132.01	46
Maryland	36,041,641	6,289.56	15	129.74	47
Missouri	28,845,857	4,839.03	47	129.03	48
Connecticut	25,882,521	7,266.68	7	128.16	49
South Dakota	4,007,307	4,965.27	43	124.39	50
New Hampshire	7,223,402	5,488.48	35	124.20	51
<b>U.S. Total</b>	<b>\$1,876,623,871</b>	<b>\$6,117.33</b>		<b>\$150.71</b>	
WI % Difference from U.S. Average		-0.1%		6.7%	

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

### ATTACHMENT 3

#### Rankings on Total State and Local Taxes Fiscal Year 2008-09

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$6,358,792	\$9,098.35	1	\$206.39	1
Wyoming	4,044,764	7,224.72	3	150.85	2
New York	135,494,886	7,017.89	4	142.74	3
North Dakota	3,314,044	4,983.76	7	123.29	4
District of Columbia	5,013,075	8,464.77	2	122.23	5
Vermont	2,904,321	4,648.27	11	118.00	6
Maine	5,651,435	4,250.51	17	116.60	7
Hawaii	6,389,452	4,744.47	9	115.51	8
New Jersey	50,919,922	5,815.70	6	112.11	9
<b>Wisconsin</b>	<b>24,124,990</b>	<b>4,255.40</b>	<b>16</b>	<b>112.04</b>	<b>10</b>
West Virginia	6,406,512	3,467.15	35	111.27	11
Rhode Island	4,765,746	4,523.10	14	108.01	12
Indiana	23,876,218	3,696.40	30	106.50	13
Minnesota	24,023,936	4,548.95	13	105.34	14
California	169,593,984	4,588.43	12	105.29	15
Ohio	43,949,000	3,812.07	26	104.85	16
Connecticut	21,092,339	5,921.81	5	104.44	17
Louisiana	17,477,717	3,891.16	25	104.07	18
New Mexico	6,998,589	3,436.07	36	103.93	19
Iowa	11,892,338	3,921.15	24	102.89	20
Illinois	56,770,773	4,436.33	15	102.38	21
Michigan	35,913,855	3,627.08	32	102.32	22
Nebraska	7,352,002	4,055.87	19	101.31	23
Pennsylvania	51,918,267	4,098.75	18	101.21	24
Montana	3,487,845	3,544.62	33	101.13	25
Kansas	11,471,073	4,049.51	20	100.95	26
Delaware	3,594,071	4,030.45	22	100.24	27
Arkansas	9,425,428	3,253.69	42	99.78	28
Kentucky	13,859,499	3,210.39	44	99.36	29
Mississippi	9,000,910	3,042.11	47	98.67	30
Maryland	26,977,340	4,707.77	10	97.11	31
Utah	8,728,976	3,205.15	45	96.34	32
Massachusetts	32,270,716	4,951.31	8	96.11	33
Nevada	10,132,795	3,774.32	28	95.75	34
North Carolina	31,657,814	3,350.19	37	95.14	35
Washington	26,980,749	4,046.65	21	93.22	36
Florida	68,605,386	3,678.05	31	92.63	37
Georgia	31,509,607	3,275.14	39	92.45	38
Arizona	20,645,411	3,254.75	41	91.16	39
Virginia	31,464,327	3,969.79	23	89.87	40
Texas	86,232,402	3,476.87	34	89.55	41
Idaho	4,520,747	2,908.28	48	88.99	42
Oklahoma	12,236,802	3,291.61	38	88.48	43
Oregon	12,473,614	3,275.12	40	88.48	44
South Carolina	13,087,110	2,851.30	49	87.64	45
Colorado	18,748,462	3,770.66	29	86.79	46
Missouri	19,219,438	3,224.15	43	85.97	47
New Hampshire	4,987,644	3,789.71	27	85.75	48
Alabama	13,349,221	2,805.67	51	83.34	49
Tennessee	17,886,843	2,836.47	50	81.54	50
South Dakota	2,554,807	3,165.55	46	79.30	51
U.S. Total	\$1,271,355,994	\$4,144.31		\$102.10	
WI % Difference from U.S. Average		2.7%		9.7%	

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

**ATTACHMENT 4**

**Rankings on State and Local Individual Income Taxes  
Fiscal Year 2008-09**

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$44,503,593	\$2,305.04	1	\$46.88	1
Maryland	10,756,978	1,877.18	3	38.72	2
Oregon	5,164,506	1,356.01	6	36.63	3
Massachusetts	10,599,085	1,626.22	4	31.57	4
Kentucky	4,338,811	1,005.04	17	31.10	5
Minnesota	6,948,119	1,315.63	7	30.46	6
Ohio	12,603,325	1,093.19	11	30.07	7
North Carolina	9,560,353	1,011.72	16	28.73	8
Maine	1,370,710	1,030.93	15	28.28	9
Connecticut	5,609,270	1,574.84	5	27.77	10
<b>Wisconsin</b>	<b>5,971,177</b>	<b>1,053.25</b>	<b>14</b>	<b>27.73</b>	<b>11</b>
California	44,355,959	1,200.07	9	27.54	12
District of Columbia	1,125,860	1,901.06	2	27.45	13
West Virginia	1,557,403	842.85	28	27.05	14
Delaware	966,599	1,083.96	12	26.96	15
Virginia	9,194,355	1,160.03	10	26.26	16
Pennsylvania	13,420,865	1,059.53	13	26.16	17
Utah	2,319,632	851.73	26	25.60	18
Indiana	5,701,267	882.64	24	25.43	19
Iowa	2,797,949	922.54	20	24.21	20
Hawaii	1,338,702	994.05	18	24.20	21
Kansas	2,733,569	965.00	19	24.06	22
Montana	827,196	840.66	29	23.98	23
Arkansas	2,238,958	772.90	31	23.70	24
New Jersey	10,663,866	1,217.95	8	23.48	25
Idaho	1,175,604	756.29	32	23.14	26
Georgia	7,801,185	810.86	30	22.89	27
Missouri	5,074,369	851.25	27	22.70	28
Nebraska	1,602,091	883.82	23	22.08	29
Rhode Island	960,885	911.96	21	21.78	30
Vermont	532,911	852.91	25	21.65	31
Colorado	4,403,446	885.61	22	20.38	32
South Carolina	2,812,300	612.72	37	18.83	33
Oklahoma	2,544,576	684.47	34	18.40	34
Michigan	6,274,416	633.68	36	17.88	35
Louisiana	2,940,633	654.69	35	17.51	36
Alabama	2,794,716	587.38	38	17.45	37
Illinois	9,222,600	720.70	33	16.63	38
Mississippi	1,485,592	502.10	40	16.29	39
New Mexico	958,500	470.59	41	14.23	40
North Dakota	370,165	556.67	39	13.77	41
Arizona	2,575,753	406.07	42	11.37	42
New Hampshire	98,191	74.61	43	1.69	43
Tennessee	221,685	35.15	44	1.01	44
Alaska	NA	NA	NA	NA	NA
Florida	NA	NA	NA	NA	NA
Nevada	NA	NA	NA	NA	NA
South Dakota	NA	NA	NA	NA	NA
Texas	NA	NA	NA	NA	NA
Washington	NA	NA	NA	NA	NA
Wyoming	NA	NA	NA	NA	NA
U.S. Total	\$270,517,725	\$881.82		\$21.73	
WI % Difference from U.S. Average		19.4%		27.6%	

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

## ATTACHMENT 5

### Rankings on State and Local Property Taxes Fiscal Year 2008-09

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$3,211,264	\$2,439.98	4	\$55.21	1
Vermont	1,284,195	2,055.31	7	52.18	2
New Jersey	23,260,104	2,656.60	2	51.21	3
Rhode Island	2,127,795	2,019.46	8	48.22	4
Wyoming	1,263,376	2,256.63	5	47.12	5
Maine	2,181,674	1,640.86	12	45.01	6
District of Columbia	1,789,979	3,022.45	1	43.64	7
Connecticut	8,789,283	2,467.65	3	43.52	8
New York	41,140,233	2,130.84	6	43.34	9
<b>Wisconsin</b>	<b>9,232,646</b>	<b>1,628.54</b>	<b>13</b>	<b>42.88</b>	<b>10</b>
Michigan	14,410,532	1,455.38	17	41.05	11
Illinois	22,764,341	1,778.91	10	41.05	12
Florida	29,537,200	1,583.54	14	39.88	13
Alaska	1,197,514	1,713.44	11	38.87	14
Texas	36,218,566	1,460.32	15	37.61	15
Montana	1,275,223	1,295.98	24	36.97	16
Massachusetts	12,166,748	1,866.75	9	36.24	17
Nebraska	2,592,896	1,430.42	18	35.73	18
Iowa	3,946,314	1,301.18	23	34.14	19
Kansas	3,816,186	1,347.19	20	33.58	20
California	53,879,128	1,457.72	16	33.45	21
Nevada	3,519,139	1,310.83	22	33.25	22
Indiana	7,238,264	1,120.59	32	32.29	23
Virginia	11,273,791	1,422.39	19	32.20	24
Oregon	4,441,048	1,166.06	29	31.50	25
Ohio	13,079,880	1,134.53	31	31.20	26
Arizona	7,061,023	1,113.17	33	31.18	27
Minnesota	7,084,251	1,341.41	21	31.06	28
Georgia	10,438,954	1,085.03	35	30.63	29
Pennsylvania	15,505,076	1,224.07	26	30.22	30
South Carolina	4,423,025	963.65	37	29.62	31
Colorado	6,298,360	1,266.72	25	29.16	32
North Dakota	770,386	1,158.53	30	28.66	33
Washington	8,107,203	1,215.94	27	28.01	34
South Dakota	891,916	1,105.13	34	27.69	35
Mississippi	2,343,300	791.98	42	25.69	36
Utah	2,323,051	852.99	40	25.64	37
Maryland	6,875,734	1,199.87	28	24.75	38
Idaho	1,255,260	807.53	41	24.71	39
Missouri	5,520,121	926.03	38	24.69	40
North Carolina	8,136,717	861.07	39	24.45	41
Hawaii	1,316,188	977.33	36	23.79	42
West Virginia	1,306,782	707.22	45	22.70	43
Tennessee	4,697,932	744.99	43	21.42	44
Kentucky	2,853,843	661.06	47	20.46	45
Louisiana	3,135,245	698.02	46	18.67	46
New Mexico	1,226,925	602.38	48	18.22	47
Delaware	631,992	708.73	44	17.63	48
Arkansas	1,583,582	546.66	50	16.76	49
Oklahoma	2,205,824	593.35	49	15.95	50
Alabama	<u>2,384,162</u>	501.09	51	14.88	51
U.S. Total	\$424,014,171	\$1,382.18		\$34.05	
WI % Difference from U.S. Average		17.8%		25.9%	

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

## ATTACHMENT 6

### Rankings on State and Local General Sales Taxes Fiscal Year 2008-09

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,218,290	\$2,176.10	1	\$45.44	1
Hawaii	2,461,618	1,827.87	3	44.50	2
Washington	12,329,189	1,849.17	2	42.60	3
New Mexico	2,708,363	1,329.71	6	40.22	4
Louisiana	6,650,163	1,480.56	4	39.60	5
Arkansas	3,672,902	1,267.90	9	38.88	6
Tennessee	8,299,190	1,316.07	7	37.83	7
Mississippi	3,026,497	1,022.89	17	33.18	8
Arizona	7,404,971	1,167.40	10	32.70	9
South Dakota	1,034,862	1,282.25	8	32.12	10
Nevada	2,995,944	1,115.95	12	28.31	11
Florida	20,595,437	1,104.16	13	27.81	12
Indiana	6,205,638	960.73	22	27.68	13
Texas	26,545,052	1,070.29	14	27.57	14
Oklahoma	3,755,229	1,010.13	19	27.15	15
Georgia	8,981,969	933.59	24	26.35	16
North Dakota	705,296	1,060.65	15	26.24	17
Kansas	2,954,960	1,043.16	16	26.00	18
Utah	2,348,870	862.47	28	25.92	19
Michigan	8,998,942	908.84	27	25.64	20
Nebraska	1,795,820	990.70	21	24.75	21
Iowa	2,808,415	925.99	25	24.30	22
Alabama	3,870,370	813.46	31	24.16	23
Idaho	1,206,137	775.93	35	23.74	24
New York	22,534,922	1,167.19	11	23.74	25
Colorado	5,063,670	1,018.40	18	23.44	26
California	37,319,859	1,009.70	20	23.17	27
North Carolina	7,366,717	779.58	33	22.14	28
Missouri	4,801,433	805.46	32	21.48	29
Ohio	8,986,115	779.44	34	21.44	30
South Carolina	3,129,633	681.86	40	20.96	31
Maine	1,012,357	761.41	38	20.89	32
District of Columbia	849,316	1,434.10	5	20.71	33
Kentucky	2,857,665	661.94	42	20.49	34
<b>Wisconsin</b>	<b>4,396,601</b>	<b>775.52</b>	<b>36</b>	<b>20.42</b>	<b>35</b>
Minnesota	4,488,981	849.99	29	19.68	36
Illinois	10,788,266	843.05	30	19.46	37
West Virginia	1,110,017	600.73	43	19.28	38
Rhode Island	814,511	773.04	37	18.46	39
New Jersey	8,188,990	935.29	23	18.03	40
Pennsylvania	8,804,969	695.12	39	17.16	41
Connecticut	3,290,050	923.70	26	16.29	42
Maryland	3,851,341	672.09	41	13.86	43
Vermont	329,031	526.60	46	13.37	44
Virginia	4,405,279	555.81	45	12.58	45
Massachusetts	3,880,087	595.32	44	11.56	46
Alaska	201,285	288.00	47	6.53	47
Delaware	NA	NA	NA	NA	NA
Montana	NA	NA	NA	NA	NA
New Hampshire	NA	NA	NA	NA	NA
Oregon	NA	NA	NA	NA	NA
U.S. Total	\$291,045,219	\$948.74		\$23.37	
WI % Difference from U.S. Average		-18.3%		-12.6%	

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

**ATTACHMENT 7**

**Rankings on State and Local Corporate Income Taxes  
Fiscal Year 2008-09**

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$632,123	\$904.46	1	\$20.52	1
New York	10,457,858	541.66	3	11.02	2
New Hampshire	493,431	374.92	4	8.48	3
District of Columbia	342,694	578.65	2	8.36	4
West Virginia	420,530	227.59	9	7.30	5
Delaware	212,737	238.57	8	5.93	6
California	9,535,679	257.99	7	5.92	7
Massachusetts	1,789,553	274.57	5	5.33	8
New Jersey	2,397,471	273.82	6	5.28	9
North Dakota	129,542	194.81	10	4.82	10
Montana	164,255	166.93	11	4.76	11
Indiana	838,974	129.89	19	3.74	12
Tennessee	816,261	129.44	20	3.72	13
Arkansas	346,215	119.51	22	3.67	14
Louisiana	612,545	136.37	15	3.65	15
Kentucky	505,320	117.05	23	3.62	16
Mississippi	324,301	109.61	25	3.56	17
Vermont	86,759	138.86	13	3.53	18
Pennsylvania	1,752,731	138.37	14	3.42	19
Minnesota	779,055	147.51	12	3.42	20
Kansas	370,889	130.93	17	3.26	21
Alabama	493,972	103.82	28	3.08	22
Illinois	1,710,000	133.63	16	3.08	23
<b>Wisconsin</b>	<b>656,872</b>	<b>115.87</b>	<b>24</b>	<b>3.05</b>	<b>24</b>
Maine	143,086	107.62	27	2.95	25
Idaho	142,240	91.51	34	2.80	26
Nebraska	198,442	109.47	26	2.73	27
Utah	245,880	90.28	35	2.71	28
North Carolina	901,445	95.40	31	2.71	29
Maryland	749,001	130.71	18	2.70	30
Arizona	592,187	93.36	32	2.61	31
Florida	1,836,800	98.47	30	2.48	32
Oklahoma	342,762	92.20	33	2.48	33
Rhode Island	108,497	102.97	29	2.46	34
New Mexico	162,500	79.78	38	2.41	35
Iowa	264,365	87.17	36	2.29	36
Connecticut	444,061	124.67	21	2.20	37
Georgia	694,717	72.21	40	2.04	38
Oregon	286,652	75.26	39	2.03	39
Michigan	703,250	71.02	41	2.00	40
Virginia	633,490	79.93	37	1.81	41
South Carolina	249,200	54.29	47	1.67	42
Colorado	329,545	66.28	42	1.53	43
South Dakota	48,772	60.43	43	1.51	44
Ohio	627,535	54.43	46	1.50	45
Missouri	327,163	54.88	45	1.46	46
Hawaii	78,597	58.36	44	1.42	47
Nevada	NA	NA	NA	NA	NA
Texas	NA	NA	NA	NA	NA
Washington	NA	NA	NA	NA	NA
Wyoming	NA	NA	NA	NA	NA
U.S. Total	\$45,979,954	\$149.88		\$3.69	
WI % Difference from U.S. Average		-22.7%		-17.4%	

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



**ATTACHMENT 8**

**Rankings on State and Local Motor Fuel Taxes  
Fiscal Year 2008-09**

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$384,684	\$208.19	2	\$6.68	1
Montana	191,188	194.30	3	5.54	2
North Dakota	143,796	216.24	1	5.35	3
Arkansas	462,279	159.58	11	4.89	4
Mississippi	432,711	146.25	15	4.74	5
North Carolina	1,515,944	160.42	9	4.56	6
Maine	220,772	166.05	7	4.55	7
Kentucky	632,655	146.55	14	4.54	8
<b>Wisconsin</b>	<b>970,173</b>	<b>171.13</b>	<b>5</b>	<b>4.51</b>	<b>9</b>
Idaho	218,180	140.36	19	4.29	10
Florida	3,102,627	166.34	6	4.19	11
Ohio	1,726,742	149.78	12	4.12	12
Washington	1,181,837	177.26	4	4.08	13
Nebraska	293,271	161.79	8	4.04	14
Pennsylvania	2,025,778	159.93	10	3.95	15
Utah	350,469	128.69	27	3.87	16
Alabama	619,421	130.19	24	3.87	17
Iowa	434,243	143.18	17	3.76	18
Kansas	422,865	149.28	13	3.72	19
Tennessee	815,611	129.34	25	3.72	20
South Dakota	117,489	145.58	16	3.65	21
Louisiana	600,786	133.76	23	3.58	22
Arizona	809,073	127.55	30	3.57	23
Indiana	798,739	123.66	32	3.56	24
Nevada	376,801	140.35	20	3.56	25
South Carolina	514,667	112.13	40	3.45	26
Vermont	84,044	134.51	22	3.41	27
Minnesota	750,308	142.07	18	3.29	28
Delaware	114,579	128.49	28	3.20	29
Missouri	707,331	118.66	36	3.16	30
Texas	3,034,242	122.34	33	3.15	31
Oklahoma	422,894	113.76	39	3.06	32
Illinois	1,655,077	129.34	26	2.98	33
Hawaii	164,356	122.04	34	2.97	34
Oregon	410,591	107.81	41	2.91	35
Colorado	616,589	124.01	31	2.85	36
New Mexico	188,963	92.77	45	2.81	37
Rhode Island	122,833	116.58	37	2.78	38
Michigan	969,959	97.96	44	2.76	39
Maryland	734,836	128.23	29	2.65	40
Virginia	904,556	114.13	38	2.58	41
Georgia	861,153	89.51	46	2.53	42
Wyoming	67,134	119.91	35	2.50	43
Connecticut	490,804	137.80	21	2.43	44
New Hampshire	132,122	100.39	42	2.27	45
California	3,180,128	86.04	47	1.97	46
Massachusetts	654,022	100.35	43	1.95	47
New York	1,613,302	83.56	48	1.70	48
New Jersey	540,568	61.74	49	1.19	49
District of Columbia	22,474	37.95	50	0.55	50
Alaska	10,064	14.40	51	0.33	51
<b>U.S. Total</b>	<b>\$37,815,730</b>	<b>\$123.27</b>		<b>\$3.04</b>	
WI % Difference from U.S. Average		38.8%		48.4%	

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

## ATTACHMENT 9

### Rankings on Total State and Local Government Expenditures Fiscal Year 2008-09

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,325,297	\$20,497.07	2	\$464.97	1
Wyoming	8,314,338	14,850.98	3	310.09	2
New Mexico	20,733,947	10,179.66	15	307.91	3
District of Columbia	12,588,627	21,256.39	1	306.93	4
New York	276,141,388	14,302.61	4	290.90	5
Mississippi	25,917,107	8,759.41	31	284.12	6
South Carolina	41,635,680	9,071.21	25	278.83	7
Louisiana	46,439,765	10,339.14	12	276.53	8
California	430,703,073	11,652.83	5	267.40	9
Oregon	37,476,642	9,840.00	18	265.84	10
Utah	23,899,480	8,775.54	30	263.76	11
Delaware	9,345,098	10,479.74	11	260.64	12
Hawaii	14,365,648	10,667.16	9	259.71	13
Kentucky	36,040,426	8,348.35	38	258.37	14
Vermont	6,321,286	10,117.02	17	256.83	15
Ohio	107,248,708	9,302.60	21	255.86	16
Nebraska	18,526,007	10,220.21	14	255.30	17
West Virginia	14,417,357	7,802.55	49	250.41	18
Alabama	39,799,205	8,364.80	37	248.47	19
Washington	71,483,558	10,721.31	8	246.98	20
Michigan	86,192,135	8,704.88	32	245.56	21
Montana	8,448,782	8,586.32	33	244.96	22
<b>Wisconsin</b>	<b>52,691,211</b>	<b>9,294.19</b>	<b>22</b>	<b>244.70</b>	<b>23</b>
Maine	11,852,559	8,914.45	29	244.54	24
Iowa	28,041,001	9,245.70	24	242.60	25
Rhode Island	10,660,071	10,117.32	16	241.60	26
Minnesota	54,041,181	10,232.74	13	236.95	27
Arizona	53,571,266	8,445.53	35	236.55	28
Tennessee	51,372,755	8,146.62	40	234.20	29
North Carolina	76,250,934	8,069.25	42	229.17	30
Indiana	51,301,828	7,942.29	48	228.83	31
Pennsylvania	117,220,513	9,254.11	23	228.50	32
Idaho	11,529,564	7,417.19	50	226.96	33
Georgia	76,487,433	7,950.18	47	224.42	34
Kansas	25,447,529	8,983.48	27	223.95	35
North Dakota	6,002,762	9,027.14	26	223.32	36
Illinois	123,149,513	9,623.48	19	222.08	37
Arkansas	20,584,551	7,105.86	51	217.92	38
Florida	159,584,224	8,555.58	34	215.46	39
Oklahoma	29,627,549	7,969.60	45	214.23	40
Missouri	47,793,296	8,017.55	44	213.79	41
Nevada	22,507,436	8,383.70	36	212.69	42
Massachusetts	71,336,141	10,945.13	6	212.47	43
New Jersey	95,617,644	10,920.74	7	210.52	44
Texas	201,571,979	8,127.33	41	209.32	45
Colorado	44,560,302	8,961.90	28	206.27	46
South Dakota	6,427,798	7,964.39	46	199.53	47
Maryland	54,064,061	9,434.62	20	194.62	48
Connecticut	37,463,228	10,518.04	10	185.50	49
Virginia	64,900,553	8,188.38	39	185.38	50
New Hampshire	10,591,523	8,047.65	43	182.10	51
U.S. Total	\$2,966,613,959	\$9,670.43		\$238.25	
WI % Difference from U.S. Average		-3.9%		2.7%	

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