



State and Local Government Revenue and Expenditure Rankings

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State and Local Government Revenue and Expenditure Rankings

Prepared by

Rob Reinhardt and Sandy Swain

Wisconsin Legislative Fiscal Bureau
One East Main, Suite 301
Madison, WI 53703
<http://legis.wisconsin.gov/lfb>

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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 summer. 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 September, 2012, and cover state fiscal year 2009-10, which ran from July 1, 2009, through June 30, 2010, in most states. Therefore, there is a lag of more than 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 years 2003-04 through 2009-10. The Census Bu-

reau 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, 2011, was

estimated at 5.71 million, which was 20th largest in the nation. Wisconsin residents made up 1.8% of the total U.S. population. Wisconsin's aggregate state personal income in calendar year 2011 was 21st highest at \$226.0 billion. Per capita personal income in Wisconsin was \$39,575, which was 28th highest and 4.8% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 15.1% between 1991 and 2011, an average increase of 0.7% per year. In contrast, the population for all 50 states and the District of Columbia rose by 23.2% (1.0% per year) during that period. Wisconsin represented 2.0% of the nation's population in 1991 and 1.8% in 2011. Wisconsin's population growth was 33rd highest nationally.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 4.6% annually compared to 4.9% annually. Personal income growth in Wisconsin ranked 38th highest nationally over that period

Wisconsin's per capita personal income was 6.7% less than the national average in 1991 and 4.8% less in 2011. Wisconsin's per capita personal income grew by approximately 3.9% per year during this period, which ranked 28th highest and was slightly above the 3.8% growth rate 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, 2012.]

State and Local Government Revenue Rankings

The Census Bureau's definition of govern-

ment 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 sub-categories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2009-10. 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 2009-10, 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 \$65,710.8 million in 2009-10. General revenue was \$45,515.5 million (69.3%), utility revenue was \$1,789.3 million (2.7%), and insurance trust revenue was \$18,406.0 million (28.1%), primarily due to significant gains on monies invested in employee retirement trust funds.

TABLE 1

**Summary of Wisconsin Rankings on State and Local Government Revenues
Fiscal Year 2009-10**

	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	\$45,515,459	69.3%	\$7,996.87	24	-1.1%	\$217.82	25	3.2%
Utility Revenue	1,789,328	2.7	314.38	28	-33.3	8.56	31	-30.3
Insurance Trust Revenue	<u>18,406,024</u>	<u>28.0</u>	<u>3,233.86</u>	1	93.9	<u>88.08</u>	1	102.4
Total Revenues	\$65,710,811	100.0%	\$11,545.11	8	12.6%	\$314.46	6	17.5%
Breakdown of General Revenues								
General Revenue from Own Sources	\$34,699,682	52.8%	\$6,096.58	21	0.4%	\$166.06	16	4.8%
Federal Revenue	<u>10,815,777</u>	<u>16.5</u>	<u>1,900.29</u>	35	-5.8	<u>51.76</u>	33	-1.6
Total General Revenue	\$45,515,459	69.3%	\$7,996.87	24	-1.1%	\$217.82	25	3.2%
Breakdown of General Revenue from Own Sources								
Taxes	\$24,390,866	37.1%	\$4,285.37	16	4.4%	\$116.72	10	9.0%
Current Charges	6,989,057	10.6	1,227.95	30	-7.3	33.45	31	-3.2
Miscellaneous General Revenue	<u>3,319,759</u>	<u>5.1</u>	<u>583.27</u>	32	-9.4	<u>15.89</u>	33	-5.4
Total General Revenue from Own Sources	\$34,699,682	52.8%	\$6,096.58	21	0.4%	\$166.06	16	4.8%
Breakdown of Taxes								
Property Tax	\$9,643,592	14.7%	\$1,694.34	13	18.7%	\$46.15	9	23.9%
Individual Income Tax*	5,791,991	8.8	1,017.63	14	20.9	27.72	12	26.2
General Sales and Use Tax	4,237,296	6.4	744.47	36	-19.2	20.28	36	-15.6
Other Selective Sales Taxes	1,486,852	2.3	261.23	26	0.9	7.12	25	5.3
Motor Fuel Taxes*	972,979	1.5	170.95	6	39.6	4.66	9	45.7
Corporate Income Tax*	851,537	1.3	149.61	11	8.0	4.08	12	12.7
Vehicle License Tax	471,827	0.7	82.90	19	14.0	2.26	18	19.0
Utility Taxes	350,580	0.5	61.60	27	-32.7	1.68	25	-29.7
Other Taxes	<u>584,213</u>	<u>0.9</u>	<u>102.64</u>	45	-55.4	<u>2.80</u>	45	-53.4
Total Taxes	\$24,390,866	37.1%	\$4,285.37	16	4.4%	\$116.72	10	9.0%
Breakdown of Current Charges								
Higher Education Charges	\$2,162,158	3.3%	\$379.88	25	10.8%	\$10.35	25	15.6%
Hospital Charges	1,147,868	1.7	201.68	34	-43.6	5.49	35	-41.1
Sewerage Charges	769,988	1.2	135.28	18	-3.6	3.68	17	0.6
Other Current Charges	<u>2,909,043</u>	<u>4.4</u>	<u>511.11</u>	13	5.8	<u>13.92</u>	12	10.4
Total Current Charges	\$6,989,057	10.6%	\$1,227.95	30	-7.3%	\$33.45	31	-3.2%
Breakdown of Misc. General Revenue								
Interest	\$1,184,949	1.8%	\$208.19	17	6.0%	\$5.67	20	10.7%
Other Misc. General Revenue	<u>2,134,810</u>	<u>3.2</u>	<u>375.08</u>	37	-16.1	<u>10.22</u>	35	-12.5
Total Miscellaneous General Revenue	\$3,319,759	5.1%	\$583.27	32	-9.4%	\$15.89	33	-5.4%
Breakdown of Utility Revenue								
Electric Utility Revenue	\$1,154,258	1.8%	\$202.80	20	-16.5%	\$5.52	19	-12.9%
Water Utility Revenue	553,957	0.8	97.33	43	-38.4	2.65	40	-35.7
Other Utility Revenue	<u>81,113</u>	<u>0.1</u>	<u>14.25</u>	39	-79.7	<u>0.39</u>	38	-78.8
Total Utility Revenue	\$1,789,328	2.7%	\$314.38	28	-33.3%	\$8.56	31	-30.3%
Breakdown of Insurance Trust Revenue								
Employee Retirement Revenue	\$16,142,357	24.6%	\$2,836.14	1	110.6%	\$77.25	1	119.7%
Other Insurance Trust Revenue	<u>2,263,667</u>	<u>3.4</u>	<u>397.72</u>	10	24.1	<u>10.83</u>	9	29.5
Total Insurance Trust Revenue	\$18,406,024	28.0%	\$3,233.86	1	93.9%	\$88.08	1	102.4%

*Individual income tax is net of refundable credits. Corporate income tax equals corporate tax plus recycling surcharge. Motor fuel tax equals gas tax plus petroleum inspection fee.

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

In 2009-10, Wisconsin ranked 8th highest in the nation on total state and local government revenues per capita (12.6% above the U.S. average), and 6th highest on total revenues per \$1,000 of personal income (17.5% above average). These rankings are significantly higher than in previous years because of the large retirement system investment gains.

If only general revenues are considered, Wisconsin ranked 24th on general revenues per capita and 25th on general revenues per \$1,000 of personal income. Wisconsin was below the U.S. average by 1.1% on general revenues per capita and above average by 3.2% on general revenues per \$1,000 of personal income. Wisconsin ranked highest on insurance trust revenues per capita and on insurance trust revenues per \$1,000 of personal income, again due to the employee retirement investment income. Wisconsin was well below average on utility revenue.

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 mili-

tary 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 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 \$34,699.7 million in 2009-10. The per capita amount was \$6,097, which was 21st highest in the nation and 0.4% above the U.S. average. General own-source revenue per \$1,000 of per-

sonal income was \$166, which was 16th highest and 4.8% above average.

Revenues received from the federal government totaled \$10,815.8 million. Federal revenues per capita were \$1,900, which was 35th highest and 5.8% below the national average. Federal revenues per \$1,000 of personal income were \$52, which was 33rd highest and 1.6% below average. Federal revenues were significantly higher than in prior years due to the federal economic stimulus legislation enacted in 2009.

State and local taxes, net of refundable tax credits, totaled \$24,390.9 million in 2009-10, which was \$4,285 per capita and \$117 per \$1,000 of personal income. Wisconsin ranked 16th highest on state and local taxes per capita (4.4% above the U.S. average) and 10th highest on taxes per \$1,000 of personal income (9.0% above average). Wisconsin ranked high and was significantly above the U.S. average on the individual and corporate income taxes, property tax, and motor fuel tax. Wisconsin was significantly below the national average on the general sales tax and utility taxes.

Current charges totaled \$6,989.1 million in 2009-10. The per capita amount was \$1,228, which ranked 30th and was 7.3% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$33, which was 31st highest and 3.2% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$3,319.8 million, or \$583 per capita and \$16 per \$1,000 of personal income. Wisconsin ranked 32nd on miscellaneous revenue per capita (9.4% below average) and 33rd highest on miscellaneous revenue per \$1,000 of personal income (5.4% below average). Table 1 also includes a breakdown of utility revenues and insurance trust rev-

enues for 2009-10.

These figures show that Wisconsin collects about the same amount of general revenue as the U.S. average, 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 the U.S. average. The corporate income tax has been less consistent. Since 1988-89, corporate income tax collections (including the recycling surcharge) per \$1,000 of personal income have ranged from 17.9% below the U.S. average in 2008-09 to 13.5% above average in 1994-95. Wisconsin's rankings on this measure have ranged from 12th highest in 2009-10 to 28th in 2005-06. 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 since the 1990s. From fiscal years 1993-94 through 1995-96, total taxes per \$1,000 of personal income exceeded \$130 in each year, with a high of \$132 in 1993-94. State and local taxes per \$1,000 of personal income fell to less than \$112 in 2008-09 and have been between \$114 and \$120 in each other year since 2001-02. Compared to the 1990s, the lower tax burden is 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. Recessions in calen-

TABLE 2

**Wisconsin State and Local Government Revenues
Compared to U.S. Average -- 2009-10**

	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	\$16,142,357	24.6%	\$2,836.14	1	110.6%	\$77.25	1	119.7%
Property Tax	9,643,592	14.7	1,694.34	13	18.7	46.15	9	23.9
Individual Income Tax*	5,791,991	8.8	1,017.63	14	20.9	27.72	12	26.2
Other Current Charges	2,909,043	4.4	511.11	13	5.8	13.92	12	10.4
Other Insurance Trust Revenue	2,263,667	3.4	397.72	10	24.1	10.83	9	29.5
Higher Education Charges	2,162,158	3.3	379.88	25	10.8	10.35	25	15.6
Other Selective Sales Taxes	1,486,852	2.3	261.23	26	0.9	7.12	25	5.3
Interest	1,184,949	1.8	208.19	17	6.0	5.67	20	10.7
Motor Fuel Taxes*	972,979	1.5	170.95	6	39.6	4.66	9	45.7
Corporate Income Tax*	851,537	1.3	149.61	11	8.0	4.08	12	12.7
Sewerage Charges	769,988	1.2	135.28	18	-3.6	3.68	17	0.6
Vehicle License Tax	471,827	0.7	82.90	19	14.0	2.26	18	19.0
Revenue Sources that were Less Than the U.S. Average								
Federal Revenue	\$10,815,777	16.5	\$1,900.29	35	-5.8%	\$51.76	33	-1.6%
General Sales and Use Tax	4,237,296	6.4	744.47	36	-19.2	20.28	36	-15.6
Other Misc. General Revenue	2,134,810	3.2	375.08	37	-16.1	10.22	35	-12.5
Electric Utility Revenue	1,154,258	1.8	202.80	20	-16.5	5.52	19	-12.9
Hospital Charges	1,147,868	1.7	201.68	34	-43.6	5.49	35	-41.1
Other Taxes	584,213	0.9	102.64	45	-55.4	2.80	45	-53.4
Water Utility Revenue	553,957	0.8	97.33	43	-38.4	2.65	40	-35.7
Utility Taxes	350,580	0.5	61.60	27	-32.7	1.68	25	-29.7
Other Utility Revenue	81,113	0.1	14.25	39	-79.7	0.39	38	-78.8
Total Revenues	\$65,710,811	100.0%	\$11,545.11	8	12.6%	\$314.46	6	17.5%

*Individual income tax is net of refundable credits. Corporate income tax equals corporate tax plus recycling surcharge. Motor fuel tax equals gas tax plus petroleum inspection fee.

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

dar years 2001, 2008, and 2009 also contributed to lower tax revenues.

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2009-10 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 ex-

penditures 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 2009-10.

- 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 2009-10 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$55,472.1 million in 2009-10. Of this amount \$46,049.1 million (83.0%) was direct general expenditures, \$7,305.6 million (13.2%) was insurance trust expenditures, and \$2,117.4 million (3.8%) was utility expenditures. The share of insurance trust expenditures was higher than in prior years due to unusually large payments of unemployment insurance benefits during the economic downturn.

Total expenditures were \$9,746 per capita and \$265 per \$1,000 of personal income. Wisconsin ranked 25th highest on total expenditures per capita (3.2% below the U.S. average) and 23rd highest on total expenditures per \$1,000 of personal income (1.0% above average).

Direct general expenditures were \$8,091 per capita, which was 24th highest and 1.4% below average. Direct general expenditures per \$1,000 of personal income were \$220, which was also 24th highest and 2.9% above the national average.

Insurance trust expenditures were \$1,284 per capita and \$35 per \$1,000 of personal income. Wisconsin ranked 15th on per capita insurance trust expenditures (10.4% above average) and 11th on insurance trust expenditures per \$1,000 of personal income (15.2% above average), primarily due to relatively high employee retirement and unemployment compensation 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.

TABLE 3

**Summary of Wisconsin Rankings on State and Local Government Expenditures
Fiscal Year 2009-10**

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Total Expenditures								
Direct General Expenditures	\$46,049,124	83.0%	\$8,090.63	24	-1.4%	\$220.37	24	2.9%
Insurance Trust Expenditures	7,305,556	13.2	1,283.55	15	10.4	34.96	11	15.2
Utility Expenditures	<u>2,117,417</u>	<u>3.8</u>	<u>372.02</u>	35	-44.2	<u>10.13</u>	35	-41.7
Total Expenditures	\$55,472,097	100.0%	\$9,746.21	25	-3.2%	\$265.46	23	1.0%
Breakdown of Total Expenditures by Type								
Current Operations Excluding Salaries	\$26,348,877	47.5%	\$4,629.38	20	3.1%	\$126.09	19	7.6%
Salaries	14,256,598	25.7	2,504.82	29	-8.0	68.23	31	-4.0
Capital Outlays	5,056,762	9.1	888.45	38	-22.0	24.20	39	-18.6
Insurance Benefits and Repayments	7,305,556	13.2	1,283.55	15	10.4	34.96	11	15.2
Interest on Debt	1,811,724	3.3	318.31	29	-17.7	8.67	26	-14.1
Assistance and Subsidies	<u>692,579</u>	<u>1.2</u>	<u>121.68</u>	29	-21.2	<u>3.31</u>	30	-17.8
Total Expenditures	\$55,472,097	100.0%	\$9,746.21	25	-3.2%	\$265.46	23	1.0%
Breakdown of Direct General Expenditures by Functional Area								
Elementary and Secondary Education	\$10,591,035	19.1%	\$1,860.80	21	0.3%	\$50.68	19	4.7%
Public Welfare	9,506,838	17.1	1,670.31	12	13.1	45.50	16	18.1
Higher Education	5,640,994	10.2	991.10	13	26.3	27.00	15	31.8
Highways	3,600,804	6.5	632.65	19	25.6	17.23	18	31.0
Police and Fire	2,261,247	4.1	397.29	23	-11.0	10.82	19	-7.1
Health	1,872,087	3.4	328.92	11	24.8	8.96	13	30.3
Interest on General Debt	1,771,044	3.2	311.16	23	-9.0	8.48	25	-5.0
Corrections	1,517,372	2.7	266.60	12	13.1	7.26	10	18.0
Sewerage and Solid Waste Management	1,304,288	2.4	229.16	19	-6.3	6.24	22	-2.2
Hospitals	1,160,327	2.1	203.86	39	-55.9	5.55	39	-53.9
Natural Resources	777,781	1.4	136.65	14	45.2	3.72	14	51.6
Parks and Recreation	620,103	1.1	108.95	29	-16.3	2.97	30	-12.7
Judicial and Legal Administration	615,537	1.1	108.15	32	-22.3	2.95	32	-18.9
Other Education	571,562	1.0	100.42	44	-28.1	2.74	42	-25.0
Financial Administration	518,461	0.9	91.09	45	-29.5	2.48	47	-26.4
Housing and Community Development	340,685	0.6	59.86	50	-65.4	1.63	50	-63.9
Other Transportation	315,201	0.6	55.38	35	-43.2	1.51	36	-40.7
Libraries	262,843	0.5	46.18	13	18.8	1.26	13	24.0
Protective Inspection and Regulation	134,884	0.2	23.70	46	-48.7	0.65	45	-46.4
Veterans' Services	14,548	0.0	2.56	13	-0.4	0.07	13	4.0
Other Administration	716,539	1.3	125.89	42	-20.5	3.43	40	-17.1
Other Expenditures Not Elsewhere Classified	<u>1,934,945</u>	<u>3.5</u>	<u>339.96</u>	30	-23.0	<u>9.26</u>	32	-19.7
Total Direct General Expenditures	\$46,049,124	83.0%	\$8,090.63	24	-1.4%	\$220.37	24	2.9%
Breakdown of Insurance Trust Expenditures by Functional Area								
Employee Retirement	\$4,197,975	7.6%	\$737.57	11	11.2%	\$20.09	11	16.1%
Unemployment Compensation	3,102,192	5.6	545.04	12	24.5	14.85	12	30.0
Other	<u>5,389</u>	<u>0.0</u>	<u>0.95</u>	38	-98.5	<u>0.03</u>	38	-98.4
Total Insurance Trust Expenditures	\$7,305,556	13.2%	\$1,283.55	15	10.4%	\$34.96	11	15.2%
Breakdown of Utility Expenditures by Functional Area								
Electric	\$1,159,569	2.1%	\$203.73	19	-17.9%	\$5.55	21	-14.3%
Water	586,783	1.1	103.10	46	-47.7	2.81	46	-45.4
Transit	<u>371,065</u>	<u>0.7</u>	<u>65.19</u>	27	-66.4	<u>1.78</u>	27	-65.0
Total Utility Expenditures	\$2,117,417	3.8%	\$372.02	35	-44.2%	\$10.13	35	-41.7%

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

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 purchase or construction of buildings or other improvements, land, equipment, and existing structures; and for payments on capital leases. 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 non-governmental 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 2009-10. 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). Wisconsin was significantly below the U.S. average on expenditures for assistance and subsidies, capital outlays, and interest on debt. Wisconsin was relatively close to the U.S. average on expenditures for salaries and other current operations.

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, health, highways, employee retirement, corrections, natural resources, 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.

2009-10 Revenues Compared to Expenditures

Total state and local government revenues were higher than total expenditures by approximately \$10.2 billion in 2009-10 (\$65.7 billion of revenues compared to \$55.5 billion of expenditures). All of the surplus was due to employee retirement system activity. In that year, employee retirement system revenues were \$16.1 billion while employee retirement expenditures were \$4.2 billion, for a net surplus of \$11.9 billion. As noted, the large revenue amount was due to unusually strong investment gains. Other state and local revenues were \$1.7 billion lower than expenditures. The remaining \$1.7 billion variance between total revenues and expenditures was funded with a combination of existing balances and borrowing.

TABLE 4

**Wisconsin State and Local Government Expenditures
Compared to the U.S. Average -- 2009-10**

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	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	\$10,591,035	19.1%	\$1,860.80	21	0.3%	\$50.68	19	4.7%
Public Welfare	9,506,838	17.1	1,670.31	12	13.1	45.50	16	18.1
Higher Education	5,640,994	10.2	991.10	13	26.3	27.00	15	31.8
Employee Retirement	4,197,975	7.6	737.57	11	11.2	20.09	11	16.1
Highways	3,600,804	6.5	632.65	19	25.6	17.23	18	31.0
Unemployment Compensation	3,102,192	5.6	545.04	12	24.5	14.85	12	30.0
Health	1,872,087	3.4	328.92	11	24.8	8.96	13	30.3
Corrections	1,517,372	2.7	266.60	12	13.1	7.26	10	18.0
Natural Resources	777,781	1.4	136.65	14	45.2	3.72	14	51.6
Libraries	262,843	0.5	46.18	13	18.8	1.26	13	24.0
Veterans' Services	14,548	0.0	2.56	13	-0.4	0.07	13	4.0
Expenditures Less Than the U.S. Average								
Police and Fire	\$2,261,247	4.1%	\$397.29	23	-11.0%	\$10.82	19	-7.1%
Other Expenditures Not Elsewhere Classified	1,934,945	3.5	339.96	30	-23.0	9.26	32	-19.7
Interest on General Debt	1,771,044	3.2	311.16	23	-9.0	8.48	25	-5.0
Sewerage and Solid Waste Management	1,304,288	2.4	229.16	19	-6.3	6.24	22	-2.2
Hospitals	1,160,327	2.1	203.86	39	-55.9	5.55	39	-53.9
Electric Utility	1,159,569	2.1	203.73	19	-17.9	5.55	21	-14.3
Other Administration	716,539	1.3	125.89	42	-20.5	3.43	40	-17.1
Parks and Recreation	620,103	1.1	108.95	29	-16.3	2.97	30	-12.7
Judicial and Legal Administration	615,537	1.1	108.15	32	-22.3	2.95	32	-18.9
Water Utility	586,783	1.1	103.10	46	-47.7	2.81	46	-45.4
Other Education	571,562	1.0	100.42	44	-28.1	2.74	42	-25.0
Financial Administration	518,461	0.9	91.09	45	-29.5	2.48	47	-26.4
Transit Utility	371,065	0.7	65.19	27	-66.4	1.78	27	-65.0
Housing and Community Development	340,685	0.6	59.86	50	-65.4	1.63	50	-63.9
Other Transportation	315,201	0.6	55.38	35	-43.2	1.51	36	-40.7
Protective Inspection and Regulation	134,884	0.2	23.70	46	-48.7	0.65	45	-46.4
Other Insurance Trust Expenditures	5,389	0.0	0.95	38	-98.5	0.03	38	-98.4
Total Expenditures	\$55,472,097	100.0%	\$9,746.21	25	-3.2%	\$265.46	23	1.0%

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

Historical Expenditure Trends

Since the mid-1980s, Wisconsin's total state and local government expenditures per capita have been close to the U.S. average amount, ranging from 6.4% below average in 2007-08 to 3.9% above average in 1999-00, which included \$688 million of one-time spending for the sales tax rebate. Since 1988-89, Wisconsin's rankings on this measure have ranged from 14th highest in 1998-99 and 1999-00 to 25th highest in 2006-07, 2007-08, and 2009-10. Wisconsin's expenditures

per \$1,000 of personal income have generally been slightly above the U.S. average since 1988-89. Wisconsin's rankings on this measure have ranged from 20th to 29th during this period of time.

Wisconsin has consistently 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. Prior to 1991-92, 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, since then, the state's ranking on public welfare expenditures has fallen, and Wisconsin is closer to the national average. Wisconsin has had relatively high expenditures for highways throughout the past 20 years, and the state's rankings on corrections expenditures and employee retirement expenditures have moved up significantly in recent years.

State-by-state rankings on government expenditures in 2009-10 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 2011.

- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2009-10.

- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2009-10.

- Attachments 47 through 79 show historical data on Wisconsin's rankings on state and local government revenues and expenditures. Specifically, 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 2011

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,802,740	23	\$167,517,466	25	\$34,880	43
Alaska	722,718	47	33,002,963	48	45,665	11
Arizona	6,482,505	16	227,286,519	20	35,062	42
Arkansas	2,937,979	32	99,127,035	33	33,740	46
California	37,691,912	1	1,645,138,372	1	43,647	18
Colorado	5,116,796	22	225,410,479	22	44,053	14
Connecticut	3,580,709	29	207,328,969	23	57,902	2
Delaware	907,135	45	37,599,718	45	41,449	23
District of Columbia	617,996	50	45,597,835	44	73,783	1
Florida	19,057,542	4	755,357,550	4	39,636	27
Georgia	9,815,210	9	353,142,249	11	35,979	40
Hawaii	1,374,810	40	59,014,071	40	42,925	19
Idaho	1,584,985	39	52,116,236	41	32,881	50
Illinois	12,869,257	5	562,662,480	5	43,721	17
Indiana	6,516,922	15	232,585,687	18	35,689	41
Iowa	3,062,309	30	126,032,349	30	41,156	24
Kansas	2,871,238	33	117,385,786	31	40,883	25
Kentucky	4,369,356	26	148,509,715	27	33,989	45
Louisiana	4,574,836	25	176,356,255	24	38,549	29
Maine	1,328,188	41	50,868,518	42	38,299	30
Maryland	5,828,289	19	295,235,516	15	50,656	6
Massachusetts	6,587,536	14	352,242,665	12	53,471	3
Michigan	9,876,187	8	358,151,592	10	36,264	37
Minnesota	5,344,861	21	238,165,729	16	44,560	12
Mississippi	2,978,512	31	95,312,851	34	32,000	51
Missouri	6,010,688	18	228,218,407	19	37,969	31
Montana	998,199	44	35,951,540	47	36,016	39
Nebraska	1,842,641	38	78,219,719	36	42,450	20
Nevada	2,723,322	35	100,665,219	32	36,964	35
New Hampshire	1,318,194	42	60,480,474	39	45,881	10
New Jersey	8,821,155	11	462,494,487	7	52,430	4
New Mexico	2,082,224	36	71,073,186	37	34,133	44
New York	19,465,197	3	995,184,676	3	51,126	5
North Carolina	9,656,401	10	347,904,833	13	36,028	38
North Dakota	683,932	48	32,306,315	49	47,236	8
Ohio	11,544,951	7	436,817,655	8	37,836	32
Oklahoma	3,791,508	28	142,861,660	29	37,679	33
Oregon	3,871,859	27	145,299,628	28	37,527	34
Pennsylvania	12,742,886	6	538,908,724	6	42,291	21
Rhode Island	1,051,302	43	46,125,394	43	43,875	16
South Carolina	4,679,230	24	156,230,797	26	33,388	49
South Dakota	824,082	46	36,438,557	46	44,217	13
Tennessee	6,403,353	17	234,153,805	17	36,567	36
Texas	25,674,681	2	1,030,749,973	2	40,147	26
Utah	2,817,222	34	94,401,070	35	33,509	47
Vermont	626,431	49	26,041,860	51	41,572	22
Virginia	8,096,604	12	373,311,727	9	46,107	9
Washington	6,830,038	13	299,685,263	14	43,878	15
West Virginia	1,855,364	37	61,975,597	38	33,403	48
Wisconsin	5,711,767	20	226,042,141	21	39,575	28
Wyoming	568,158	51	27,213,688	50	47,898	7
U.S. Total	311,591,917		\$12,949,905,000		\$41,560	

WI % Difference from U.S. Average

-4.8%

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

ATTACHMENT 2

Rankings on Total State and Local Government Revenue Fiscal Year 2009-10

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$15,748,282	\$22,051.91	1	\$527.55	1
Wyoming	10,084,526	17,862.82	3	420.59	2
New York	312,588,088	16,116.77	4	346.40	3
New Mexico	21,845,776	10,574.39	19	333.09	4
Mississippi	28,572,180	9,620.03	28	321.75	5
Wisconsin	65,710,810	11,545.11	8	314.46	6
Ohio	124,058,159	10,752.17	17	307.43	7
Oregon	40,773,431	10,622.70	18	304.49	8
North Dakota	7,824,100	11,597.63	6	298.84	9
California	451,632,647	12,095.73	5	297.78	10
West Virginia	16,849,324	9,086.29	33	294.46	11
Montana	9,657,599	9,745.72	26	294.18	12
South Carolina	42,286,082	9,119.07	32	292.96	13
Vermont	7,006,340	11,193.86	11	291.03	14
Louisiana	46,814,018	10,299.34	21	289.01	15
District of Columbia	11,643,413	19,248.11	2	288.73	16
Michigan	94,360,314	9,553.40	29	286.86	17
Nebraska	19,819,868	10,829.69	14	284.46	18
Delaware	9,784,776	10,874.49	13	283.57	19
Rhode Island	11,957,600	11,360.84	9	280.49	20
Iowa	31,095,515	10,194.58	22	277.28	21
Utah	23,776,718	8,566.71	40	274.73	22
Kentucky	37,290,343	8,577.97	39	272.02	23
Hawaii	14,675,202	10,764.00	15	270.79	24
Arkansas	24,492,659	8,383.34	46	266.82	25
North Carolina	85,720,014	8,966.31	34	266.80	26
Alabama	40,902,750	8,547.40	43	265.28	27
Minnesota	57,139,188	10,759.34	16	264.21	28
Maine	12,610,242	9,500.11	30	263.59	29
Oklahoma	32,831,136	8,731.26	37	259.12	30
Idaho	12,365,894	7,870.84	51	258.21	31
Washington	71,094,267	10,543.50	20	256.91	32
Tennessee	54,370,726	8,552.30	42	255.77	33
Indiana	54,340,185	8,372.11	47	253.68	34
Arizona	53,604,443	8,358.51	48	251.81	35
Pennsylvania	124,419,692	9,783.17	25	250.51	36
Colorado	50,914,363	10,086.66	23	248.82	37
Kansas	26,464,730	9,256.18	31	245.93	38
Florida	167,624,359	8,897.91	35	243.87	39
Missouri	51,322,118	8,559.80	41	240.24	40
Nevada	22,936,937	8,481.71	45	237.86	41
Illinois	123,819,869	9,641.81	27	236.77	42
Georgia	77,088,443	7,937.31	50	236.45	43
Massachusetts	76,025,803	11,597.31	7	235.28	44
New Jersey	99,770,456	11,338.08	10	231.51	45
Texas	209,201,135	8,284.06	49	230.49	46
South Dakota	6,950,830	8,511.94	44	225.77	47
Maryland	57,490,213	9,936.64	24	211.57	48
Virginia	71,350,287	8,892.16	36	209.70	49
Connecticut	39,267,155	10,982.29	12	208.40	50
New Hampshire	<u>11,407,252</u>	8,662.81	38	204.33	51
U.S. Total	\$3,171,380,257	\$10,252.41		\$267.57	
WI % Difference from U.S. Average		12.6%		17.5%	

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

ATTACHMENT 3

Rankings on State and Local Government General Revenue Fiscal Year 2009-10

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,036,416	\$19,654.83	1	\$470.21	1
Wyoming	8,084,473	14,320.11	3	337.17	2
Mississippi	24,167,456	8,136.99	21	272.15	3
New Mexico	17,757,552	8,595.50	16	270.75	4
North Dakota	6,957,528	10,313.12	5	265.74	5
New York	237,394,617	12,239.86	4	263.07	6
District of Columbia	10,330,632	17,077.91	2	256.18	7
West Virginia	14,602,285	7,874.53	26	255.19	8
Vermont	6,127,036	9,789.02	6	254.51	9
Louisiana	40,586,634	8,929.28	13	250.57	10
Delaware	8,563,359	9,517.04	7	248.17	11
Montana	8,067,729	8,141.34	20	245.75	12
Maine	11,156,302	8,404.76	19	233.20	13
Iowa	26,136,855	8,568.89	17	233.06	14
Michigan	76,456,595	7,740.76	30	232.43	15
Rhode Island	9,900,606	9,406.50	10	232.24	16
South Carolina	33,468,473	7,217.53	38	231.87	17
Hawaii	12,230,275	8,970.69	12	225.68	18
Kentucky	30,873,569	7,101.91	40	225.21	19
Oregon	29,812,992	7,767.17	29	222.64	20
Arkansas	20,260,197	6,934.65	43	220.71	21
Ohio	89,004,866	7,714.09	31	220.57	22
Utah	19,088,823	6,877.67	45	220.57	23
Alabama	33,699,417	7,042.13	42	218.56	24
Wisconsin	45,515,459	7,996.87	24	217.82	25
Indiana	46,333,536	7,138.54	39	216.30	26
Oklahoma	27,268,401	7,251.88	36	215.21	27
California	326,375,247	8,741.06	14	215.19	28
Minnesota	46,340,949	8,726.03	15	214.28	29
Kansas	22,770,058	7,963.95	25	211.60	30
Nebraska	14,711,143	8,038.26	22	211.14	31
North Carolina	67,546,478	7,065.36	41	210.23	32
Idaho	10,034,186	6,386.72	50	209.52	33
Pennsylvania	99,553,117	7,827.90	27	200.44	34
Florida	136,504,494	7,245.99	37	198.60	35
Arizona	42,081,132	6,561.69	48	197.68	36
Washington	54,127,947	8,027.34	23	195.60	37
South Dakota	5,993,565	7,339.68	33	194.68	38
Georgia	63,134,789	6,500.59	49	193.65	39
New Jersey	83,254,168	9,461.14	8	193.18	40
Colorado	39,471,195	7,819.65	28	192.90	41
Texas	174,510,973	6,910.38	44	192.27	42
Missouri	41,018,973	6,841.38	46	192.01	43
Massachusetts	61,669,542	9,407.35	9	190.85	44
Tennessee	40,471,562	6,366.02	51	190.38	45
Nevada	17,981,647	6,649.32	47	186.47	46
Illinois	96,421,744	7,508.32	32	184.38	47
Maryland	48,787,254	8,432.41	18	179.54	48
Connecticut	32,984,040	9,225.02	11	175.06	49
New Hampshire	9,663,678	7,338.72	34	173.10	50
Virginia	<u>58,765,189</u>	<u>7,323.72</u>	<u>35</u>	<u>172.71</u>	<u>51</u>
U.S. Total	\$2,502,055,153	\$8,088.62		\$211.10	
WI % Difference from U.S. Average		-1.1%		3.2%	

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 2009-10

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$10,761,944	\$15,069.67	1	\$360.52	1
Wyoming	5,848,176	10,358.93	3	243.91	2
New York	181,707,811	9,368.70	4	201.36	3
North Dakota	5,066,032	7,509.36	6	193.50	4
Delaware	6,513,990	7,239.44	8	188.78	5
South Carolina	25,484,864	5,495.86	32	176.56	6
West Virginia	10,001,628	5,393.55	34	174.79	7
Hawaii	9,403,578	6,897.36	10	173.52	8
Vermont	4,148,515	6,627.98	13	172.32	9
Iowa	19,008,895	6,232.01	18	169.50	10
Mississippi	14,999,340	5,050.16	41	168.91	11
Michigan	55,460,191	5,615.00	29	168.60	12
New Mexico	11,040,619	5,344.18	37	168.34	13
Kansas	17,914,779	6,265.79	17	166.48	14
California	252,117,189	6,752.26	11	166.23	15
Wisconsin	34,699,682	6,096.58	21	166.06	16
Indiana	35,540,762	5,475.71	33	165.92	17
Minnesota	35,494,079	6,683.56	12	164.12	18
Oregon	21,854,176	5,693.66	28	163.20	19
Maine	7,801,675	5,877.50	24	163.08	20
Montana	5,342,198	5,390.94	36	162.73	21
Utah	14,040,488	5,058.76	40	162.23	22
Louisiana	26,222,770	5,769.15	26	161.89	23
Nebraska	11,229,328	6,135.77	20	161.17	24
Rhode Island	6,855,717	6,513.57	14	160.82	25
Ohio	64,770,553	5,613.69	30	160.51	26
District of Columbia	6,404,313	10,587.18	2	158.81	27
Colorado	32,193,892	6,377.94	16	157.33	28
Florida	107,890,510	5,727.09	27	156.97	29
New Jersey	67,484,570	7,669.06	5	156.59	30
North Carolina	50,013,986	5,231.46	38	155.66	31
Alabama	23,917,481	4,998.01	43	155.12	32
Kentucky	21,120,326	4,858.35	45	154.07	33
Arkansas	13,942,422	4,772.21	47	151.89	34
Pennsylvania	75,356,679	5,925.33	23	151.73	35
Nevada	14,585,108	5,393.34	35	151.25	36
Idaho	7,213,479	4,591.35	49	150.62	37
Washington	41,570,286	6,165.00	19	150.22	38
Oklahoma	18,926,692	5,033.45	42	149.38	39
Massachusetts	46,853,305	7,147.21	9	145.00	40
Texas	129,190,409	5,115.75	39	142.34	41
Illinois	74,211,092	5,778.79	25	141.91	42
Virginia	47,916,254	5,971.65	22	140.82	43
Georgia	45,825,829	4,718.40	48	140.56	44
Connecticut	26,177,754	7,321.43	7	138.93	45
Maryland	37,262,977	6,440.55	15	137.13	46
Missouri	28,750,344	4,795.15	46	134.58	47
Arizona	28,555,054	4,452.57	50	134.14	48
Tennessee	28,259,208	4,445.06	51	132.93	49
New Hampshire	7,340,311	5,574.33	31	131.48	50
South Dakota	4,031,888	4,937.42	44	130.96	51
U.S. Total	\$1,878,323,148	\$6,072.23		\$158.47	
WI % Difference from U.S. Average		0.4%		4.8%	

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 2009-10

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,274,472	\$4,585.16	2	\$109.69	1
Mississippi	9,168,116	3,086.83	7	103.24	2
New Mexico	6,716,933	3,251.31	4	102.41	3
District of Columbia	3,926,319	6,490.73	1	97.36	4
Wyoming	2,236,297	3,961.17	3	93.27	5
Louisiana	14,363,864	3,160.13	6	88.68	6
Montana	2,725,531	2,750.40	11	83.02	7
Vermont	1,978,521	3,161.04	5	82.18	8
West Virginia	4,600,657	2,480.98	13	80.40	9
North Dakota	1,891,496	2,803.76	10	72.25	10
Rhode Island	3,044,888	2,892.93	8	71.42	11
Kentucky	9,753,242	2,243.56	18	71.15	12
Maine	3,354,627	2,527.26	12	70.12	13
Arkansas	6,317,775	2,162.45	20	68.83	14
Oklahoma	8,341,709	2,218.43	19	65.84	15
Michigan	20,996,404	2,125.76	21	63.83	16
South Dakota	1,961,677	2,402.26	14	63.72	17
Iowa	7,127,960	2,336.88	15	63.56	18
Arizona	13,526,078	2,109.11	22	63.54	19
Alabama	9,781,936	2,044.12	27	63.44	20
New York	55,686,806	2,871.16	9	61.71	21
Ohio	24,234,313	2,100.40	23	60.06	22
Oregon	7,958,816	2,073.51	24	59.44	23
Delaware	2,049,369	2,277.60	16	59.39	24
Idaho	2,820,707	1,795.37	39	58.90	25
Utah	5,048,335	1,818.91	38	58.33	26
Tennessee	12,212,354	1,920.96	31	57.45	27
Missouri	12,268,629	2,046.23	26	57.43	28
South Carolina	7,983,609	1,721.68	45	55.31	29
North Carolina	17,532,492	1,833.90	37	54.57	30
Georgia	17,308,960	1,782.20	42	53.09	31
Hawaii	2,826,697	2,073.33	25	52.16	32
Wisconsin	10,815,777	1,900.29	35	51.76	33
Indiana	10,792,774	1,662.83	47	50.38	34
Minnesota	10,846,871	2,042.47	28	50.15	35
Nebraska	3,481,814	1,902.48	34	49.97	36
Texas	45,320,564	1,794.63	40	49.93	37
California	74,258,058	1,988.80	30	48.96	38
Pennsylvania	24,196,438	1,902.58	33	48.72	39
Massachusetts	14,816,238	2,260.13	17	45.85	40
Washington	12,557,661	1,862.34	36	45.38	41
Kansas	4,855,279	1,698.16	46	45.12	42
Illinois	22,210,652	1,729.53	44	42.47	43
Maryland	11,524,277	1,991.86	29	42.41	44
Florida	28,613,984	1,518.90	48	41.63	45
New Hampshire	2,323,367	1,764.39	43	41.62	46
New Jersey	15,769,598	1,792.08	41	36.59	47
Connecticut	6,806,286	1,903.59	32	36.12	48
Colorado	7,277,304	1,441.71	49	35.56	49
Nevada	3,396,539	1,255.99	51	35.22	50
Virginia	<u>10,848,935</u>	1,352.07	50	31.88	51
U.S. Total	\$623,732,005	\$2,016.40		\$52.62	
WI % Difference from U.S. Average		-5.8%		-1.6%	

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

ATTACHMENT 6

Rankings on Total State and Local Taxes Fiscal Year 2009-10

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$6,167,527	\$8,636.23	1	\$206.61	1
New York	136,237,399	7,024.28	3	150.97	2
Wyoming	3,479,712	6,163.65	4	145.13	3
North Dakota	3,478,468	5,156.12	7	132.86	4
District of Columbia	5,029,797	8,314.92	2	124.73	5
Vermont	2,953,897	4,719.37	11	122.70	6
Maine	5,838,327	4,398.39	15	122.04	7
Hawaii	6,599,420	4,840.56	10	121.77	8
New Jersey	51,098,729	5,806.94	6	118.57	9
Wisconsin	24,390,866	4,285.37	16	116.72	10
California	172,629,716	4,623.41	12	113.82	11
Connecticut	21,413,689	5,989.01	5	113.65	12
West Virginia	6,471,136	3,489.67	33	113.09	13
Rhode Island	4,811,083	4,570.98	14	112.85	14
Minnesota	24,362,347	4,587.44	13	112.65	15
Indiana	23,334,191	3,595.06	30	108.93	16
Michigan	35,705,634	3,614.98	29	108.55	17
Ohio	43,406,989	3,762.10	27	107.57	18
Iowa	11,948,911	3,917.42	24	106.55	19
Pennsylvania	52,706,081	4,144.30	18	106.12	20
Kansas	11,414,648	3,992.33	21	106.08	21
Nebraska	7,369,089	4,026.51	20	105.76	22
Nevada	10,135,060	3,747.78	28	105.10	23
Delaware	3,580,274	3,979.00	22	103.76	24
Massachusetts	33,475,380	5,106.48	8	103.60	25
Arkansas	9,493,633	3,249.48	37	103.42	26
Maryland	28,066,144	4,850.97	9	103.29	27
Illinois	53,701,623	4,181.72	17	102.69	28
North Carolina	32,708,343	3,421.29	35	101.80	29
Mississippi	8,971,307	3,020.57	46	101.03	30
Kentucky	13,768,834	3,167.27	40	100.44	31
Colorado	20,497,014	4,060.67	19	100.17	32
New Mexico	6,548,124	3,169.60	39	99.84	33
Louisiana	16,152,067	3,553.54	31	99.72	34
Montana	3,218,860	3,248.23	38	98.05	35
Oregon	13,125,008	3,419.46	36	98.02	36
Washington	26,773,232	3,970.55	23	96.75	37
Utah	8,321,478	2,998.21	47	96.15	38
Florida	65,838,383	3,494.86	32	95.79	39
Texas	86,502,344	3,425.37	34	95.31	40
Georgia	30,113,398	3,100.59	43	92.37	41
Arizona	19,633,649	3,061.46	44	92.23	42
Virginia	31,176,036	3,885.37	25	91.63	43
South Carolina	13,160,047	2,837.99	49	91.17	44
Idaho	4,340,363	2,762.62	51	90.63	45
Oklahoma	11,399,353	3,031.59	45	89.97	46
New Hampshire	5,019,682	3,812.01	26	89.92	47
Missouri	18,969,733	3,163.88	42	88.80	48
Alabama	13,284,897	2,776.13	50	86.16	49
Tennessee	18,243,787	2,869.68	48	85.82	50
South Dakota	<u>2,583,836</u>	3,164.15	41	83.93	51
U.S. Total	\$1,269,649,545	\$4,104.51		\$107.12	
WI % Difference from U.S. Average		4.4%		9.0%	

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

ATTACHMENT 7

Rankings on State and Local Property Taxes Fiscal Year 2009-10

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,480,183	\$2,621.86	3	\$61.73	1
New Hampshire	3,242,905	2,462.70	5	58.09	2
New Jersey	24,745,242	2,812.09	2	57.42	3
Vermont	1,354,320	2,163.77	7	56.26	4
Rhode Island	2,193,277	2,083.82	8	51.45	5
Maine	2,373,101	1,787.81	12	49.60	6
New York	44,121,475	2,274.86	6	48.89	7
Connecticut	9,001,234	2,517.48	4	47.77	8
Wisconsin	9,643,592	1,694.34	13	46.15	9
District of Columbia	1,859,126	3,073.38	1	46.10	10
Illinois	23,425,825	1,824.16	11	44.80	11
Alaska	1,317,853	1,845.36	10	44.15	12
Michigan	14,371,732	1,455.05	19	43.69	13
Texas	39,091,931	1,547.98	15	43.07	14
Florida	28,251,984	1,499.68	16	41.10	15
Massachusetts	12,982,914	1,980.47	9	40.18	16
Colorado	8,019,521	1,588.75	14	39.19	17
Montana	1,279,819	1,291.50	26	38.98	18
Nebraska	2,709,053	1,480.24	17	38.88	19
Iowa	4,159,182	1,363.58	24	37.09	20
Oregon	4,940,894	1,287.25	27	36.90	21
Kansas	3,929,862	1,374.49	23	36.52	22
Nevada	3,495,439	1,292.56	25	36.25	23
Indiana	7,653,414	1,179.15	30	35.73	24
California	53,876,296	1,442.93	20	35.52	25
Minnesota	7,476,494	1,407.83	21	34.57	26
Arizona	7,316,264	1,140.82	31	34.37	27
Virginia	11,241,150	1,400.95	22	33.04	28
South Carolina	4,716,783	1,017.18	37	32.68	29
Georgia	10,594,706	1,090.87	34	32.50	30
Ohio	13,035,328	1,129.78	33	32.30	31
Pennsylvania	16,004,243	1,258.42	28	32.22	32
Maryland	8,445,689	1,459.76	18	31.08	33
Washington	8,425,315	1,249.50	29	30.45	34
South Dakota	926,987	1,135.18	32	30.11	35
Mississippi	2,529,961	851.82	40	28.49	36
Idaho	1,308,409	832.80	41	27.32	37
Missouri	5,736,335	956.74	38	26.85	38
North Carolina	8,571,123	896.54	39	26.68	39
Utah	2,300,229	828.77	42	26.58	40
North Dakota	688,072	1,019.93	36	26.28	41
Hawaii	1,393,152	1,021.85	35	25.71	42
West Virginia	1,379,079	743.69	45	24.10	43
Tennessee	5,031,001	791.36	43	23.67	44
Kentucky	2,963,564	681.71	47	21.62	45
Louisiana	3,381,489	743.95	44	20.88	46
New Mexico	1,298,616	628.59	49	19.80	47
Delaware	664,882	738.93	46	19.27	48
Arkansas	1,738,781	595.15	50	18.94	49
Oklahoma	2,399,565	638.15	48	18.94	50
Alabama	<u>2,573,428</u>	537.77	51	16.69	51
U.S. Total	\$441,660,819	\$1,427.80		\$37.26	
WI % Difference from U.S. Average		18.7%		23.9%	

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

ATTACHMENT 8

Rankings on State and Local Individual Income Taxes Fiscal Year 2009-10

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$42,493,349	\$2,190.92	1	\$47.09	1
Oregon	4,946,443	1,288.70	6	36.94	2
Maryland	10,002,501	1,728.84	3	36.81	3
Massachusetts	10,128,035	1,544.98	5	31.34	4
Connecticut	5,768,846	1,613.44	4	30.62	5
Kentucky	4,189,709	963.77	17	30.56	6
California	45,646,436	1,222.51	7	30.10	7
Minnesota	6,458,111	1,216.07	8	29.86	8
Ohio	12,035,853	1,043.15	13	29.83	9
North Carolina	9,133,689	955.38	18	28.43	10
Hawaii	1,527,790	1,120.61	10	28.19	11
Wisconsin	5,791,991	1,017.63	14	27.72	12
District of Columbia	1,107,139	1,830.25	2	27.45	13
Maine	1,303,370	981.91	16	27.24	14
Pennsylvania	13,370,580	1,051.33	12	26.92	15
West Virginia	1,521,895	820.71	24	26.60	16
Delaware	907,253	1,008.29	15	26.29	17
Virginia	8,659,470	1,079.20	11	25.45	18
Indiana	5,425,994	835.97	22	25.33	19
Kansas	2,691,205	941.26	19	25.01	20
Iowa	2,746,549	900.45	20	24.49	21
Utah	2,104,641	758.30	28	24.32	22
New Jersey	10,322,943	1,173.12	9	23.95	23
Arkansas	2,091,082	715.73	31	22.78	24
Idaho	1,068,754	680.26	32	22.32	25
Montana	714,814	721.34	30	21.77	26
Nebraska	1,514,831	827.71	23	21.74	27
Missouri	4,613,765	769.51	27	21.60	28
Georgia	7,016,412	722.44	29	21.52	29
Rhode Island	909,674	864.28	21	21.34	30
Vermont	489,107	781.43	26	20.32	31
Colorado	4,089,948	810.26	25	19.99	32
South Carolina	2,673,000	576.44	36	18.52	33
Michigan	5,870,687	594.37	34	17.85	34
Oklahoma	2,224,783	591.67	35	17.56	35
Alabama	2,697,108	563.61	37	17.49	36
Illinois	8,510,000	662.67	33	16.27	37
Mississippi	1,352,481	455.37	40	15.23	38
New Mexico	956,600	463.04	39	14.59	39
Louisiana	2,286,500	503.04	38	14.12	40
North Dakota	303,764	450.27	41	11.60	41
Arizona	2,416,324	376.78	42	11.35	42
New Hampshire	82,365	62.55	43	1.48	43
Tennessee	172,459	27.13	44	0.81	44
Alaska	0	0.00	NA	0.00	NA
Florida	0	0.00	NA	0.00	NA
Nevada	0	0.00	NA	0.00	NA
South Dakota	0	0.00	NA	0.00	NA
Texas	0	0.00	NA	0.00	NA
Washington	0	0.00	NA	0.00	NA
Wyoming	0	0.00	NA	0.00	NA
U.S. Total	\$260,338,250	\$841.62		\$21.96	
WI % Difference from U.S. Average		20.9%		26.2%	

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

ATTACHMENT 9

Rankings on State and Local General Sales Taxes Fiscal Year 2009-10

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$11,868,138	\$1,760.08	1	\$42.89	1
Hawaii	2,316,434	1,699.06	3	42.74	2
Wyoming	966,337	1,711.68	2	40.30	3
New Mexico	2,543,026	1,230.95	8	38.77	4
Arkansas	3,532,870	1,209.23	9	38.49	5
Louisiana	6,137,674	1,350.32	5	37.89	6
Tennessee	8,029,211	1,262.96	6	37.77	7
South Dakota	1,024,680	1,254.82	7	33.28	8
Mississippi	2,849,099	959.27	19	32.08	9
Arizona	6,615,284	1,031.52	15	31.08	10
Nevada	2,839,702	1,050.08	13	29.45	11
Florida	19,761,509	1,048.99	14	28.75	12
Oklahoma	3,600,653	957.57	20	28.42	13
Michigan	9,259,016	937.42	21	28.15	14
Indiana	5,941,044	915.33	22	27.73	15
Texas	25,091,099	993.57	17	27.64	16
North Dakota	715,074	1,059.95	12	27.31	17
Kansas	2,901,419	1,014.79	16	26.96	18
California	39,850,091	1,067.27	11	26.27	19
Georgia	8,336,127	858.32	27	25.57	20
Utah	2,208,549	795.74	32	25.52	21
Alabama	3,882,543	811.33	30	25.18	22
North Carolina	7,952,641	831.85	29	24.75	23
New York	22,181,742	1,143.67	10	24.58	24
Iowa	2,739,005	897.97	23	24.42	25
Colorado	4,994,405	989.44	18	24.41	26
Idaho	1,126,671	717.12	37	23.53	27
Nebraska	1,599,859	874.17	26	22.96	28
Missouri	4,806,990	801.74	31	22.50	29
Ohio	8,917,507	772.88	33	22.10	30
South Carolina	3,150,871	679.49	39	21.83	31
District of Columbia	860,466	1,422.46	4	21.34	32
Minnesota	4,534,795	853.90	28	20.97	33
Maine	989,645	745.56	35	20.69	34
Kentucky	2,794,057	642.72	43	20.38	35
Wisconsin	4,237,296	744.47	36	20.28	36
West Virginia	1,156,513	623.67	44	20.21	37
Rhode Island	798,481	758.63	34	18.73	38
New Jersey	7,898,165	897.56	24	18.33	39
Pennsylvania	8,614,718	677.38	40	17.35	40
Connecticut	3,145,579	879.76	25	16.69	41
Illinois	8,534,641	664.59	41	16.32	42
Massachusetts	4,625,682	705.62	38	14.32	43
Maryland	3,753,778	648.80	42	13.81	44
Virginia	4,564,997	568.92	45	13.42	45
Vermont	320,646	512.29	46	13.32	46
Alaska	341,663	478.42	47	11.45	47
Delaware	0	0.00	NA	0.00	NA
Montana	0	0.00	NA	0.00	NA
New Hampshire	0	0.00	NA	0.00	NA
Oregon	0	0.00	NA	0.00	NA
U.S. Total	\$284,910,392	\$921.06		\$24.04	
WI % Difference from U.S. Average		-19.2%		-15.6%	

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

ATTACHMENT 10

Rankings on State and Local Selective Sales Taxes* Fiscal Year 2009-10

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,277,367	\$842.13	2	\$23.62	1
Vermont	541,757	865.55	1	22.50	2
West Virginia	1,270,546	685.16	4	22.20	3
Kentucky	2,439,045	561.06	16	17.79	4
Hawaii	926,942	679.90	6	17.10	5
Minnesota	3,618,304	681.33	5	16.73	6
Montana	539,637	544.56	17	16.44	7
Illinois	8,499,062	661.82	7	16.25	8
Florida	11,136,561	591.16	13	16.20	9
Louisiana	2,576,051	566.75	15	15.90	10
Pennsylvania	7,828,624	615.57	11	15.76	11
Alabama	2,421,606	506.04	23	15.71	12
Washington	4,334,668	642.84	8	15.66	13
Mississippi	1,336,255	449.91	28	15.05	14
Rhode Island	621,116	590.12	14	14.57	15
Texas	13,216,704	523.36	21	14.56	16
New Hampshire	801,949	609.01	12	14.37	17
Maine	683,654	515.04	22	14.29	18
North Dakota	362,666	537.58	18	13.85	19
Arkansas	1,263,468	432.46	30	13.76	20
Delaware	473,229	525.93	20	13.71	21
New York	12,317,931	635.10	9	13.65	22
Wisconsin	2,810,411	493.78	24	13.45	23
Ohio	5,205,223	451.14	27	12.90	24
Indiana	2,702,010	416.29	31	12.61	25
District of Columbia	499,645	825.98	3	12.39	26
North Carolina	3,818,405	399.40	35	11.88	27
Connecticut	2,224,840	622.25	10	11.81	28
South Dakota	360,893	441.95	29	11.72	29
Michigan	3,784,512	383.16	37	11.51	30
Maryland	3,083,431	532.94	19	11.35	31
Iowa	1,264,248	414.48	32	11.27	32
Alaska	332,977	466.26	25	11.15	33
Missouri	2,347,416	391.52	36	10.99	34
New Mexico	720,526	348.77	41	10.99	35
Tennessee	2,329,069	366.35	38	10.96	36
Virginia	3,695,222	460.52	26	10.86	37
Nebraska	754,182	412.09	33	10.82	38
Utah	910,413	328.02	44	10.52	39
Oregon	1,316,818	343.07	43	9.83	40
Arizona	2,092,157	326.23	45	9.83	41
South Carolina	1,391,216	300.02	48	9.64	42
Kansas	1,029,223	359.98	40	9.56	43
Oklahoma	1,178,933	313.53	47	9.30	44
Colorado	1,756,772	348.03	42	8.59	45
Idaho	405,328	257.99	50	8.46	46
New Jersey	3,541,634	402.48	34	8.22	47
Georgia	2,652,503	273.11	49	8.14	48
California	12,071,133	323.29	46	7.96	49
Massachusetts	2,379,609	363.00	39	7.36	50
Wyoming	<u>120,079</u>	212.70	51	5.01	51
U.S. Total	\$146,265,970	\$472.85		\$12.34	
WI % Difference from U.S. Average		4.4%		9.0%	

*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 2009-10

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$390,916	\$210.81	2	\$6.83	1
Montana	204,390	206.25	3	6.23	2
North Dakota	151,050	223.90	1	5.77	3
Arkansas	466,531	159.68	10	5.08	4
Maine	241,687	182.08	4	5.05	5
North Carolina	1,551,660	162.30	9	4.83	6
Idaho	230,377	146.63	18	4.81	7
Kentucky	655,245	150.73	15	4.78	8
Wisconsin	972,979*	170.95	6	4.66	9
Florida	3,099,618	164.54	7	4.51	10
Mississippi	400,253	134.76	22	4.51	11
Washington	1,196,688	177.47	5	4.32	12
Nebraska	299,218	163.49	8	4.29	13
Ohio	1,727,242	149.70	16	4.28	14
Alabama	640,190	133.78	23	4.15	15
Vermont	99,278	158.61	12	4.12	16
South Dakota	125,223	153.35	14	4.07	17
Pennsylvania	2,020,099	158.84	11	4.07	18
Utah	351,449	126.63	26	4.06	19
Kansas	424,703	148.54	17	3.95	20
Iowa	437,763	143.52	19	3.90	21
Tennessee	824,795	129.74	24	3.88	22
Nevada	371,428	137.35	21	3.85	23
Minnesota	832,291	156.72	13	3.85	24
Arizona	796,560	124.21	29	3.74	25
Louisiana	587,995	129.36	25	3.63	26
South Carolina	521,215	112.40	38	3.61	27
Indiana	759,959	117.09	35	3.55	28
New Mexico	227,633	110.19	41	3.47	29
Oklahoma	434,186	115.47	36	3.43	30
Missouri	721,917	120.41	31	3.38	31
Texas	3,043,495	120.52	30	3.35	32
Delaware	112,889	125.46	27	3.27	33
Oregon	415,622	108.28	42	3.10	34
Michigan	988,069	100.04	43	3.00	35
Colorado	602,347	119.33	32	2.94	36
Rhode Island	123,805	117.63	34	2.90	37
Illinois	1,515,863	118.04	33	2.90	38
Hawaii	154,690	113.46	37	2.85	39
Maryland	722,597	124.89	28	2.66	40
New Hampshire	147,805	112.24	39	2.65	41
Connecticut	498,177	139.33	20	2.64	42
Virginia	891,872	111.15	40	2.62	43
Georgia	854,360	87.97	45	2.62	44
California	3,163,694	84.73	46	2.09	45
Massachusetts	654,649	99.86	44	2.03	46
New York	1,613,229	83.18	47	1.79	47
New Jersey	535,281	60.83	48	1.24	48
Wyoming	25,617	45.38	49	1.07	49
Alaska	28,834	40.38	50	0.97	50
District of Columbia	<u>22,323</u>	36.90	51	0.55	51
U.S. Total	\$37,879,756	\$122.46		\$3.20	
WI % Difference from U.S. Average		39.6%		45.7%	

*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 2009-10

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$5,013,521	\$266.13	2	\$7.29	1
Alabama	862,588	180.25	5	5.59	2
Illinois	2,862,455	222.90	3	5.47	3
Hawaii	288,337	211.49	4	5.32	4
District of Columbia	209,949	347.07	1	5.21	5
Washington	1,017,085	150.84	6	3.68	6
West Virginia	199,649	107.66	8	3.49	7
Ohio	1,165,953	101.05	11	2.89	8
Nevada	271,336	100.34	12	2.81	9
Pennsylvania	1,345,625	105.81	9	2.71	10
Kentucky	362,262	83.33	19	2.64	11
California	3,835,915	102.73	10	2.53	12
Missouri	516,807	86.20	17	2.42	13
Nebraska	165,932	90.67	15	2.38	14
New Jersey	978,181	111.16	7	2.27	15
Rhode Island	95,318	90.56	16	2.24	16
Texas	1,957,077	77.50	21	2.16	17
Virginia	732,300	91.26	14	2.15	18
Oregon	276,242	71.97	22	2.06	19
Maryland	544,147	94.05	13	2.00	20
New York	1,665,508	85.87	18	1.85	21
Delaware	63,191	70.23	23	1.83	22
Utah	158,444	57.09	28	1.83	23
Kansas	188,837	66.05	24	1.75	24
Wisconsin	350,580	61.60	27	1.68	25
North Dakota	43,418	64.36	26	1.66	26
Montana	50,622	51.08	30	1.54	27
New Hampshire	85,201	64.70	25	1.53	28
Connecticut	281,299	78.67	20	1.49	29
Arkansas	135,454	46.36	32	1.48	30
Iowa	165,266	54.18	29	1.47	31
Oklahoma	176,115	46.84	31	1.39	32
North Carolina	398,661	41.70	35	1.24	33
Louisiana	198,398	43.65	33	1.22	34
New Mexico	79,909	38.68	36	1.22	35
Indiana	245,828	37.87	37	1.15	36
Georgia	357,424	36.80	38	1.10	37
Arizona	222,627	34.71	39	1.05	38
Wyoming	24,446	43.30	34	1.02	39
Maine	35,201	26.52	41	0.74	40
Colorado	140,737	27.88	40	0.69	41
Mississippi	58,655	19.75	44	0.66	42
South Carolina	91,861	19.81	43	0.64	43
Vermont	14,485	23.14	42	0.60	44
Idaho	26,591	16.93	47	0.56	45
South Dakota	15,550	19.04	45	0.51	46
Tennessee	100,645	15.83	48	0.47	47
Minnesota	95,848	18.05	46	0.44	48
Michigan	91,240	9.24	49	0.28	49
Alaska	4,542	6.36	50	0.15	50
Massachusetts	<u>23,480</u>	3.58	51	0.07	51
U.S. Total	\$28,290,742	\$91.46		\$2.39	
WI % Difference from U.S. Average		-32.7%		-29.7%	

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

ATTACHMENT 13

Rankings on State and Local Other Selective Sales Taxes* Fiscal Year 2009-10

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$427,994	\$683.80	1	\$17.78	1
Nevada	1,634,603	604.45	2	16.95	2
Minnesota	2,690,165	506.56	3	12.44	3
West Virginia	679,981	366.69	11	11.88	4
Louisiana	1,789,658	393.73	9	11.05	5
Kentucky	1,421,538	327.00	15	10.37	6
New Hampshire	568,943	432.06	6	10.19	7
Alaska	299,601	419.52	7	10.04	8
New York	9,039,194	466.05	4	10.02	9
Mississippi	877,347	295.40	21	9.88	10
Rhode Island	401,993	381.93	10	9.43	11
Texas	8,216,132	325.35	16	9.05	12
Pennsylvania	4,462,900	350.92	13	8.99	13
Hawaii	483,915	354.94	12	8.93	14
Montana	284,625	287.22	22	8.67	15
Delaware	297,149	330.24	14	8.61	16
Maine	406,766	306.44	20	8.50	17
Michigan	2,705,203	273.89	23	8.22	18
Indiana	1,696,223	261.33	25	7.92	19
Illinois	4,120,744	320.88	17	7.88	20
Connecticut	1,445,364	404.24	8	7.67	21
Washington	2,120,895	314.54	18	7.66	22
Arkansas	661,483	226.41	31	7.21	23
South Dakota	220,120	269.56	24	7.15	24
Wisconsin	1,486,852	261.23	26	7.12	25
Maryland	1,816,687	314.00	19	6.69	26
District of Columbia	267,373	442.00	5	6.63	27
Tennessee	1,403,629	220.79	32	6.60	28
North Dakota	168,198	249.32	29	6.42	29
New Mexico	412,984	199.90	36	6.30	30
Virginia	2,071,050	258.11	28	6.09	31
Alabama	918,828	192.01	38	5.96	32
Iowa	661,219	216.78	33	5.90	33
North Carolina	1,868,084	195.40	37	5.81	34
Ohio	2,312,028	200.38	35	5.73	35
South Carolina	778,140	167.81	40	5.39	36
Massachusetts	1,701,480	259.55	27	5.27	37
Missouri	1,108,692	184.91	39	5.19	38
Arizona	1,072,970	167.31	41	5.04	39
Colorado	1,013,688	200.82	34	4.95	40
New Jersey	2,028,172	230.48	30	4.71	41
Oregon	624,954	162.82	42	4.67	42
Utah	400,520	144.31	48	4.63	43
Oklahoma	568,632	151.22	45	4.49	44
Georgia	1,440,719	148.34	46	4.42	45
Florida	3,023,422	160.49	43	4.40	46
Nebraska	289,032	157.93	44	4.15	47
Kansas	415,683	145.39	47	3.86	48
California	5,071,524	135.83	49	3.34	49
Idaho	148,360	94.43	51	3.10	50
Wyoming	<u>70,016</u>	124.02	50	2.92	51
U.S. Total	\$80,095,472	\$258.93		\$6.76	
WI % Difference from U.S. Average		0.9%		5.3%	

*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 2009-10

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$643,068	\$900.47	1	\$21.54	1
New York	9,073,992	467.85	3	10.06	2
New Hampshire	499,669	379.45	4	8.95	3
District of Columbia	328,563	543.16	2	8.15	4
California	9,114,589	244.11	6	6.01	5
Massachusetts	1,834,859	279.90	5	5.68	6
New Jersey	2,047,474	232.68	7	4.75	7
Delaware	147,110	163.49	8	4.26	8
Tennessee	901,617	141.82	13	4.24	9
Arkansas	385,365	131.90	18	4.20	10
West Virginia	237,159	127.89	20	4.14	11
Wisconsin	851,537*	149.61	11	4.08	12
North Carolina	1,294,314	135.39	16	4.03	13
Pennsylvania	1,931,044	151.84	10	3.89	14
Maine	175,292	132.06	17	3.66	15
Mississippi	316,331	106.51	24	3.56	16
Vermont	85,178	136.09	14	3.54	17
Kentucky	482,278	110.94	23	3.52	18
North Dakota	88,347	130.96	19	3.37	19
Minnesota	721,742	135.90	15	3.34	20
Maryland	891,392	154.07	9	3.28	21
Kansas	352,419	123.26	21	3.28	22
Oregon	397,739	103.62	26	2.97	23
Rhode Island	121,668	115.60	22	2.85	24
Utah	245,980	88.63	32	2.84	25
Montana	93,225	94.08	29	2.84	26
Indiana	597,347	92.03	30	2.79	27
Alabama	428,245	89.49	31	2.78	28
Connecticut	507,752	142.01	12	2.69	29
Florida	1,793,200	95.19	28	2.61	30
Illinois	1,360,000	105.90	25	2.60	31
Louisiana	393,036	86.47	33	2.43	32
Virginia	789,655	98.41	27	2.32	33
Nebraska	154,332	84.33	34	2.22	34
Michigan	691,990	70.06	37	2.10	35
Georgia	684,701	70.50	36	2.10	36
Idaho	98,327	62.58	40	2.05	37
Arizona	413,193	64.43	38	1.94	38
New Mexico	125,100	60.55	41	1.91	39
Colorado	360,003	71.32	35	1.76	40
Iowa	192,138	62.99	39	1.71	41
Oklahoma	216,400	57.55	43	1.71	42
Hawaii	79,853	58.57	42	1.47	43
Missouri	267,311	44.58	44	1.25	44
South Carolina	148,500	32.02	46	1.03	45
South Dakota	31,157	38.15	45	1.01	46
Ohio	265,875	23.04	47	0.66	47
Nevada	0	0.00	NA	0.00	NA
Texas	0	0.00	NA	0.00	NA
Washington	0	0.00	NA	0.00	NA
Wyoming	0	0.00	NA	0.00	NA
U.S. Total	\$42,860,066	\$138.56		\$3.62	
WI % Difference from U.S. Average		8.0%		12.7%	

*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 2009-10

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oklahoma	\$585,559	\$155.73	3	\$4.62	1
Montana	148,418	149.77	5	4.52	2
Iowa	483,957	158.66	2	4.32	3
Hawaii	226,882	166.41	1	4.19	4
Oregon	496,578	129.37	7	3.71	5
Wyoming	86,833	153.81	4	3.62	6
Utah	292,359	105.34	12	3.38	7
North Dakota	87,425	129.59	6	3.34	8
Vermont	72,256	115.44	9	3.00	9
Illinois	1,489,410	115.98	8	2.85	10
Michigan	868,467	87.93	16	2.64	11
Idaho	125,183	79.68	20	2.61	12
Minnesota	561,678	105.76	11	2.60	13
Alaska	77,079	107.93	10	2.58	14
Ohio	963,566	83.51	18	2.39	15
Nebraska	164,627	89.95	14	2.36	16
New Hampshire	131,100	99.56	13	2.35	17
Wisconsin	471,827	82.90	19	2.26	18
Colorado	448,488	88.85	15	2.19	19
Indiana	448,061	69.03	26	2.09	20
South Dakota	64,213	78.63	21	2.09	21
California	3,147,859	84.31	17	2.08	22
Texas	1,850,395	73.27	23	2.04	23
New Mexico	132,429	64.10	30	2.02	24
Maine	94,633	71.29	25	1.98	25
Tennessee	401,963	63.23	31	1.89	26
Florida	1,282,875	68.10	27	1.87	27
North Carolina	586,318	61.33	33	1.82	28
Kansas	192,026	67.16	28	1.78	29
Washington	493,199	73.14	24	1.78	30
Kentucky	239,343	55.06	38	1.75	31
Nevada	158,987	58.79	34	1.65	32
Pennsylvania	800,432	62.94	32	1.61	33
Maryland	433,777	74.97	22	1.60	34
Arkansas	139,582	47.78	42	1.52	35
Alabama	222,474	46.49	43	1.44	36
South Carolina	206,700	44.58	45	1.43	37
Mississippi	124,437	41.90	46	1.40	38
Delaware	47,375	52.65	40	1.37	39
Virginia	459,332	57.25	35	1.35	40
New Jersey	578,968	65.79	29	1.34	41
Missouri	275,559	45.96	44	1.29	42
Rhode Island	53,385	50.72	41	1.25	43
New York	1,100,938	56.76	36	1.22	44
Massachusetts	362,053	55.23	37	1.12	45
Connecticut	196,778	55.04	39	1.04	46
Arizona	199,836	31.16	48	0.94	47
Georgia	282,516	29.09	49	0.87	48
Louisiana	113,694	25.01	50	0.70	49
District of Columbia	22,985	38.00	47	0.57	50
West Virginia	<u>3,565</u>	1.92	51	0.06	51
U.S. Total	\$22,498,379	\$72.73		\$1.90	
WI % Difference from U.S. Average		14.0%		19.0%	

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

ATTACHMENT 16

Rankings on Other State and Local Taxes* Fiscal Year 2009-10

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,454,885	\$4,837.79	1	\$115.74	1
North Dakota	1,233,120	1,827.85	2	47.10	2
Delaware	1,340,426	1,489.71	3	38.85	3
Wyoming	826,280	1,463.60	4	34.46	4
West Virginia	902,380	486.62	7	15.77	5
Nevada	1,363,565	504.22	6	14.14	6
Montana	442,947	446.99	8	13.49	7
New Mexico	771,827	373.60	9	11.77	8
Oklahoma	1,193,461	317.39	11	9.42	9
District of Columbia	351,873	581.69	5	8.73	10
Pennsylvania	4,156,441	326.82	10	8.37	11
Texas	7,252,214	287.18	12	7.99	12
Louisiana	1,263,623	278.00	13	7.80	13
Oregon	1,026,536	267.44	14	7.67	14
Ohio	2,983,637	258.59	15	7.39	15
Alabama	1,059,493	221.40	22	6.87	16
Nebraska	472,205	258.02	16	6.78	17
Tennessee	1,378,465	216.83	24	6.48	18
South Carolina	872,977	188.26	28	6.05	19
Washington	1,651,912	244.98	19	5.97	20
California	8,923,313	238.99	20	5.88	21
South Dakota	175,905	215.41	25	5.71	22
New York	4,947,971	255.11	17	5.48	23
Maryland	1,455,576	251.58	18	5.36	24
Florida	3,612,254	191.75	27	5.26	25
Mississippi	462,743	155.80	34	5.21	26
Virginia	1,766,210	220.12	23	5.19	27
Kentucky	660,836	152.01	36	4.82	28
New Hampshire	261,694	198.73	26	4.69	29
Minnesota	991,223	186.65	29	4.58	30
Maine	218,633	164.71	31	4.57	31
New Jersey	1,964,303	223.23	21	4.56	32
Idaho	207,691	132.19	40	4.34	33
Missouri	922,357	153.84	35	4.32	34
North Carolina	1,351,852	141.40	39	4.21	35
Colorado	827,877	164.01	32	4.05	36
Vermont	90,631	144.80	38	3.76	37
Arkansas	342,484	117.23	42	3.73	38
Illinois	1,882,685	146.60	37	3.60	39
Massachusetts	1,162,227	177.29	30	3.60	40
Iowa	363,833	119.28	41	3.24	41
Connecticut	568,659	159.04	33	3.02	42
Utah	259,307	93.43	47	3.00	43
Kansas	318,494	111.39	43	2.96	44
Wisconsin	584,213	102.64	45	2.80	45
Arizona	580,592	90.53	48	2.73	46
Rhode Island	113,482	107.82	44	2.66	47
Indiana	566,321	87.25	49	2.64	48
Michigan	859,230	86.99	50	2.61	49
Hawaii	128,367	94.15	46	2.37	50
Georgia	<u>546,432</u>	56.26	51	1.68	51
U.S. Total	\$71,115,662	\$229.90		\$6.00	
WI % Difference from U.S. Average		-55.4%		-53.4%	

*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 2009-10

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$9,351,489	\$2,016.66	2	\$64.79	1
Wyoming	1,354,828	2,399.82	1	56.50	2
Mississippi	4,902,434	1,650.61	6	55.21	3
Alabama	8,297,940	1,734.01	5	53.82	4
Iowa	5,385,080	1,765.48	4	48.02	5
Utah	4,042,116	1,456.37	14	46.71	6
Oregon	5,952,168	1,550.72	10	44.45	7
Idaho	2,073,071	1,319.50	24	43.29	8
Alaska	1,292,185	1,809.41	3	43.29	9
Delaware	1,480,599	1,645.49	7	42.91	10
Michigan	13,925,319	1,409.85	18	42.33	11
Florida	27,968,204	1,484.62	13	40.69	12
Kansas	4,368,856	1,528.03	12	40.60	13
Louisiana	6,551,134	1,441.28	15	40.44	14
Washington	11,024,866	1,635.02	8	39.84	15
North Carolina	12,751,316	1,333.79	23	39.69	16
Indiana	8,284,182	1,276.33	27	38.67	17
Colorado	7,877,050	1,560.53	9	38.50	18
California	57,634,540	1,543.58	11	38.00	19
West Virginia	2,153,217	1,161.16	33	37.63	20
Nebraska	2,585,309	1,412.63	17	37.11	21
Oklahoma	4,671,623	1,242.39	28	36.87	22
Kentucky	5,030,103	1,157.08	35	36.69	23
Ohio	14,775,127	1,280.57	26	36.61	24
North Dakota	947,949	1,405.14	19	36.21	25
Hawaii	1,940,735	1,423.50	16	35.81	26
New Mexico	2,276,450	1,101.91	41	34.71	27
Georgia	11,251,826	1,158.53	34	34.51	28
Arkansas	3,110,141	1,064.54	42	33.88	29
Minnesota	7,261,636	1,367.37	22	33.58	30
Wisconsin	6,989,057	1,227.95	30	33.45	31
Tennessee	7,100,476	1,116.88	39	33.40	32
Vermont	802,117	1,281.52	25	33.32	33
Montana	1,092,177	1,102.14	40	33.27	34
Virginia	11,263,132	1,403.69	20	33.10	35
Missouri	6,781,758	1,131.10	36	31.75	36
Nevada	3,027,625	1,119.57	37	31.40	37
Texas	28,205,573	1,116.90	38	31.08	38
Pennsylvania	15,330,119	1,205.41	32	30.87	39
New York	26,663,575	1,374.75	21	29.55	40
Maine	1,352,290	1,018.77	45	28.27	41
Arizona	5,792,897	903.28	49	27.21	42
New Jersey	10,831,798	1,230.94	29	25.13	43
Illinois	13,010,671	1,013.14	46	24.88	44
Massachusetts	8,038,800	1,226.27	31	24.88	45
New Hampshire	1,378,180	1,046.61	44	24.69	46
South Dakota	755,584	925.28	48	24.54	47
Rhode Island	1,037,415	985.64	47	24.33	48
Maryland	6,120,039	1,057.79	43	22.52	49
Connecticut	2,978,679	833.08	51	15.81	50
District of Columbia	<u>506,619</u>	837.51	50	12.56	51
U.S. Total	\$409,580,074	\$1,324.09		\$34.56	
WI % Difference from U.S. Average		-7.3%		-3.2%	

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

ATTACHMENT 18

Rankings on State and Local Government Higher Education Charges Fiscal Year 2009-10

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$533,087	\$851.70	1	\$22.14	1
Delaware	702,782	781.05	2	20.37	2
Alabama	2,583,277	539.82	4	16.75	3
Michigan	5,302,335	536.83	5	16.12	4
Utah	1,380,420	497.36	8	15.95	5
Indiana	3,291,565	507.13	7	15.37	6
North Dakota	398,176	590.21	3	15.21	7
South Carolina	2,172,583	468.52	11	15.05	8
West Virginia	837,909	451.86	14	14.64	9
Iowa	1,636,108	536.39	6	14.59	10
Montana	448,574	452.67	13	13.66	11
Oklahoma	1,694,582	450.66	15	13.37	12
Ohio	5,177,668	448.75	16	12.83	13
Oregon	1,683,677	438.65	18	12.57	14
Mississippi	1,045,759	352.10	32	11.78	15
Kentucky	1,613,863	371.24	26	11.77	16
Colorado	2,385,160	472.52	9	11.66	17
Arkansas	1,069,460	366.05	27	11.65	18
Kansas	1,205,615	421.67	20	11.20	19
New Hampshire	619,494	470.45	10	11.10	20
Nebraska	768,231	419.77	21	11.03	21
Rhode Island	465,196	441.98	17	10.91	22
Virginia	3,640,380	453.69	12	10.70	23
South Dakota	322,506	394.94	22	10.48	24
Wisconsin	2,162,158	379.88	25	10.35	25
New Mexico	677,353	327.87	38	10.33	26
Missouri	2,142,192	357.29	30	10.03	27
North Carolina	3,219,948	336.81	34	10.02	28
Arizona	2,104,471	328.15	36	9.89	29
Pennsylvania	4,879,569	383.68	24	9.82	30
Idaho	457,346	291.10	41	9.55	31
Minnesota	2,042,214	384.55	23	9.44	32
Maine	435,302	327.94	37	9.10	33
Maryland	2,456,298	424.55	19	9.04	34
Texas	7,862,103	311.33	40	8.66	35
Washington	2,340,451	347.10	33	8.46	36
Georgia	2,638,166	271.64	42	8.09	37
Tennessee	1,707,942	268.65	43	8.03	38
Wyoming	187,326	331.81	35	7.81	39
Illinois	4,073,545	317.21	39	7.79	40
Louisiana	1,217,953	267.96	44	7.52	41
Massachusetts	2,398,087	365.81	28	7.42	42
New Jersey	3,098,691	352.14	31	7.19	43
Connecticut	1,280,418	358.11	29	6.80	44
Hawaii	330,996	242.78	46	6.11	45
Alaska	176,843	247.63	45	5.92	46
California	8,420,249	225.51	48	5.55	47
Florida	3,693,986	196.09	49	5.37	48
Nevada	488,059	180.48	50	5.06	49
New York	4,566,257	235.43	47	5.06	50
District of Columbia	<u>28,817</u>	47.64	51	0.71	51
U.S. Total	\$106,065,147	\$342.89		\$8.95	
WI % Difference from U.S. Average		10.8%		15.6%	

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

ATTACHMENT 19

Rankings on State and Local Government Hospital Charges Fiscal Year 2009-10

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$859,490	\$1,522.42	1	\$35.85	1
South Carolina	5,081,045	1,095.74	2	35.20	2
Mississippi	2,828,764	952.42	3	31.85	3
Alabama	3,915,214	818.16	4	25.39	4
Iowa	2,375,301	778.74	5	21.18	5
Louisiana	3,390,711	745.97	6	20.93	6
North Carolina	5,671,453	593.23	8	17.65	7
Kansas	1,882,830	658.53	7	17.50	8
Idaho	732,689	466.35	9	15.30	9
Utah	1,132,189	407.93	15	13.08	10
New Mexico	841,738	407.44	16	12.83	11
Georgia	4,027,458	414.68	12	12.35	12
Indiana	2,614,632	402.83	17	12.21	13
Oregon	1,584,255	412.75	14	11.83	14
Tennessee	2,431,406	382.45	19	11.44	15
Arkansas	1,040,734	356.22	23	11.34	16
Washington	3,088,034	457.96	10	11.16	17
Kentucky	1,490,698	342.91	26	10.87	18
Nebraska	757,487	413.90	13	10.87	19
California	15,739,064	421.53	11	10.38	20
Michigan	3,305,666	334.68	27	10.05	21
Missouri	2,120,494	353.67	24	9.93	22
Florida	6,532,865	346.78	25	9.50	23
Hawaii	511,322	375.05	22	9.44	24
Virginia	3,182,231	396.59	18	9.35	25
Texas	8,313,913	329.22	28	9.16	26
Alaska	271,791	380.58	21	9.10	27
Oklahoma	1,127,746	299.92	31	8.90	28
Ohio	3,584,422	310.66	30	8.88	29
New York	7,417,140	382.42	20	8.22	30
Colorado	1,632,176	323.35	29	7.98	31
Minnesota	1,539,123	289.82	32	7.12	32
Nevada	600,769	222.15	33	6.23	33
West Virginia	326,514	176.08	35	5.71	34
Wisconsin	1,147,868	201.68	34	5.49	35
Pennsylvania	2,058,969	161.90	36	4.15	36
Arizona	790,089	123.20	39	3.71	37
New Jersey	1,365,248	155.15	37	3.17	38
Massachusetts	979,362	149.40	38	3.03	39
Illinois	1,413,507	110.07	41	2.70	40
Montana	79,759	80.49	42	2.43	41
Connecticut	433,974	121.37	40	2.30	42
Maine	78,291	58.98	44	1.64	43
South Dakota	47,322	57.95	45	1.54	44
District of Columbia	40,636	67.18	43	1.01	45
Maryland	169,267	29.26	46	0.62	46
Delaware	17,277	19.20	47	0.50	47
North Dakota	5,813	8.62	49	0.22	48
New Hampshire	12,239	9.29	48	0.22	49
Rhode Island	6,878	6.53	50	0.16	50
Vermont	114	0.18	51	0.00	51
U.S. Total	\$110,597,977	\$357.54		\$9.33	
WI % Difference from U.S. Average		-43.6%		-41.1%	

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

ATTACHMENT 20

Rankings on State and Local Government Sewerage Charges Fiscal Year 2009-10

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$1,832,293	\$271.73	3	\$6.62	1
Hawaii	354,606	260.10	4	6.54	2
Oregon	834,965	217.53	5	6.24	3
Massachusetts	1,805,207	275.37	2	5.59	4
District of Columbia	218,755	361.63	1	5.42	5
Pennsylvania	2,635,946	207.27	6	5.31	6
Michigan	1,576,465	159.61	11	4.79	7
Ohio	1,885,329	163.40	10	4.67	8
Indiana	926,037	142.67	15	4.32	9
West Virginia	246,305	132.82	20	4.30	10
Nevada	411,816	152.28	13	4.27	11
South Carolina	612,455	132.08	22	4.24	12
California	6,169,015	165.22	8	4.07	13
Delaware	137,442	152.75	12	3.98	14
Florida	2,634,007	139.82	16	3.83	15
Utah	324,345	116.86	27	3.75	16
Wisconsin	769,988	135.28	18	3.68	17
Iowa	410,041	134.43	19	3.66	18
North Carolina	1,170,942	122.48	23	3.64	19
Colorado	737,165	146.04	14	3.60	20
New Jersey	1,531,803	174.08	7	3.55	21
Arizona	753,899	117.56	26	3.54	22
Idaho	168,521	107.26	33	3.52	23
Kentucky	480,856	110.61	32	3.51	24
Maryland	947,964	163.85	9	3.49	25
Maine	161,824	121.91	24	3.38	26
Texas	3,066,949	121.45	25	3.38	27
Minnesota	705,012	132.75	21	3.26	28
Missouri	689,545	115.01	29	3.23	29
Virginia	1,094,658	136.42	17	3.22	30
Georgia	1,023,844	105.42	34	3.14	31
Tennessee	663,698	104.40	35	3.12	32
Kansas	332,186	116.18	28	3.09	33
Arkansas	255,324	87.39	43	2.78	34
Alabama	427,811	89.40	40	2.77	35
Alaska	81,312	113.86	30	2.72	36
Nebraska	185,166	101.18	37	2.66	37
Vermont	63,738	101.83	36	2.65	38
New Mexico	163,986	79.38	48	2.50	39
Rhode Island	106,000	100.71	38	2.49	40
Oklahoma	307,188	81.69	46	2.42	41
New York	2,186,195	112.72	31	2.42	42
Montana	77,285	77.99	49	2.35	43
South Dakota	72,412	88.68	42	2.35	44
Louisiana	364,529	80.20	47	2.25	45
Wyoming	53,934	95.53	39	2.25	46
Mississippi	190,100	64.01	51	2.14	47
Illinois	1,108,136	86.29	45	2.12	48
New Hampshire	117,636	89.33	41	2.11	49
North Dakota	45,871	67.99	50	1.75	50
Connecticut	<u>309,530</u>	86.57	44	1.64	51
U.S. Total	\$43,430,036	\$140.40		\$3.66	
WI % Difference from U.S. Average		-3.6%		0.6%	

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

ATTACHMENT 21

Rankings on Other State and Local Government Current Charges* Fiscal Year 2009-10

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$762,239	\$1,067.34	1	\$25.53	1
Florida	15,107,346	801.94	2	21.98	2
North Dakota	498,089	738.32	3	19.02	3
Delaware	623,098	692.49	5	18.06	4
California	27,306,212	731.32	4	18.00	5
Nevada	1,526,981	564.65	8	15.84	6
Colorado	3,122,549	618.61	7	15.26	7
Idaho	714,515	454.79	20	14.92	8
Montana	486,559	491.00	16	14.82	9
Maine	676,873	509.93	14	14.15	10
Utah	1,205,162	434.22	26	13.93	11
Wisconsin	2,909,043	511.11	13	13.92	12
New York	12,493,983	644.18	6	13.85	13
Oregon	1,849,271	481.79	17	13.81	14
Minnesota	2,975,287	560.25	9	13.76	15
Hawaii	743,811	545.57	12	13.72	16
Washington	3,764,088	558.23	10	13.60	17
West Virginia	742,489	400.40	29	12.98	18
Nebraska	874,425	477.79	18	12.55	19
Illinois	6,415,483	499.57	15	12.27	20
Oklahoma	1,542,107	410.11	28	12.17	21
Pennsylvania	5,755,635	452.57	21	11.59	22
Michigan	3,740,853	378.74	31	11.37	23
New Hampshire	628,811	477.53	19	11.26	24
New Jersey	4,836,056	549.58	11	11.22	25
Georgia	3,562,358	366.79	32	10.93	26
Tennessee	2,297,430	361.38	33	10.81	27
Rhode Island	459,341	436.42	24	10.77	28
Wyoming	254,078	450.05	22	10.60	29
Kentucky	1,444,686	332.32	39	10.54	30
South Carolina	1,485,406	320.33	42	10.29	31
Ohio	4,127,708	357.75	35	10.23	32
South Dakota	313,344	383.72	30	10.18	33
Arizona	2,144,438	334.38	38	10.07	34
Texas	8,962,608	354.91	36	9.87	35
Virginia	3,345,863	416.98	27	9.83	36
Louisiana	1,577,941	347.16	37	9.74	37
Mississippi	837,811	282.08	47	9.43	38
Maryland	2,546,510	440.14	23	9.37	39
New Mexico	593,373	287.22	45	9.05	40
Alabama	1,371,638	286.63	46	8.90	41
Massachusetts	2,856,144	435.69	25	8.84	42
Kansas	948,225	331.65	40	8.81	43
Iowa	963,630	315.92	43	8.59	44
Missouri	1,829,527	305.14	44	8.56	45
Vermont	205,178	327.81	41	8.52	46
North Carolina	2,688,973	281.27	48	8.37	47
Arkansas	744,623	254.87	50	8.11	48
Indiana	1,451,948	223.70	51	6.78	49
District of Columbia	218,411	361.06	34	5.42	50
Connecticut	954,757	267.03	49	5.07	51
U.S. Total	\$149,486,914	\$483.26		\$12.61	
WI % Difference from U.S. Average		5.8%		10.4%	

*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 2009-10

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,302,233	\$4,624.03	1	\$110.62	1
Wyoming	1,013,636	1,795.46	2	42.27	2
Delaware	1,453,117	1,614.95	3	42.11	3
New Mexico	2,216,045	1,072.67	5	33.79	4
Montana	1,031,161	1,040.57	6	31.41	5
North Dakota	639,615	948.10	9	24.43	6
West Virginia	1,377,275	742.72	17	24.07	7
Rhode Island	1,007,220	956.95	8	23.63	8
Oklahoma	2,855,717	759.46	13	22.54	9
South Dakota	692,468	847.99	10	22.49	10
Louisiana	3,519,570	774.32	12	21.73	11
District of Columbia	867,897	1,434.75	4	21.52	12
New York	18,806,837	969.66	7	20.84	13
Oregon	2,777,000	723.49	19	20.74	14
South Carolina	2,973,328	641.20	23	20.60	15
Florida	14,083,923	747.61	15	20.49	16
Kansas	2,131,274	745.42	16	19.81	17
Utah	1,676,894	604.18	28	19.38	18
Colorado	3,819,827	756.75	14	18.67	19
Indiana	3,922,390	604.32	27	18.31	20
Nebraska	1,274,930	696.63	21	18.30	21
Minnesota	3,870,095	728.74	18	17.89	22
Michigan	5,829,238	590.17	29	17.72	23
Kentucky	2,321,390	533.99	38	16.93	24
New Hampshire	942,449	715.71	20	16.88	25
Idaho	800,044	509.22	41	16.71	26
Massachusetts	5,339,125	814.45	11	16.52	27
Ohio	6,588,437	571.02	35	16.33	28
Vermont	392,502	627.09	26	16.30	29
Virginia	5,477,086	682.59	22	16.10	30
Texas	14,482,492	573.49	34	15.96	31
Hawaii	863,423	633.31	24	15.93	32
Wisconsin	3,319,759	583.27	32	15.89	33
Alabama	2,334,644	487.87	44	15.14	34
Iowa	1,674,904	549.11	37	14.94	35
Nevada	1,422,423	525.99	40	14.75	36
Pennsylvania	7,320,479	575.61	33	14.74	37
Arizona	3,128,508	487.83	45	14.70	38
Arkansas	1,338,648	458.19	50	14.58	39
California	21,852,933	585.27	30	14.41	40
Illinois	7,498,799	583.93	31	14.34	41
North Carolina	4,554,327	476.38	46	14.17	42
Missouri	2,998,854	500.17	42	14.04	43
Tennessee	2,914,945	458.51	49	13.71	44
Georgia	4,460,605	459.28	48	13.68	45
Washington	3,772,188	559.43	36	13.63	46
New Jersey	5,554,042	631.17	25	12.89	47
Maine	611,058	460.35	47	12.77	48
Mississippi	1,125,600	378.98	51	12.68	49
Maryland	3,076,794	531.79	39	11.32	50
Connecticut	<u>1,785,387</u>	499.34	43	9.48	51
U.S. Total	\$199,093,535	\$643.63		\$16.80	
WI % Difference from U.S. Average		-9.4%		-5.4%	

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

ATTACHMENT 23

Rankings on State and Local Government Utility Revenue Fiscal Year 2009-10

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$3,616,766	\$1,976.22	1	\$51.91	1
Tennessee	8,675,277	1,364.59	3	40.81	2
District of Columbia	884,337	1,461.93	2	21.93	3
South Carolina	3,146,102	678.46	8	21.80	4
Utah	1,880,827	677.66	9	21.73	5
Washington	5,856,650	868.56	4	21.16	6
Arizona	4,491,113	700.30	6	21.10	7
Alabama	2,811,812	587.58	10	18.24	8
California	26,725,239	715.76	5	17.62	9
New York	13,264,243	683.89	7	14.70	10
Florida	9,764,826	518.34	12	14.21	11
Georgia	4,590,208	472.62	15	14.08	12
Oklahoma	1,725,628	458.92	18	13.62	13
Texas	11,597,601	459.25	17	12.78	14
North Carolina	3,935,223	411.62	20	12.25	15
Delaware	421,722	468.69	16	12.22	16
Colorado	2,493,507	493.99	13	12.19	17
Alaska	339,321	475.14	14	11.37	18
Massachusetts	3,617,593	551.84	11	11.20	19
Kansas	1,190,873	416.51	19	11.07	20
Kentucky	1,446,767	332.80	26	10.55	21
Indiana	2,131,843	328.45	27	9.95	22
Mississippi	853,417	287.34	34	9.61	23
Nevada	923,580	341.52	22	9.58	24
Missouri	2,016,412	336.31	25	9.44	25
Arkansas	843,775	288.81	32	9.19	26
Minnesota	1,961,272	369.31	21	9.07	27
South Dakota	275,340	337.18	24	8.94	28
Oregon	1,194,066	311.09	29	8.92	29
Vermont	212,303	339.19	23	8.82	30
Wisconsin	1,789,328	314.38	28	8.56	31
Iowa	904,222	296.45	31	8.06	32
New Mexico	527,561	255.36	35	8.04	33
Michigan	2,402,299	243.22	37	7.30	34
Wyoming	173,006	306.45	30	7.22	35
Illinois	3,704,655	288.48	33	7.08	36
Louisiana	1,125,201	247.55	36	6.95	37
Ohio	2,561,116	221.97	40	6.35	38
Hawaii	307,206	225.33	39	5.67	39
Pennsylvania	2,814,348	221.29	41	5.67	40
Virginia	1,719,586	214.31	43	5.05	41
North Dakota	124,303	184.25	44	4.75	42
New Jersey	2,036,927	231.48	38	4.73	43
Rhode Island	192,269	182.67	45	4.51	44
Connecticut	791,186	221.28	42	4.20	45
Idaho	197,881	125.95	47	4.13	46
Montana	121,543	122.65	48	3.70	47
West Virginia	206,522	111.37	50	3.61	48
Maine	162,619	122.51	49	3.40	49
Maryland	847,135	146.42	46	3.12	50
New Hampshire	110,267	83.74	51	1.98	51
U.S. Total	\$145,706,823	\$471.04		\$12.29	
WI % Difference from U.S. Average		-33.3%		-30.3%	

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

ATTACHMENT 24

Rankings on Total State and Local Government Insurance Trust Revenue Fiscal Year 2009-10

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wisconsin	\$18,406,024	\$3,233.86	1	\$88.08	1
Ohio	31,712,886	2,748.57	4	78.59	2
Wyoming	1,745,164	3,091.23	3	72.78	3
Oregon	9,345,755	2,434.85	6	69.79	4
New York	61,929,227	3,193.02	2	68.63	5
California	98,532,161	2,638.91	5	64.97	6
New Mexico	3,560,663	1,723.53	11	54.29	7
Alaska	1,372,545	1,921.94	7	45.98	8
Illinois	23,693,470	1,845.00	8	45.31	9
Michigan	14,721,155	1,490.43	20	44.75	10
Rhode Island	1,864,726	1,771.66	10	43.74	11
Colorado	8,949,661	1,773.02	9	43.74	12
Montana	1,400,283	1,413.06	21	42.65	13
Idaho	2,016,167	1,283.28	26	42.10	14
North Carolina	13,456,804	1,407.58	22	41.88	15
Nevada	4,031,710	1,490.86	19	41.81	16
Pennsylvania	20,540,837	1,615.13	15	41.36	17
Minnesota	8,578,172	1,615.27	14	39.66	18
Hawaii	2,137,721	1,567.98	16	39.45	19
South Carolina	5,671,508	1,223.07	28	39.29	20
Missouri	8,286,733	1,382.11	23	38.79	21
Washington	10,531,053	1,561.79	17	38.06	22
Mississippi	3,294,223	1,109.14	33	37.10	23
Arkansas	3,388,687	1,159.88	29	36.92	24
Kentucky	4,970,008	1,143.26	30	36.25	25
West Virginia	1,960,903	1,057.45	36	34.27	26
Iowa	3,840,466	1,259.09	27	34.25	27
New Jersey	14,479,361	1,645.46	12	33.60	28
Massachusetts	10,738,667	1,638.12	13	33.23	29
Arizona	7,032,198	1,096.53	35	33.03	30
Louisiana	5,102,183	1,122.51	32	31.50	31
Florida	21,355,040	1,133.58	31	31.07	32
Virginia	10,306,782	1,284.50	25	30.29	33
Oklahoma	3,837,107	1,020.46	37	30.28	34
Utah	2,570,445	926.13	41	29.70	35
Connecticut	5,491,928	1,535.99	18	29.15	36
Georgia	9,363,445	964.10	40	28.72	37
North Dakota	742,269	1,100.26	34	28.35	38
Maryland	7,627,313	1,318.31	24	28.07	39
Indiana	5,874,806	905.12	43	27.43	40
Maine	1,291,293	972.81	39	26.99	41
Alabama	4,139,487	865.02	46	26.85	42
Vermont	622,227	994.12	38	25.85	43
Texas	23,092,561	914.43	42	25.44	44
Tennessee	5,223,887	821.70	48	24.57	45
Kansas	2,503,799	875.72	45	23.27	46
Delaware	799,695	888.76	44	23.18	47
Nebraska	1,491,959	815.22	49	21.41	48
South Dakota	656,714	804.21	50	21.33	49
New Hampshire	1,118,941	849.74	47	20.04	50
District of Columbia	428,444	708.27	51	10.62	51
U.S. Total	\$515,829,263	\$1,667.57		\$43.52	
WI % Difference from U.S. Average		93.9%		102.4%	

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

ATTACHMENT 25

Rankings on State and Local Government Employee Retirement Trust Revenue Fiscal Year 2009-10

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wisconsin	\$16,142,357	\$2,836.14	1	\$77.25	1
Oregon	8,005,802	2,085.75	5	59.79	2
Wyoming	1,430,375	2,533.64	3	59.66	3
Ohio	24,035,239	2,083.14	6	59.56	4
New York	53,478,800	2,757.32	2	59.26	5
New Mexico	3,398,872	1,645.22	8	51.82	6
California	77,962,630	2,088.01	4	51.40	7
Alaska	1,222,440	1,711.75	7	40.95	8
Illinois	19,585,932	1,525.15	9	37.45	9
Colorado	7,651,328	1,515.81	10	37.39	10
Hawaii	2,018,282	1,480.37	11	37.24	11
Mississippi	3,160,594	1,064.15	25	35.59	12
Nevada	3,298,719	1,219.81	14	34.21	13
Montana	1,088,022	1,097.95	23	33.14	14
Missouri	6,948,221	1,158.86	19	32.52	15
Minnesota	7,020,404	1,321.95	12	32.46	16
North Carolina	10,345,769	1,082.17	24	32.20	17
Iowa	3,405,190	1,116.38	21	30.36	18
South Carolina	4,371,514	942.72	31	30.29	19
Pennsylvania	14,919,780	1,173.15	18	30.04	20
Idaho	1,434,402	912.99	33	29.95	21
Arkansas	2,730,470	934.58	32	29.75	22
Rhode Island	1,254,692	1,192.07	16	29.43	23
Arizona	6,247,102	974.11	29	29.35	24
Michigan	9,347,452	946.37	30	28.42	25
Louisiana	4,578,479	1,007.29	27	28.27	26
Virginia	9,491,166	1,182.85	17	27.89	27
West Virginia	1,575,386	849.55	36	27.53	28
Florida	18,591,539	986.88	28	27.05	29
Oklahoma	3,357,959	893.03	34	26.50	30
Massachusetts	8,539,471	1,302.65	13	26.43	31
Washington	7,092,113	1,051.78	26	25.63	32
Kentucky	3,490,394	802.90	39	25.46	33
Utah	2,171,379	782.34	41	25.09	34
Georgia	8,154,995	839.67	37	25.01	35
Maine	1,138,692	857.85	35	23.80	36
Maryland	6,402,860	1,106.67	22	23.56	37
New Jersey	9,826,546	1,116.70	20	22.80	38
Connecticut	4,282,206	1,197.65	15	22.73	39
Alabama	3,493,151	729.96	46	22.66	40
Vermont	508,528	812.46	38	21.12	41
Texas	18,956,632	750.65	43	20.89	42
Tennessee	4,427,727	696.46	49	20.83	43
North Dakota	529,147	784.35	40	20.21	44
Delaware	690,710	767.63	42	20.02	45
Kansas	2,100,016	734.49	45	19.52	46
South Dakota	594,192	727.64	47	19.30	47
Nebraska	1,311,353	716.53	48	18.82	48
New Hampshire	971,151	737.50	44	17.40	49
Indiana	3,610,936	556.33	50	16.86	50
District of Columbia	<u>274,569</u>	453.90	51	6.81	51
U.S. Total	\$416,665,685	\$1,346.99		\$35.15	
WI % Difference from U.S. Average		110.6%		119.7%	

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

ATTACHMENT 26

Rankings on Total State and Local Government Expenditures Fiscal Year 2009-10

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,524,420	\$20,338.17	2	\$486.55	1
Wyoming	8,672,163	15,361.09	3	361.68	2
New Mexico	22,311,551	10,799.85	10	340.19	3
District of Columbia	13,682,043	22,618.24	1	339.28	4
New York	294,719,842	15,195.50	4	326.60	5
Mississippi	27,079,374	9,117.41	32	304.94	6
Louisiana	48,497,230	10,669.65	14	299.41	7
South Carolina	42,629,975	9,193.23	31	295.34	8
Oregon	39,541,523	10,301.75	18	295.29	9
California	434,024,913	11,624.15	6	286.17	10
Utah	24,468,666	8,816.02	34	282.73	11
Kentucky	38,671,019	8,895.57	33	282.09	12
Ohio	113,669,286	9,851.76	24	281.69	13
Montana	9,235,829	9,320.10	27	281.33	14
Delaware	9,695,881	10,775.69	12	281.00	15
Vermont	6,742,078	10,771.66	13	280.05	16
Nebraska	19,456,843	10,631.34	15	279.25	17
Michigan	90,969,208	9,210.07	30	276.55	18
West Virginia	15,654,648	8,442.04	40	273.58	19
Alabama	41,878,142	8,751.23	35	271.61	20
Washington	74,606,958	11,064.44	8	269.60	21
Rhode Island	11,365,538	10,798.32	11	266.60	22
Wisconsin	55,472,097	9,746.21	25	265.46	23
Hawaii	14,360,424	10,533.12	17	264.98	24
Pennsylvania	130,727,188	10,279.14	19	263.21	25
Iowa	29,467,744	9,660.92	26	262.76	26
Minnesota	55,940,246	10,533.58	16	258.66	27
Maine	12,353,851	9,306.95	29	258.23	28
North Dakota	6,657,481	9,868.36	23	254.28	29
Tennessee	53,500,283	8,415.39	41	251.67	30
Arizona	53,367,985	8,321.64	47	250.70	31
Idaho	11,991,955	7,632.83	51	250.40	32
Illinois	130,454,480	10,158.44	20	249.46	33
Oklahoma	31,585,615	8,400.02	42	249.29	34
North Carolina	79,919,123	8,359.54	46	248.74	35
Arkansas	22,746,611	7,785.70	50	247.80	36
Kansas	26,637,678	9,316.67	28	247.54	37
Colorado	50,300,899	9,965.13	21	245.82	38
Indiana	52,625,448	8,107.92	48	245.67	39
Georgia	78,547,337	8,087.53	49	240.93	40
Texas	218,252,261	8,642.47	38	240.46	41
New Jersey	102,649,975	11,665.31	5	238.19	42
Florida	163,132,471	8,659.47	36	237.34	43
Massachusetts	76,149,467	11,616.18	7	235.66	44
Missouri	50,204,939	8,373.47	43	235.01	45
Nevada	22,615,505	8,362.85	45	234.53	46
South Dakota	6,835,068	8,370.17	44	222.01	47
Maryland	57,411,922	9,923.11	22	211.28	48
Connecticut	39,054,867	10,922.92	9	207.28	49
New Hampshire	11,395,156	8,653.63	37	204.12	50
Virginia	<u>68,391,363</u>	8,523.40	39	201.00	51
U.S. Total	\$3,114,846,569	\$10,069.65		\$262.80	
WI % Difference From U.S. Average		-3.2%		1.0%	

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

ATTACHMENT 27

Rankings on State and Local Government Direct General Expenditures Fiscal Year 2009-10

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$12,729,347	\$17,824.57	1	\$426.42	1
Wyoming	7,602,001	13,465.50	3	317.05	2
New Mexico	19,461,102	9,420.10	6	296.73	3
District of Columbia	10,780,681	17,821.90	2	267.34	4
Mississippi	23,653,125	7,963.82	29	266.36	5
Louisiana	42,892,268	9,436.53	5	264.80	6
New York	231,326,625	11,927.00	4	256.35	7
Montana	8,032,992	8,106.29	23	244.69	8
Vermont	5,885,656	9,403.37	7	244.48	9
Delaware	8,376,427	9,309.29	9	242.76	10
South Carolina	35,009,847	7,549.93	31	242.55	11
West Virginia	13,718,475	7,397.92	35	239.74	12
Oregon	31,169,213	8,120.51	22	232.77	13
Kentucky	31,842,659	7,324.83	38	232.28	14
Maine	11,054,027	8,327.71	20	231.06	15
North Dakota	6,004,147	8,899.92	13	229.33	16
Alabama	35,308,934	7,378.47	37	229.00	17
Iowa	25,590,340	8,389.72	19	228.19	18
Utah	19,658,618	7,082.96	41	227.15	19
Hawaii	12,221,746	8,964.44	12	225.52	20
Michigan	73,855,362	7,477.40	34	224.52	21
Ohio	90,547,101	7,847.75	30	224.39	22
California	340,234,951	9,112.25	10	224.33	23
Wisconsin	46,049,124	8,090.63	24	220.37	24
Minnesota	46,988,903	8,848.04	15	217.27	25
Idaho	10,335,253	6,578.35	49	215.81	26
Rhode Island	9,128,488	8,672.92	16	214.13	27
Arkansas	19,579,600	6,701.70	47	213.30	28
Kansas	22,929,676	8,019.77	26	213.08	29
Pennsylvania	105,764,736	8,316.33	21	212.95	30
Indiana	45,025,482	6,937.01	44	210.19	31
Oklahoma	26,609,708	7,076.70	42	210.01	32
Nebraska	14,621,082	7,989.05	28	209.85	33
North Carolina	66,128,927	6,917.08	45	205.82	34
Washington	56,793,392	8,422.63	18	205.23	35
Arizona	43,156,814	6,729.42	46	202.73	36
Texas	183,029,148	7,247.68	40	201.66	37
Florida	136,642,201	7,253.30	39	198.80	38
Illinois	103,497,982	8,059.35	25	197.91	39
Colorado	40,351,304	7,994.01	27	197.20	40
Georgia	64,182,953	6,608.52	48	196.87	41
Missouri	41,823,046	6,975.49	43	195.77	42
South Dakota	6,027,050	7,380.68	36	195.77	43
Tennessee	40,857,943	6,426.80	51	192.20	44
New Jersey	82,713,160	9,399.66	8	191.93	45
Nevada	17,775,367	6,573.04	50	184.33	46
Massachusetts	59,508,909	9,077.75	11	184.17	47
Maryland	49,734,734	8,596.18	17	183.03	48
New Hampshire	9,915,595	7,530.03	32	177.61	49
Virginia	60,170,641	7,498.88	33	176.84	50
Connecticut	31,817,214	8,898.68	14	168.86	51
U.S. Total	\$2,538,114,076	\$8,205.19		\$214.14	
WI % Difference From U.S. Average		-1.4%		2.9%	

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 2009-10

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$7,056,078	\$9,880.44	2	\$236.37	1
District of Columbia	6,924,331	11,446.84	1	171.71	2
New Mexico	10,451,436	5,058.99	12	159.36	3
Mississippi	13,856,278	4,665.30	18	156.04	4
Wyoming	3,722,847	6,594.32	3	155.27	5
Vermont	3,570,472	5,704.46	5	148.31	6
Maine	6,928,091	5,219.38	8	144.82	7
Louisiana	23,454,506	5,160.12	9	144.80	8
Tennessee	29,709,326	4,673.16	17	139.76	9
New York	126,059,022	6,499.49	4	139.70	10
West Virginia	7,915,381	4,268.51	27	138.33	11
South Carolina	19,763,055	4,261.94	28	136.92	12
Michigan	44,321,948	4,487.32	22	134.74	13
Hawaii	7,148,964	5,243.64	7	131.91	14
Alabama	20,193,678	4,219.85	31	130.97	15
Montana	4,267,402	4,306.34	26	129.99	16
Arkansas	11,695,085	4,002.99	37	127.41	17
Rhode Island	5,420,043	5,149.55	10	127.14	18
Wisconsin	26,348,877	4,629.38	20	126.09	19
California	191,022,536	5,116.01	11	125.95	20
Pennsylvania	62,188,796	4,889.93	13	125.21	21
Nebraska	8,707,149	4,757.64	15	124.97	22
Kentucky	17,051,827	3,922.46	38	124.39	23
Utah	10,360,509	3,732.87	44	119.71	24
Iowa	13,344,831	4,375.06	25	119.00	25
Oregon	15,910,826	4,145.24	32	118.82	26
Ohio	47,353,415	4,104.14	34	117.35	27
Idaho	5,587,621	3,556.50	47	116.67	28
Florida	79,866,242	4,239.50	30	116.20	29
Arizona	24,448,369	3,812.22	41	114.85	30
Oklahoma	14,501,394	3,856.56	40	114.45	31
Indiana	24,452,745	3,767.40	43	114.15	32
Delaware	3,938,561	4,377.19	24	114.14	33
Minnesota	24,684,305	4,648.07	19	114.14	34
Massachusetts	35,597,195	5,430.15	6	110.16	35
North Carolina	34,521,650	3,610.96	46	107.45	36
Missouri	22,680,203	3,782.74	42	106.17	37
North Dakota	2,775,897	4,114.70	33	106.03	38
Georgia	34,383,961	3,540.30	48	105.47	39
New Hampshire	5,802,239	4,406.29	23	103.93	40
Washington	28,676,698	4,252.84	29	103.63	41
Texas	91,332,494	3,616.63	45	100.63	42
Illinois	52,518,938	4,089.63	35	100.43	43
Colorado	20,401,412	4,041.73	36	99.70	44
New Jersey	42,003,070	4,773.30	14	97.46	45
Maryland	26,238,498	4,535.08	21	96.56	46
Kansas	10,011,540	3,501.59	49	93.04	47
South Dakota	2,836,486	3,473.54	50	92.13	48
Virginia	30,993,465	3,862.62	39	91.09	49
Nevada	8,699,062	3,216.77	51	90.21	50
Connecticut	<u>16,814,302</u>	4,702.65	16	89.24	51
U.S. Total	\$1,388,513,056	\$4,488.77		\$117.15	
WI % Difference From U.S. Average		3.1%		7.6%	

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 2009-10

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,356,456	\$4,699.96	2	\$112.44	1
Wyoming	2,400,077	4,251.28	3	100.10	2
Delaware	3,414,326	3,794.57	5	98.95	3
New Mexico	5,985,914	2,897.47	15	91.27	4
Nebraska	6,147,582	3,359.08	7	88.23	5
New York	78,348,608	4,039.59	4	86.82	6
Kansas	9,078,786	3,175.35	8	84.37	7
Oregon	10,998,682	2,865.48	17	82.14	8
District of Columbia	3,299,510	5,454.53	1	81.82	9
Mississippi	7,220,679	2,431.15	34	81.31	10
South Carolina	11,505,612	2,481.21	30	79.71	11
Alabama	12,142,690	2,537.44	27	78.75	12
North Carolina	25,075,882	2,622.94	23	78.05	13
California	115,807,150	3,101.57	9	76.36	14
Vermont	1,818,360	2,905.15	14	75.53	15
Louisiana	12,184,157	2,680.58	21	75.22	16
Montana	2,449,102	2,471.45	31	74.60	17
North Dakota	1,945,976	2,884.51	16	74.33	18
Washington	20,532,139	3,044.98	11	74.20	19
Ohio	29,773,477	2,580.48	24	73.78	20
Utah	6,361,856	2,292.17	40	73.51	21
New Jersey	31,111,979	3,535.62	6	72.19	22
Minnesota	15,513,544	2,921.21	13	71.73	23
Iowa	8,027,965	2,631.95	22	71.59	24
West Virginia	4,073,908	2,196.93	45	71.20	25
Texas	64,272,243	2,545.09	25	70.81	26
Kentucky	9,694,908	2,230.14	42	70.72	27
Colorado	14,455,269	2,863.74	18	70.64	28
Illinois	36,581,586	2,848.59	19	69.95	29
Georgia	22,427,069	2,309.17	38	68.79	30
Wisconsin	14,256,598	2,504.82	29	68.23	31
Michigan	22,331,309	2,260.91	41	67.89	32
Idaho	3,246,805	2,066.58	49	67.80	33
Indiana	14,438,181	2,224.47	43	67.40	34
Nevada	6,478,847	2,395.77	36	67.19	35
Arizona	13,927,420	2,171.69	47	65.43	36
South Dakota	2,002,719	2,452.52	33	65.05	37
Oklahoma	8,168,923	2,172.48	46	64.47	38
Missouri	13,769,199	2,296.51	39	64.45	39
Maryland	17,275,660	2,985.93	12	63.58	40
Rhode Island	2,676,469	2,542.90	26	62.78	41
Arkansas	5,745,463	1,966.55	51	62.59	42
Hawaii	3,355,028	2,460.85	32	61.91	43
Tennessee	12,961,446	2,038.79	50	60.97	44
Florida	41,394,045	2,197.30	44	60.22	45
Maine	2,867,707	2,160.43	48	59.94	46
Virginia	20,341,895	2,535.15	28	59.78	47
Pennsylvania	29,411,494	2,312.64	37	59.22	48
Connecticut	10,899,334	3,048.34	10	57.85	49
New Hampshire	3,164,813	2,403.40	35	56.69	50
Massachusetts	<u>17,754,971</u>	2,708.42	20	54.95	51
U.S. Total	\$842,473,818	\$2,723.54		\$71.08	
WI % Difference From U.S. Average		-8.0%		-4.0%	

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

ATTACHMENT 30

Rankings on State and Local Government Capital Outlays Fiscal Year 2009-10

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,303,843	\$3,226.01	2	\$77.18	1
Wyoming	1,623,309	2,875.38	3	67.70	2
District of Columbia	2,194,859	3,628.39	1	54.43	3
Utah	4,534,292	1,633.70	7	52.39	4
New Mexico	2,961,837	1,433.67	10	45.16	5
North Dakota	1,112,863	1,649.59	6	42.51	6
New York	37,746,516	1,946.18	4	41.83	7
Washington	11,377,496	1,687.32	5	41.11	8
Nebraska	2,844,684	1,554.35	8	40.83	9
South Dakota	1,249,886	1,530.60	9	40.60	10
Iowa	4,288,913	1,406.11	11	38.24	11
Louisiana	6,072,378	1,335.96	12	37.49	12
Oklahoma	4,696,659	1,249.05	13	37.07	13
Montana	1,205,993	1,217.00	19	36.74	14
Texas	31,237,317	1,236.95	16	34.42	15
Oregon	4,553,449	1,186.31	20	34.00	16
Mississippi	2,924,029	984.50	32	32.93	17
Kansas	3,542,452	1,238.99	15	32.92	18
Arizona	6,877,724	1,072.44	25	32.31	19
Kentucky	4,327,671	995.50	31	31.57	20
Hawaii	1,695,252	1,243.44	14	31.28	21
South Carolina	4,514,684	973.60	33	31.28	22
Georgia	10,173,298	1,047.48	26	31.20	23
Colorado	6,218,423	1,231.93	17	30.39	24
California	45,683,716	1,223.51	18	30.12	25
Idaho	1,435,203	913.50	36	29.97	26
Ohio	11,798,881	1,022.61	28	29.24	27
Delaware	997,802	1,108.93	22	28.92	28
Nevada	2,765,041	1,022.47	29	28.67	29
Pennsylvania	14,052,572	1,104.96	23	28.29	30
Florida	19,441,760	1,032.02	27	28.29	31
Missouri	5,977,075	996.89	30	27.98	32
Minnesota	5,995,643	1,128.98	21	27.72	33
Alabama	4,207,923	879.33	39	27.29	34
Illinois	14,028,778	1,092.42	24	26.83	35
West Virginia	1,524,687	822.21	43	26.65	36
Indiana	5,641,599	869.19	41	26.34	37
Arkansas	2,225,497	761.74	45	24.24	38
Wisconsin	5,056,762	888.45	38	24.20	39
North Carolina	7,685,718	803.93	44	23.92	40
Virginia	7,263,336	905.21	37	21.35	41
Tennessee	4,388,320	690.27	47	20.64	42
Vermont	474,242	757.69	46	19.70	43
New Jersey	8,450,795	960.36	34	19.61	44
Michigan	6,314,026	639.26	50	19.19	45
Massachusetts	6,077,017	927.02	35	18.81	46
Maryland	5,058,897	874.38	40	18.62	47
Maine	872,530	657.33	49	18.24	48
Rhode Island	705,066	669.88	48	16.54	49
Connecticut	3,101,840	867.53	42	16.46	50
New Hampshire	<u>816,539</u>	620.09	51	14.63	51
U.S. Total	\$352,319,092	\$1,138.97		\$29.72	
WI % Difference From U.S. Average		-22.0%		-18.6%	

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 2009-10

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$432,648	\$605.83	4	\$14.49	1
New York	12,918,762	666.08	3	14.32	2
Kentucky	1,895,002	435.91	12	13.82	3
Massachusetts	4,444,449	677.98	2	13.75	4
Rhode Island	552,274	524.71	5	12.95	5
Colorado	2,574,682	510.07	7	12.58	6
Kansas	1,308,641	457.70	10	12.16	7
Illinois	6,223,484	484.62	8	11.90	8
California	17,599,107	471.34	9	11.60	9
Louisiana	1,875,283	412.57	13	11.58	10
Texas	10,284,698	407.26	14	11.33	11
South Carolina	1,616,272	348.55	23	11.20	12
Washington	3,041,183	451.02	11	10.99	13
Nevada	1,059,220	391.68	18	10.98	14
District of Columbia	442,521	731.55	1	10.97	15
Arizona	2,270,302	354.01	22	10.67	16
Delaware	364,592	405.20	15	10.57	17
Connecticut	1,872,105	523.59	6	9.94	18
Michigan	3,251,974	329.24	24	9.89	19
Indiana	2,103,790	324.13	28	9.82	20
Pennsylvania	4,715,574	370.79	20	9.49	21
Oregon	1,247,386	324.98	26	9.32	22
New Hampshire	516,057	391.90	17	9.24	23
Hawaii	498,679	365.77	21	9.20	24
Minnesota	1,985,929	373.95	19	9.18	25
Wisconsin	1,811,724	318.31	29	8.67	26
New Mexico	562,379	272.22	37	8.57	27
Nebraska	595,711	325.50	25	8.55	28
Vermont	202,896	324.16	27	8.43	29
Florida	5,790,742	307.39	32	8.42	30
Ohio	3,327,283	288.38	35	8.25	31
New Jersey	3,551,962	403.65	16	8.24	32
Missouri	1,749,122	291.73	34	8.19	33
Alabama	1,219,987	254.94	40	7.91	34
Maine	377,172	284.15	36	7.88	35
Tennessee	1,671,015	262.84	39	7.86	36
North Carolina	2,518,247	263.41	38	7.84	37
North Dakota	202,540	300.22	33	7.74	38
Utah	657,719	236.97	43	7.60	39
Virginia	2,533,299	315.72	31	7.45	40
Montana	237,247	239.41	42	7.23	41
West Virginia	394,384	212.68	46	6.89	42
Georgia	2,209,576	227.51	44	6.78	43
Maryland	1,831,215	316.51	30	6.74	44
South Dakota	206,912	253.38	41	6.72	45
Oklahoma	824,624	219.30	45	6.51	46
Mississippi	537,333	180.92	48	6.05	47
Idaho	275,161	175.14	50	5.75	48
Arkansas	514,393	176.07	49	5.60	49
Iowa	627,851	205.84	47	5.60	50
Wyoming	97,584	172.85	51	4.07	51
U.S. Total	\$119,622,692	\$386.72		\$10.09	
WI % Difference From U.S. Average		-17.7%		-14.1%	

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 2009-10

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$640,114	\$230.63	9	\$7.40	1
South Carolina	1,049,436	226.31	10	7.27	2
Vermont	169,005	270.02	2	7.02	3
North Dakota	159,150	235.91	6	6.08	4
California	9,164,545	245.45	5	6.04	5
Alaska	178,542	250.01	3	5.98	6
Kentucky	796,931	183.32	14	5.81	7
Maryland	1,576,304	272.45	1	5.80	8
Minnesota	1,248,926	235.17	7	5.77	9
Ohio	2,320,351	201.11	13	5.75	10
Washington	1,564,475	232.02	8	5.65	11
Virginia	1,672,447	208.43	11	4.92	12
Iowa	519,909	170.45	16	4.64	13
Maine	211,530	159.36	18	4.42	14
New York	3,922,429	202.24	12	4.35	15
Delaware	148,935	165.52	17	4.32	16
Louisiana	693,040	152.47	19	4.28	17
Tennessee	908,426	142.89	22	4.27	18
Michigan	1,405,186	142.27	23	4.27	19
Indiana	889,502	137.04	25	4.15	20
Oregon	532,852	138.82	24	3.98	21
New Mexico	257,950	124.86	28	3.93	22
Pennsylvania	1,888,482	148.49	20	3.80	23
New Jersey	1,596,462	181.42	15	3.70	24
District of Columbia	149,190	246.63	4	3.70	25
Alabama	542,599	113.39	33	3.52	26
West Virginia	198,482	107.03	36	3.47	27
Arkansas	317,052	108.52	34	3.45	28
Georgia	1,123,773	115.71	32	3.45	29
Wisconsin	692,579	121.68	29	3.31	30
Oklahoma	407,392	108.34	35	3.22	31
Montana	104,786	105.74	37	3.19	32
Wyoming	73,584	130.34	26	3.07	33
North Carolina	969,431	101.40	39	3.02	34
New Hampshire	167,504	127.20	27	3.00	35
Rhode Island	126,623	120.30	31	2.97	36
Idaho	140,954	89.72	44	2.94	37
Florida	1,975,744	104.88	38	2.87	38
Arizona	597,187	93.12	41	2.81	39
Connecticut	511,115	142.95	21	2.71	40
South Dakota	82,703	101.28	40	2.69	41
Missouri	556,509	92.82	42	2.61	42
Mississippi	225,858	76.04	50	2.54	43
Nevada	241,249	89.21	46	2.50	44
Massachusetts	788,798	120.33	30	2.44	45
Texas	2,199,064	87.08	48	2.42	46
Nebraska	162,163	88.61	47	2.33	47
Hawaii	121,968	89.46	45	2.25	48
Illinois	1,163,189	90.58	43	2.22	49
Colorado	421,327	83.47	49	2.06	50
Kansas	<u>209,052</u>	73.12	51	1.94	51
U.S. Total	\$47,784,804	\$154.48		\$4.03	
WI % Difference From U.S. Average		-21.2%		-17.8%	

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 2009-10

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,373,159	\$3,323.07	2	\$79.50	1
Wyoming	1,682,463	2,980.16	3	70.17	2
New York	55,807,217	2,877.37	4	61.84	3
Vermont	1,472,959	2,353.31	6	61.18	4
New Jersey	24,721,298	2,809.37	5	57.36	5
New Mexico	3,748,369	1,814.39	25	57.15	6
Arkansas	5,221,427	1,787.19	27	56.88	7
West Virginia	3,212,645	1,732.47	31	56.14	8
District of Columbia	2,224,037	3,676.63	1	55.15	9
South Carolina	7,927,659	1,709.61	32	54.92	10
Michigan	17,923,446	1,814.64	24	54.49	11
Ohio	21,830,091	1,892.02	19	54.10	12
Georgia	17,505,290	1,802.41	26	53.69	13
Texas	48,667,657	1,927.17	16	53.62	14
Nebraska	3,629,063	1,982.94	11	52.09	15
Kansas	5,554,327	1,942.65	13	51.62	16
Maine	2,458,076	1,851.83	22	51.38	17
Rhode Island	2,185,054	2,076.01	9	51.26	18
Wisconsin	10,591,035	1,860.80	21	50.68	19
Delaware	1,733,728	1,926.81	17	50.24	20
Iowa	5,630,287	1,845.87	23	50.21	21
Alabama	7,697,366	1,608.51	37	49.92	22
Mississippi	4,433,139	1,492.60	44	49.92	23
Louisiana	8,031,245	1,766.92	29	49.58	24
Pennsylvania	24,624,771	1,936.26	14	49.58	25
Montana	1,611,335	1,626.04	36	49.08	26
Kentucky	6,600,861	1,518.41	42	48.15	27
Oklahoma	5,986,342	1,592.03	38	47.25	28
Indiana	10,114,737	1,558.36	40	47.22	29
New Hampshire	2,621,646	1,990.91	10	46.96	30
Illinois	24,499,367	1,907.76	18	46.85	31
Utah	3,990,745	1,437.86	47	46.11	32
Minnesota	9,919,560	1,867.86	20	45.87	33
Missouri	9,757,031	1,627.33	35	45.67	34
Virginia	15,514,056	1,933.47	15	45.60	35
North Dakota	1,193,114	1,768.55	28	45.57	36
Oregon	6,093,671	1,587.58	39	45.51	37
Maryland	12,136,477	2,097.67	8	44.66	38
Connecticut	8,316,248	2,325.90	7	44.14	39
North Carolina	13,920,475	1,456.08	46	43.33	40
California	65,314,699	1,749.27	30	43.06	41
Idaho	2,032,150	1,293.46	51	42.43	42
Nevada	4,000,238	1,479.22	45	41.48	43
Washington	11,362,167	1,685.04	33	41.06	44
Colorado	8,400,538	1,664.23	34	41.05	45
Tennessee	8,631,890	1,357.76	49	40.61	46
South Dakota	1,238,013	1,516.06	43	40.21	47
Massachusetts	12,919,673	1,970.82	12	39.98	48
Arizona	8,333,223	1,299.39	50	39.15	49
Hawaii	2,094,712	1,536.43	41	38.65	50
Florida	26,540,690	1,408.85	48	38.61	51
U.S. Total	\$574,029,466	\$1,855.72		\$48.43	
WI % Difference From U.S. Average		0.3%		4.7%	

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

ATTACHMENT 34

Rankings on State and Local Government Expenditures for Higher Education Fiscal Year 2009-10

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$2,436,946	\$1,179.60	3	\$37.16	1
Utah	3,070,717	1,106.37	6	35.48	2
North Dakota	867,210	1,285.46	1	33.12	3
Alabama	4,751,404	992.90	12	30.82	4
Michigan	10,097,405	1,022.30	8	30.70	5
Mississippi	2,683,331	903.46	19	30.22	6
Delaware	1,026,821	1,141.18	4	29.76	7
Vermont	713,004	1,139.15	5	29.62	8
Oklahoma	3,714,961	987.97	14	29.32	9
Oregon	3,922,343	1,021.89	9	29.29	10
Iowa	3,241,982	1,062.87	7	28.91	11
Wyoming	668,749	1,184.56	2	27.89	12
North Carolina	8,858,410	926.59	17	27.57	13
Kentucky	3,733,691	858.87	21	27.24	14
Wisconsin	5,640,994	991.10	13	27.00	15
Nebraska	1,847,452	1,009.46	11	26.52	16
West Virginia	1,513,946	816.42	29	26.46	17
Texas	23,750,628	940.49	16	26.17	18
Indiana	5,445,946	839.05	24	25.42	19
Kansas	2,720,613	951.55	15	25.28	20
Arkansas	2,305,328	789.07	31	25.11	21
Montana	812,660	820.08	28	24.75	22
Alaska	726,987	1,017.98	10	24.35	23
Idaho	1,102,503	701.74	33	23.02	24
South Carolina	3,215,871	693.51	35	22.28	25
South Dakota	681,071	834.03	25	22.12	26
California	32,342,562	866.21	20	21.32	27
Colorado	4,326,215	857.07	22	21.14	28
Arizona	4,407,806	687.31	36	20.71	29
Ohio	8,215,029	712.00	32	20.36	30
Minnesota	4,374,761	823.77	27	20.23	31
Washington	5,591,978	829.31	26	20.21	32
Hawaii	1,090,676	799.99	30	20.13	33
Virginia	6,780,632	845.05	23	19.93	34
Maryland	5,356,260	925.78	18	19.71	35
Louisiana	3,169,286	697.26	34	19.57	36
Missouri	3,691,225	615.64	43	17.28	37
Pennsylvania	8,511,992	669.30	39	17.14	38
Georgia	5,476,528	563.88	46	16.80	39
Illinois	8,650,605	673.62	38	16.54	40
Tennessee	3,341,741	525.64	48	15.72	41
Maine	747,735	563.32	47	15.63	42
New Hampshire	807,643	613.33	44	14.47	43
New York	12,974,563	668.96	40	14.38	44
Rhode Island	604,290	574.13	45	14.17	45
Nevada	1,311,886	485.11	49	13.60	46
Florida	9,126,536	484.46	50	13.28	47
Massachusetts	4,165,892	635.48	41	12.89	48
New Jersey	5,538,830	629.44	42	12.85	49
Connecticut	2,417,949	676.26	37	12.83	50
District of Columbia	<u>155,961</u>	257.82	51	3.87	51
U.S. Total	\$242,729,554	\$784.69		\$20.48	
WI % Difference From U.S. Average		26.3%		31.8%	

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

ATTACHMENT 35

Rankings on State and Local Government Expenditures for Public Welfare Fiscal Year 2009-10

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$4,492,990	\$2,174.82	7	\$68.51	1
District of Columbia	2,679,348	4,429.32	1	66.44	2
Maine	2,928,496	2,206.22	6	61.21	3
Alaska	1,770,224	2,478.80	3	59.30	4
Vermont	1,406,131	2,246.54	4	58.41	5
Mississippi	4,927,828	1,659.16	13	55.49	6
Minnesota	11,761,955	2,214.78	5	54.39	7
New York	48,985,427	2,525.65	2	54.28	8
Rhode Island	2,258,013	2,145.32	8	52.97	9
West Virginia	3,006,049	1,621.06	15	52.53	10
Kentucky	7,092,873	1,631.59	14	51.74	11
Pennsylvania	24,563,183	1,931.41	10	49.46	12
Delaware	1,648,455	1,832.04	11	47.77	13
Arkansas	4,296,644	1,470.65	24	46.81	14
Ohio	18,387,909	1,593.69	16	45.57	15
Wisconsin	9,506,838	1,670.31	12	45.50	16
Tennessee	9,379,093	1,475.29	23	44.12	17
South Carolina	6,206,150	1,338.37	30	43.00	18
Oklahoma	5,399,205	1,435.89	25	42.61	19
Massachusetts	13,553,990	2,067.59	9	41.95	20
Iowa	4,603,168	1,509.14	21	41.05	21
Montana	1,319,490	1,331.53	31	40.19	22
Arizona	8,504,242	1,326.06	32	39.95	23
Louisiana	6,392,203	1,406.32	26	39.46	24
Michigan	12,941,011	1,310.20	34	39.34	25
Alabama	6,025,626	1,259.17	39	39.08	26
Indiana	8,181,466	1,260.51	38	38.19	27
Idaho	1,815,872	1,155.80	46	37.92	28
Oregon	5,066,544	1,319.99	33	37.84	29
Hawaii	2,033,570	1,491.59	22	37.52	30
New Hampshire	2,049,091	1,556.11	20	36.70	31
North Carolina	11,186,485	1,170.11	45	34.82	32
Missouri	7,405,047	1,235.06	40	34.66	33
California	52,217,532	1,398.50	27	34.43	34
Illinois	17,752,231	1,382.36	28	33.95	35
North Dakota	874,077	1,295.64	35	33.39	36
Nebraska	2,314,922	1,264.89	37	33.22	37
Maryland	9,020,239	1,559.06	19	33.20	38
New Jersey	13,994,148	1,590.32	17	32.47	39
Florida	22,178,186	1,177.27	44	32.27	40
South Dakota	984,079	1,205.10	41	31.96	41
Utah	2,749,517	990.65	49	31.77	42
Texas	28,688,104	1,136.01	47	31.61	43
Wyoming	756,740	1,340.42	29	31.56	44
Washington	8,711,634	1,291.96	36	31.48	45
Kansas	3,376,695	1,181.02	43	31.38	46
Georgia	9,706,016	999.37	48	29.77	47
Connecticut	5,604,860	1,567.57	18	29.75	48
Virginia	9,560,406	1,191.48	42	28.10	49
Nevada	2,193,957	811.29	51	22.75	50
Colorado	4,249,944	841.96	50	20.77	51
U.S. Total	\$456,707,903	\$1,476.44		\$38.53	
WI % Difference From U.S. Average		13.1%		18.1%	

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

ATTACHMENT 36

Rankings on State and Local Government Expenditures for Highways Fiscal Year 2009-10

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,738,798	\$2,434.79	1	\$58.25	1
Wyoming	761,460	1,348.78	2	31.76	2
North Dakota	812,928	1,205.00	3	31.05	3
Montana	918,761	927.14	6	27.99	4
South Dakota	781,060	956.48	4	25.37	5
Utah	1,902,216	685.36	11	21.98	6
Vermont	524,838	838.52	7	21.80	7
West Virginia	1,237,407	667.29	15	21.62	8
Iowa	2,308,368	756.79	8	20.58	9
Idaho	972,032	618.69	21	20.30	10
Oklahoma	2,523,053	670.99	14	19.91	11
Mississippi	1,699,305	572.14	24	19.14	12
New Mexico	1,230,538	595.64	23	18.76	13
Delaware	632,920	703.41	9	18.34	14
Louisiana	2,891,958	636.25	18	17.85	15
Nebraska	1,238,684	676.82	12	17.78	16
Maine	838,320	631.56	20	17.52	17
Wisconsin	3,600,804	632.65	19	17.23	18
Pennsylvania	8,558,099	672.93	13	17.23	19
Minnesota	3,694,319	695.64	10	17.08	20
Kentucky	2,264,175	520.83	32	16.52	21
Kansas	1,713,037	599.14	22	15.92	22
Oregon	2,121,942	552.83	26	15.85	23
Illinois	8,222,638	640.29	16	15.72	24
Washington	4,304,013	638.30	17	15.55	25
Nevada	1,450,116	536.23	30	15.04	26
Missouri	3,197,800	533.35	31	14.97	27
District of Columbia	562,532	929.94	5	13.95	28
Arkansas	1,272,153	435.43	39	13.86	29
Hawaii	749,121	549.47	28	13.82	30
Alabama	2,122,000	443.43	37	13.76	31
New Hampshire	739,984	561.95	25	13.26	32
Indiana	2,730,642	420.71	40	12.75	33
Florida	8,713,450	462.53	34	12.68	34
Arizona	2,641,620	411.91	42	12.41	35
Colorado	2,503,493	495.97	33	12.23	36
Ohio	4,773,853	413.75	41	11.83	37
New York	10,666,095	549.93	27	11.82	38
Maryland	3,113,367	538.12	29	11.46	39
Texas	10,375,706	410.86	43	11.43	40
South Carolina	1,633,924	352.36	51	11.32	41
Michigan	3,700,657	374.67	47	11.25	42
California	16,548,694	443.21	38	10.91	43
Tennessee	2,251,256	354.11	50	10.59	44
Georgia	3,447,616	354.98	48	10.57	45
North Carolina	3,389,508	354.54	49	10.55	46
Virginia	3,248,166	404.81	44	9.55	47
New Jersey	4,014,961	456.27	35	9.32	48
Rhode Island	395,170	375.45	46	9.27	49
Connecticut	1,599,406	447.32	36	8.49	50
Massachusetts	<u>2,537,097</u>	387.02	45	7.85	51
U.S. Total	\$155,870,060	\$503.90		\$13.15	
WI % Difference From U.S. Average		25.6%		31.0%	

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 2009-10

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$789,746	\$1,305.56	1	\$19.58	1
Colorado	3,769,667	746.81	2	18.42	2
Nevada	1,662,047	614.60	5	17.24	3
Alaska	487,163	682.16	3	16.32	4
Rhode Island	666,566	633.30	4	15.64	5
Florida	10,731,781	569.67	8	15.61	6
Arizona	3,263,830	508.93	11	15.33	7
California	22,574,456	604.59	7	14.88	8
New Mexico	941,753	455.85	14	14.36	9
New York	11,882,236	612.64	6	13.17	10
Illinois	6,875,867	535.42	10	13.15	11
Wyoming	312,281	553.15	9	13.02	12
Ohio	5,094,596	441.55	18	12.63	13
Oregon	1,687,783	439.72	19	12.60	14
Louisiana	2,016,528	443.65	17	12.45	15
Missouri	2,412,833	402.43	22	11.29	16
Tennessee	2,373,222	373.30	27	11.16	17
Idaho	528,119	336.15	34	11.03	18
Wisconsin	2,261,247	397.29	23	10.82	19
Maryland	2,910,358	503.03	12	10.71	20
Oklahoma	1,327,232	352.97	30	10.48	21
Hawaii	565,226	414.58	20	10.43	22
Montana	342,026	345.15	32	10.42	23
Alabama	1,603,093	335.00	35	10.40	24
North Carolina	3,272,817	342.34	33	10.19	25
South Carolina	1,459,649	314.78	39	10.11	26
Michigan	3,303,166	334.43	36	10.04	27
Utah	863,503	311.12	40	9.98	28
Georgia	3,247,578	334.38	37	9.96	29
Texas	9,010,531	356.80	29	9.93	30
New Jersey	4,262,846	484.44	13	9.89	31
Mississippi	860,140	289.60	44	9.69	32
Kansas	1,040,897	364.06	28	9.67	33
Indiana	2,049,298	315.73	38	9.57	34
Minnesota	2,061,701	388.22	25	9.53	35
New Hampshire	531,655	403.75	21	9.52	36
Virginia	3,147,513	392.26	24	9.25	37
Massachusetts	2,984,571	455.28	15	9.24	38
Washington	2,548,014	377.88	26	9.21	39
Delaware	316,620	351.88	31	9.18	40
Connecticut	1,586,900	443.83	16	8.42	41
Arkansas	764,889	261.81	49	8.33	42
Kentucky	1,122,707	258.26	50	8.19	43
Nebraska	563,580	307.94	41	8.09	44
Maine	377,548	284.43	46	7.89	45
Vermont	186,167	297.43	43	7.73	46
West Virginia	437,951	236.17	51	7.65	47
Pennsylvania	3,795,630	298.45	42	7.64	48
South Dakota	234,571	287.25	45	7.62	49
Iowa	834,340	273.54	47	7.44	50
North Dakota	178,755	264.97	48	6.83	51
U.S. Total	\$138,123,193	\$446.52		\$11.65	
WI % Difference From U.S. Average		-11.0%		-7.1%	

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

ATTACHMENT 38

Rankings on State and Local Government Health Expenditures Fiscal Year 2009-10

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$368,987	\$653.59	2	\$15.39	1
Delaware	412,915	458.90	3	11.97	2
District of Columbia	468,943	775.23	1	11.63	3
Michigan	3,811,162	385.86	5	11.59	4
Hawaii	597,694	438.40	4	11.03	5
Maine	505,313	380.68	7	10.56	6
Arizona	2,101,586	327.70	12	9.87	7
Ohio	3,916,263	339.42	10	9.71	8
North Carolina	3,090,392	323.25	13	9.62	9
New Mexico	616,569	298.45	16	9.40	10
Alaska	275,336	385.55	6	9.22	11
Washington	2,491,871	369.55	8	9.00	12
Wisconsin	1,872,087	328.92	11	8.96	13
South Carolina	1,153,621	248.78	24	7.99	14
Montana	262,155	264.55	21	7.99	15
California	11,956,071	320.21	14	7.88	16
Missouri	1,675,977	279.53	19	7.85	17
Pennsylvania	3,839,081	301.87	15	7.73	18
New York	6,943,453	358.00	9	7.69	19
Kentucky	1,020,866	234.83	27	7.45	20
Colorado	1,494,629	296.10	17	7.30	21
Oregon	975,791	254.22	23	7.29	22
Florida	4,886,941	259.41	22	7.11	23
Vermont	165,786	264.87	20	6.89	24
Tennessee	1,440,530	226.59	28	6.78	25
Utah	553,748	199.51	34	6.40	26
Alabama	975,770	203.91	33	6.33	27
Nebraska	438,290	239.48	26	6.29	28
Georgia	2,023,218	208.32	30	6.21	29
Maryland	1,664,985	287.78	18	6.13	30
Illinois	3,121,127	243.04	25	5.97	31
Oklahoma	730,748	194.34	36	5.77	32
North Dakota	139,967	207.47	31	5.35	33
Mississippi	474,222	159.67	45	5.34	34
Louisiana	859,149	189.02	40	5.30	35
Minnesota	1,134,501	213.63	29	5.25	36
West Virginia	292,745	157.87	46	5.12	37
Idaho	244,205	155.44	47	5.10	38
South Dakota	156,780	191.99	38	5.09	39
Texas	4,463,965	176.77	41	4.92	40
Rhode Island	202,975	192.85	37	4.76	41
Iowa	521,274	170.90	43	4.65	42
Virginia	1,525,812	190.16	39	4.48	43
Kansas	473,084	165.46	44	4.40	44
New Jersey	1,726,055	196.15	35	4.01	45
Connecticut	737,001	206.13	32	3.91	46
Nevada	347,360	128.45	48	3.60	47
Indiana	771,192	118.82	49	3.60	48
Massachusetts	1,157,461	176.56	42	3.58	49
Arkansas	297,047	101.67	50	3.24	50
New Hampshire	<u>120,855</u>	91.78	51	2.16	51
U.S. Total	\$81,497,555	\$263.46		\$6.88	
WI % Difference From U.S. Average		24.8%		30.3%	

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

ATTACHMENT 39

Rankings on State and Local Government Expenditures for Corrections Fiscal Year 2009-10

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$629,791	\$304.85	6	\$9.60	1
Alaska	274,273	384.06	2	9.19	2
California	12,923,023	346.11	4	8.52	3
Wyoming	201,678	357.23	3	8.41	4
Louisiana	1,300,268	286.07	9	8.03	5
Oregon	1,069,600	278.66	10	7.99	6
Arizona	1,663,445	259.38	14	7.81	7
Delaware	261,950	291.12	8	7.59	8
Montana	247,690	249.95	16	7.54	9
Wisconsin	1,517,372	266.60	12	7.26	10
Georgia	2,262,125	232.92	21	6.94	11
Michigan	2,276,105	230.44	22	6.92	12
Nevada	666,069	246.30	17	6.91	13
New York	6,046,420	311.75	5	6.70	14
Florida	4,503,136	239.04	20	6.55	15
Pennsylvania	3,194,708	251.20	15	6.43	16
Colorado	1,311,445	259.81	13	6.41	17
District of Columbia	257,885	426.32	1	6.39	18
Virginia	2,175,895	271.17	11	6.39	19
Maryland	1,737,564	300.32	7	6.39	20
Texas	5,762,076	228.17	23	6.35	21
Idaho	301,474	191.89	28	6.30	22
Mississippi	539,332	181.59	32	6.07	23
North Carolina	1,950,255	204.00	24	6.07	24
Washington	1,659,391	246.09	18	6.00	25
Utah	492,673	177.51	34	5.69	26
Oklahoma	687,086	182.73	30	5.42	27
Arkansas	494,942	169.41	36	5.39	28
West Virginia	308,115	166.16	37	5.38	29
South Dakota	162,370	198.84	25	5.27	30
Kentucky	715,588	164.61	38	5.22	31
Vermont	124,301	198.59	26	5.16	32
Nebraska	359,103	196.22	27	5.15	33
New Jersey	2,158,297	245.27	19	5.01	34
South Carolina	716,614	154.54	46	4.96	35
Alabama	740,189	154.68	45	4.80	36
Tennessee	1,014,878	159.64	40	4.77	37
Indiana	1,004,700	154.79	44	4.69	38
Kansas	497,237	173.91	35	4.62	39
Ohio	1,808,110	156.71	42	4.48	40
Rhode Island	190,133	180.64	33	4.46	41
Maine	209,617	157.92	41	4.38	42
Missouri	900,351	150.17	49	4.21	43
Minnesota	860,694	162.07	39	3.98	44
Hawaii	206,695	151.61	48	3.81	45
Iowa	425,927	139.64	51	3.80	46
Illinois	1,963,682	152.91	47	3.76	47
North Dakota	97,996	145.26	50	3.74	48
Massachusetts	1,191,297	181.73	31	3.69	49
New Hampshire	203,942	154.88	43	3.65	50
Connecticut	<u>671,373</u>	187.77	29	3.56	51
U.S. Total	\$72,938,880	\$235.80		\$6.15	
WI % Difference From U.S. Average		13.1%		18.0%	

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 2009-10

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$668,473	\$490.31	2	\$12.33	1
District of Columbia	465,988	770.34	1	11.56	2
Washington	2,777,290	411.88	3	10.04	3
New York	7,755,029	399.84	4	8.59	4
Florida	5,702,226	302.69	8	8.30	5
Oregon	1,082,148	281.93	12	8.08	6
Alaska	239,841	335.84	5	8.03	7
Wyoming	187,122	331.45	6	7.80	8
Ohio	3,085,297	267.40	13	7.65	9
Delaware	262,408	291.63	10	7.60	10
Pennsylvania	3,634,539	285.79	11	7.32	11
Arizona	1,539,415	240.04	17	7.23	12
Kentucky	949,748	218.47	24	6.93	13
Utah	597,032	215.11	26	6.90	14
Michigan	2,251,075	227.91	20	6.84	15
Idaho	325,429	207.13	30	6.80	16
Indiana	1,372,436	211.45	27	6.41	17
California	9,641,879	258.23	15	6.36	18
North Dakota	164,044	243.16	16	6.27	19
Louisiana	1,013,190	222.91	23	6.26	20
Massachusetts	2,019,378	308.04	7	6.25	21
Wisconsin	1,304,288	229.16	19	6.24	22
Maine	298,364	224.78	21	6.24	23
West Virginia	356,582	192.29	35	6.23	24
South Carolina	897,010	193.44	34	6.21	25
Iowa	685,110	224.61	22	6.11	26
New Jersey	2,615,900	297.28	9	6.07	27
Arkansas	553,923	189.60	36	6.03	28
New Mexico	378,596	183.26	41	5.77	29
Georgia	1,881,882	193.77	33	5.77	30
Maryland	1,539,915	266.16	14	5.67	31
Virginia	1,924,265	239.82	18	5.66	32
North Carolina	1,757,244	183.81	40	5.47	33
Vermont	130,869	209.09	29	5.44	34
Illinois	2,703,653	210.53	28	5.17	35
Montana	168,445	169.98	44	5.13	36
Texas	4,605,310	182.36	42	5.07	37
Rhode Island	214,057	203.37	31	5.02	38
Mississippi	444,876	149.79	49	5.01	39
Minnesota	1,077,287	202.85	32	4.98	40
South Dakota	151,876	185.99	37	4.93	41
Kansas	525,575	183.82	39	4.88	42
Missouri	1,023,169	170.65	43	4.79	43
Nevada	443,773	164.10	47	4.60	44
Colorado	935,365	185.31	38	4.57	45
Tennessee	962,857	151.45	48	4.53	46
Nebraska	301,782	164.90	46	4.33	47
Connecticut	771,350	215.73	25	4.09	48
New Hampshire	222,146	168.70	45	3.98	49
Oklahoma	484,597	128.88	50	3.82	50
Alabama	<u>568,137</u>	118.72	51	3.68	51
U.S. Total	\$75,662,190	\$244.60		\$6.38	
WI % Difference From U.S. Average		-6.3%		-2.2%	

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

ATTACHMENT 41

Rankings on State and Local Government Expenditures for Hospitals Fiscal Year 2009-10

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$3,163,836	\$1,065.24	2	\$35.63	1
Wyoming	828,164	1,466.93	1	34.54	2
South Carolina	4,767,002	1,028.01	3	33.03	3
Alabama	4,393,354	918.07	5	28.49	4
Louisiana	4,577,404	1,007.05	4	28.26	5
Iowa	2,617,131	858.02	6	23.34	6
North Carolina	6,629,934	693.49	8	20.64	7
Kansas	1,974,349	690.54	9	18.35	8
New Mexico	1,067,767	516.85	13	16.28	9
Idaho	772,428	491.65	14	16.13	10
New York	14,427,591	743.87	7	15.99	11
Georgia	5,075,318	522.57	12	15.57	12
Washington	4,122,284	611.35	10	14.90	13
Indiana	3,084,119	475.17	16	14.40	14
Tennessee	2,911,377	457.95	20	13.70	15
Oregon	1,820,184	474.21	17	13.59	16
Missouri	2,894,208	482.71	15	13.55	17
California	19,895,426	532.84	11	13.12	18
Texas	11,754,252	465.45	19	12.95	19
Kentucky	1,675,823	385.49	27	12.22	20
Florida	8,401,211	445.96	23	12.22	21
Nebraska	824,388	450.45	22	11.83	22
Hawaii	640,331	469.67	18	11.82	23
Utah	979,935	353.07	30	11.32	24
Alaska	324,911	454.96	21	10.88	25
Michigan	3,537,195	358.12	28	10.75	26
Arkansas	969,143	331.72	33	10.56	27
Colorado	2,149,527	425.84	25	10.50	28
Virginia	3,478,335	433.49	24	10.22	29
Nevada	957,801	354.18	29	9.93	30
Ohio	3,959,911	343.21	32	9.81	31
Oklahoma	1,121,451	298.24	34	8.85	32
Minnesota	1,828,460	344.30	31	8.45	33
Connecticut	1,423,554	398.14	26	7.56	34
West Virginia	367,249	198.05	41	6.42	35
New Jersey	2,608,660	296.45	35	6.05	36
Pennsylvania	2,956,100	232.44	38	5.95	37
Massachusetts	1,848,004	281.90	36	5.72	38
Wisconsin	1,160,327	203.86	39	5.55	39
Illinois	2,559,310	199.29	40	4.89	40
Arizona	1,038,641	161.95	42	4.88	41
South Dakota	116,472	142.63	43	3.78	42
District of Columbia	150,780	249.26	37	3.74	43
Montana	120,425	121.52	44	3.67	44
Maine	137,716	103.75	45	2.88	45
North Dakota	66,677	98.84	46	2.55	46
Maryland	489,011	84.52	47	1.80	47
Delaware	55,963	62.20	48	1.62	48
Rhode Island	57,913	55.02	49	1.36	49
New Hampshire	53,102	40.33	50	0.95	50
Vermont	20,183	32.25	51	0.84	51
U.S. Total	\$142,854,637	\$461.82		\$12.05	
WI % Difference From U.S. Average		-55.9%		-53.9%	

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 2009-10

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$716,719	\$265.03	3	\$7.43	1
Colorado	1,426,662	282.64	2	6.97	2
Wyoming	149,282	264.42	4	6.23	3
District of Columbia	232,750	384.77	1	5.77	4
Minnesota	1,222,236	230.15	6	5.65	5
Alaska	164,797	230.76	5	5.52	6
Utah	471,177	169.76	12	5.44	7
South Dakota	160,001	195.94	9	5.20	8
Hawaii	272,600	199.95	7	5.03	9
Illinois	2,552,989	198.80	8	4.88	10
New Mexico	318,819	154.32	15	4.86	11
North Dakota	116,325	172.43	10	4.44	12
Louisiana	709,090	156.00	14	4.38	13
Missouri	878,443	146.51	18	4.11	14
Florida	2,803,860	148.84	16	4.08	15
California	5,884,476	157.60	13	3.88	16
Oregon	498,057	129.76	21	3.72	17
Arizona	785,437	122.47	22	3.69	18
Maryland	988,072	170.78	11	3.64	19
Oklahoma	445,902	118.59	23	3.52	20
Washington	968,240	143.59	19	3.50	21
Nebraska	240,688	131.51	20	3.45	22
Texas	2,987,298	118.29	24	3.29	23
Mississippi	291,472	98.14	33	3.28	24
North Carolina	1,042,380	109.03	28	3.24	25
New York	2,866,511	147.79	17	3.18	26
West Virginia	174,979	94.36	34	3.06	27
Idaho	145,905	92.87	36	3.05	28
Ohio	1,226,735	106.32	30	3.04	29
Wisconsin	620,103	108.95	29	2.97	30
South Carolina	427,573	92.21	37	2.96	31
Georgia	964,285	99.29	32	2.96	32
Kansas	312,692	109.37	27	2.91	33
Iowa	308,468	101.13	31	2.75	34
Indiana	583,932	89.97	38	2.73	35
Arkansas	239,277	81.90	41	2.61	36
Virginia	886,023	110.42	26	2.60	37
Alabama	400,145	83.62	39	2.60	38
Montana	81,976	82.72	40	2.50	39
Pennsylvania	1,194,829	93.95	35	2.41	40
New Jersey	1,015,142	115.36	25	2.36	41
Kentucky	305,211	70.21	47	2.23	42
Tennessee	468,608	73.71	45	2.20	43
Michigan	725,094	73.41	46	2.20	44
Delaware	70,369	78.21	44	2.04	45
New Hampshire	107,447	81.60	42	1.92	46
Vermont	40,538	64.77	48	1.68	47
Maine	75,469	56.86	50	1.58	48
Connecticut	280,230	78.38	43	1.49	49
Rhode Island	55,574	52.80	51	1.30	50
Massachusetts	<u>379,469</u>	57.89	49	1.17	51
U.S. Total	\$40,284,356	\$130.23		\$3.40	
WI % Difference From U.S. Average		-16.3%		-12.7%	

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

ATTACHMENT 43

Rankings on State and Local Government Expenditures for Natural Resources Fiscal Year 2009-10

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$425,397	\$595.67	1	\$14.25	1
Wyoming	317,137	561.75	2	13.23	2
North Dakota	262,385	388.93	3	10.02	3
Montana	265,809	268.23	4	8.10	4
Nebraska	437,781	239.21	5	6.28	5
Louisiana	1,002,804	220.62	6	6.19	6
South Dakota	159,989	195.92	7	5.20	7
Idaho	242,689	154.47	10	5.07	8
Florida	3,477,601	184.60	8	5.06	9
New Mexico	300,781	145.59	12	4.59	10
Iowa	454,713	149.08	11	4.05	11
Oregon	542,153	141.25	13	4.05	12
California	5,777,518	154.73	9	3.81	13
Wisconsin	777,781	136.65	14	3.72	14
West Virginia	198,977	107.30	21	3.48	15
Maine	165,219	124.47	17	3.45	16
Washington	916,785	135.96	15	3.31	17
Vermont	77,143	123.25	19	3.20	18
Nevada	305,285	112.89	20	3.17	19
Minnesota	679,299	127.91	16	3.14	20
Colorado	625,038	123.83	18	3.05	21
Mississippi	259,938	87.52	27	2.93	22
Arkansas	264,278	90.46	25	2.88	23
Kentucky	380,931	87.63	26	2.78	24
Kansas	271,796	95.06	23	2.53	25
Delaware	85,047	94.52	24	2.46	26
Utah	204,931	73.84	30	2.37	27
Arizona	490,428	76.47	29	2.30	28
Maryland	594,025	102.67	22	2.19	29
Alabama	327,818	68.50	32	2.13	30
Texas	1,850,848	73.29	31	2.04	31
North Carolina	654,184	68.43	33	2.04	32
Hawaii	108,317	79.45	28	2.00	33
Missouri	393,573	65.64	36	1.84	34
Oklahoma	214,941	57.16	39	1.70	35
Pennsylvania	807,055	63.46	37	1.62	36
South Carolina	234,426	50.55	42	1.62	37
Indiana	346,133	53.33	40	1.62	38
Georgia	460,451	47.41	43	1.41	39
New Jersey	589,577	67.00	35	1.37	40
Tennessee	285,299	44.88	44	1.34	41
New Hampshire	68,263	51.84	41	1.22	42
Massachusetts	383,722	58.53	38	1.19	43
Michigan	375,544	38.02	47	1.14	44
Rhode Island	43,242	41.08	45	1.01	45
District of Columbia	40,884	67.59	34	1.01	46
Ohio	370,865	32.14	50	0.92	47
Illinois	474,550	36.95	49	0.91	48
New York	733,784	37.83	48	0.81	49
Connecticut	138,596	38.76	46	0.74	50
Virginia	240,427	29.96	51	0.71	51
U.S. Total	\$29,106,157	\$94.09		\$2.46	
WI % Difference From U.S. Average		45.2%		51.6%	

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

ATTACHMENT 44

Rankings on State and Local Government Employee Retirement Expenditures Fiscal Year 2009-10

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$883,442	\$1,237.06	1	\$29.59	1
Ohio	10,850,432	940.41	3	26.89	2
New York	23,486,319	1,210.93	2	26.03	3
Rhode Island	989,635	940.25	4	23.21	4
Illinois	12,050,137	938.34	5	23.04	5
Oregon	3,064,666	798.44	10	22.89	6
California	33,614,107	900.26	7	22.16	7
Kentucky	2,950,028	678.60	16	21.52	8
New Mexico	1,381,501	668.71	18	21.06	9
Michigan	6,620,991	670.33	17	20.13	10
Wisconsin	4,197,975	737.57	11	20.09	11
Louisiana	3,242,799	713.43	13	20.02	12
Mississippi	1,716,892	578.06	22	19.33	13
Pennsylvania	9,235,712	726.21	12	18.60	14
Colorado	3,572,419	707.73	14	17.46	15
Connecticut	3,253,394	909.91	6	17.27	16
New Jersey	7,349,750	835.24	8	17.05	17
Minnesota	3,615,885	680.87	15	16.72	18
Massachusetts	5,344,761	815.31	9	16.54	19
South Carolina	2,378,366	512.90	26	16.48	20
Alabama	2,529,586	528.60	25	16.41	21
Hawaii	873,483	640.68	19	16.12	22
Missouri	3,385,875	564.72	23	15.85	23
Montana	503,927	508.53	27	15.35	24
West Virginia	857,512	462.43	34	14.99	25
Arizona	3,057,747	476.79	32	14.36	26
Georgia	4,621,732	475.87	33	14.18	27
Delaware	487,916	542.25	24	14.14	28
Maine	673,930	507.71	28	14.09	29
Wyoming	333,771	591.21	20	13.92	30
Nevada	1,322,303	488.97	29	13.71	31
Oklahoma	1,720,308	457.51	36	13.58	32
Arkansas	1,215,287	415.97	41	13.24	33
Iowa	1,468,977	481.60	31	13.10	34
North Carolina	4,112,618	430.18	40	12.80	35
Texas	11,360,829	449.87	37	12.52	36
Maryland	3,372,309	582.87	21	12.41	37
South Dakota	373,832	457.79	35	12.14	38
Idaho	560,554	356.79	44	11.70	39
Kansas	1,241,213	434.12	39	11.53	40
Virginia	3,864,471	481.62	30	11.36	41
Florida	7,706,801	409.10	42	11.21	42
Utah	952,191	343.07	47	11.00	43
Washington	2,985,121	442.70	38	10.79	44
Tennessee	2,075,164	326.42	49	9.76	45
New Hampshire	526,677	399.97	43	9.43	46
Vermont	215,432	344.19	46	8.95	47
Indiana	1,856,134	285.97	51	8.66	48
North Dakota	226,680	336.01	48	8.66	49
Nebraska	592,903	323.97	50	8.51	50
District of Columbia	<u>213,180</u>	352.41	45	5.29	51
U.S. Total	\$205,087,674	\$663.01		\$17.30	
WI % Difference From U.S. Average		11.2%		16.1%	

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

ATTACHMENT 45

Rankings on State and Local Government Unemployment Compensation Expenditures Fiscal Year 2009-10

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,048,248	\$757.41	4	\$21.24	1
Michigan	6,670,367	675.33	8	20.28	2
Oregon	2,661,775	693.47	6	19.88	3
New Jersey	7,835,957	890.49	1	18.18	4
Pennsylvania	8,771,897	689.74	7	17.66	5
Rhode Island	707,997	672.66	9	16.61	6
Washington	4,461,857	661.71	10	16.12	7
Massachusetts	5,125,870	781.92	2	15.86	8
North Carolina	5,035,577	526.72	14	15.67	9
Indiana	3,206,885	494.08	15	14.97	10
Illinois	7,828,359	609.59	11	14.97	11
Wisconsin	3,102,192	545.04	12	14.85	12
Ohio	5,498,476	476.55	17	13.63	13
Connecticut	2,502,853	700.00	5	13.28	14
Kentucky	1,804,903	415.19	24	13.17	15
Minnesota	2,828,567	532.62	13	13.08	16
Idaho	616,243	392.24	25	12.87	17
Vermont	291,646	465.96	19	12.11	18
Hawaii	645,701	473.61	18	11.91	19
Kansas	1,241,191	434.11	21	11.53	20
District of Columbia	458,452	757.88	3	11.37	21
South Carolina	1,631,054	351.74	30	11.30	22
Arkansas	1,018,367	348.57	31	11.09	23
Colorado	2,204,305	436.70	20	10.77	24
Georgia	3,482,709	358.59	28	10.68	25
New Mexico	696,404	337.09	33	10.62	26
Iowa	1,186,833	389.10	26	10.58	27
New York	9,521,577	490.92	16	10.55	28
Alaska	309,144	432.89	22	10.36	29
Montana	335,914	338.98	32	10.23	30
Wyoming	242,716	429.93	23	10.12	31
Florida	6,717,150	356.56	29	9.77	32
Delaware	336,235	373.68	27	9.74	33
West Virginia	536,467	289.30	40	9.38	34
Utah	802,889	289.28	41	9.28	35
Missouri	1,958,147	326.59	34	9.17	36
Arizona	1,882,603	293.55	39	8.84	37
Maine	416,989	314.14	35	8.72	38
Tennessee	1,777,257	279.56	43	8.36	39
Texas	7,294,672	288.86	42	8.04	40
California	11,720,135	313.89	36	7.73	41
Oklahoma	971,697	258.42	44	7.67	42
New Hampshire	401,328	304.77	38	7.19	43
Alabama	1,041,680	217.68	45	6.76	44
Mississippi	598,305	201.44	47	6.74	45
Maryland	1,799,793	311.08	37	6.62	46
Louisiana	858,438	188.86	49	5.30	47
Nebraska	366,113	200.05	48	5.25	48
Virginia	1,716,789	213.96	46	5.05	49
North Dakota	116,769	173.09	50	4.46	50
South Dakota	<u>79,343</u>	97.16	51	2.58	51
U.S. Total	\$135,366,835	\$437.61		\$11.42	
WI % Difference From U.S. Average		24.5%		30.0%	

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

ATTACHMENT 46

Rankings on State and Local Government Utility Expenditures Fiscal Year 2009-10

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$2,229,730	\$3,686.04	1	\$55.29	1
Nebraska	3,836,207	2,096.13	2	55.06	2
Tennessee	8,780,589	1,381.15	4	41.30	3
Utah	2,721,495	980.55	7	31.45	4
New York	27,668,712	1,426.57	3	30.66	5
Washington	7,917,002	1,174.12	5	28.61	6
California	39,042,103	1,045.63	6	25.74	7
South Carolina	3,439,212	741.67	11	23.83	8
Arizona	4,964,188	774.06	10	23.32	9
Alaska	598,220	837.67	8	20.04	10
Georgia	6,134,724	631.65	14	18.82	11
Colorado	3,719,807	736.93	12	18.18	12
Texas	16,296,669	645.32	13	17.96	13
Alabama	2,756,226	575.97	16	17.88	14
Florida	11,826,333	627.77	15	17.21	15
Massachusetts	5,153,521	786.14	9	15.95	16
Oklahoma	1,989,284	529.04	20	15.70	17
Nevada	1,468,052	542.86	18	15.22	18
Delaware	487,789	542.11	19	14.14	19
Kentucky	1,923,680	442.51	25	14.03	20
Oregon	1,858,289	484.14	23	13.88	21
Missouri	2,909,063	485.19	22	13.62	22
Illinois	7,017,994	546.49	17	13.42	23
Vermont	304,619	486.68	21	12.65	24
North Carolina	3,938,761	411.99	30	12.26	25
Indiana	2,500,334	385.22	34	11.67	26
New Mexico	758,414	367.11	36	11.56	27
Kansas	1,220,795	426.98	28	11.34	28
Hawaii	598,145	438.73	26	11.04	29
South Dakota	327,099	400.56	31	10.62	30
Wyoming	244,339	432.80	27	10.19	31
Mississippi	903,600	304.24	44	10.18	32
Minnesota	2,197,455	413.78	29	10.16	33
Pennsylvania	5,042,268	396.48	32	10.15	34
Wisconsin	2,117,417	372.02	35	10.13	35
Arkansas	917,890	314.18	41	10.00	36
Iowa	1,072,419	351.59	38	9.56	37
Michigan	3,134,155	317.31	40	9.53	38
New Jersey	4,001,108	454.69	24	9.28	39
Ohio	3,556,293	308.23	42	8.81	40
Louisiana	1,387,096	305.17	43	8.56	41
Rhode Island	351,987	334.42	39	8.26	42
Maryland	2,044,396	353.35	37	7.52	43
North Dakota	192,279	285.01	45	7.34	44
Connecticut	1,381,482	386.37	33	7.33	45
Virginia	2,179,023	271.56	46	6.40	46
West Virginia	321,763	173.52	47	5.62	47
Idaho	259,409	165.11	49	5.42	48
Montana	170,067	171.62	48	5.18	49
Maine	203,001	152.93	50	4.24	50
New Hampshire	<u>119,967</u>	91.10	51	2.15	51
U.S. Total	\$206,184,470	\$666.55		\$17.40	
WI % Difference From U.S. Average		-44.2%		-41.7%	

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
1988-89	\$19,065,968		\$3,925.81	17	1.6%	\$247.84	15	9.6%
1989-90	21,766,102	14.2%	4,437.93	12	7.3	260.69	13	14.7
1990-91	21,046,041	-3.3	4,239.44	18	-0.8	238.58	20	6.6
1991-92	24,922,496	18.4	4,959.31	14	5.7	271.46	9	14.8
1992-93	26,800,285	7.5	5,270.57	12	7.8	271.06	10	13.8
1993-94	28,280,788	5.5	5,508.87	11	8.9	272.66	8	13.8
1994-95	25,906,321	-8.4	4,996.56	24	-6.2	234.17	29	-3.1
1995-96	33,829,017	30.6	6,468.28	10	15.1	291.44	7	19.3
1996-97	33,573,416	-0.8	6,375.25	13	7.6	273.06	12	11.3
1997-98	37,048,643	10.4	6,993.38	10	12.1	283.94	8	15.4
1998-99	38,789,294	4.7	7,273.90	7	13.1	275.06	7	15.3
1999-00	43,002,778	10.9	8,002.01	6	16.2	291.62	9	18.7
2001-02	31,424,054	-26.9 **	5,771.00	36	-8.1	193.05	38	-5.1
2003-04	48,807,424	55.3 **	8,851.50	12	6.5	281.72	16	8.4
2004-05	48,235,097	-1.2	8,697.02	15	1.6	267.52	18	5.0
2005-06	47,958,813	-0.6	8,598.38	24	-6.4	257.09	29	-1.8
2006-07	56,071,375	16.9	9,993.52	21	-1.9	282.40	19	3.6
2007-08	41,507,003	-26.0	7,358.10	40	-14.6	200.86	40	-8.8
2008-09	22,666,708	-45.4	3,998.17	51	-41.4	105.27	51	-37.4
2009-10	65,710,810	189.9	11,545.11	8	12.6	314.46	6	17.5
Cumulative Change		244.6%						
Average Annual Change		6.1%						

*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
1988-89	\$15,811,592		\$3,255.71	19	2.2%	\$205.53	17	10.2%
1989-90	16,689,070	5.5%	3,402.76	20	0.0	199.88	16	6.9
1990-91	18,026,526	8.0	3,631.20	16	1.8	204.35	16	9.4
1991-92	19,123,325	6.1	3,805.34	16	0.1	208.29	17	7.1
1992-93	20,876,720	9.2	4,105.64	17	2.5	211.15	17	8.2
1993-94	22,181,947	6.3	4,320.87	15	3.3	213.86	19	8.0
1994-95	23,522,356	6.0	4,536.76	16	3.3	212.62	19	6.7
1995-96	24,383,773	3.7	4,662.30	15	2.7	210.07	20	6.4
1996-97	25,380,526	4.1	4,819.50	19	1.9	206.42	19	5.4
1997-98	26,848,016	5.8	5,067.89	20	2.4	205.77	21	5.4
1998-99	28,444,883	5.9	5,334.08	18	3.8	201.71	21	5.8
1999-00	30,571,703	7.5	5,688.82	16	4.1	207.32	20	6.3
2001-02	32,555,386	6.5 *	5,978.77	18	2.1	200.01	23	5.4
2003-04	35,637,492	9.5 *	6,463.06	20	0.3	205.70	26	2.1
2004-05	36,720,655	3.0	6,620.91	25	-3.4	203.66	29	-0.2
2005-06	38,361,645	4.5	6,877.74	32	-6.6	205.64	31	-2.0
2006-07	40,066,854	4.4	7,141.06	33	-7.7	201.79	31	-2.5
2007-08	41,797,032	4.3	7,409.51	29	-7.0	202.26	31	-0.6
2008-09	43,766,527	4.7	7,719.97	24	-2.4	203.25	23	4.3
2009-10	45,515,459	4.0	7,996.87	24	-1.1	217.82	25	3.2
Cumulative Change		187.9%						
Average Annual Change		5.2%						

*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
1988-89	\$13,338,447		\$2,746.48	15	2.7%	\$173.39	13	10.7%
1989-90	14,094,058	5.7%	2,873.66	15	0.6	168.80	14	7.6
1990-91	15,135,641	7.4	3,048.87	13	3.1	171.58	11	10.8
1991-92	15,911,485	5.1	3,166.21	15	2.0	173.31	12	9.2
1992-93	17,340,988	9.0	3,410.30	13	5.2	175.39	8	11.0
1993-94	18,374,060	6.0	3,579.12	12	6.4	177.15	9	11.3
1994-95	19,568,075	6.5	3,774.10	12	6.8	176.88	7	10.3
1995-96	20,488,030	4.7	3,917.42	12	6.8	176.51	8	10.7
1996-97	21,207,549	3.5	4,027.10	13	5.1	172.48	15	8.7
1997-98	22,741,309	7.2	4,292.70	13	6.6	174.29	13	9.8
1998-99	23,826,808	4.8	4,468.09	13	7.2	168.96	15	9.2
1999-00	25,512,675	7.1	4,747.43	12	7.2	173.01	14	9.5
2001-02	26,099,770	2.3 *	4,793.20	14	4.1	160.34	15	7.5
2003-04	28,375,466	8.7 *	5,146.05	18	2.9	163.79	16	4.8
2004-05	29,620,064	4.4	5,340.64	20	-0.6	164.28	20	2.7
2005-06	31,236,392	5.5	5,600.27	26	-4.2	167.45	21	0.6
2006-07	32,896,580	5.3	5,863.11	28	-5.3	165.68	25	0.0
2007-08	34,411,501	4.6	6,100.25	23	-4.6	166.52	22	1.9
2008-09	34,605,856	0.6	6,104.12	21	-0.9	160.71	15	6.0
2009-10	34,699,682	0.3	6,096.58	21	0.4	166.06	16	4.8
Cumulative Change		160.1%						
Average Annual Change		4.7%						

*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
1988-89	\$9,810,924		\$2,020.14	13	6.3%	\$127.53	6	14.7%
1989-90	10,223,151	4.2%	2,084.42	14	3.7	122.44	8	10.9
1990-91	11,030,453	7.9	2,221.94	13	7.0	125.04	6	15.0
1991-92	11,609,642	5.3	2,310.19	14	6.2	126.45	7	13.6
1992-93	12,783,119	10.1	2,513.94	10	9.9	129.29	4	16.1
1993-94	13,715,126	7.3	2,671.60	9	12.4	132.23	4	17.5
1994-95	14,505,108	5.8	2,797.60	9	12.8	131.11	4	16.4
1995-96	15,205,413	4.8	2,907.35	9	13.7	131.00	4	17.8
1996-97	15,625,389	2.8	2,967.10	9	11.0	127.08	6	14.8
1997-98	16,643,017	6.5	3,141.57	10	12.0	127.55	6	15.3
1998-99	17,417,597	4.7	3,266.21	7	11.8	123.51	4	13.9
1999-00	18,546,574	6.5	3,451.17	9	11.6	125.77	5	14.0
2001-02	18,609,916	0.3 *	3,417.70	12	8.6	114.33	6	12.2
2003-04	20,440,988	9.8 *	3,707.09	13	7.4	117.99	7	9.4
2004-05	21,403,526	4.7	3,859.16	17	3.8	118.71	11	7.3
2005-06	22,293,077	4.2	3,996.85	17	-1.1	119.50	13	3.8
2006-07	23,321,799	4.6	4,156.61	19	-2.4	117.46	14	3.0
2007-08	24,192,266	3.7	4,288.65	19	-1.9	117.07	12	4.8
2008-09	24,028,810	-0.7	4,238.44	17	1.7	111.59	10	8.6
2009-10	24,390,866	1.5	4,285.37	16	4.4	116.72	10	9.0
Cumulative Change		148.6%						
Average Annual Change		4.4%						

*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
1988-89	\$3,361,688		\$692.19	14	20.0%	\$43.70	12	29.4%
1989-90	3,610,402	7.4%	736.13	16	18.1	43.24	13	26.2
1990-91	3,948,035	9.4	795.28	13	19.8	44.76	11	28.7
1991-92	4,103,127	3.9	816.48	15	16.9	44.69	13	25.1
1992-93	4,679,753	14.1	920.33	10	26.1	47.33	10	33.1
1993-94	5,106,784	9.1	994.76	10	32.8	49.24	6	38.8
1994-95	5,280,687	3.4	1,018.49	11	33.3	47.73	8	37.6
1995-96	5,438,485	3.0	1,039.87	11	33.8	46.85	7	38.6
1996-97	5,220,551	-4.0	991.33	12	23.5	42.46	11	27.8
1997-98	5,248,858	0.5	990.79	14	18.8	40.23	11	22.3
1998-99	5,524,611	5.3	1,035.99	13	20.6	39.18	11	22.9
1999-00	5,689,395	3.0	1,058.69	12	19.9	38.58	10	22.4
2001-02	6,466,173	13.7 *	1,187.51	13	22.3	39.73	9	26.3
2003-04	7,429,001	14.9 *	1,347.29	11	24.1	42.88	9	26.4
2004-05	7,796,015	4.9	1,405.66	12	23.7	43.24	11	27.9
2005-06	8,016,716	2.8	1,437.29	12	17.6	42.97	9	23.5
2006-07	8,391,341	4.7	1,495.58	13	15.9	42.26	11	22.4
2007-08	8,824,338	5.2	1,564.32	13	16.2	42.70	8	24.1
2008-09	9,137,483	3.5	1,611.76	13	14.5	42.43	10	22.3
2009-10	9,643,592	5.5	1,694.34	13	18.7	46.15	9	23.9
Cumulative Change		186.9%						
Average Annual Change		5.1%						

*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
1988-89	\$2,576,112		\$530.44	10	33.9%	\$33.49	9	44.4%
1989-90	2,624,896	1.9%	535.19	11	26.5	31.44	8	35.2
1990-91	3,003,381	14.4	604.99	9	40.0	34.05	10	50.4
1991-92	3,142,211	4.6	625.27	8	41.1	34.23	7	51.0
1992-93	3,445,819	9.7	677.66	10	42.9	34.85	5	50.9
1993-94	3,638,710	5.6	708.79	9	44.8	35.08	7	51.4
1994-95	3,932,948	8.1	758.55	9	46.4	35.55	5	51.2
1995-96	4,150,889	5.5	793.67	9	45.6	35.76	8	50.8
1996-97	4,538,218	9.3	861.76	9	47.7	36.91	7	52.8
1997-98	5,047,515	11.2	952.78	9	49.6	38.68	7	54.1
1998-99	5,162,239	2.3	968.04	9	42.7	36.61	8	45.4
1999-00	5,952,301	15.3	1,107.61	9	47.7	40.37	6	50.8
2001-02	4,973,615	-16.4 *	913.40	12	29.5	30.56	11	33.8
2003-04	5,251,190	5.6 *	952.33	12	29.6	30.31	10	32.0
2004-05	5,465,082	4.1	985.38	14	20.2	30.31	15	24.2
2005-06	5,906,515	8.1	1,058.96	15	17.6	31.66	16	23.5
2006-07	6,333,633	7.2	1,128.83	15	17.1	31.90	15	23.7
2007-08	6,466,878	2.1	1,146.41	16	14.3	31.29	13	22.1
2008-09	5,971,177	-7.7	1,053.25	14	19.3	27.73	11	27.5
2009-10	5,791,991	-3.0	1,017.63	14	20.9	27.72	12	26.2
Cumulative Change		124.8%						
Average Annual Change		3.9%						

*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
1988-89	\$1,905,760		\$392.41	30	-14.0%	\$24.77	33	-7.3%
1989-90	2,006,578	5.3%	409.12	31	-15.8	24.03	33	-10.0
1990-91	2,058,657	2.6	414.69	31	-16.4	23.34	32	-10.1
1991-92	2,209,763	7.3	439.72	31	-14.4	24.07	33	-8.5
1992-93	2,377,503	7.6	467.56	28	-12.5	24.05	31	-7.6
1993-94	2,554,774	7.5	497.65	28	-12.1	24.63	32	-8.1
1994-95	2,714,319	6.2	523.51	29	-13.0	24.54	34	-10.1
1995-96	2,851,694	5.1	545.26	28	-13.1	24.57	32	-10.0
1996-97	3,017,168	5.8	572.93	28	-12.6	24.54	33	-9.6
1997-98	3,217,885	6.7	607.41	28	-11.2	24.66	32	-8.6
1998-99	3,440,139	6.9	645.11	27	-10.3	24.39	31	-8.6
1999-00	3,695,182	7.4	687.60	27	-9.8	25.06	33	-7.9
2001-02	3,913,811	5.9 *	718.77	27	-7.3	24.04	26	-4.3
2003-04	4,139,085	5.8 *	750.65	29	-10.4	23.89	31	-8.8
2004-05	4,299,914	3.9	775.29	31	-12.9	23.85	32	-10.0
2005-06	4,394,934	2.2	787.95	33	-17.7	23.56	34	-13.6
2006-07	4,445,533	1.2	792.32	36	-20.6	22.39	34	-16.1
2007-08	4,567,730	2.7	809.74	34	-19.2	22.10	34	-13.7
2008-09	4,402,577	-3.6	776.57	34	-18.0	20.45	35	-12.3
2009-10	4,237,296	-3.8	744.47	36	-19.2	20.28	36	-15.6
Cumulative Change		122.3%						
Average Annual Change		3.9%						

*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
1988-89	\$529,682		\$109.07	9	43.7%	\$6.89	15	55.0%
1989-90	541,187	2.2%	110.34	11	37.3	6.48	18	46.8
1990-91	563,253	4.1	113.46	11	34.6	6.39	15	44.6
1991-92	599,945	6.5	119.38	10	33.3	6.53	16	42.6
1992-93	590,333	-1.6	116.10	15	24.4	5.97	20	31.4
1993-94	729,302	23.5	142.06	4	47.8	7.03	8	54.5
1994-95	751,742	3.1	144.99	4	46.8	6.80	7	51.6
1995-96	781,785	4.0	149.48	4	49.5	6.74	9	54.9
1996-97	798,630	2.2	151.65	7	46.6	6.50	10	51.7
1997-98	844,052	5.7	159.33	6	50.3	6.47	11	54.7
1998-99	907,722	7.5	170.22	2	57.8	6.44	8	60.8
1999-00	919,848	1.3	171.17	3	56.1	6.24	9	59.4
2001-02	955,404	3.9 **	175.46	4	52.7	5.87	9	57.7
2003-04	935,953	-2.0 **	169.74	6	42.2	5.40	12	44.8
2004-05	957,055	2.3	172.56	7	42.6	5.31	10	47.4
2005-06	975,646	1.9	174.92	4	41.1	5.23	9	48.2
2006-07	996,200	2.1	177.55	5	41.3	5.02	9	49.2
2007-08	1,001,339	0.5	177.51	5	38.5	4.85	9	48.0
2008-09	970,173	-3.1	171.13	5	38.8	4.51	9	48.3
2009-10	972,979	0.3	170.95	6	39.6	4.66	9	45.7
Cumulative Change		83.7%						
Average Annual Change		2.9%						

*Includes revenues from the state motor fuel tax and petroleum inspection fee.

**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 Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1988-89	\$448,466		\$92.34	16	-12.1%	\$5.83	16	-5.2%
1989-90	436,562	-2.7%	89.01	17	-5.7	5.23	17	0.8
1990-91	440,917	1.0	88.82	14	1.0	5.00	17	8.6
1991-92	469,792	6.5	93.48	14	0.3	5.12	13	7.3
1992-93	492,015	4.7	96.76	17	-4.8	4.98	16	0.5
1993-94	588,914	19.7	114.72	14	6.4	5.68	13	11.3
1994-95	672,335	14.2	129.67	13	9.9	6.08	15	13.5
1995-96	677,588	0.8	129.56	14	8.8	5.84	16	12.8
1996-97	695,301	2.6	132.03	15	6.3	5.66	14	9.9
1997-98	680,639	-2.1	128.48	14	3.0	5.22	15	6.0
1998-99	670,958	-1.4	125.82	16	3.5	4.76	15	5.5
1999-00	654,239	-2.5	121.74	17	-4.9	4.44	20	-2.9
2001-02	445,016	-32.0 **	81.73	16	-16.5	2.73	24	-13.8
2003-04	681,990	53.3 **	123.68	12	7.4	3.94	13	9.4
2004-05	782,742	14.8	141.13	16	-3.6	4.34	16	-0.4
2005-06	808,200	3.3	144.90	26	-18.5	4.33	28	-14.5
2006-07	923,359	14.2	164.57	24	-18.2	4.65	27	-13.7
2007-08	863,088	-6.5	153.00	20	-18.7	4.18	23	-13.2
2008-09	656,872	-23.9	115.87	24	-23.2	3.05	24	-17.9
2009-10	851,537	29.6	149.61	11	8.0	4.08	12	12.7
Cumulative Change		89.9%						
Average Annual Change		3.1%						

*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.

**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
1988-89	\$2,153,245		\$443.37	22	4.6%	\$27.99	24	12.8%
1989-90	2,334,320	8.4%	475.95	25	2.8	27.96	25	9.9
1990-91	2,487,012	6.5	500.98	25	1.2	28.19	26	8.8
1991-92	2,700,230	8.6	537.32	27	0.7	29.41	27	7.7
1992-93	2,968,956	10.0	583.88	23	1.6	30.03	27	7.3
1993-94	3,094,139	4.2	602.71	27	-1.6	29.83	29	2.9
1994-95	3,350,177	8.3	646.15	28	0.0	30.28	31	3.3
1995-96	3,438,432	2.6	657.45	30	-2.8	29.62	35	0.7
1996-97	3,586,025	4.3	680.95	30	-2.6	29.17	34	0.8
1997-98	3,705,533	3.3	699.46	30	-4.3	28.40	33	-1.4
1998-99	4,054,748	9.4	760.36	27	0.6	28.75	29	2.5
1999-00	4,308,570	6.3	801.74	26	1.2	29.22	28	3.4
2001-02	4,857,445	12.7 *	892.07	26	1.3	29.84	26	4.6
2003-04	5,272,313	8.5 *	956.16	25	-2.7	30.43	28	-0.9
2004-05	5,424,632	2.9	978.09	26	-6.2	30.09	30	-3.1
2005-06	5,782,728	6.6	1,036.77	26	-7.3	31.00	31	-2.6
2006-07	6,146,461	6.3	1,095.47	31	-5.7	30.96	31	-0.5
2007-08	6,651,993	8.2	1,179.22	29	-4.6	32.19	27	2.0
2008-09	7,087,047	6.5	1,250.08	27	-2.8	32.91	27	3.9
2009-10	6,989,057	-1.4	1,227.95	30	-7.3	33.45	31	-3.2
Cumulative Change		224.6%						
Average Annual Change		5.8%						

*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
1988-89	\$2,473,145		\$509.24	26	-0.1%	\$32.15	27	7.7%
1989-90	2,595,012	4.9%	529.10	29	-3.5	31.08	28	3.2
1990-91	2,890,885	11.4	582.33	30	-4.4	32.77	29	2.7
1991-92	3,211,840	11.1	639.12	33	-8.5	34.98	30	-2.1
1992-93	3,535,732	10.1	695.34	32	-9.0	35.76	33	-3.9
1993-94	3,807,887	7.7	741.75	34	-9.4	36.71	34	-5.3
1994-95	3,954,281	3.8	762.66	34	-11.2	35.74	37	-8.3
1995-96	3,895,743	-1.5	744.89	41	-14.6	33.56	40	-11.5
1996-97	4,172,977	7.1	792.41	35	-11.7	33.94	34	-8.6
1997-98	4,106,707	-1.6	775.19	40	-16.2	31.47	40	-13.7
1998-99	4,618,075	12.5	866.00	37	-10.7	32.75	36	-9.0
1999-00	5,059,028	9.5	941.39	36	-9.0	34.31	36	-7.1
2001-02	6,455,616	27.6 *	1,185.57	32	-5.4	39.66	33	-2.3
2003-04	7,262,026	12.5 *	1,317.01	37	-8.9	41.92	35	-7.2
2004-05	7,100,591	-2.2	1,280.27	39	-13.7	39.38	36	-10.8
2005-06	7,125,253	0.3	1,277.46	44	-15.9	38.20	39	-11.7
2006-07	7,170,274	0.6	1,277.95	46	-17.1	36.11	38	-12.5
2007-08	7,385,531	3.0	1,309.26	47	-16.6	35.74	39	-10.9
2008-09	9,160,671	24.0	1,615.85	36	-7.7	42.54	32	-1.4
2009-10	10,815,777	18.1	1,900.29	35	-5.8	51.76	33	-1.6
Cumulative Change		337.3%						
Average Annual Change		7.3%						

*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
1988-89	\$2,808,227		\$578.23	8	28.1%	\$36.50	7	38.1%
1989-90	4,618,040	64.4%	941.58	2	89.6	55.31	2	102.6
1990-91	2,548,279	-44.8	513.32	12	10.1	28.89	10	18.4
1991-92	5,293,621	107.7	1,053.37	3	82.6	57.66	3	95.4
1992-93	5,284,296	-0.2	1,039.22	3	64.8	53.45	3	73.9
1993-94	5,448,289	3.1	1,061.28	3	73.5	52.53	3	81.4
1994-95	1,685,357	-69.1	325.06	47	-50.9	15.23	46	-49.3
1995-96	8,716,635	417.2	1,666.67	2	108.4	75.10	2	115.9
1996-97	7,448,149	-14.6	1,414.33	3	55.9	60.58	3	61.3
1997-98	9,412,454	26.4	1,776.72	2	78.9	72.14	1	84.1
1998-99	9,512,784	1.1	1,783.87	2	81.7	67.46	2	85.1
1999-00	11,567,852	21.6	2,152.56	12	95.0	78.45	12	99.1
2001-02	-2,088,260	-118.1 **	-383.51	49	-815.8	-12.83	49	-839.2
2003-04	12,046,845	N.A.***	2,184.76	6	48.1	69.54	6	50.9
2004-05	10,366,905	-13.9	1,869.20	5	44.3	57.50	5	49.1
2005-06	8,233,583	-20.6	1,476.17	10	6.6	44.14	8	12.0
2006-07	14,624,304	77.6	2,606.47	6	31.5	73.65	5	38.8
2007-08	-1,822,700	-112.5	-323.12	47	-285.2	-8.82	47	-297.9
2008-09	-22,878,526	N.A.***	-4,035.54	51	154.4	-106.25	51	171.9
2009-10	18,406,024	N.A.***	3,233.86	1	93.9	88.08	1	102.4
Cumulative Change		555.4%						
Average Annual Change		9.4%						

*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, 2008-09, or 2009-10 because the amounts in the prior years were 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
1988-89	\$16,764,994		\$3,452.02	24	-4.4%	\$217.93	22	3.1%
1989-90	18,309,398	9.2%	3,733.14	23	-4.5	219.29	24	2.1
1990-91	20,114,735	9.9	4,051.84	20	-3.6	228.03	23	3.6
1991-92	21,960,014	9.2	4,369.81	20	-3.1	239.19	23	3.7
1992-93	23,768,768	8.2	4,674.39	18	0.1	240.40	20	5.7
1993-94	24,482,338	3.0	4,768.97	17	-0.7	236.04	22	3.8
1994-95	25,934,371	5.9	5,001.97	16	-1.4	234.42	22	1.8
1995-96	26,742,016	3.1	5,113.21	16	-1.4	230.39	23	2.1
1996-97	28,448,813	6.4	5,402.14	16	0.8	231.38	21	4.3
1997-98	29,461,665	3.6	5,561.25	15	0.3	225.80	24	3.3
1998-99	31,673,392	7.5	5,939.50	14	1.9	224.60	24	3.9
1999-00	34,558,971	9.1	6,430.77	14	3.9	234.36	21	6.1
2001-02	39,261,767	13.6 *	7,210.39	17	1.1	241.21	21	4.4
2003-04	42,477,302	8.2 *	7,703.50	19	-0.5	245.18	26	1.3
2004-05	43,146,484	1.6	7,779.52	20	-2.9	239.30	26	0.3
2005-06	45,311,450	5.0	8,123.75	21	-3.1	242.90	24	1.7
2006-07	46,692,309	3.0	8,321.90	25	-5.9	235.16	29	-0.6
2007-08	49,302,771	5.6	8,740.08	25	-6.4	238.58	27	0.0
2008-09	52,661,163	6.8	9,288.89	24	-4.8	244.56	23	1.7
2009-10	55,472,097	5.3	9,746.21	25	-3.2	265.46	23	1.0
Cumulative Change		230.9%						
Average Annual Change		5.9%						

*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
1988-89	\$15,233,779		\$3,136.74	18	1.9%	\$198.02	15	9.9%
1989-90	16,620,468	9.1%	3,388.78	17	1.7	199.06	15	8.7
1990-91	18,195,926	9.5	3,665.32	17	2.5	206.27	17	10.2
1991-92	19,609,414	7.8	3,902.06	19	2.4	213.59	17	9.5
1992-93	21,352,589	8.9	4,199.22	14	6.3	215.96	14	12.2
1993-94	21,932,123	2.7	4,272.20	14	4.7	211.45	16	9.4
1994-95	23,079,319	5.2	4,451.31	15	3.4	208.62	19	6.8
1995-96	23,862,375	3.4	4,562.61	15	3.3	205.58	20	7.1
1996-97	25,157,283	5.4	4,777.11	14	4.4	204.61	20	8.0
1997-98	26,151,152	4.0	4,936.35	16	3.6	200.43	23	6.6
1998-99	28,043,255	7.2	5,258.77	15	4.9	198.86	23	6.9
1999-00	30,762,068	9.7	5,724.24	12	7.5	208.61	20	9.8
2001-02	34,003,403	10.5 *	6,244.70	15	3.7	208.90	20	7.1
2003-04	36,780,820	8.2 *	6,670.41	17	2.6	212.30	22	4.5
2004-05	37,723,710	2.6	6,801.76	19	0.1	209.22	22	3.5
2005-06	39,408,187	4.5	7,065.37	20	-0.4	211.25	23	4.5
2006-07	40,490,581	2.7	7,216.58	22	-3.6	203.93	27	1.8
2007-08	42,464,533	4.9	7,527.84	25	-4.7	205.49	25	1.8
2008-09	44,764,882	5.4	7,896.07	25	-3.0	207.89	22	3.7
2009-10	46,049,124	2.9	8,090.63	24	-1.4	220.37	24	2.9
Cumulative Change		202.3%						
Average Annual Change		5.4%						

*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
1988-89	\$895,632		\$184.42	26	-17.2%	\$11.64	28	-10.7%
1989-90	1,014,275	13.2%	206.80	25	-18.5	12.15	31	-12.9
1990-91	1,208,220	19.1	243.38	24	-17.0	13.70	30	-10.8
1991-92	1,449,628	20.0	288.46	25	-18.0	15.79	25	-12.3
1992-93	1,478,509	2.0	290.77	27	-23.5	14.95	30	-19.3
1993-94	1,597,696	8.1	311.22	26	-14.2	15.40	28	-10.3
1994-95	1,902,107	19.1	366.86	24	-9.0	17.19	25	-6.0
1995-96	1,898,014	-0.2	362.91	25	-10.1	16.35	27	-6.9
1996-97	2,181,768	15.0	414.30	19	2.4	17.74	16	5.9
1997-98	2,233,370	2.4	421.58	16	7.3	17.12	14	10.4
1998-99	2,364,277	5.9	443.36	18	7.4	16.77	16	9.5
1999-00	2,602,069	10.1	484.20	16	9.1	17.65	16	11.4
2001-02	4,019,479	54.5 *	738.17	12	24.3	24.69	8	28.4
2003-04	4,269,389	6.2 *	774.28	12	14.6	24.64	9	16.7
2004-05	4,014,490	-6.0	723.83	15	9.3	22.27	8	12.9
2005-06	4,196,008	4.5	752.29	13	10.0	22.49	10	15.5
2006-07	4,415,898	5.2	787.04	11	10.7	22.24	10	16.9
2007-08	4,993,632	13.1	885.24	11	14.5	24.16	7	22.3
2008-09	5,831,432	16.8	1,028.60	12	13.8	27.08	10	21.6
2009-10	7,305,556	25.3	1,283.55	15	10.4	34.96	11	15.2
Cumulative Change		715.7%						
Average Annual Change		10.5%						

*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
1988-89	\$6,586,844		\$1,356.28	19	3.6%	\$85.62	17	11.8%
1989-90	7,404,944	12.4%	1,509.81	18	4.8	88.69	16	12.1
1990-91	8,130,704	9.8	1,637.82	16	4.7	92.17	17	12.6
1991-92	8,892,187	9.4	1,769.45	21	2.0	96.85	20	9.1
1992-93	9,825,787	10.5	1,932.35	18	4.7	99.38	18	10.6
1993-94	10,414,652	6.0	2,028.69	20	3.2	100.41	19	7.9
1994-95	11,113,580	6.7	2,143.48	21	2.9	100.46	21	6.2
1995-96	11,608,703	4.5	2,219.64	18	4.3	100.01	20	8.0
1996-97	12,022,528	3.6	2,282.96	20	3.9	97.78	19	7.4
1997-98	12,530,940	4.2	2,365.37	22	2.9	96.04	24	5.9
1998-99	13,539,675	8.0	2,539.01	20	4.7	96.01	21	6.6
1999-00	15,308,611	13.1	2,848.64	14	8.6	103.81	20	10.9
2001-02	17,114,091	11.8 *	3,142.99	19	1.6	105.14	23	4.9
2003-04	19,590,584	14.5 *	3,552.86	16	4.2	113.08	19	6.1
2004-05	20,403,369	4.1	3,678.82	18	2.0	113.16	20	5.4
2005-06	21,566,682	5.7	3,866.62	19	1.7	115.61	21	6.7
2006-07	22,404,157	3.9	3,993.06	22	-0.7	112.84	23	4.8
2007-08	23,378,220	4.3	4,144.34	22	-2.5	113.13	25	4.2
2008-09	25,318,945	8.3	4,466.00	20	1.1	117.58	18	8.0
2009-10	26,348,877	4.1	4,629.38	20	3.1	126.09	19	7.6
Cumulative Change		300.0%						
Average Annual Change		6.8%						

*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 (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
1988-89	\$6,068,163		\$1,249.48	20	-2.9%	\$78.88	23	4.7%
1989-90	6,470,336	6.6%	1,319.25	20	-3.3	77.49	21	3.3
1990-91	6,899,576	6.6	1,389.83	22	-4.0	78.22	24	3.1
1991-92	7,232,035	4.8	1,439.10	22	-3.7	78.77	25	3.0
1992-93	7,778,601	7.6	1,529.75	18	0.3	78.67	18	5.9
1993-94	8,119,287	4.4	1,581.57	16	1.3	78.28	21	6.0
1994-95	8,411,313	3.6	1,622.29	18	0.2	76.03	24	3.5
1995-96	8,596,591	2.2	1,643.71	20	-1.1	74.06	26	2.5
1996-97	9,050,576	5.3	1,718.61	20	0.0	73.61	23	3.4
1997-98	9,531,728	5.3	1,799.23	16	0.2	73.05	23	3.2
1998-99	9,934,106	4.2	1,862.88	17	-0.5	70.44	28	1.4
1999-00	10,182,450	2.5	1,894.76	21	-2.6	69.05	29	-0.5
2001-02	11,208,846	10.1 *	2,058.50	21	-2.9	68.86	29	0.3
2003-04	12,024,334	7.3 *	2,180.68	24	-4.1	69.41	32	-2.3
2004-05	12,298,435	2.3	2,217.47	26	-5.7	68.21	30	-2.5
2005-06	12,563,304	2.2	2,252.43	26	-7.1	67.35	29	-2.4
2006-07	12,899,234	2.7	2,299.01	27	-9.1	64.97	32	-4.1
2007-08	13,562,918	5.1	2,404.35	30	-8.8	65.63	29	-2.6
2008-09	13,860,986	2.2	2,444.94	32	-9.8	64.37	31	-3.6
2009-10	14,256,598	2.9	2,504.82	29	-8.0	68.23	31	-4.0
Cumulative Change		134.9%						
Average Annual Change		4.2%						

*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
1988-89	\$1,752,638		\$360.88	40	-20.4%	\$22.78	37	-14.2%
1989-90	1,919,877	9.5%	391.45	36	-20.6	22.99	35	-15.2
1990-91	2,282,845	18.9	459.85	32	-11.6	25.88	32	-5.0
1991-92	2,671,026	17.0	531.51	18	-0.1	29.09	24	6.8
1992-93	2,879,759	7.8	566.34	14	8.3	29.13	16	14.3
1993-94	2,548,659	-11.5	496.46	25	-5.0	24.57	27	-0.7
1994-95	2,792,811	9.6	538.65	29	-5.3	25.24	30	-2.2
1995-96	2,863,818	2.5	547.58	29	-7.2	24.67	32	-3.8
1996-97	3,366,242	17.5	639.21	21	0.7	27.38	26	4.2
1997-98	3,458,975	2.8	652.92	21	-1.0	26.51	30	2.0
1998-99	3,861,424	11.6	724.11	21	1.8	27.38	28	3.7
1999-00	4,352,273	12.7	809.88	18	5.3	29.51	25	7.5
2001-02	4,773,065	9.7 *	876.57	21	-1.9	29.32	23	1.3
2003-04	4,345,163	-9.0 *	788.02	28	-14.3	25.08	33	-12.7
2004-05	4,310,691	-0.8	777.24	32	-17.4	23.91	34	-14.6
2005-06	4,691,873	8.8	841.19	33	-15.5	25.15	33	-11.3
2006-07	4,628,644	-1.3	824.96	39	-23.6	23.31	38	-19.3
2007-08	4,912,062	6.1	870.78	39	-24.3	23.77	39	-19.1
2008-09	4,908,819	-0.1	865.87	41	-26.7	22.80	40	-21.7
2009-10	5,056,762	3.0	888.45	38	-22.0	24.20	39	-18.6
Cumulative Change		188.5%						
Average Annual Change		5.2%						

*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
1988-89	\$788,810		\$162.42	40	-27.7%	\$10.25	39	-22.1%
1989-90	837,425	6.2%	170.74	40	-27.7	10.03	40	-22.7
1990-91	910,939	8.8	183.50	38	-24.6	10.33	36	-18.9
1991-92	996,037	9.3	198.20	37	-21.8	10.85	36	-16.3
1992-93	1,065,702	7.0	209.58	33	-15.9	10.78	33	-11.3
1993-94	1,083,008	1.6	210.96	31	-13.9	10.44	33	-10.0
1994-95	1,021,870	-5.6	197.09	34	-21.0	9.24	38	-18.4
1995-96	1,092,905	7.0	208.97	30	-18.1	9.42	32	-15.2
1996-97	1,189,032	8.8	225.79	28	-14.6	9.67	31	-11.7
1997-98	1,280,517	7.7	241.71	27	-10.6	9.81	29	-8.0
1998-99	1,334,266	4.2	250.21	25	-9.9	9.46	30	-8.2
1999-00	1,426,469	6.9	265.44	27	-7.0	9.67	31	-5.0
2001-02	1,525,209	6.9 *	280.10	23	-7.3	9.37	26	-4.3
2003-04	1,626,277	6.6 *	294.93	23	-7.7	9.39	24	-6.0
2004-05	1,566,456	-3.7	282.44	26	-9.1	8.69	25	-6.1
2005-06	1,704,764	8.8	305.64	21	-6.6	9.14	18	-1.9
2006-07	1,786,594	4.8	318.42	25	-9.5	9.00	24	-4.5
2007-08	1,880,545	5.3	333.37	25	-10.9	9.10	24	-4.8
2008-09	2,095,185	11.4	369.57	21	-3.9	9.73	18	2.6
2009-10	1,811,724	-13.5	318.31	29	-17.7	8.67	26	-14.1
Cumulative Change		129.7%						
Average Annual Change		4.0%						

*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
1988-89	\$579,281		\$119.28	11	17.9%	\$7.53	6	27.1%
1989-90	563,482	-2.7%	114.89	16	5.3	6.75	13	12.6
1990-91	577,408	2.5	116.31	16	-3.4	6.55	14	3.8
1991-92	609,235	5.5	121.23	17	-5.7	6.64	13	0.9
1992-93	604,357	-0.8	118.85	17	-10.9	6.11	15	-5.9
1993-94	590,421	-2.3	115.01	18	-14.3	5.69	19	-10.4
1994-95	570,110	-3.4	109.96	22	-20.6	5.15	22	-18.0
1995-96	550,095	-3.5	105.18	24	-21.6	4.74	23	-18.8
1996-97	505,580	-8.1	96.00	24	-21.8	4.11	24	-19.1
1997-98	297,853	-41.1	56.22	41	-51.0	2.28	44	-49.5
1998-99	466,837	56.7	87.54	25	-22.4	3.31	26	-21.0
1999-00	585,640	25.4	108.98	20	-2.0	3.97	20	0.1
2001-02	621,077	6.1 *	114.06	18	-0.9	3.82	19	2.3
2003-04	621,555	0.1 *	112.72	22	-12.0	3.59	23	-10.4
2004-05	553,043	-11.0	99.72	25	-22.0	3.07	27	-19.3
2005-06	562,318	1.7	100.82	25	-22.8	3.01	26	-19.0
2006-07	557,782	-0.8	99.41	31	-24.8	2.81	31	-20.6
2007-08	575,394	3.2	102.00	31	-26.2	2.78	29	-21.1
2008-09	645,796	12.2	113.91	29	-21.7	3.00	27	-16.3
2009-10	692,579	7.2	121.68	29	-21.2	3.31	30	-17.8
Cumulative Change		19.6%						
Average Annual Change		0.9%						

*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
1988-89	\$3,929,757		\$809.16	11	7.9%	\$51.08	10	16.3%
1989-90	4,281,176	8.9%	872.90	10	7.9	51.28	11	15.3
1990-91	4,740,929	10.7	955.00	11	11.0	53.74	7	19.3
1991-92	5,086,934	7.3	1,012.25	10	14.2	55.41	7	22.2
1992-93	5,431,063	6.8	1,068.08	9	15.5	54.93	5	22.0
1993-94	5,571,333	2.6	1,085.25	8	15.6	53.71	8	20.9
1994-95	5,824,862	4.6	1,123.44	8	13.2	52.65	9	16.9
1995-96	6,302,703	8.2	1,205.11	7	16.2	54.30	6	20.4
1996-97	6,739,841	6.9	1,279.83	6	18.4	54.82	6	22.5
1997-98	7,245,535	7.5	1,367.68	6	18.6	55.53	6	22.1
1998-99	7,566,569	4.4	1,418.91	7	16.5	53.66	7	18.7
1999-00	7,792,624	3.0	1,450.06	9	12.0	52.85	8	14.4
2001-02	8,464,946	8.6 *	1,554.58	9	8.7	52.00	8	12.3
2003-04	8,722,218	3.0 *	1,581.82	17	2.5	50.35	14	4.4
2004-05	8,961,006	2.7	1,615.71	17	0.8	49.70	17	4.1
2005-06	9,336,693	4.2	1,673.95	20	-0.6	50.05	19	4.4
2006-07	9,546,602	2.2	1,701.48	21	-4.2	48.08	23	1.2
2007-08	10,091,255	5.7	1,788.91	22	-3.8	48.83	21	2.7
2008-09	10,416,804	3.2	1,837.42	24	-2.5	48.38	19	4.2
2009-10	10,591,035	1.7	1,860.80	21	0.3	50.68	19	4.7
Cumulative Change		169.5%						
Average Annual Change		4.8%						

*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 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	
1988-89	\$2,431,397		\$500.64	7	30.1%	\$31.61	6	40.3%
1989-90	2,596,312	6.8%	529.37	9	23.2	31.10	6	31.6
1990-91	2,889,577	11.3	582.07	10	16.0	32.76	8	24.6
1991-92	3,314,111	14.7	659.47	12	9.0	36.10	13	16.6
1992-93	3,501,893	5.7	688.69	13	7.1	35.42	12	13.1
1993-94	3,756,622	7.3	731.76	15	7.1	36.22	15	11.9
1994-95	3,779,596	0.6	728.97	17	0.5	34.16	17	3.8
1995-96	3,927,732	3.9	751.00	16	4.6	33.84	18	8.3
1996-97	4,018,589	2.3	763.09	16	4.0	32.68	17	7.6
1997-98	3,847,350	-4.3	726.23	21	-2.1	29.49	22	0.8
1998-99	4,128,245	7.3	774.14	21	0.4	29.27	22	2.3
1999-00	4,469,954	8.3	831.77	23	0.6	30.31	23	2.7
2001-02	5,559,624	24.4 *	1,021.02	19	4.4	34.16	22	7.9
2003-04	6,858,367	23.4 *	1,243.80	16	8.4	39.59	18	10.4
2004-05	7,002,387	2.1	1,262.56	18	3.4	38.84	17	6.9
2005-06	7,202,754	2.9	1,291.36	17	4.9	38.61	18	10.1
2006-07	7,447,419	3.4	1,327.34	17	4.2	37.51	19	10.0
2007-08	7,479,999	0.4	1,326.01	19	-0.2	36.20	22	6.6
2008-09	8,859,619	18.4	1,562.75	15	11.0	41.14	15	18.6
2009-10	9,506,838	7.3	1,670.31	12	13.1	45.50	16	18.1
Cumulative Change		291.0%						
Average Annual Change		6.7%						

*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
1988-89	\$1,785,088		\$367.56	9	34.3%	\$23.20	9	44.8%
1989-90	1,920,526	7.6%	391.58	10	33.1	23.00	11	42.3
1990-91	2,043,295	6.4	411.59	9	32.2	23.16	10	42.1
1991-92	1,949,368	-4.6	387.90	16	18.3	21.23	22	26.5
1992-93	2,268,376	16.4	446.10	10	31.6	22.94	9	38.9
1993-94	2,362,746	4.2	460.24	11	33.3	22.78	10	39.3
1994-95	2,461,008	4.2	474.65	12	30.2	22.25	14	34.5
1995-96	2,525,443	2.6	482.88	12	29.1	21.76	16	33.8
1996-97	2,641,317	4.6	501.56	12	28.9	21.48	15	33.4
1997-98	2,792,362	5.7	527.09	12	28.8	21.40	15	32.6
1998-99	2,949,373	5.6	553.08	13	25.8	20.91	19	28.2
1999-00	3,227,670	9.4	600.61	11	26.1	21.89	19	28.8
2001-02	3,710,116	14.9 *	681.36	12	25.0	22.79	17	29.1
2003-04	4,222,486	13.8 *	765.77	12	29.9	24.37	14	32.3
2004-05	4,375,836	3.6	788.98	10	28.1	24.27	14	32.4
2005-06	4,515,620	3.2	809.59	13	26.1	24.21	17	32.4
2006-07	4,824,377	6.8	859.84	11	27.0	24.30	15	34.1
2007-08	4,966,931	3.0	880.51	14	20.1	24.04	21	28.3
2008-09	5,180,517	4.3	913.79	14	19.4	24.06	18	27.6
2009-10	5,640,994	8.9	991.10	13	26.3	27.00	15	31.8
Cumulative Change		216.0%						
Average Annual Change		5.6%						

*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 Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1988-89	\$1,323,482		\$272.51	22	15.8%	\$17.20	21	24.8%
1989-90	1,357,760	2.6%	276.84	22	13.2	16.26	23	21.0
1990-91	1,431,532	5.4	288.36	25	12.3	16.23	22	20.7
1991-92	1,518,158	6.1	302.10	21	15.1	16.54	23	23.1
1992-93	1,756,248	15.7	345.39	15	31.3	17.76	16	38.6
1993-94	1,783,801	1.6	347.47	16	26.9	17.20	17	32.6
1994-95	1,892,978	6.1	365.10	17	26.1	17.11	19	30.2
1995-96	1,915,327	1.2	366.22	17	24.7	16.50	19	29.2
1996-97	2,068,371	8.0	392.76	17	30.5	16.82	18	35.0
1997-98	2,222,131	7.4	419.45	17	32.7	17.03	18	36.6
1998-99	2,386,588	7.4	447.54	15	34.3	16.92	18	36.8
1999-00	2,710,676	13.6	504.41	14	40.4	18.38	18	43.4
2001-02	2,986,139	10.2 *	548.40	14	36.8	18.35	15	41.3
2003-04	2,874,697	-3.7 *	521.34	16	30.2	16.59	20	32.6
2004-05	3,024,457	5.2	545.32	14	27.5	16.77	17	31.8
2005-06	3,262,331	7.9	584.89	16	27.9	17.49	16	34.2
2006-07	3,206,753	-1.7	571.53	15	19.0	16.15	17	25.6
2007-08	3,510,194	9.5	622.26	14	23.0	16.99	16	31.4
2008-09	3,529,052	0.5	622.49	18	23.9	16.39	18	32.4
2009-10	3,600,804	2.0	632.65	19	25.6	17.23	18	31.0

Cumulative Change 172.1%
Average Annual Change 4.9%

*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
1988-89	\$811,843		\$167.16	17	3.9%	\$10.55	13	12.1%
1989-90	879,269	8.3%	179.28	16	2.3	10.53	12	9.3
1990-91	951,846	8.3	191.74	15	4.2	10.79	11	11.9
1991-92	1,002,538	5.3	199.49	16	2.0	10.92	12	9.1
1992-93	1,074,439	7.2	211.30	14	6.1	10.87	10	12.0
1993-94	1,123,152	4.5	218.78	14	5.1	10.83	10	9.9
1994-95	1,172,786	4.4	226.20	14	3.7	10.60	11	7.1
1995-96	1,241,955	5.9	237.47	14	2.5	10.70	11	6.2
1996-97	1,310,193	5.5	248.79	15	1.2	10.66	12	4.7
1997-98	1,381,050	5.4	260.69	15	1.7	10.58	13	4.6
1998-99	1,481,597	7.3	277.83	15	3.9	10.51	13	5.9
1999-00	1,581,800	6.8	294.34	14	3.9	10.73	13	6.1
2001-02	1,761,684	11.4 *	323.53	16	2.9	10.82	14	6.2
2003-04	1,896,783	7.7 *	343.99	17	1.7	10.95	14	3.5
2004-05	1,866,372	-1.6	336.52	20	-5.3	10.35	16	-2.1
2005-06	1,986,485	6.4	356.15	21	-5.2	10.65	14	-0.5
2006-07	2,075,028	4.5	369.83	22	-7.7	10.45	15	-2.5
2007-08	2,163,721	4.3	383.57	21	-9.4	10.47	15	-3.2
2008-09	2,261,388	4.5	398.89	23	-10.3	10.50	17	-4.1
2009-10	2,261,247	0.0	397.29	23	-11.0	10.82	19	-7.1
Cumulative Change		178.5%						
Average Annual Change		5.0%						

*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		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1988-89	\$404,271		\$83.24	20	-0.7%	\$5.26	21	7.1%
1989-90	449,935	11.3%	91.74	24	-5.5	5.39	23	1.0
1990-91	494,477	9.9	99.61	25	-5.6	5.61	22	1.4
1991-92	537,697	8.7	107.00	24	-6.7	5.86	21	-0.2
1992-93	625,570	16.3	123.03	21	-1.0	6.33	21	4.5
1993-94	654,535	4.6	127.50	21	-5.0	6.31	22	-0.7
1994-95	660,661	0.9	127.42	25	-10.8	5.97	26	-7.9
1995-96	706,025	6.9	135.00	24	-9.5	6.08	24	-6.2
1996-97	791,435	12.1	150.29	19	-3.0	6.44	18	0.3
1997-98	820,996	3.7	154.97	20	-3.7	6.29	19	-0.9
1998-99	906,664	10.4	170.02	20	-0.4	6.43	20	1.5
1999-00	1,026,484	13.2	191.01	19	4.9	6.96	19	7.1
2001-02	1,229,637	19.8 *	225.82	15	9.2	7.55	18	12.8
2003-04	1,298,765	5.6 *	235.54	17	7.1	7.50	16	9.1
2004-05	1,350,229	4.0	243.45	17	8.0	7.49	17	11.6
2005-06	1,509,580	11.8	270.65	15	15.4	8.09	13	21.2
2006-07	1,575,659	4.4	280.83	14	14.2	7.94	14	20.6
2007-08	1,857,288	17.9	329.25	11	25.5	8.99	9	34.0
2008-09	1,820,367	-2.0	321.09	14	18.3	8.45	12	26.5
2009-10	1,872,087	2.8	328.92	11	24.8	8.96	13	30.3
Cumulative Change		363.1%						
Average Annual Change		7.6%						

*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
1988-89	\$263,370		\$54.23	37	-36.9%	\$3.42	36	-31.9%
1989-90	348,578	32.4%	71.07	28	-28.0	4.17	29	-23.0
1990-91	408,223	17.1	82.23	27	-24.0	4.63	29	-18.3
1991-92	484,630	18.7	96.44	25	-14.2	5.28	20	-8.2
1992-93	530,375	9.4	104.30	23	-8.5	5.36	18	-3.4
1993-94	473,503	-10.7	92.23	27	-24.8	4.57	29	-21.4
1994-95	621,687	31.3	119.90	20	-11.0	5.62	18	-8.1
1995-96	639,310	2.8	122.24	24	-12.2	5.51	22	-9.0
1996-97	702,983	10.0	133.49	25	-8.9	5.72	21	-5.8
1997-98	821,533	16.9	155.07	16	0.7	6.30	18	3.7
1998-99	926,721	12.8	173.78	15	6.3	6.57	17	8.4
1999-00	1,029,820	11.1	191.63	11	10.8	6.98	12	13.1
2001-02	1,175,910	14.2 *	215.96	10	13.7	7.22	8	17.4
2003-04	1,157,417	-1.6 *	209.90	12	9.1	6.68	15	11.1
2004-05	1,205,599	4.2	217.38	14	8.7	6.69	13	12.3
2005-06	1,276,332	5.9	228.83	13	9.0	6.84	10	14.4
2006-07	1,365,799	7.0	243.42	14	7.8	6.88	11	13.8
2007-08	1,446,503	5.9	256.43	16	7.2	7.00	12	14.5
2008-09	1,507,255	4.2	265.86	14	9.1	7.00	10	16.5
2009-10	1,517,372	0.7	266.60	12	13.1	7.26	10	18.0
Cumulative Change		476.1%						
Average Annual Change		8.7%						

*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		% Difference From U.S. Average
			Per Capita	Rank		\$1,000 of Pers. Inc.	Rank	
1988-89	696,238		143.36	7	37.3%	9.05	3	48.1%
1989-90	726,639	4.4%	148.16	9	30.0	8.70	5	38.9
1990-91	829,284	14.1	167.05	9	36.3	9.40	4	46.4
1991-92	937,674	13.1	186.59	7	43.3	10.21	3	53.3
1992-93	821,402	-12.4	161.54	11	17.9	8.31	8	24.5
1993-94	806,855	-1.8	157.17	12	16.0	7.78	8	21.2
1994-95	829,669	2.8	160.02	17	10.5	7.50	13	14.1
1995-96	766,312	-7.6	146.52	20	0.3	6.60	21	3.9
1996-97	1,057,142	38.0	200.74	8	31.7	8.60	2	36.3
1997-98	996,607	-5.7	188.12	8	24.3	7.64	4	27.9
1998-99	963,917	-3.3	180.76	12	17.2	6.84	7	19.4
1999-00	964,646	0.1	179.50	14	11.9	6.54	12	14.3
2001-02	1,171,969	21.5 *	215.23	6	23.1	7.20	6	27.1
2003-04	1,191,110	1.6 *	216.01	9	14.4	6.88	9	16.5
2004-05	1,164,687	-2.2	210.00	15	7.1	6.46	14	10.7
2005-06	1,174,299	0.8	210.54	16	1.2	6.29	16	6.2
2006-07	1,190,766	1.4	212.23	22	-4.4	6.00	19	0.9
2007-08	1,229,837	3.3	218.02	20	-5.8	5.95	22	0.6
2008-09	1,296,720	5.4	228.73	22	-7.3	6.02	20	-0.9
2009-10	1,304,288	0.6	229.16	19	-6.3	6.24	22	-2.2
Cumulative Change		87.3%						
Average Annual Change		3.0%						

*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
1988-89	\$542,139		\$111.63	38	-41.5%	\$7.05	37	-36.9%
1989-90	611,427	12.8%	124.66	38	-38.3	7.32	36	-34.0
1990-91	672,256	9.9	135.42	35	-37.0	7.62	36	-32.3
1991-92	715,693	6.5	142.42	35	-38.2	7.80	36	-33.9
1992-93	788,526	10.2	155.07	34	-35.6	7.98	35	-32.0
1993-94	750,164	-4.9	146.13	35	-40.9	7.23	37	-38.2
1994-95	778,426	3.8	150.14	35	-41.1	7.04	37	-39.2
1995-96	730,844	-6.1	139.74	39	-46.7	6.30	36	-44.8
1996-97	633,338	-13.3	120.26	41	-51.8	5.15	40	-50.2
1997-98	637,958	0.7	120.42	39	-52.3	4.89	38	-50.9
1998-99	702,142	10.1	131.67	39	-48.8	4.98	36	-47.8
1999-00	812,666	15.7	151.22	37	-43.8	5.51	36	-42.7
2001-02	851,907	4.8 *	156.45	39	-48.6	5.23	37	-47.0
2003-04	980,842	15.1 *	177.88	37	-46.1	5.66	36	-45.1
2004-05	1,030,148	5.0	185.74	37	-47.0	5.71	35	-45.2
2005-06	1,121,839	8.9	201.13	37	-44.9	6.01	34	-42.2
2006-07	1,122,040	0.0	199.98	38	-49.3	5.65	36	-46.5
2007-08	1,273,246	13.5	225.71	38	-47.2	6.16	37	-43.6
2008-09	1,142,446	-10.3	201.52	40	-55.2	5.31	38	-52.1
2009-10	1,160,327	1.6	203.86	39	-55.9	5.55	39	-53.9
Cumulative Change		114.0%						
Average Annual Change		3.7%						

*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
1988-89	\$247,079		\$50.88	21	-2.9%	\$3.21	21	4.8%
1989-90	277,951	12.5%	56.67	19	-1.2	3.33	18	5.5
1990-91	313,577	12.8	63.17	20	0.3	3.55	18	7.8
1991-92	317,917	1.4	63.26	21	1.4	3.46	19	8.5
1992-93	319,810	0.6	62.89	21	1.1	3.23	19	6.7
1993-94	356,352	11.4	69.41	17	9.5	3.44	17	14.5
1994-95	380,520	6.8	73.39	17	9.2	3.44	15	12.8
1995-96	399,468	5.0	76.38	20	7.5	3.44	18	11.4
1996-97	421,473	5.5	80.03	21	5.2	3.43	20	8.9
1997-98	438,706	4.1	82.81	23	2.1	3.36	22	5.2
1998-99	491,541	12.0	92.18	18	9.8	3.49	21	11.9
1999-00	497,205	1.2	92.52	18	4.3	3.37	22	6.5
2001-02	654,798	31.7 *	120.25	14	14.9	4.02	15	18.7
2003-04	543,561	-17.0 *	98.58	26	-5.4	3.14	21	-3.6
2004-05	611,017	12.4	110.17	23	2.0	3.39	21	5.4
2005-06	624,704	2.2	112.00	24	-3.6	3.35	23	1.2
2006-07	653,954	4.7	116.55	23	-6.4	3.29	21	-1.1
2007-08	589,790	-9.8	104.55	28	-21.7	2.85	29	-16.4
2008-09	618,975	4.9	109.18	28	-19.1	2.87	32	-13.5
2009-10	620,103	0.2	108.95	29	-16.3	2.97	30	-12.7
Cumulative Change		151.0%						
Average Annual Change		4.5%						

*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
1988-89	\$248,335		\$51.13	21	13.8%	\$3.23	26	22.7%
1989-90	254,408	2.4%	51.87	27	5.0	3.05	27	12.2
1990-91	280,703	10.3	56.54	24	13.8	3.18	26	22.3
1991-92	322,168	14.8	64.11	22	27.9	3.51	25	36.8
1992-93	502,349	55.9	98.79	8	94.0	5.08	8	104.8
1993-94	463,878	-7.7	90.36	9	70.0	4.47	10	77.7
1994-95	480,288	3.5	92.63	9	61.7	4.34	12	67.0
1995-96	582,479	21.3	111.37	8	89.7	5.02	8	96.5
1996-97	403,684	-30.7	76.66	22	25.9	3.28	25	30.2
1997-98	413,413	2.4	78.04	18	23.1	3.17	24	26.7
1998-99	422,761	2.3	79.28	21	21.3	3.00	27	23.6
1999-00	485,465	14.8	90.34	20	26.0	3.29	24	28.6
2001-02	541,637	11.6 *	99.47	16	30.0	3.33	22	34.3
2003-04	672,025	24.1 *	121.88	14	53.5	3.88	15	56.3
2004-05	693,029	3.1	124.96	13	57.0	3.84	12	62.3
2005-06	696,829	0.5	124.93	13	47.4	3.74	13	54.8
2006-07	732,207	5.1	130.50	16	37.3	3.69	15	44.9
2007-08	799,808	9.2	141.78	12	44.8	3.87	12	54.7
2008-09	753,797	-5.8	132.96	17	32.8	3.50	15	42.0
2009-10	777,781	3.2	136.65	14	45.2	3.72	14	51.6
Cumulative Change		213.2%						
Average Annual Change		5.6%						

*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 (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
1988-89	\$614,319		\$126.49	24	-10.5%	\$7.99	22	-3.5%
1989-90	680,189	10.7%	138.68	24	-9.7	8.15	23	-3.5
1990-91	824,249	21.2	166.03	19	-0.3	9.34	16	7.2
1991-92	904,224	9.7	179.93	15	-0.4	9.85	16	6.5
1992-93	922,205	2.0	181.36	24	-8.8	9.33	22	-3.7
1993-94	1,121,637	21.6	218.49	16	3.3	10.81	15	8.0
1994-95	1,213,551	8.2	234.06	15	1.5	10.97	17	4.8
1995-96	1,304,077	7.5	249.35	16	-1.2	11.23	16	2.3
1996-97	1,556,930	19.4	295.65	12	11.8	12.66	10	15.7
1997-98	1,768,072	13.6	333.75	12	14.8	13.55	10	18.1
1998-99	1,884,692	6.6	353.42	14	15.6	13.36	10	17.8
1999-00	2,114,983	12.2	393.56	12	16.1	14.34	11	18.5
2001-02	2,980,467	40.9 *	547.36	4	37.0	18.31	4	41.5
2003-04	3,256,120	9.2 *	590.52	9	25.6	18.79	6	27.9
2004-05	3,240,062	-0.5	584.20	11	18.4	17.97	9	22.4
2005-06	3,444,302	6.3	617.52	11	18.0	18.46	10	23.8
2006-07	3,619,156	5.1	645.04	11	16.1	18.23	10	22.6
2007-08	4,060,459	12.2	719.81	10	20.5	19.65	7	28.8
2008-09	4,193,162	3.3	739.63	11	17.7	19.47	8	25.7
2009-10	4,197,975	0.1	737.57	11	11.2	20.09	11	16.1
Cumulative Change		583.4%						
Average Annual Change		9.6%						

*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
1988-89	\$278,189		\$57.28	15	9.9%	\$3.62	15	18.5%
1989-90	327,584	17.8%	66.79	16	1.1	3.92	16	8.0
1990-91	376,824	15.0	75.91	21	-13.2	4.27	24	-6.8
1991-92	537,532	42.6	106.96	21	-16.6	5.85	21	-10.7
1992-93	548,244	2.0	107.82	24	-20.9	5.54	23	-16.5
1993-94	468,076	-14.6	91.18	21	-16.2	4.51	23	-12.4
1994-95	680,889	45.5	131.32	20	-0.7	6.15	23	2.6
1995-96	586,693	-13.8	112.18	19	2.4	5.05	22	6.1
1996-97	617,566	5.3	117.27	16	17.7	5.02	16	21.8
1997-98	434,425	-29.7	82.00	13	27.2	3.33	14	31.0
1998-99	449,429	3.5	84.28	14	22.3	3.19	13	24.7
1999-00	464,288	3.3	86.40	13	30.7	3.15	11	33.5
2001-02	1,004,757	116.4 *	184.52	13	25.8	6.17	9	29.9
2003-04	978,071	-2.7 *	177.38	12	20.0	5.65	10	22.2
2004-05	749,436	-23.4	135.13	10	33.8	4.16	8	38.3
2005-06	731,055	-2.5	131.07	10	39.2	3.92	8	46.1
2006-07	792,799	8.4	141.30	8	47.1	3.99	6	55.3
2007-08	928,180	17.1	164.54	9	40.7	4.49	7	50.3
2008-09	1,633,277	76.0	288.09	10	33.6	7.59	6	42.8
2009-10	3,102,192	89.9	545.04	12	24.5	14.85	12	30.0
Cumulative Change		1,015.1%						
Average Annual Change		12.2%						

*Two-year growth rate.

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