

State and Local Government Revenue and Expenditure Rankings



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State and Local Government Revenue and Expenditure Rankings

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State and Local Government Revenue and Expenditure Rankings

Introduction

This paper presents information on Wisconsin's rankings among all states on state and local taxes, other revenues, and expenditures by state and local governments. The data used in calculating the rankings is from the U.S. Census Bureau's publication "State and Local Government Finances." 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 December, 2014, and cover state fiscal year 2011-12, which ran from July 1, 2011, through June 30, 2012, 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 data is available for most years dating back to the 1970s. However, the Census Bureau did not issue state-by-state figures for 2000-01 or 2002-03. 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, 2013, was estimated at 5.74 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 2013 was 19th highest at \$248.3 billion. Per capita personal income in Wisconsin was \$43,244, which

was 27th highest and 3.4% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 12.9% between 1993 and 2013, an average increase of 0.6% per year. In contrast, the population for all 50 states and the District of Columbia rose by 21.6% (1.0% per year) during that period. Wisconsin represented 2.0% of the nation's population in 1993 and 1.8% in 2013. Wisconsin's population growth was 34th highest nationally.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 4.3% annually compared to 4.7% annually. Personal income growth in Wisconsin ranked 37th highest nationally over that period

Wisconsin's per capita personal income was 3.5% less than the national average in 1993 and 3.4% less in 2013. Wisconsin's per capita personal income grew by approximately 3.7% per year during this period, which ranked 29th highest and was the same as the 3.7% growth rate for the entire U.S.

State and Local Government Revenue Rankings

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

The Census Bureau also does not include as government revenue money received from the

issuance of debt, sales of investments, or agency or private trust transactions. An agency transaction is a financial activity in which one government acts as an agent for another unit of government, such as when the state withholds federal income and payroll taxes from its employees for disbursement to the federal government or when the state Department of Revenue collects local sales taxes for distribution to counties and other local taxing jurisdictions. A private trust transaction is a situation where a government accounting fund receives and disburses assets held in trust for a particular individual or corporation, such as the state support collections trust fund, which is used for the receipt and disbursement of child support payments.

As outlined below, the Census Bureau divides total government revenues into a number of sub-categories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2011-12. 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 2011-12, 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 \$53,153.4 million in 2011-12. General revenue was \$46,659.4 million (87.8%), utility revenue was \$1,862.2 million (3.5%), and insurance trust revenue was \$4,631.7 million (8.7%).

In 2011-12, Wisconsin ranked 24th highest in the nation on total state and local government revenues per capita (3.9% below the U.S. average), and 30th highest on total revenues per \$1,000 of personal income (0.7% below average).

If only general revenues are considered, Wisconsin ranked 26th on general revenues per capita and 28th on general revenues per \$1,000 of personal income. Wisconsin was below the U.S. average by 1.5% on general revenues per capita and above average by 1.8% on general revenues per \$1,000 of personal income. Wisconsin ranked 21st on insurance trust revenues per capita and on insurance trust revenues per \$1,000 of personal income. Wisconsin was well below average on utility revenue.

TABLE 1

**Summary of Wisconsin Rankings on State and Local Government Revenues
Fiscal Year 2011-12**

	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	\$46,659,418	87.8%	\$8,150.75	26	-1.5%	\$200.42	28	1.8%
Utility Revenue	1,862,233	3.5	325.31	32	-32.7	8.00	33	-30.5
Insurance Trust Revenue	4,631,742	8.7	809.10	21	-7.8	19.90	21	-4.7
Total Revenues	\$53,153,393	100.0%	\$9,285.16	24	-3.9%	\$228.32	30	-0.7%
Breakdown of General Revenues								
General Revenue from Own Sources	\$37,139,311	69.9%	\$6,487.72	20	1.1%	\$159.53	17	4.5%
Federal Revenue	9,520,107	17.9	1,663.03	40	-10.7	40.89	37	-7.7
Total General Revenue	\$46,659,418	87.8%	\$8,150.75	26	-1.5%	\$200.42	28	1.8%
Breakdown of General Revenue from Own Sources								
Taxes	\$26,496,498	49.8%	\$4,628.57	16	4.7%	\$113.81	13	8.1%
Current Charges	7,287,230	13.7	1,272.98	27	-6.4	31.30	30	-3.3
Miscellaneous General Revenue	3,355,583	6.3	586.17	29	-7.4	14.41	27	-4.3
Total General Revenue from Own Sources	\$37,139,311	69.9%	\$6,487.72	20	1.1%	\$159.53	17	4.5%
Breakdown of Taxes								
Property Tax	\$10,050,992	18.9%	\$1,755.77	13	23.5%	\$43.17	11	27.7%
Individual Income Tax*	6,762,399	12.7	1,181.30	13	20.6	29.05	13	24.7
General Sales and Use Tax	4,626,040	8.7	808.10	33	-19.4	19.87	37	-16.7
Other Selective Sales Taxes	1,436,993	2.7	251.02	34	-13.9	6.17	31	-11.1
Motor Fuel Taxes*	985,001	1.9	172.07	8	30.3	4.23	10	34.6
Corporate Income Tax*	934,103	1.8	163.17	16	4.5	4.01	17	7.9
Vehicle License Tax	464,203	0.9	81.09	19	4.4	1.99	19	7.9
Utility Taxes	388,205	0.7	67.81	25	-25.8	1.67	22	-23.3
Other Taxes	848,562	1.6	148.23	37	-45.2	3.64	37	-43.3
Total Taxes	\$26,496,498	49.8%	\$4,628.57	16	4.7%	\$113.81	13	8.1%
Breakdown of Current Charges								
Higher Education Charges	\$2,058,532	3.9%	\$359.60	23	13.8%	\$8.84	21	17.6%
Hospital Charges	1,326,802	2.5	231.77	34	-41.1	5.70	35	-39.1
Sewerage Charges	801,029	1.5	139.93	21	-7.1	3.44	27	-4.0
Other Current Charges	3,100,867	5.8	541.68	11	8.4	13.32	14	12.0
Total Current Charges	\$7,287,230	13.7%	\$1,272.98	27	-6.4%	\$31.30	30	-3.3%
Breakdown of Misc. General Revenue								
Interest	\$1,057,323	2.0%	\$184.70	18	13.9%	\$4.54	20	17.7%
Other Misc. General Revenue	2,298,260	4.3	401.47	36	-14.7	9.87	32	-11.8
Total Miscellaneous General Revenue	\$3,355,583	6.3%	\$586.17	29	-7.4%	\$14.41	27	-4.3%
Breakdown of Utility Revenue								
Electric Utility Revenue	\$1,207,428	2.3%	\$210.92	22	-12.8%	\$5.19	22	-9.9%
Water Utility Revenue	568,988	1.1	99.39	44	-42.6	2.44	41	-40.7
Other Utility Revenue	85,817	0.2	14.99	39	-78.0	0.37	38	-77.3
Total Utility Revenue	\$1,862,233	3.5%	\$325.31	32	-32.7%	\$8.00	33	-30.5%
Breakdown of Insurance Trust Revenue								
Employee Retirement Revenue	\$2,445,719	4.6%	\$427.23	24	-22.0%	\$10.51	26	-19.5%
Other Insurance Trust Revenue	2,186,023	4.1	381.87	14	15.9	9.39	15	19.8
Total Insurance Trust Revenue	\$4,631,742	8.7%	\$809.10	21	-7.8%	\$19.90	21	-4.7%

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

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

Breakdown of General Revenues

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

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

- Taxes are defined broadly as compulsory contributions extracted by a government for public purposes, other than employee and employer assessments and contributions to finance retirement and social insurance systems and 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 \$37,139.3 million in 2011-12. The per capita amount was \$6,488, which was 20th highest in the nation and 1.1% above the U.S. average. General own-source revenue per \$1,000 of personal income was \$160, which was 17th highest and 4.5% above average.

Revenues received from the federal government totaled \$9,520.1 million. Federal revenues per capita were \$1,663, which was 40th highest and 10.7% below the national average. Federal revenues per \$1,000 of personal income were \$41, which was 37th highest and 7.7% below average.

State and local taxes, net of refundable tax credits, totaled \$26,496.5 million in 2011-12, which was \$4,629 per capita and \$114 per \$1,000 of personal income. Wisconsin ranked 16th highest on state and local taxes per capita (4.7% above the U.S. average) and 13th highest on taxes per \$1,000 of personal income (8.1% above average). Wisconsin ranked high and was significantly above the U.S. average on the individual income tax, property tax, and motor fuel tax. Wisconsin was significantly below the national aver-

age on the general sales tax and utility taxes.

Current charges totaled \$7,287.2 million in 2011-12. The per capita amount was \$1,273, which ranked 27th and was 6.4% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$31, which was 30th highest and 3.3% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$3,355.6 million, or \$586 per capita and \$14 per \$1,000 of personal income. Wisconsin ranked

29th on miscellaneous revenue per capita (7.4% below average) and 27th highest on miscellaneous revenue per \$1,000 of personal income (4.3% below average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2011-12.

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.

TABLE 2

**Wisconsin State and Local Government Revenues
Compared to U.S. Average -- 2011-12**

	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								
Property Tax	\$10,050,992	18.9%	\$1,755.77	13	23.5%	\$43.17	11	27.7%
Individual Income Tax*	6,762,399	12.7	1,181.30	13	20.6	29.05	13	24.7
Other Current Charges	3,100,867	5.8	541.68	11	8.4	13.32	14	12.0
Other Insurance Trust Revenue	2,186,023	4.1	381.87	14	15.9	9.39	15	19.8
Higher Education Charges	2,058,532	3.9	359.60	23	13.8	8.84	21	17.6
Interest	1,057,323	2.0	184.70	18	13.9	4.54	20	17.7
Motor Fuel Taxes*	985,001	1.9	172.07	8	30.3	4.23	10	34.6
Corporate Income Tax*	934,103	1.8	163.17	16	4.5	4.01	17	7.9
Vehicle License Tax	464,203	0.9	81.09	19	4.4	1.99	19	7.9
Revenue Sources that were Less Than the U.S. Average								
Federal Revenue	\$9,520,107	17.9%	\$1,663.03	40	-10.7%	\$40.89	37	-7.7%
General Sales and Use Tax	4,626,040	8.7	808.10	33	-19.4	19.87	37	-16.7
Employee Retirement Revenue	2,445,719	4.6	427.23	24	-22.0	\$10.51	26	-19.5
Other Misc. General Revenue	2,298,260	4.3	401.47	36	-14.7	9.87	32	-11.8
Other Selective Sales Taxes	1,436,993	2.7	251.02	34	-13.9	6.17	31	-11.1
Hospital Charges	1,326,802	2.5	231.77	34	-41.1	5.70	35	-39.1
Electric Utility Revenue	1,207,428	2.3	210.92	22	-12.8	5.19	22	-9.9
Other Taxes	848,562	1.6	148.23	37	-45.2	3.64	37	-43.3
Sewerage Charges	801,029	1.5	139.93	21	-7.1	3.44	27	-4.0
Water Utility Revenue	568,988	1.1	99.39	44	-42.6	2.44	41	-40.7
Utility Taxes	388,205	0.7	67.81	25	-25.8	1.67	22	-23.3
Other Utility Revenue	85,817	0.2	14.99	39	-78.0	0.37	38	-77.3
Total Revenues	\$53,153,393	100.0%	\$9,285.16	24	-3.9%	\$228.32	30	-0.7%

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

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

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 1990-91, corporate income tax collections (including the recycling/economic development surcharge) per \$1,000 of personal income have ranged from 19.3% below the U.S. average in 2008-09 to 12.3% above average in 1994-95. Wisconsin's rankings on this measure have ranged from 13th highest in 1991-92, 2003-04, and 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 \$128 in each year. State and local taxes per \$1,000 of personal income fell to less than \$110 in 2008-09 and have been between \$112 and \$117 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 calendar 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 2011-12 fiscal year. Attachments 47 through 58 present more detailed historical information regarding state and local government revenues in Wisconsin.

State and Local Government Expenditure Rankings

The Census Bureau defines government expenditures to include all amounts of money paid out by a government during its fiscal year, other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Expenditures are reported net of recoveries and other correcting transactions. Expenditures include payments from all sources of funds, including current revenues, prior year balances, and proceeds from borrowing. Tax refunds and other refunds of revenues are deducted from reported revenue amounts rather than treated as expenditures. Transfers of funds within the same level of government are also not considered expenditures.

Major Census Bureau Expenditure Categories

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

- *Direct general expenditures* are all expenditures except those classified as utility, liquor store, or insurance trust expenditures.
- *Utility expenditures* are state and local outlays for the purchase or construction of utility facilities, interest on utility debt, and production or acquisition and distribution of utility commodities and services for sale to the public or to other governments by state and local government water, electric, gas, or mass transit utilities. Depreciation of utility assets is not considered an expenditure; instead, capital outlays are reported as expenditures at the time of their payment.
- *Liquor store expenditures* are outlays related to the establishment and operation of government-owned liquor stores, including amounts

paid to purchase liquor for resale. As noted, there were no government-owned liquor stores in Wisconsin in 2011-12.

- 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 2011-12 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$55,813.7 million in 2011-12. Of this amount \$47,264.9 million (84.7%) was direct general expenditures, \$6,445.3 million (11.5%) was insurance trust expenditures, and \$2,103.5 million (3.8%) was utility expenditures.

Total expenditures were \$9,750 per capita and \$240 per \$1,000 of personal income. Wisconsin ranked 25th highest on total expenditures per capita (2.9% below the U.S. average) and 28th highest on total expenditures per \$1,000 of personal income (0.3% above average).

Direct general expenditures were \$8,257 per capita, which was 22nd highest and 0.2% above average. Direct general expenditures per \$1,000 of personal income were \$203, which was 24th highest and 3.5% above the national average.

Insurance trust expenditures were \$1,126 per capita and \$28 per \$1,000 of personal income. Wisconsin ranked 15th on per capita insurance trust expenditures (2.0% above average) and also on insurance trust expenditures per \$1,000 of personal income (5.4% 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.

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).

TABLE 3

**Summary of Wisconsin Rankings on State and Local Government Expenditures
Fiscal Year 2011-12**

	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	\$47,264,905	84.7%	\$8,256.52	22	0.2%	\$203.03	24	3.5%
Insurance Trust Expenditures	6,445,268	11.5	1,125.90	15	2.0	27.69	15	5.4
Utility Expenditures	<u>2,103,502</u>	<u>3.8</u>	<u>367.45</u>	37	-44.3	9.04	37	-42.4
Total Expenditures	\$55,813,675	100.0%	\$9,749.87	25	-2.9%	\$239.75	28	0.3%
Breakdown of Total Expenditures by Type								
Current Operations Excluding Salaries	\$27,394,284	49.1%	\$4,785.40	19	3.4%	\$117.67	21	6.9%
Salaries	14,377,672	25.8	2,511.58	25	-6.4	61.76	28	-3.3
Capital Outlays	4,917,152	8.8	858.96	37	-18.5	21.12	40	-15.8
Insurance Benefits and Repayments	6,445,268	11.5	1,125.90	15	2.0	27.69	15	5.4
Interest on Debt	1,891,521	3.4	330.42	25	-17.1	8.12	26	-14.3
Assistance and Subsidies	<u>787,778</u>	<u>1.4</u>	<u>137.61</u>	25	-14.0	<u>3.38</u>	26	-11.2
Total Expenditures	\$55,813,675	100.0%	\$9,749.87	25	-2.9%	\$239.75	28	0.3%
Breakdown of Direct General Expenditures by Functional Area								
Elementary and Secondary Education	\$10,130,645	18.2%	\$1,769.68	22	-1.8%	\$43.52	27	1.5%
Public Welfare	9,944,033	17.8	1,737.08	15	12.3	42.71	17	16.0
Higher Education	6,212,398	11.1	1,085.22	9	31.1	26.69	12	35.5
Highways	3,822,929	6.8	667.81	15	32.2	16.42	17	36.6
Police and Fire	2,424,975	4.3	423.61	20	-4.6	10.42	19	-1.4
Interest on General Debt	1,856,782	3.3	324.35	22	-6.7	7.98	24	-3.6
Health	1,786,992	3.2	312.16	15	16.1	7.68	15	20.0
Corrections	1,545,438	2.8	269.97	11	16.8	6.64	10	20.6
Hospitals	1,300,509	2.3	227.18	39	-54.2	5.59	37	-52.7
Sewerage and Solid Waste Management	1,296,058	2.3	226.40	22	-6.4	5.57	24	-3.3
Natural Resources	732,966	1.3	128.04	19	38.5	3.15	20	43.2
Other Education	646,189	1.2	112.88	43	-19.6	2.78	39	-16.9
Judicial and Legal Administration	619,514	1.1	108.22	34	-21.3	2.66	27	-18.7
Parks and Recreation	605,512	1.1	105.77	26	-11.2	2.60	30	-8.3
Financial Administration	563,162	1.0	98.38	42	-20.8	2.42	41	-18.2
Other Administration	465,730	0.8	81.36	33	-8.0	2.00	33	-4.9
Housing and Community Development	350,987	0.6	61.31	49	-63.8	1.51	50	-62.6
Other Transportation	312,948	0.6	54.67	33	-40.3	1.34	33	-38.3
Libraries	286,169	0.5	49.99	9	37.1	1.23	10	41.6
Protective Inspection and Regulation	156,456	0.3	27.33	38	-36.8	0.67	37	-34.7
Veterans' Services	13,935	0.0	2.43	10	-8.8	0.06	11	-5.8
Other Expenditures Not Elsewhere Classified	<u>2,190,578</u>	<u>3.9</u>	<u>382.66</u>	21	1.1	<u>9.41</u>	24	4.5
Total Direct General Expenditures	\$47,264,905	84.7%	\$8,256.52	22	0.2%	\$203.03	24	3.5%
Breakdown of Insurance Trust Expenditures by Functional Area								
Employee Retirement	\$4,635,548	8.3%	\$809.77	11	9.0%	\$19.91	12	12.6%
Unemployment Compensation	1,799,633	3.2	314.37	18	3.3	7.73	18	6.7
Other	<u>10,087</u>	<u>0.0</u>	<u>1.76</u>	36	-96.9	<u>0.04</u>	35	-96.8
Total Insurance Trust Expenditures	\$6,445,268	11.5%	\$1,125.90	15	2.0%	\$27.69	15	5.4%
Breakdown of Utility Expenditures by Functional Area								
Electric	\$1,162,882	2.1%	\$203.14	22	-16.6%	\$5.00	22	-13.8%
Water	575,539	1.0	100.54	45	-48.5	2.47	46	-46.8
Transit	363,460	0.7	63.49	27	-68.0	1.56	28	-66.9
Gas	<u>1,621</u>	<u>0.0</u>	<u>0.28</u>	35	-98.7	<u>0.01</u>	35	-98.7
Total Utility Expenditures	\$2,103,502	3.8%	\$367.45	37	-44.3%	\$9.04	37	-42.4%

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

The second part of Table 3 shows a breakdown of Wisconsin's state and local government expenditures by type in 2011-12. As noted above and shown in Table 3, Wisconsin had high rankings and 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, and natural resources.

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.

2011-12 Revenues Compared to Expenditures

Total state and local government revenues were lower than total expenditures by approximately \$2.7 billion in 2011-12 (\$53.1 billion of revenues compared to \$55.8 billion of expenditures). Most of the shortfall was due to employee retirement system activity. In that year, employee

retirement system revenues were \$2.4 billion while employee retirement expenditures were \$4.6 billion, for a net deficit of \$2.2 billion. Other state and local revenues were \$0.5 billion lower than expenditures. The remaining \$0.5 billion variance between total revenues and expenditures was funded with a combination of existing balances and borrowing.

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 1990-91, Wisconsin's rankings on this measure have ranged from 14th highest in the late 1990s to 25th highest in several recent years. Wisconsin's expenditures per \$1,000 of personal income have generally been slightly above the U.S. average since 1990-91. Wisconsin's rankings on this measure have ranged from 19th to 31st 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 2011-12 can be found in Attachments 26 through 46. Attachments 59 through 79

TABLE 4

**Wisconsin State and Local Government Expenditures
Compared to the U.S. Average -- 2011-12**

	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	\$10,130,645	18.2%	\$1,769.68	22	-1.8%	\$43.52	27	1.5%
Public Welfare	9,944,033	17.8	1,737.08	15	12.3	42.71	17	16.0
Higher Education	6,212,398	11.1	1,085.22	9	31.1	26.69	12	35.5
Employee Retirement	4,635,548	8.3	809.77	11	9.0	19.91	12	12.6
Highways	3,822,929	6.8	667.81	15	32.2	16.42	17	36.6
Other Expenditures Not Elsewhere Classified	2,190,578	3.9	382.66	21	1.1	9.41	24	4.5
Unemployment Compensation	1,799,633	3.2	314.37	18	3.3	7.73	18	6.7
Health	1,786,992	3.2	312.16	15	16.1	7.68	15	20.0
Corrections	1,545,438	2.8	269.97	11	16.8	6.64	10	20.6
Natural Resources	732,966	1.3	128.04	19	38.5	3.15	20	43.2
Libraries	286,169	0.5	49.99	9	37.1	1.23	10	41.6
Expenditures Less Than the U.S. Average								
Police and Fire	\$2,424,975	4.3	\$423.61	20	-4.6	\$10.42	19	-1.4%
Interest on General Debt	1,856,782	3.3	324.35	22	-6.7	7.98	24	-3.6
Hospitals	1,300,509	2.3	227.18	39	-54.2	5.59	37	-52.7
Sewerage and Solid Waste Management	1,296,058	2.3	226.40	22	-6.4	5.57	24	-3.3
Electric Utility	1,162,882	2.1	203.14	22	-16.6	5.00	22	-13.8
Other Education	646,189	1.2	112.88	43	-19.6	2.78	39	-16.9
Judicial and Legal Administration	619,514	1.1	108.22	34	-21.3	2.66	27	-18.7
Parks and Recreation	605,512	1.1	105.77	26	-11.2	2.60	30	-8.3
Water Utility	575,539	1.0	100.54	45	-48.5	2.47	46	-46.8
Financial Administration	563,162	1.0	98.38	42	-20.8	2.42	41	-18.2
Other Administration	465,730	0.8	81.36	33	-8.0	2.00	33	-4.9
Transit Utility	363,460	0.7	63.49	27	-68.0	1.56	28	-66.9
Housing and Community Development	350,987	0.6	61.31	49	-63.8	1.51	50	-62.6
Other Transportation	312,948	0.6	54.67	33	-40.3	1.34	33	-38.3
Protective Inspection and Regulation	156,456	0.3	27.33	38	-36.8	0.67	37	-34.7
Veterans' Services	13,935	0.0	2.43	10	-8.8	0.06	11	-5.8
Other Insurance Trust Expenditures	10,087	0.0	1.76	36	-96.9	0.04	35	-96.8
Gas Utility	1,621	0.0	0.28	35	-98.7	0.01	35	-98.7
Total Expenditures	\$55,813,675	100.0%	\$9,749.87	25	-2.9%	\$239.75	28	0.3%

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

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 2013.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2011-12.
- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in

2011-12.

- 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 2013

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,833,722	23	\$176,340,520	25	\$36,481	45
Alaska	735,132	47	36,866,615	49	50,150	10
Arizona	6,626,624	15	245,070,457	22	36,983	42
Arkansas	2,959,373	32	108,603,298	33	36,698	43
California	38,332,521	1	1,856,614,186	1	48,434	12
Colorado	5,268,367	22	247,068,771	20	46,897	18
Connecticut	3,596,080	29	218,131,742	23	60,658	2
Delaware	925,749	45	41,487,286	45	44,815	23
District of Columbia	646,449	49	48,696,519	44	75,329	1
Florida	19,552,860	4	811,376,557	4	41,497	29
Georgia	9,992,167	8	378,156,381	13	37,845	41
Hawaii	1,404,054	40	63,468,314	40	45,204	22
Idaho	1,612,136	39	58,272,226	41	36,146	47
Illinois	12,882,135	5	605,201,478	5	46,980	17
Indiana	6,570,902	16	253,779,172	18	38,622	40
Iowa	3,090,416	30	138,337,469	30	44,763	24
Kansas	2,893,957	34	128,540,565	31	44,417	25
Kentucky	4,395,295	26	159,171,693	28	36,214	46
Louisiana	4,625,470	25	190,589,832	24	41,204	30
Maine	1,328,302	41	54,358,810	42	40,924	32
Maryland	5,928,814	19	319,125,495	15	53,826	6
Massachusetts	6,692,824	14	383,152,205	11	57,248	3
Michigan	9,895,622	9	386,471,202	10	39,055	38
Minnesota	5,420,380	21	257,465,551	16	47,500	14
Mississippi	2,991,207	31	101,441,549	35	33,913	51
Missouri	6,044,171	18	245,771,389	21	40,663	33
Montana	1,015,165	44	39,962,564	46	39,366	36
Nebraska	1,868,516	37	88,113,758	36	47,157	15
Nevada	2,790,136	35	109,471,162	32	39,235	37
New Hampshire	1,323,459	42	67,513,196	38	51,013	9
New Jersey	8,899,339	11	492,896,761	7	55,386	4
New Mexico	2,085,287	36	74,996,363	37	35,965	48
New York	19,651,127	3	1,070,235,797	3	54,462	5
North Carolina	9,848,060	10	380,953,792	12	38,683	39
North Dakota	723,393	48	38,471,723	48	53,182	7
Ohio	11,570,808	7	474,973,111	8	41,049	31
Oklahoma	3,850,568	28	161,187,913	27	41,861	28
Oregon	3,930,065	27	156,605,034	29	39,848	34
Pennsylvania	12,773,801	6	590,170,522	6	46,202	19
Rhode Island	1,051,511	43	49,409,582	43	46,989	16
South Carolina	4,774,839	24	171,088,428	26	35,831	49
South Dakota	844,877	46	38,897,143	47	46,039	20
Tennessee	6,495,978	17	256,968,697	17	39,558	35
Texas	26,448,193	2	1,160,078,868	2	43,862	26
Utah	2,900,872	33	106,288,727	34	36,640	44
Vermont	626,630	50	28,501,222	51	45,483	21
Virginia	8,260,405	12	403,424,740	9	48,838	11
Washington	6,971,406	13	332,654,857	14	47,717	13
West Virginia	1,854,304	38	65,888,889	39	35,533	50
Wisconsin	5,742,713	20	248,335,453	19	43,244	27
Wyoming	582,658	51	30,779,416	50	52,826	8
U.S. Total	316,128,839		\$14,151,427,000		\$44,765	
WI % Difference from U.S. Average					-3.4%	

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

ATTACHMENT 2

Rankings on Total State and Local Government Revenue Fiscal Year 2011-12

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$18,249,900	\$24,989.35	1	\$523.62	1
Wyoming	9,711,174	16,841.37	3	347.49	2
North Dakota	11,293,203	16,102.21	4	344.48	3
New York	295,509,546	15,095.41	5	291.72	4
District of Columbia	13,099,437	20,680.26	2	285.29	5
Mississippi	26,779,256	8,966.92	32	280.07	6
Vermont	7,441,637	11,888.49	6	276.52	7
New Mexico	19,734,426	9,471.58	20	273.20	8
Montana	10,021,395	9,966.64	17	272.31	9
West Virginia	16,582,400	8,931.21	33	263.25	10
Alabama	43,634,755	9,057.50	30	259.57	11
Oregon	37,433,372	9,598.79	19	256.66	12
Delaware	9,821,176	10,709.50	11	253.33	13
South Carolina	40,182,596	8,507.10	36	252.30	14
Nebraska	20,231,343	10,904.33	9	251.25	15
Utah	24,053,936	8,425.58	39	249.61	16
North Carolina	87,510,566	8,976.95	31	248.36	17
Michigan	90,104,108	9,117.52	28	245.53	18
California	411,774,543	10,836.21	10	244.28	19
Iowa	31,877,529	10,366.54	14	243.90	20
Ohio	108,456,190	9,387.68	23	243.07	21
Rhode Island	11,218,104	10,680.82	12	239.63	22
Louisiana	42,027,573	9,132.19	27	238.59	23
Kentucky	35,772,893	8,167.83	44	236.98	24
Arkansas	23,501,773	7,967.17	48	234.62	25
Minnesota	56,215,438	10,449.65	13	232.49	26
Hawaii	13,750,025	9,891.46	18	232.30	27
Tennessee	55,197,506	8,551.24	35	232.21	28
Maine	11,771,298	8,860.59	34	228.46	29
Wisconsin	53,153,393	9,285.16	24	228.32	30
Washington	69,230,975	10,040.29	16	227.73	31
Indiana	53,649,241	8,206.03	43	226.39	32
Arizona	51,802,860	7,907.45	49	225.51	33
Oklahoma	32,408,375	8,493.25	38	219.63	34
Nevada	22,305,241	8,098.18	46	219.17	35
Idaho	11,589,721	7,263.60	51	217.27	36
Kansas	26,159,561	9,066.19	29	216.55	37
Pennsylvania	120,126,557	9,411.01	22	215.23	38
Missouri	49,140,990	8,156.83	45	215.08	39
Texas	221,409,843	8,495.90	37	210.53	40
Colorado	47,421,770	9,138.10	26	209.70	41
Illinois	118,763,856	9,229.26	25	209.15	42
Massachusetts	73,037,700	10,990.88	8	203.85	43
Georgia	72,603,784	7,322.14	50	203.20	44
Florida	155,389,526	8,042.62	47	202.48	45
New Jersey	91,909,559	10,364.47	15	195.06	46
Connecticut	39,951,279	11,123.02	7	193.44	47
South Dakota	6,844,456	8,206.32	41	186.97	48
Maryland	55,660,600	9,458.26	21	182.61	49
Virginia	67,181,981	8,206.31	42	176.06	50
New Hampshire	<u>10,857,056</u>	8,214.98	40	172.82	51
U.S. Total	\$3,033,555,422	\$9,664.89		\$229.99	
WI % Difference from U.S. Average		-3.9%		-0.7%	

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

ATTACHMENT 3

Rankings on State and Local Government General Revenue Fiscal Year 2011-12

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$17,172,032	\$23,513.44	1	\$492.69	1
North Dakota	10,405,121	14,835.95	4	317.39	2
Wyoming	8,796,905	15,255.82	3	314.78	3
Mississippi	24,149,511	8,086.36	28	252.57	4
New York	254,741,032	13,012.84	5	251.47	5
New Mexico	18,074,114	8,674.71	17	250.22	6
West Virginia	15,371,210	8,278.87	22	244.03	7
District of Columbia	11,142,142	17,590.25	2	242.66	8
Vermont	6,328,456	10,110.11	6	235.16	9
Delaware	8,794,298	9,589.74	9	226.85	10
Oregon	32,669,881	8,377.32	20	224.00	11
Louisiana	39,129,804	8,502.53	18	222.14	12
Maine	11,196,816	8,428.16	19	217.31	13
Hawaii	12,798,234	9,206.77	12	216.22	14
Utah	20,769,846	7,275.23	38	215.53	15
Iowa	28,086,570	9,133.73	14	214.89	16
Montana	7,894,208	7,851.07	31	214.51	17
South Carolina	33,758,353	7,147.02	40	211.96	18
Arkansas	21,165,780	7,175.26	39	211.30	19
Rhode Island	9,859,716	9,387.49	11	210.61	20
Ohio	92,460,537	8,003.14	29	207.22	21
Michigan	75,862,475	7,676.43	32	206.73	22
Kentucky	30,967,683	7,070.68	43	205.15	23
Minnesota	49,321,277	9,168.13	13	203.98	24
North Carolina	71,841,511	7,369.60	35	203.89	25
Indiana	47,760,186	7,305.26	37	201.54	26
Alabama	33,822,165	7,020.65	44	201.19	27
Wisconsin	46,659,418	8,150.75	26	200.42	28
California	332,763,923	8,756.97	15	197.41	29
Kansas	23,599,930	8,179.09	24	195.36	30
Oklahoma	28,583,629	7,490.90	34	193.71	31
Nebraska	15,384,535	8,291.99	21	191.06	32
Idaho	10,175,944	6,377.54	51	190.77	33
Arizona	43,422,914	6,628.29	47	189.03	34
Washington	56,534,938	8,199.03	23	185.97	35
Pennsylvania	103,493,328	8,107.92	27	185.42	36
Illinois	104,959,623	8,156.52	25	184.84	37
Missouri	42,079,362	6,984.68	45	184.17	38
Colorado	40,824,749	7,866.86	30	180.52	39
Massachusetts	64,243,699	9,667.53	8	179.31	40
Tennessee	42,582,243	6,596.87	48	179.14	41
New Jersey	84,332,942	9,510.07	10	178.98	42
Nevada	18,065,109	6,558.75	49	177.50	43
Georgia	63,377,908	6,391.71	50	177.38	44
Texas	184,858,829	7,093.37	42	175.77	45
Connecticut	36,110,694	10,053.75	7	174.84	46
Florida	133,383,394	6,903.63	46	173.80	47
Maryland	51,385,716	8,731.84	16	168.58	48
South Dakota	6,116,010	7,332.93	36	167.07	49
Virginia	61,343,754	7,493.16	33	160.76	50
New Hampshire	9,420,674	7,128.14	41	149.95	51
U.S. Total	\$2,598,043,128	\$8,277.35		\$196.97	
WI % Difference from U.S. Average		-1.5%		1.8%	

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 2011-12

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,010,265	\$19,184.08	1	\$401.98	1
North Dakota	8,432,199	12,022.90	3	257.21	2
Wyoming	6,458,395	11,200.32	4	231.10	3
New York	199,440,333	10,187.94	5	196.88	4
Delaware	6,904,073	7,528.54	8	178.09	5
New Mexico	12,455,210	5,977.91	28	172.43	6
West Virginia	10,853,620	5,845.71	30	172.31	7
Hawaii	10,166,743	7,313.73	10	171.76	8
District of Columbia	7,667,906	12,105.43	2	167.00	9
Mississippi	15,884,669	5,318.91	42	166.13	10
South Carolina	26,425,353	5,594.54	34	165.92	11
Iowa	21,345,287	6,941.47	14	163.31	12
Oregon	23,757,230	6,091.91	26	162.89	13
Utah	15,614,965	5,469.59	38	162.04	14
Vermont	4,335,460	6,926.17	15	161.10	15
Minnesota	38,695,243	7,192.90	11	160.03	16
Wisconsin	37,139,311	6,487.72	20	159.53	17
Kansas	19,268,055	6,677.78	17	159.50	18
California	267,496,390	7,039.40	12	158.69	19
Maine	8,139,084	6,126.52	25	157.97	20
Rhode Island	7,362,425	7,009.80	13	157.27	21
Ohio	69,216,270	5,991.18	27	155.13	22
North Carolina	54,498,462	5,590.52	35	154.67	23
Indiana	36,645,605	5,605.20	33	154.64	24
Louisiana	27,013,611	5,869.80	29	153.36	25
Michigan	56,034,697	5,670.08	32	152.70	26
Illinois	85,874,082	6,673.36	18	151.23	27
Arkansas	14,896,311	5,049.89	47	148.71	28
New Jersey	69,861,865	7,878.20	7	148.27	29
Kentucky	22,361,394	5,105.66	45	148.13	30
Washington	44,928,908	6,515.86	19	147.79	31
Montana	5,423,953	5,394.32	40	147.38	32
Colorado	33,178,923	6,393.52	21	146.72	33
Nebraska	11,809,875	6,365.31	22	146.67	34
Alabama	24,630,029	5,112.59	44	146.51	35
Nevada	14,664,677	5,324.18	41	144.09	36
Connecticut	29,712,815	8,272.48	6	143.86	37
Pennsylvania	80,029,940	6,269.74	23	143.39	38
Idaho	7,510,240	4,706.87	51	140.79	39
Oklahoma	20,750,354	5,438.04	39	140.62	40
Arizona	32,062,679	4,894.21	48	139.57	41
Massachusetts	49,709,816	7,480.44	9	138.74	42
Florida	106,122,785	5,492.68	37	138.28	43
Texas	143,289,504	5,498.28	36	136.25	44
Georgia	48,014,800	4,842.33	49	134.38	45
Missouri	30,653,387	5,088.10	46	134.16	46
Virginia	50,562,368	6,176.21	24	132.51	47
Maryland	39,886,332	6,777.78	16	130.86	48
Tennessee	30,475,500	4,721.29	50	128.21	49
New Hampshire	7,573,795	5,730.70	31	120.55	50
South Dakota	4,298,557	5,153.85	43	117.42	51
U.S. Total	\$2,013,543,750	\$6,415.14		\$152.66	
WI % Difference from U.S. Average		1.1%		4.5%	

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 2011-12

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,161,767	\$4,329.37	2	\$90.72	1
Mississippi	8,264,842	2,767.45	7	86.44	2
Wyoming	2,338,510	4,055.51	3	83.68	3
New Mexico	5,618,904	2,696.81	8	77.79	4
District of Columbia	3,474,236	5,484.82	1	75.66	5
Vermont	1,992,996	3,183.94	4	74.06	6
West Virginia	4,517,590	2,433.15	11	71.72	7
Louisiana	12,116,193	2,632.73	9	68.78	8
Montana	2,470,255	2,456.76	10	67.12	9
Arkansas	6,269,469	2,125.37	18	62.59	10
Oregon	8,912,651	2,285.41	14	61.11	11
North Dakota	1,972,922	2,813.05	6	60.18	12
Maine	3,057,732	2,301.64	13	59.35	13
Kentucky	8,606,289	1,965.03	24	57.01	14
Alabama	9,192,136	1,908.06	27	54.68	15
New York	55,300,699	2,824.91	5	54.59	16
Michigan	19,827,778	2,006.35	22	54.03	17
Utah	5,154,881	1,805.64	32	53.49	18
Rhode Island	2,497,291	2,377.68	12	53.34	19
Oklahoma	7,833,275	2,052.86	20	53.08	20
Ohio	23,244,267	2,011.96	21	52.10	21
Iowa	6,741,283	2,192.26	15	51.58	22
Tennessee	12,106,743	1,875.59	30	50.93	23
Missouri	11,425,975	1,896.58	28	50.01	24
Idaho	2,665,704	1,670.67	39	49.97	25
South Dakota	1,817,453	2,179.08	17	49.65	26
Arizona	11,360,235	1,734.08	35	49.45	27
North Carolina	17,343,049	1,779.07	34	49.22	28
Delaware	1,890,225	2,061.19	19	48.76	29
Indiana	11,114,581	1,700.05	37	46.90	30
South Carolina	7,333,000	1,552.48	43	46.04	31
Hawaii	2,631,491	1,893.04	29	44.46	32
Nebraska	3,574,660	1,926.68	26	44.39	33
Minnesota	10,626,034	1,975.23	23	43.95	34
Georgia	15,363,108	1,549.38	44	43.00	35
Pennsylvania	23,463,388	1,838.18	31	42.04	36
Wisconsin	9,520,107	1,663.03	40	40.89	37
Massachusetts	14,533,883	2,187.09	16	40.56	38
Texas	41,569,325	1,595.09	42	39.53	39
California	65,267,533	1,717.57	36	38.72	40
Washington	11,606,030	1,683.18	38	38.18	41
Maryland	11,499,384	1,954.06	25	37.73	42
Kansas	4,331,875	1,501.31	45	35.86	43
Florida	27,260,609	1,410.95	48	35.52	44
Colorado	7,645,826	1,473.34	47	33.81	45
Illinois	19,085,541	1,483.16	46	33.61	46
Nevada	3,400,432	1,234.57	51	33.41	47
Connecticut	6,397,879	1,781.26	33	30.98	48
New Jersey	14,471,077	1,631.88	41	30.71	49
New Hampshire	1,846,879	1,397.44	49	29.40	50
Virginia	<u>10,781,386</u>	1,316.95	50	28.25	51
U.S. Total	\$584,499,378	\$1,862.21		\$44.31	
WI % Difference from U.S. Average		-10.7%		-7.7%	

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

ATTACHMENT 6

Rankings on Total State and Local Taxes Fiscal Year 2011-12

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$8,668,073	\$11,869.08	1	\$248.70	1
North Dakota	6,626,750	9,448.63	2	202.14	2
New York	151,732,928	7,750.92	4	149.79	3
Wyoming	3,845,798	6,669.48	6	137.61	4
District of Columbia	5,933,779	9,367.74	3	129.23	5
Hawaii	7,410,827	5,331.19	9	125.20	6
Connecticut	24,963,023	6,950.07	5	120.87	7
Vermont	3,215,474	5,136.93	12	119.48	8
Maine	6,137,473	4,619.85	17	119.12	9
Illinois	66,475,272	5,165.86	11	117.07	10
Minnesota	28,111,526	5,225.53	10	116.26	11
New Jersey	53,850,500	6,072.62	7	114.29	12
Wisconsin	26,496,498	4,628.57	16	113.81	13
West Virginia	7,061,728	3,803.42	29	112.11	14
Rhode Island	5,228,835	4,978.40	14	111.69	15
California	183,660,013	4,833.17	15	108.96	16
Delaware	4,195,787	4,575.29	18	108.23	17
Ohio	46,828,314	4,053.34	25	104.95	18
New Mexico	7,552,907	3,625.04	35	104.56	19
Nevada	10,620,291	3,855.82	28	104.35	20
Iowa	13,563,467	4,410.83	20	103.77	21
Arkansas	10,393,646	3,523.48	38	103.76	22
Kansas	12,507,618	4,334.80	22	103.54	23
Indiana	24,513,950	3,749.58	32	103.44	24
Massachusetts	37,041,859	5,574.14	8	103.39	25
Pennsylvania	57,034,392	4,468.21	19	102.19	26
Mississippi	9,712,725	3,252.26	47	101.58	27
Oregon	14,776,989	3,789.16	30	101.32	28
Nebraska	8,124,863	4,379.15	21	100.90	29
Kentucky	15,029,990	3,431.72	41	99.57	30
Utah	9,556,675	3,347.50	44	99.17	31
Maryland	30,206,645	5,132.94	13	99.10	32
Michigan	36,230,870	3,666.16	34	98.73	33
Montana	3,621,720	3,601.93	36	98.41	34
North Carolina	34,451,446	3,534.07	37	97.78	35
Washington	29,433,862	4,268.67	23	96.82	36
Arizona	22,192,576	3,387.59	43	96.61	37
Louisiana	16,954,427	3,684.04	33	96.25	38
Colorado	21,186,790	4,082.66	24	93.69	39
Texas	97,737,275	3,750.36	31	92.93	40
Idaho	4,855,218	3,042.90	49	91.02	41
Georgia	32,307,678	3,258.25	46	90.42	42
Oklahoma	13,278,476	3,479.89	39	89.99	43
South Carolina	14,265,133	3,020.09	50	89.57	44
Missouri	20,410,745	3,387.94	42	89.33	45
Virginia	33,176,782	4,052.56	26	86.94	46
Alabama	14,215,286	2,950.74	51	84.56	47
Florida	64,614,269	3,344.29	45	84.19	48
Tennessee	19,977,530	3,094.93	48	84.04	49
New Hampshire	5,270,875	3,988.20	27	83.90	50
South Dakota	<u>2,895,231</u>	3,471.30	40	79.09	51
U.S. Total	\$1,388,154,804	\$4,422.65		\$105.24	
WI % Difference from U.S. Average		4.7%		8.1%	

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

ATTACHMENT 7

Rankings on State and Local Property Taxes Fiscal Year 2011-12

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Jersey	\$25,885,279	\$2,919.04	2	\$54.94	1
New Hampshire	3,411,555	2,581.35	4	54.30	2
Vermont	1,378,654	2,202.49	8	51.23	3
Rhode Island	2,346,581	2,234.19	7	50.12	4
Wyoming	1,320,181	2,289.49	6	47.24	5
New York	47,576,594	2,430.34	5	46.97	6
Maine	2,376,167	1,788.61	12	46.12	7
Connecticut	9,427,466	2,624.74	3	45.65	8
Illinois	25,531,346	1,984.07	11	44.96	9
Alaska	1,506,245	2,062.48	9	43.22	10
Wisconsin	10,050,992	1,755.77	13	43.17	11
District of Columbia	1,877,748	2,964.43	1	40.90	12
Texas	40,309,849	1,546.76	15	38.33	13
Massachusetts	13,657,629	2,055.23	10	38.12	14
Montana	1,379,334	1,371.80	19	37.48	15
Nebraska	2,953,641	1,591.96	14	36.68	16
Michigan	13,279,057	1,343.69	23	36.19	17
Iowa	4,539,611	1,476.28	16	34.73	18
Oregon	5,034,469	1,290.96	27	34.52	19
Minnesota	7,861,035	1,461.26	17	32.51	20
Kansas	3,925,808	1,360.58	21	32.50	21
Florida	24,598,486	1,273.16	28	32.05	22
Colorado	6,950,637	1,339.38	24	30.74	23
South Carolina	4,882,471	1,033.67	34	30.66	24
California	51,565,583	1,356.99	22	30.59	25
Pennsylvania	17,068,705	1,337.20	26	30.58	26
Ohio	13,561,142	1,173.82	30	30.39	27
Washington	9,224,261	1,337.76	25	30.34	28
Arizona	6,847,914	1,045.30	32	29.81	29
Virginia	11,338,936	1,385.06	18	29.72	30
Georgia	10,360,347	1,044.85	33	29.00	31
Nevada	2,843,198	1,032.26	35	27.94	32
Utah	2,678,532	938.23	39	27.80	33
South Dakota	1,008,091	1,208.67	29	27.54	34
Indiana	6,488,518	992.46	36	27.38	35
Mississippi	2,593,659	868.48	42	27.13	36
Maryland	8,057,696	1,369.22	20	26.44	37
Idaho	1,393,289	873.21	41	26.12	38
North Carolina	8,892,757	912.23	40	25.24	39
Missouri	5,759,894	956.07	37	25.21	40
North Dakota	792,164	1,129.49	31	24.16	41
West Virginia	1,435,307	773.05	45	22.79	42
Hawaii	1,310,590	942.81	38	22.14	43
Tennessee	5,133,524	795.29	43	21.60	44
Kentucky	3,130,254	714.71	47	20.74	45
Louisiana	3,637,788	790.46	44	20.65	46
New Mexico	1,425,133	684.00	48	19.73	47
Arkansas	1,949,967	661.04	49	19.47	48
Delaware	695,693	758.62	46	17.95	49
Oklahoma	2,292,095	600.69	50	15.53	50
Alabama	<u>2,553,323</u>	530.01	51	15.19	51
U.S. Total	\$446,099,195	\$1,421.27		\$33.82	
WI % Difference from U.S. Average		23.5%		27.7%	

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

ATTACHMENT 8

Rankings on State and Local Individual Income Taxes Fiscal Year 2011-12

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$47,492,336	\$2,426.03	1	\$46.88	1
Oregon	5,826,002	1,493.92	6	39.95	2
Maryland	11,477,575	1,950.35	4	37.66	3
Connecticut	7,371,189	2,052.25	3	35.69	4
Massachusetts	11,954,838	1,798.99	5	33.37	5
Minnesota	7,988,084	1,484.87	7	33.04	6
California	55,024,435	1,448.02	8	32.64	7
District of Columbia	1,490,694	2,353.38	2	32.47	8
Delaware	1,248,596	1,361.53	9	32.21	9
Kentucky	4,637,599	1,058.88	19	30.72	10
Ohio	13,428,718	1,162.35	14	30.10	11
North Carolina	10,383,796	1,065.18	18	29.47	12
Wisconsin	6,762,399	1,181.30	13	29.05	13
Maine	1,441,926	1,085.38	17	27.99	14
West Virginia	1,755,746	945.64	25	27.87	15
Illinois	15,512,310	1,205.48	12	27.32	16
Virginia	10,216,148	1,247.91	11	26.77	17
Hawaii	1,540,746	1,108.38	16	26.03	18
Indiana	6,097,513	932.66	27	25.73	19
Pennsylvania	14,312,266	1,121.26	15	25.64	20
Utah	2,466,495	863.96	30	25.60	21
Montana	900,180	895.26	29	24.46	22
Arkansas	2,401,902	814.25	32	23.98	23
Kansas	2,893,587	1,002.84	22	23.95	24
Iowa	3,126,638	1,016.78	21	23.92	25
Missouri	5,452,827	905.11	28	23.87	26
New Jersey	11,128,418	1,254.93	10	23.62	27
Rhode Island	1,080,801	1,029.04	20	23.09	28
Nebraska	1,838,344	990.83	23	22.83	29
Georgia	8,142,371	821.16	31	22.79	30
Idaho	1,213,335	760.43	33	22.75	31
Vermont	598,450	956.06	24	22.24	32
Colorado	4,875,627	939.53	26	21.56	33
Michigan	7,346,645	743.40	34	20.02	34
South Carolina	3,096,834	655.63	36	19.44	35
Oklahoma	2,774,376	727.08	35	18.80	36
Alabama	3,118,392	647.30	37	18.55	37
New Mexico	1,150,468	552.17	39	15.93	38
Mississippi	1,501,267	502.69	41	15.70	39
Louisiana	2,474,606	537.71	40	14.05	40
Arizona	3,093,904	472.27	42	13.47	41
North Dakota	432,527	616.71	38	13.19	42
New Hampshire	81,557	61.71	43	1.30	43
Tennessee	182,251	28.23	44	0.77	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	\$307,334,718	\$979.17		\$23.30	
WI % Difference from U.S. Average		20.6%		24.7%	

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

ATTACHMENT 9

Rankings on State and Local General Sales Taxes Fiscal Year 2011-12

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$2,888,616	\$2,078.01	2	\$48.80	1
Wyoming	1,202,637	2,085.64	1	43.03	2
Washington	13,081,326	1,897.13	3	43.03	3
New Mexico	2,928,135	1,405.37	7	40.54	4
North Dakota	1,282,144	1,828.12	4	39.11	5
Louisiana	6,658,352	1,446.80	6	37.80	6
Arizona	8,613,562	1,314.82	11	37.50	7
Arkansas	3,743,040	1,268.90	14	37.37	8
Nevada	3,758,935	1,364.72	9	36.93	9
Tennessee	8,517,337	1,319.51	10	35.83	10
Mississippi	3,072,243	1,028.73	22	32.13	11
South Dakota	1,145,519	1,373.45	8	31.29	12
Kansas	3,714,983	1,287.51	12	30.75	13
Oklahoma	4,304,456	1,128.07	16	29.17	14
Texas	30,548,713	1,172.21	15	29.05	15
Indiana	6,621,954	1,012.87	24	27.94	16
Florida	21,231,828	1,098.91	17	27.67	17
Utah	2,498,599	875.21	29	25.93	18
Georgia	9,159,613	923.75	26	25.64	19
Alabama	4,150,395	861.52	32	24.69	20
New York	24,934,555	1,273.72	13	24.61	21
Iowa	3,214,282	1,045.28	21	24.59	22
Michigan	8,933,937	904.01	28	24.35	23
California	40,954,254	1,077.75	18	24.30	24
District of Columbia	1,111,044	1,754.02	5	24.20	25
Colorado	5,433,730	1,047.07	20	24.03	26
Nebraska	1,887,166	1,017.15	23	23.44	27
Idaho	1,224,656	767.53	38	22.96	28
Missouri	5,221,467	866.70	31	22.85	29
Ohio	10,099,847	874.22	30	22.64	30
North Carolina	7,821,242	802.31	34	22.20	31
Minnesota	5,061,906	940.94	25	20.93	32
South Carolina	3,299,933	698.63	41	20.72	33
Maine	1,064,342	801.16	36	20.66	34
West Virginia	1,277,328	687.96	44	20.28	35
Kentucky	3,052,236	696.90	42	20.22	36
Wisconsin	4,626,040	808.10	33	19.87	37
Connecticut	3,783,635	1,053.42	19	18.32	38
Rhode Island	842,134	801.80	35	17.99	39
Pennsylvania	9,821,458	769.44	37	17.60	40
New Jersey	8,099,549	913.37	27	17.19	41
Illinois	9,637,195	748.92	40	16.97	42
Massachusetts	5,079,105	764.32	39	14.18	43
Maryland	4,076,578	692.72	43	13.37	44
Vermont	351,478	561.51	45	13.06	45
Virginia	4,556,409	556.57	46	11.94	46
Alaska	207,995	284.80	47	5.97	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	\$314,795,888	\$1,002.94		\$23.87	
WI % Difference from U.S. Average		-19.4%		-16.7%	

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

ATTACHMENT 10

Rankings on State and Local Selective Sales Taxes* Fiscal Year 2011-12

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,413,998	\$876.43	2	\$23.72	1
Vermont	634,577	1,013.78	1	23.58	2
West Virginia	1,407,088	757.85	6	22.34	3
Hawaii	1,086,203	781.39	5	18.35	4
Minnesota	4,381,067	814.38	3	18.12	5
Kentucky	2,557,314	583.90	17	16.94	6
Alabama	2,649,720	550.02	21	15.76	7
Washington	4,786,550	694.17	8	15.75	8
Pennsylvania	8,557,343	670.40	12	15.33	9
Illinois	8,698,428	675.96	9	15.32	10
North Dakota	493,586	703.77	7	15.06	11
Montana	553,198	550.18	20	15.03	12
Florida	11,494,109	594.91	16	14.98	13
Mississippi	1,429,635	478.71	26	14.95	14
Indiana	3,476,006	531.68	22	14.67	15
Rhode Island	660,611	628.97	15	14.11	16
Connecticut	2,910,937	810.45	4	14.09	17
Texas	14,819,729	568.66	18	14.09	18
New Hampshire	875,037	662.10	13	13.93	19
Louisiana	2,412,263	524.16	23	13.69	20
Arkansas	1,369,530	464.27	27	13.67	21
Maine	690,991	520.13	24	13.41	22
Delaware	504,944	550.62	19	13.02	23
New York	13,169,137	672.71	11	13.00	24
Maryland	3,857,319	655.46	14	12.65	25
Tennessee	2,899,783	449.24	33	12.20	26
Oregon	1,770,761	454.06	32	12.14	27
Wisconsin	2,810,199	490.90	25	12.07	28
Utah	1,162,453	407.18	38	12.06	29
North Carolina	4,242,774	435.23	36	12.04	30
Ohio	5,059,514	437.94	34	11.34	31
Michigan	3,991,472	403.89	39	10.88	32
New Mexico	762,319	365.88	45	10.55	33
South Dakota	385,704	462.45	28	10.54	34
Missouri	2,386,618	396.15	40	10.45	35
Iowa	1,342,494	436.58	35	10.27	36
Oklahoma	1,493,709	391.46	42	10.12	37
Virginia	3,759,566	459.23	29	9.85	38
South Carolina	1,551,050	328.37	46	9.74	39
Colorado	2,167,452	417.66	37	9.58	40
Alaska	333,214	456.27	31	9.56	41
Arizona	2,148,115	327.90	47	9.35	42
District of Columbia	427,989	675.67	10	9.32	43
Kansas	1,103,867	382.57	43	9.14	44
California	14,972,130	394.00	41	8.88	45
Georgia	3,158,284	318.52	49	8.84	46
Idaho	463,783	290.67	50	8.69	47
New Jersey	4,070,813	459.06	30	8.64	48
Nebraska	597,018	321.78	48	7.41	49
Massachusetts	2,539,397	382.13	44	7.09	50
Wyoming	161,749	280.51	51	5.79	51
U.S. Total	\$161,651,547	\$515.02		\$12.26	
WI % Difference from U.S. Average		-4.7%		-1.5%	

*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 2011-12

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$204,573	\$291.69	1	\$6.24	1
West Virginia	387,040	208.46	3	6.14	2
Montana	211,992	210.83	2	5.76	3
North Carolina	1,861,838	190.99	4	5.28	4
Kentucky	790,229	180.43	6	5.23	5
Maine	242,124	182.25	5	4.70	6
Arkansas	467,123	158.36	14	4.66	7
Idaho	236,769	148.39	17	4.44	8
Mississippi	424,323	142.08	21	4.44	9
Wisconsin	985,001*	172.07	8	4.23	10
Florida	3,121,809	161.58	12	4.07	11
Vermont	108,177	172.82	7	4.02	12
Arizona	896,983	136.92	24	3.90	13
Washington	1,177,987	170.84	9	3.87	14
Utah	372,212	130.38	26	3.86	15
Ohio	1,684,209	145.78	19	3.77	16
Oregon	548,635	140.68	22	3.76	17
Alabama	627,099	130.17	27	3.73	18
South Dakota	136,431	163.58	10	3.73	19
Nebraska	299,764	161.57	13	3.72	20
Pennsylvania	2,073,677	162.46	11	3.72	21
Nevada	377,788	137.16	23	3.71	22
Kansas	435,049	150.78	16	3.60	23
Tennessee	837,787	129.79	28	3.52	24
Minnesota	849,218	157.86	15	3.51	25
Indiana	814,818	124.63	30	3.44	26
Iowa	440,161	143.14	20	3.37	27
South Carolina	531,615	112.55	40	3.34	28
California	5,544,530	145.91	18	3.29	29
New Mexico	236,015	113.28	39	3.27	30
Louisiana	575,063	124.96	29	3.26	31
Missouri	708,997	117.69	35	3.10	32
Texas	3,178,419	121.96	33	3.02	33
Oklahoma	444,636	116.53	36	3.01	34
Delaware	112,908	123.12	32	2.91	35
Georgia	1,019,300	102.80	45	2.85	36
Colorado	630,573	121.51	34	2.79	37
Hawaii	154,816	111.37	42	2.62	38
Michigan	951,176	96.25	47	2.59	39
Illinois	1,458,698	113.36	38	2.57	40
Rhode Island	117,983	112.33	41	2.52	41
Maryland	733,410	124.63	31	2.41	42
Wyoming	66,443	115.23	37	2.38	43
Connecticut	476,998	132.80	25	2.31	44
Virginia	878,857	107.35	44	2.30	45
New Hampshire	143,794	108.80	43	2.29	46
Massachusetts	661,974	99.62	46	1.85	47
New York	1,604,727	81.97	48	1.58	48
Alaska	40,980	56.11	50	1.18	49
New Jersey	539,714	60.86	49	1.15	50
District of Columbia	<u>22,778</u>	35.96	51	0.50	51
U.S. Total	\$41,447,220	\$132.05		\$3.14	
WI % Difference from U.S. Average		30.3%		34.6%	

*Includes motor fuel taxes plus petroleum inspection fee.

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

ATTACHMENT 12

Rankings on State and Local Public Utility Taxes Fiscal Year 2011-12

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$5,201,362	\$269.21	2	\$6.78	1
Illinois	2,809,680	218.34	3	4.95	2
Hawaii	291,563	209.74	4	4.93	3
Alabama	793,286	164.67	5	4.72	4
District of Columbia	198,372	313.17	1	4.32	5
Washington	1,074,650	155.85	6	3.54	6
West Virginia	183,088	98.61	11	2.91	7
Nevada	258,190	93.74	13	2.54	8
Pennsylvania	1,395,378	109.32	8	2.50	9
Kentucky	369,431	84.35	19	2.45	10
Ohio	1,079,787	93.46	14	2.42	11
California	3,808,900	100.23	10	2.26	12
Missouri	511,110	84.84	18	2.24	13
Rhode Island	102,929	98.00	12	2.20	14
Oregon	320,044	82.07	20	2.19	15
New Jersey	1,013,236	114.26	7	2.15	16
Maryland	611,094	103.84	9	2.00	17
Virginia	730,448	89.22	17	1.91	18
Kansas	214,458	74.33	21	1.78	19
New York	1,786,857	91.28	16	1.76	20
Texas	1,846,053	70.84	23	1.76	21
Wisconsin	388,205	67.81	25	1.67	22
Delaware	64,623	70.47	24	1.67	23
Connecticut	331,015	92.16	15	1.60	24
Utah	148,166	51.90	29	1.54	25
North Dakota	50,403	71.87	22	1.54	26
Nebraska	121,473	65.47	26	1.51	27
Arkansas	149,286	50.61	30	1.49	28
Iowa	190,055	61.81	28	1.45	29
Montana	49,740	49.47	31	1.35	30
New Hampshire	83,884	63.47	27	1.34	31
Indiana	301,224	46.07	34	1.27	32
Louisiana	219,988	47.80	33	1.25	33
Oklahoma	183,541	48.10	32	1.24	34
New Mexico	84,051	40.34	36	1.16	35
North Carolina	381,937	39.18	37	1.08	36
Georgia	343,680	34.66	38	0.96	37
Wyoming	24,850	43.10	35	0.89	38
Arizona	203,195	31.02	39	0.88	39
South Carolina	115,787	24.51	43	0.73	40
Colorado	158,968	30.63	40	0.70	41
Maine	35,066	26.40	41	0.68	42
Mississippi	59,368	19.88	44	0.62	43
Vermont	15,443	24.67	42	0.57	44
Idaho	25,734	16.13	47	0.48	45
South Dakota	16,098	19.30	46	0.44	46
Minnesota	105,658	19.64	45	0.44	47
Tennessee	98,299	15.23	48	0.41	48
Michigan	91,241	9.23	49	0.25	49
Alaska	4,730	6.48	50	0.14	50
Massachusetts	<u>23,925</u>	3.60	51	0.07	51
U.S. Total	\$28,669,549	\$91.34		\$2.17	
WI % Difference from U.S. Average		-25.8%		-23.3%	

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

ATTACHMENT 13

Rankings on State and Local Other Selective Sales Taxes* Fiscal Year 2011-12

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$510,957	\$816.29	1	\$18.99	1
Nevada	1,778,020	645.53	2	17.47	2
Minnesota	3,426,191	636.88	3	14.17	3
West Virginia	836,960	450.78	8	13.29	4
Hawaii	639,824	460.28	7	10.81	5
New Hampshire	647,359	489.82	6	10.30	6
Connecticut	2,102,924	585.48	4	10.18	7
Indiana	2,359,964	360.97	15	9.96	8
Mississippi	945,944	316.75	22	9.89	9
New York	9,777,553	499.46	5	9.65	10
Rhode Island	439,699	418.64	10	9.39	11
Texas	9,795,257	375.86	13	9.31	12
Kentucky	1,397,654	319.12	21	9.26	13
Louisiana	1,617,212	351.40	17	9.18	14
Pennsylvania	5,088,288	398.63	11	9.12	15
Delaware	327,413	357.03	16	8.45	16
Washington	2,533,913	367.48	14	8.34	17
Tennessee	1,963,697	304.22	24	8.26	18
Alaska	287,504	393.68	12	8.25	19
Maryland	2,512,815	427.00	9	8.24	20
Michigan	2,949,055	298.41	25	8.04	21
Maine	413,801	311.48	23	8.03	22
Montana	291,466	289.87	26	7.92	23
Illinois	4,430,050	344.26	18	7.80	24
Arkansas	753,121	255.31	32	7.52	25
Alabama	1,229,335	255.18	33	7.31	26
North Dakota	238,610	340.22	19	7.28	27
Utah	642,075	224.91	38	6.66	28
South Dakota	233,175	279.57	28	6.37	29
Oregon	902,082	231.31	36	6.19	30
Wisconsin	1,436,993	251.02	34	6.17	31
New Mexico	442,253	212.26	39	6.12	32
Colorado	1,377,911	265.52	30	6.09	33
Oklahoma	865,532	226.83	37	5.87	34
South Carolina	903,648	191.31	43	5.67	35
North Carolina	1,998,999	205.06	40	5.67	36
Virginia	2,150,261	262.66	31	5.64	37
Iowa	712,278	231.63	35	5.45	38
New Jersey	2,517,863	283.93	27	5.34	39
Massachusetts	1,853,498	278.92	29	5.17	40
Ohio	2,295,518	198.69	41	5.14	41
Missouri	1,166,511	193.63	42	5.11	42
Georgia	1,795,304	181.06	44	5.02	43
Arizona	1,047,937	159.96	46	4.56	44
District of Columbia	206,839	326.54	20	4.50	45
Florida	3,170,938	164.12	45	4.13	46
Idaho	201,280	126.15	49	3.77	47
Kansas	454,360	157.47	47	3.76	48
California	5,618,700	147.86	48	3.33	49
Wyoming	70,456	122.19	50	2.52	50
Nebraska	175,781	94.74	51	2.18	51
U.S. Total	\$91,534,778	\$291.63		\$6.94	
WI % Difference from U.S. Average		-13.9%		-11.1%	

*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 2011-12

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$663,144	\$908.03	1	\$19.03	1
New York	10,523,402	537.56	3	10.39	2
District of Columbia	465,896	735.52	2	10.15	3
New Hampshire	521,309	394.45	4	8.30	4
Delaware	267,418	291.61	7	6.90	5
North Dakota	215,622	307.44	5	6.58	6
Illinois	3,494,539	271.56	8	6.15	7
Massachusetts	2,001,780	301.23	6	5.59	8
Tennessee	1,225,890	189.92	12	5.16	9
California	7,949,000	209.18	10	4.72	10
Kentucky	689,526	157.44	17	4.57	11
Maine	232,118	174.72	14	4.51	12
Minnesota	1,066,022	198.16	11	4.41	13
Mississippi	395,678	132.49	23	4.14	14
New Jersey	1,929,133	217.54	9	4.09	15
Arkansas	404,083	136.99	21	4.03	16
Wisconsin	934,103*	163.17	16	4.01	17
New Mexico	281,047	134.89	22	3.89	18
Pennsylvania	2,143,708	167.94	15	3.84	19
Montana	132,361	131.64	24	3.60	20
Vermont	96,579	154.29	18	3.59	21
Idaho	188,589	118.19	29	3.54	22
North Carolina	1,220,072	125.16	26	3.46	23
Indiana	794,508	121.53	28	3.35	24
Oregon	485,376	124.46	27	3.33	25
Iowa	425,776	138.46	20	3.26	26
West Virginia	192,385	103.62	34	3.05	27
Connecticut	628,882	175.09	13	3.04	28
Oklahoma	446,009	116.89	31	3.02	29
Nebraska	234,296	126.28	25	2.91	30
Maryland	880,356	149.60	19	2.89	31
Arizona	647,809	98.88	36	2.82	32
Utah	258,578	90.57	38	2.68	33
Rhode Island	123,158	117.26	30	2.63	34
Kansas	317,578	110.06	32	2.63	35
Florida	2,003,490	103.70	33	2.61	36
Alabama	413,253	85.78	39	2.46	37
Virginia	838,790	102.46	35	2.20	38
Michigan	804,037	81.36	40	2.19	39
Colorado	492,224	94.85	37	2.18	40
Missouri	377,959	62.74	43	1.65	41
Georgia	590,676	59.57	44	1.65	42
Louisiana	290,389	63.10	42	1.65	43
South Dakota	59,837	71.74	41	1.63	44
South Carolina	252,904	53.54	46	1.59	45
Hawaii	80,256	57.73	45	1.36	46
Ohio	351,313	30.41	47	0.79	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	\$49,030,858	\$156.21		\$3.72	
WI % Difference from U.S. Average		4.5%		7.9%	

*Includes corporate income and franchise tax plus economic development 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 2011-12

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$360,318	\$259.20	1	\$6.09	1
Oklahoma	672,785	176.32	2	4.56	2
Iowa	540,629	175.81	3	4.14	3
Montana	149,112	148.30	5	4.05	4
Oregon	489,556	125.53	8	3.36	5
North Dakota	106,144	151.34	4	3.24	6
Wyoming	82,497	143.07	6	2.95	7
Illinois	1,663,636	129.28	7	2.93	8
Minnesota	636,372	118.29	9	2.63	9
Nebraska	210,566	113.49	10	2.62	10
Idaho	136,416	85.50	17	2.56	11
Michigan	912,032	92.29	15	2.49	12
Vermont	64,326	102.76	11	2.39	13
Colorado	514,727	99.19	13	2.28	14
California	3,562,928	93.76	14	2.11	15
South Dakota	76,525	91.75	16	2.09	16
Alaska	72,464	99.22	12	2.08	17
Texas	2,140,861	82.15	18	2.04	18
Wisconsin	464,203	81.09	19	1.99	19
Maine	99,135	74.62	22	1.92	20
Ohio	819,937	70.97	27	1.84	21
Tennessee	426,215	66.03	30	1.79	22
North Carolina	627,054	64.32	32	1.78	23
Kansas	205,564	71.24	25	1.70	24
Florida	1,305,046	67.55	29	1.70	25
Washington	506,591	73.47	23	1.67	26
Utah	158,169	55.40	37	1.64	27
Indiana	385,454	58.96	33	1.63	28
Nevada	160,840	58.39	34	1.58	29
Virginia	595,846	72.78	24	1.56	30
New York	1,565,104	79.95	20	1.55	31
Arkansas	154,095	52.24	41	1.54	32
Kentucky	231,834	52.93	40	1.54	33
New Mexico	108,589	52.12	42	1.50	34
Pennsylvania	837,990	65.65	31	1.50	35
New Hampshire	94,063	71.17	26	1.50	36
Maryland	443,956	75.44	21	1.46	37
Mississippi	134,477	45.03	46	1.41	38
Alabama	221,263	45.93	45	1.32	39
New Jersey	605,628	68.30	28	1.29	40
Delaware	49,601	54.09	39	1.28	41
South Carolina	200,524	42.45	47	1.26	42
Missouri	285,542	47.40	44	1.25	43
Rhode Island	57,236	54.49	38	1.22	44
Massachusetts	376,552	56.66	36	1.05	45
Connecticut	209,109	58.22	35	1.01	46
Georgia	308,342	31.10	48	0.86	47
Arizona	183,788	28.05	50	0.80	48
Louisiana	135,400	29.42	49	0.77	49
District of Columbia	32,221	50.87	43	0.70	50
West Virginia	<u>3,395</u>	1.83	51	0.05	51
U.S. Total	\$24,384,657	\$77.69		\$1.85	
WI % Difference from U.S. Average		4.4%		7.9%	

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

ATTACHMENT 16

Rankings on Other State and Local Taxes* Fiscal Year 2011-12

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$5,885,011	\$8,058.27	1	\$168.85	1
North Dakota	3,304,563	4,711.75	2	100.80	2
Wyoming	1,078,734	1,870.77	3	38.60	3
Delaware	1,429,535	1,558.84	4	36.87	4
West Virginia	990,479	533.47	6	15.72	5
Nevada	1,443,320	524.01	7	14.18	6
Montana	507,535	504.76	8	13.79	7
New Mexico	897,216	430.62	9	12.42	8
District of Columbia	528,187	833.86	5	11.50	9
Texas	9,918,123	380.58	10	9.43	10
Oklahoma	1,295,046	339.39	11	8.78	11
Oregon	1,170,825	300.23	15	8.03	12
Ohio	3,507,843	303.63	14	7.86	13
Pennsylvania	4,292,922	336.32	12	7.69	14
Louisiana	1,345,629	292.39	16	7.64	15
Tennessee	1,592,530	246.72	20	6.70	16
Alabama	1,108,940	230.19	23	6.60	17
New York	6,471,800	330.60	13	6.39	18
South Carolina	981,417	207.78	28	6.16	19
Mississippi	585,766	196.14	31	6.13	20
Washington	1,835,134	266.14	17	6.04	21
South Dakota	219,555	263.24	18	6.00	22
California	9,631,683	253.47	19	5.71	23
Florida	3,981,310	206.06	30	5.19	24
Nebraska	403,832	217.66	25	5.02	25
Virginia	1,871,087	228.55	24	4.90	26
Kentucky	731,227	166.96	34	4.84	27
Maryland	1,413,165	240.14	22	4.64	28
Minnesota	1,117,040	207.64	29	4.62	29
New Hampshire	287,354	217.43	26	4.57	30
New Jersey	2,131,680	240.39	21	4.52	31
Maine	232,794	175.23	33	4.52	32
Idaho	235,150	147.37	38	4.41	33
Missouri	926,438	153.78	35	4.05	34
Massachusetts	1,432,558	215.57	27	4.00	35
Arkansas	371,029	125.78	42	3.70	36
Wisconsin	848,562	148.23	37	3.64	37
North Carolina	1,263,751	129.64	41	3.59	38
Utah	333,849	116.94	45	3.46	39
Illinois	1,937,818	150.59	36	3.41	40
Vermont	91,410	146.03	39	3.40	41
Colorado	752,393	144.98	40	3.33	42
Connecticut	631,805	175.90	32	3.06	43
Kansas	346,231	119.99	44	2.87	44
Arizona	657,484	100.36	48	2.86	45
Iowa	374,037	121.64	43	2.86	46
Indiana	649,997	99.42	49	2.74	47
Michigan	963,690	97.51	50	2.63	48
Rhode Island	118,314	112.65	46	2.53	49
Hawaii	144,098	103.66	47	2.43	50
Georgia	<u>588,045</u>	59.30	51	1.65	51
U.S. Total	\$84,857,941	\$270.36		\$6.43	
WI % Difference from U.S. Average		-45.2%		-43.3%	

*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 2011-12

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$9,289,619	\$1,966.72	2	\$58.33	1
Mississippi	5,123,515	1,715.59	6	53.59	2
Wyoming	1,483,986	2,573.57	1	53.10	3
Alabama	8,345,799	1,732.38	5	49.65	4
Utah	4,476,183	1,567.91	15	46.45	5
Iowa	5,963,332	1,939.27	3	45.63	6
North Carolina	15,696,294	1,610.15	10	44.55	7
Oregon	6,470,418	1,659.17	9	44.36	8
Kansas	4,802,253	1,664.33	8	39.75	9
Alaska	1,378,253	1,887.22	4	39.54	10
Michigan	14,207,171	1,437.61	19	38.71	11
Washington	11,719,473	1,699.63	7	38.55	12
Florida	28,980,916	1,499.99	17	37.76	13
Indiana	8,945,356	1,368.26	23	37.75	14
Delaware	1,437,973	1,568.04	14	37.09	15
Colorado	8,322,032	1,603.64	11	36.80	16
Louisiana	6,426,144	1,396.34	22	36.48	17
West Virginia	2,287,467	1,232.02	29	36.31	18
Hawaii	2,146,348	1,544.04	16	36.26	19
California	60,630,272	1,595.54	12	35.97	20
Idaho	1,911,311	1,197.87	30	35.83	21
Ohio	15,520,343	1,343.40	24	34.78	22
Kentucky	5,148,566	1,175.54	32	34.11	23
North Dakota	1,112,165	1,585.76	13	33.93	24
Nebraska	2,661,753	1,434.64	20	33.06	25
Oklahoma	4,841,800	1,268.89	28	32.81	26
Georgia	11,702,707	1,180.23	31	32.75	27
New Mexico	2,292,482	1,100.28	39	31.74	28
Virginia	12,003,548	1,466.24	18	31.46	29
Wisconsin	7,287,230	1,272.98	27	31.30	30
Arkansas	3,110,859	1,054.59	43	31.06	31
Arizona	6,979,495	1,065.38	42	30.38	32
Missouri	6,935,813	1,151.26	35	30.36	33
Tennessee	7,113,053	1,101.96	38	29.92	34
Montana	1,100,888	1,094.87	40	29.91	35
Pennsylvania	16,342,571	1,280.32	26	29.28	36
Minnesota	6,980,869	1,297.64	25	28.87	37
Texas	29,942,829	1,148.96	36	28.47	38
Nevada	2,815,376	1,022.15	46	27.66	39
New York	27,676,101	1,413.77	21	27.32	40
Vermont	733,856	1,172.38	33	27.27	41
Maine	1,304,221	981.72	48	25.31	42
Rhode Island	1,099,937	1,047.26	44	23.50	43
New Jersey	10,330,374	1,164.94	34	21.92	44
Illinois	12,114,191	941.41	49	21.33	45
South Dakota	775,933	930.32	50	21.20	46
Maryland	6,398,727	1,087.32	41	20.99	47
Massachusetts	7,520,937	1,131.77	37	20.99	48
New Hampshire	1,305,518	987.82	47	20.78	49
District of Columbia	652,294	1,029.79	45	14.21	50
Connecticut	<u>2,931,703</u>	816.23	51	14.19	51
U.S. Total	\$426,780,254	\$1,359.72		\$32.36	
WI % Difference from U.S. Average		-6.4%		-3.3%	

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

ATTACHMENT 18

Rankings on State and Local Government Higher Education Charges Fiscal Year 2011-12

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Delaware	\$723,933	\$789.41	1	\$18.67	1
Vermont	468,428	748.34	2	17.41	2
Utah	1,402,981	491.43	6	14.56	3
Indiana	3,330,116	509.36	5	14.05	4
Michigan	4,766,687	482.34	7	12.99	5
Iowa	1,584,525	515.29	4	12.12	6
Alabama	2,034,269	422.26	13	12.10	7
West Virginia	761,992	410.41	17	12.10	8
Oregon	1,706,650	437.62	11	11.70	9
South Carolina	1,843,767	390.35	19	11.58	10
Oklahoma	1,677,745	439.69	10	11.37	11
North Dakota	371,727	530.02	3	11.34	12
Montana	396,766	394.60	18	10.78	13
Ohio	4,776,292	413.42	16	10.70	14
Colorado	2,320,892	447.23	8	10.26	15
Kansas	1,213,935	420.72	14	10.05	16
Mississippi	954,671	319.67	30	9.98	17
Virginia	3,638,572	444.45	9	9.54	18
Pennsylvania	5,282,119	413.81	15	9.46	19
New Hampshire	571,569	432.48	12	9.10	20
Wisconsin	2,058,532	359.60	23	8.84	21
Kentucky	1,334,309	304.66	33	8.84	22
North Carolina	3,102,659	318.27	31	8.81	23
Arkansas	863,447	292.71	35	8.62	24
Missouri	1,965,108	326.18	29	8.60	25
Nebraska	691,773	372.85	21	8.59	26
Arizona	1,932,519	294.99	34	8.41	27
Rhode Island	390,906	372.18	22	8.35	28
New Mexico	602,640	289.24	36	8.34	29
Idaho	443,980	278.25	40	8.32	30
South Dakota	287,245	344.40	24	7.85	31
Washington	2,298,436	333.33	28	7.56	32
Maryland	2,283,258	387.99	20	7.49	33
Minnesota	1,793,554	333.40	27	7.42	34
Georgia	2,610,351	263.26	42	7.31	35
Texas	7,270,948	279.00	39	6.91	36
Illinois	3,715,450	288.73	37	6.54	37
Louisiana	1,145,991	249.01	43	6.51	38
Massachusetts	2,285,368	343.91	25	6.38	39
New Jersey	2,996,434	337.90	26	6.36	40
Maine	325,585	245.08	44	6.32	41
Hawaii	373,320	268.56	41	6.31	42
Tennessee	1,458,849	226.01	46	6.14	43
Wyoming	162,178	281.25	38	5.80	44
Connecticut	1,125,942	313.48	32	5.45	45
Alaska	177,235	242.69	45	5.09	46
California	8,310,835	218.71	47	4.93	47
Nevada	444,024	161.21	49	4.36	48
Florida	3,024,412	156.54	50	3.94	49
New York	3,832,264	195.76	48	3.78	50
District of Columbia	<u>28,358</u>	44.77	51	0.62	51
U.S. Total	\$99,163,546	\$315.93		\$7.52	
WI % Difference from U.S. Average		13.8%		17.6%	

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

ATTACHMENT 19

Rankings on State and Local Government Hospital Charges Fiscal Year 2011-12

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$948,799	\$1,645.43	1	\$33.95	1
South Carolina	5,313,220	1,124.87	2	33.36	2
Mississippi	3,092,312	1,035.45	3	32.34	3
Alabama	4,325,193	897.80	5	25.73	4
North Carolina	8,379,765	859.61	6	23.78	5
Iowa	2,788,918	906.95	4	21.34	6
Louisiana	3,373,950	733.13	8	19.15	7
Kansas	2,162,167	749.35	7	17.90	8
Utah	1,311,981	459.56	12	13.61	9
Indiana	3,013,152	460.88	11	12.71	10
New Mexico	874,046	419.50	16	12.10	11
Oregon	1,724,166	442.12	15	11.82	12
Kentucky	1,755,319	400.78	22	11.63	13
Arkansas	1,140,359	386.58	24	11.38	14
Georgia	4,000,148	403.42	21	11.20	15
Tennessee	2,659,056	411.94	17	11.19	16
Washington	3,290,086	477.15	9	10.82	17
Nebraska	845,122	455.51	13	10.50	18
California	17,525,708	461.20	10	10.40	19
Idaho	533,364	334.27	30	10.00	20
Missouri	2,257,670	374.75	25	9.88	21
Hawaii	562,160	404.41	20	9.50	22
Michigan	3,470,171	351.14	28	9.46	23
Alaska	325,838	446.17	14	9.35	24
Florida	7,089,772	366.95	26	9.24	25
Texas	9,504,220	364.69	27	9.04	26
Colorado	2,026,071	390.42	23	8.96	27
Ohio	3,893,008	336.97	29	8.73	28
Virginia	3,313,273	404.72	19	8.68	29
Oklahoma	1,247,343	326.89	31	8.45	30
Arizona	1,938,708	295.93	32	8.44	31
New York	8,059,373	411.69	18	7.96	32
Minnesota	1,591,020	295.75	33	6.58	33
Nevada	616,908	223.98	35	6.06	34
Wisconsin	1,326,802	231.77	34	5.70	35
West Virginia	323,159	174.05	38	5.13	36
Pennsylvania	2,448,002	191.78	36	4.39	37
Maine	155,444	117.01	41	3.02	38
Illinois	1,658,804	128.91	40	2.92	39
New Jersey	1,252,234	141.21	39	2.66	40
Montana	96,871	96.34	42	2.63	41
District of Columbia	114,389	180.59	37	2.49	42
Massachusetts	592,225	89.12	43	1.65	43
Connecticut	315,758	87.91	44	1.53	44
South Dakota	53,124	63.69	45	1.45	45
Maryland	179,102	30.43	46	0.59	46
Delaware	9,305	10.15	48	0.24	47
New Hampshire	14,882	11.26	47	0.24	48
North Dakota	6,101	8.70	49	0.19	49
Rhode Island	5,279	5.03	50	0.11	50
Vermont	62	0.10	51	0.00	51
U.S. Total	\$123,503,909	\$393.48		\$9.36	
WI % Difference from U.S. Average		-41.1%		-39.1%	

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

ATTACHMENT 20

Rankings on State and Local Government Sewerage Charges Fiscal Year 2011-12

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$1,999,633	\$290.00	2	\$6.58	1
Hawaii	377,159	271.32	3	6.37	2
Oregon	905,815	232.27	4	6.21	3
District of Columbia	262,423	414.29	1	5.72	4
Michigan	1,929,565	195.25	6	5.26	5
Indiana	1,087,136	166.29	13	4.59	6
Ohio	2,022,477	175.06	11	4.53	7
Pennsylvania	2,431,869	190.52	8	4.36	8
Massachusetts	1,517,964	228.43	5	4.24	9
Nevada	418,578	151.97	19	4.11	10
Rhode Island	191,334	182.17	9	4.09	11
Florida	3,026,327	156.64	16	3.94	12
West Virginia	247,050	133.06	24	3.92	13
Delaware	151,058	164.72	14	3.90	14
North Carolina	1,365,626	140.09	20	3.88	15
South Carolina	613,727	129.93	26	3.85	16
California	6,406,715	168.60	12	3.80	17
Iowa	495,558	161.16	15	3.79	18
Utah	362,119	126.84	30	3.76	19
Arizona	860,414	131.34	25	3.75	20
Idaho	199,217	124.85	32	3.73	21
New Jersey	1,701,663	191.89	7	3.61	22
Kentucky	532,501	121.58	34	3.53	23
Colorado	791,707	152.56	17	3.50	24
Georgia	1,241,714	125.23	31	3.48	25
Tennessee	818,905	126.87	29	3.45	26
Wisconsin	801,029	139.93	21	3.44	27
Maryland	1,035,963	176.04	10	3.40	28
Texas	3,496,278	134.16	23	3.32	29
Virginia	1,245,022	152.08	18	3.26	30
Maine	165,341	124.46	33	3.21	31
Missouri	722,779	119.97	35	3.16	32
Kansas	374,285	129.72	27	3.10	33
Minnesota	742,589	138.04	22	3.07	34
Alabama	484,003	100.47	41	2.88	35
Arkansas	271,836	92.15	46	2.71	36
New Mexico	179,996	86.39	49	2.49	37
Montana	91,228	90.73	47	2.48	38
Vermont	66,172	105.71	38	2.46	39
New York	2,484,762	126.93	28	2.45	40
Alaska	84,265	115.38	36	2.42	41
South Dakota	87,522	104.94	40	2.39	42
Oklahoma	352,131	92.28	45	2.39	43
Mississippi	224,234	75.08	50	2.35	44
Wyoming	64,504	111.86	37	2.31	45
Nebraska	185,750	100.12	42	2.31	46
Louisiana	406,252	88.27	48	2.31	47
Illinois	1,195,385	92.89	44	2.11	48
New Hampshire	128,536	97.26	43	2.05	49
Connecticut	377,451	105.09	39	1.83	50
North Dakota	<u>50,190</u>	71.56	51	1.53	51
U.S. Total	\$47,275,757	\$150.62		\$3.58	
WI % Difference from U.S. Average		-7.1%		-4.0%	

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

ATTACHMENT 21

Rankings on Other State and Local Government Current Charges* Fiscal Year 2011-12

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$790,915	\$1,082.99	1	\$22.69	1
North Dakota	684,147	975.48	2	20.87	2
Florida	15,840,405	819.86	3	20.64	3
California	28,387,014	747.03	4	16.84	4
West Virginia	955,266	514.50	14	15.17	5
Oregon	2,133,787	547.15	10	14.63	6
Utah	1,399,102	490.08	20	14.52	7
Delaware	553,677	603.76	7	14.28	8
Hawaii	833,709	599.75	8	14.08	9
Colorado	3,183,362	613.43	6	14.08	10
Montana	516,023	513.20	15	14.02	11
Idaho	734,750	460.49	26	13.77	12
Washington	4,131,318	599.15	9	13.59	13
Wisconsin	3,100,867	541.68	11	13.32	14
New York	13,299,702	679.38	5	13.13	15
Nevada	1,335,866	485.00	22	13.13	16
Maine	657,851	495.18	17	12.77	17
Minnesota	2,853,706	530.46	13	11.80	18
Nebraska	939,108	506.16	16	11.66	19
Pennsylvania	6,180,581	484.20	23	11.07	20
Wyoming	308,505	535.02	12	11.04	21
Michigan	4,040,748	408.88	32	11.01	22
Rhode Island	512,418	487.88	21	10.95	23
Ohio	4,828,566	417.95	29	10.82	24
Georgia	3,850,494	388.33	34	10.78	25
Oklahoma	1,564,581	410.03	31	10.60	26
Kentucky	1,526,437	348.52	38	10.11	27
Virginia	3,806,681	464.99	25	9.98	28
Arizona	2,247,854	343.12	39	9.79	29
Illinois	5,544,552	430.87	28	9.76	30
South Carolina	1,518,905	321.57	43	9.54	31
Maryland	2,900,404	492.86	19	9.52	32
South Dakota	348,042	417.29	30	9.51	33
New Hampshire	590,531	446.82	27	9.40	34
New Jersey	4,380,043	493.93	18	9.30	35
Texas	9,671,383	371.11	35	9.20	36
Tennessee	2,176,243	337.15	40	9.16	37
Alabama	1,502,334	311.85	45	8.94	38
Mississippi	852,298	285.39	49	8.91	39
New Mexico	635,800	305.15	47	8.80	40
Massachusetts	3,125,380	470.31	24	8.72	41
Missouri	1,990,256	330.36	41	8.71	42
Kansas	1,051,866	364.55	36	8.71	43
Louisiana	1,499,951	325.93	42	8.52	44
Iowa	1,094,331	355.88	37	8.37	45
Arkansas	835,217	283.14	50	8.34	46
North Carolina	2,848,244	292.18	48	8.08	47
Vermont	199,194	318.23	44	7.40	48
Indiana	1,514,952	231.72	51	6.39	49
Connecticut	1,112,552	309.75	46	5.39	50
District of Columbia	<u>247,124</u>	390.14	33	5.38	51
U.S. Total	\$156,837,042	\$499.68		\$11.89	
WI % Difference from U.S. Average		8.4%		12.0%	

*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 2011-12

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,963,939	\$5,427.77	1	\$113.73	1
Wyoming	1,128,611	1,957.27	2	40.38	2
New Mexico	2,609,821	1,252.59	5	36.13	3
Delaware	1,270,313	1,385.21	4	32.77	4
West Virginia	1,504,425	810.28	9	23.88	5
District of Columbia	1,081,833	1,707.90	3	23.56	6
Rhode Island	1,033,653	984.15	8	22.08	7
North Dakota	693,284	988.51	7	21.15	8
Louisiana	3,633,040	789.43	10	20.62	9
New York	20,031,304	1,023.25	6	19.77	10
Montana	701,345	697.51	15	19.06	11
South Carolina	2,870,601	607.74	25	18.02	12
Oklahoma	2,630,078	689.26	16	17.82	13
Oregon	2,509,823	643.58	21	17.21	14
South Dakota	627,393	752.23	13	17.14	15
Utah	1,582,107	554.18	33	16.42	16
Florida	12,527,600	648.40	20	16.32	17
Colorado	3,670,101	707.22	14	16.23	18
Kansas	1,958,184	678.65	17	16.21	19
New Hampshire	997,402	754.68	12	15.88	20
Ohio	6,867,613	594.44	27	15.39	21
Michigan	5,596,656	566.32	30	15.25	22
Minnesota	3,602,848	669.72	18	14.90	23
Texas	15,609,400	598.96	26	14.84	24
Missouri	3,306,829	548.89	35	14.47	25
Kentucky	2,182,838	498.40	41	14.46	26
Wisconsin	3,355,583	586.17	29	14.41	27
Massachusetts	5,147,020	774.54	11	14.37	28
Vermont	386,130	616.87	23	14.35	29
Tennessee	3,384,917	524.39	38	14.24	30
Virginia	5,382,038	657.42	19	14.10	31
Idaho	743,711	466.10	44	13.94	32
Iowa	1,818,488	591.37	28	13.91	33
Arkansas	1,391,806	471.83	43	13.89	34
California	23,206,105	610.69	24	13.77	35
Maine	697,390	524.95	37	13.54	36
Indiana	3,186,299	487.37	42	13.45	37
Illinois	7,284,619	566.09	31	12.83	38
Nebraska	1,023,259	551.52	34	12.71	39
Arizona	2,890,608	441.24	47	12.58	40
Washington	3,775,573	547.56	36	12.42	41
North Carolina	4,350,722	446.30	45	12.35	42
Alabama	2,068,944	429.46	49	12.31	43
Nevada	1,229,010	446.21	46	12.08	44
New Jersey	5,680,991	640.64	22	12.06	45
Pennsylvania	6,652,977	521.21	39	11.92	46
Georgia	4,004,415	403.85	50	11.21	47
Mississippi	1,048,429	351.06	51	10.97	48
Maryland	3,280,960	557.52	32	10.76	49
Hawaii	609,568	438.51	48	10.30	50
Connecticut	<u>1,818,089</u>	506.18	40	8.80	51
U.S. Total	\$198,608,692	\$632.77		\$15.06	
WI % Difference from U.S. Average		-7.4%		-4.3%	

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

ATTACHMENT 23

Rankings on State and Local Government Utility Revenue Fiscal Year 2011-12

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$4,007,054	\$2,159.73	1	\$49.76	1
Tennessee	8,870,453	1,374.22	3	37.32	2
District of Columbia	1,041,455	1,644.16	2	22.68	3
South Carolina	3,460,947	732.72	6	21.73	4
Arizona	4,598,098	701.88	7	20.02	5
Washington	6,017,641	872.71	4	19.79	6
Utah	1,862,053	652.24	9	19.32	7
Alabama	2,964,681	615.39	10	17.64	8
California	24,854,294	654.06	8	14.74	9
New York	14,684,038	750.10	5	14.50	10
Georgia	4,800,738	484.16	17	13.44	11
Florida	9,627,598	498.30	13	12.54	12
Oklahoma	1,813,690	475.31	19	12.29	13
Texas	12,863,581	493.60	15	12.23	14
North Carolina	4,271,641	438.19	20	12.12	15
Colorado	2,736,964	527.41	11	12.10	16
Kansas	1,454,328	504.03	12	12.04	17
Delaware	436,046	475.49	18	11.25	18
Kentucky	1,674,184	382.26	24	11.09	19
Alaska	357,598	489.65	16	10.26	20
Missouri	2,333,680	387.36	22	10.21	21
Arkansas	1,003,457	340.17	30	10.02	22
Nevada	995,420	361.40	27	9.78	23
Oregon	1,400,672	359.16	28	9.60	24
Mississippi	899,418	301.17	34	9.41	25
Indiana	2,184,806	334.18	31	9.22	26
Massachusetts	3,290,847	495.21	14	9.18	27
Minnesota	2,147,668	399.22	21	8.88	28
South Dakota	321,411	385.36	23	8.78	29
Vermont	230,546	368.31	26	8.57	30
New Mexico	589,561	282.96	35	8.16	31
Iowa	1,066,468	346.81	29	8.16	32
Wisconsin	1,862,233	325.31	32	8.00	33
Wyoming	216,008	374.61	25	7.73	34
Michigan	2,659,722	269.13	37	7.25	35
Illinois	4,071,398	316.39	33	7.17	36
Louisiana	1,239,978	269.44	36	7.04	37
Ohio	2,797,629	242.16	39	6.27	38
Hawaii	339,712	244.38	38	5.74	39
Pennsylvania	2,879,321	225.57	43	5.16	40
North Dakota	162,736	232.03	41	4.96	41
Rhode Island	220,123	209.58	45	4.70	42
Virginia	1,774,170	216.72	44	4.65	43
New Jersey	2,098,391	236.63	40	4.45	44
Connecticut	812,558	226.23	42	3.93	45
Idaho	209,135	131.07	47	3.92	46
West Virginia	235,990	127.10	48	3.75	47
Montana	125,537	124.85	49	3.41	48
Maryland	916,186	155.69	46	3.01	49
Maine	132,260	99.56	50	2.57	50
New Hampshire	121,095	91.63	51	1.93	51
U.S. Total	\$151,735,218	\$483.43		\$11.50	
WI % Difference from U.S. Average		-32.7%		-30.5%	

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

ATTACHMENT 24

Rankings on Total State and Local Government Insurance Trust Revenue Fiscal Year 2011-12

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$1,923,244	\$1,912.74	1	\$52.26	1
Alabama	6,580,521	1,365.95	4	39.14	2
California	54,156,326	1,425.17	3	32.13	3
Nevada	3,244,712	1,178.03	7	31.88	4
Vermont	833,639	1,331.79	6	30.98	5
North Carolina	10,784,537	1,106.29	8	30.61	6
Michigan	10,725,194	1,085.27	9	29.23	7
Ohio	12,333,900	1,067.59	11	27.64	8
New York	26,084,476	1,332.46	5	25.75	9
Rhode Island	1,138,265	1,083.75	10	24.31	10
Texas	23,687,433	908.93	16	22.52	11
North Dakota	725,346	1,034.22	13	22.13	12
Pennsylvania	12,096,703	947.69	15	21.67	13
Wyoming	605,057	1,049.31	12	21.65	14
Kentucky	3,131,026	714.89	27	20.74	15
Missouri	4,727,948	784.78	23	20.69	16
Alaska	716,168	980.64	14	20.55	17
Idaho	1,077,020	675.00	28	20.19	18
Washington	6,066,290	879.77	17	19.95	19
District of Columbia	915,840	1,445.85	2	19.95	20
Wisconsin	4,631,742	809.10	21	19.90	21
Oregon	2,897,189	742.91	26	19.86	22
Iowa	2,478,500	806.01	22	18.96	23
South Carolina	2,963,296	627.36	31	18.61	24
Minnesota	4,431,277	823.71	20	18.33	25
Illinois	9,732,835	756.35	24	17.14	26
Colorado	3,860,057	743.83	25	17.07	27
Arizona	3,781,848	577.28	34	16.46	28
Florida	12,378,534	640.69	30	16.13	29
Tennessee	3,744,810	580.15	33	15.75	30
Indiana	3,704,249	566.59	36	15.63	31
Massachusetts	5,503,154	828.13	19	15.36	32
Mississippi	1,459,125	488.58	40	15.26	33
Delaware	590,832	644.27	29	15.24	34
New Mexico	1,070,751	513.91	39	14.82	35
Connecticut	3,028,027	843.05	18	14.66	36
West Virginia	886,879	477.67	41	14.08	37
Oklahoma	2,011,056	527.04	37	13.63	38
Arkansas	1,332,536	451.73	44	13.30	39
Georgia	4,425,138	446.28	45	12.38	40
New Hampshire	757,099	572.86	35	12.05	41
Utah	1,152,399	403.66	48	11.96	42
New Jersey	5,478,226	617.77	32	11.63	43
Nebraska	839,754	452.61	43	10.43	44
South Dakota	379,953	455.55	42	10.38	45
Hawaii	612,079	440.32	46	10.34	46
Maryland	3,092,442	525.49	38	10.15	47
Louisiana	1,657,791	360.22	50	9.41	48
Kansas	1,105,303	383.07	49	9.15	49
Virginia	3,454,579	421.98	47	9.05	50
Maine	<u>442,190</u>	332.85	51	8.58	51
U.S. Total	\$275,437,295	\$877.54		\$20.88	
WI % Difference from U.S. Average		-7.8%		-4.7%	

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

ATTACHMENT 25

Rankings on State and Local Government Employee Retirement Trust Revenue Fiscal Year 2011-12

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$1,552,011	\$1,543.53	1	\$42.17	1
Alabama	6,064,593	1,258.86	2	36.08	2
Michigan	8,786,745	889.12	5	23.94	3
Vermont	624,989	998.46	4	23.22	4
North Carolina	7,198,463	738.43	10	20.43	5
Nevada	2,033,958	738.45	9	19.99	6
Texas	19,898,704	763.55	8	18.92	7
California	30,817,778	811.00	7	18.28	8
New York	17,346,683	886.11	6	17.12	9
District of Columbia	714,350	1,127.75	3	15.56	10
Missouri	3,434,607	570.10	14	15.03	11
Alaska	497,747	681.56	11	14.28	12
North Dakota	464,636	662.49	12	14.17	13
Ohio	6,308,163	546.02	16	14.14	14
Iowa	1,802,746	586.25	13	13.79	15
Tennessee	2,957,917	458.24	22	12.44	16
Minnesota	2,996,483	557.00	15	12.39	17
Florida	9,497,651	491.58	18	12.38	18
Mississippi	1,162,468	389.25	31	12.16	19
Arizona	2,744,432	418.92	25	11.95	20
New Mexico	820,090	393.60	29	11.35	21
Delaware	429,572	468.43	21	11.08	22
Pennsylvania	6,120,309	479.48	19	10.97	23
Colorado	2,448,843	471.89	20	10.83	24
Idaho	574,899	360.30	32	10.78	25
Wisconsin	2,445,719	427.23	24	10.51	26
Rhode Island	477,073	454.22	23	10.19	27
South Carolina	1,520,141	321.83	37	9.54	28
Massachusetts	3,383,010	509.08	17	9.44	29
Illinois	5,296,719	411.61	27	9.33	30
Kentucky	1,385,057	316.24	38	9.18	31
Oregon	1,315,659	337.37	35	9.02	32
South Dakota	325,938	390.79	30	8.90	33
West Virginia	555,840	299.37	40	8.82	34
New Hampshire	524,234	396.66	28	8.34	35
Oklahoma	1,155,538	302.83	39	7.83	36
Nebraska	625,964	337.38	34	7.77	37
Georgia	2,745,360	276.87	41	7.68	38
Connecticut	1,498,153	417.11	26	7.25	39
Wyoming	197,034	341.70	33	7.05	40
Virginia	2,671,897	326.37	36	7.00	41
Louisiana	1,080,538	234.79	43	6.13	42
Utah	581,765	203.78	47	6.04	43
Arkansas	563,791	191.13	48	5.63	44
Kansas	661,930	229.41	45	5.48	45
Washington	1,615,212	234.25	44	5.31	46
Maryland	1,587,923	269.83	42	5.21	47
Indiana	1,180,472	180.56	50	4.98	48
Hawaii	294,258	211.68	46	4.97	49
Maine	244,455	184.01	49	4.74	50
New Jersey	<u>795,675</u>	89.73	51	1.69	51
U.S. Total	\$172,028,192	\$548.08		\$13.04	
WI % Difference from U.S. Average		-22.0%		-19.5%	

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

ATTACHMENT 26

Rankings on Total State and Local Government Expenditures Fiscal Year 2011-12

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,682,822	\$20,105.00	2	\$421.28	1
Wyoming	8,744,122	15,164.29	4	312.89	2
District of Columbia	13,815,041	21,810.00	1	300.88	3
New York	303,859,303	15,521.93	3	299.96	4
New Mexico	21,095,416	10,124.80	22	292.04	5
Mississippi	27,753,191	9,293.04	29	290.26	6
Oregon	39,933,275	10,239.82	20	273.80	7
Louisiana	48,079,443	10,447.21	18	272.95	8
Delaware	10,498,715	11,448.32	9	270.81	9
California	448,670,635	11,807.16	6	266.17	10
Utah	25,617,424	8,973.23	32	265.84	11
Kentucky	39,616,474	9,045.41	31	262.44	12
West Virginia	16,488,749	8,880.77	34	261.77	13
South Carolina	41,542,701	8,795.05	35	260.84	14
Vermont	6,932,830	11,075.64	11	257.61	15
Montana	9,378,007	9,326.77	28	254.82	16
Ohio	112,764,601	9,760.61	24	252.73	17
Nebraska	20,080,453	10,823.00	14	249.38	18
Alabama	41,809,478	8,678.62	36	248.71	19
Hawaii	14,708,290	10,580.82	15	248.48	20
Washington	75,075,422	10,887.88	13	246.96	21
Rhode Island	11,445,962	10,897.76	12	244.49	22
North Dakota	7,991,541	11,394.59	10	243.77	23
Iowa	31,794,606	10,339.58	19	243.26	24
Maine	12,522,405	9,425.97	27	243.04	25
Arkansas	24,276,641	8,229.85	45	242.35	26
Michigan	88,534,132	8,958.66	33	241.26	27
Wisconsin	55,813,675	9,749.87	25	239.75	28
North Carolina	83,398,955	8,555.17	40	236.69	29
Minnesota	56,748,611	10,548.76	16	234.69	30
Tennessee	55,695,757	8,628.43	38	234.31	31
Pennsylvania	129,346,396	10,133.31	21	231.74	32
Illinois	129,267,177	10,045.48	23	227.65	33
Nevada	22,817,482	8,284.15	44	224.20	34
Arizona	51,091,710	7,798.89	50	222.41	35
Missouri	50,808,855	8,433.67	41	222.38	36
Indiana	52,405,104	8,015.73	48	221.14	37
Kansas	26,560,827	9,205.26	30	219.87	38
Georgia	78,432,841	7,910.01	49	219.51	39
Massachusetts	78,612,156	11,829.73	5	219.41	40
Colorado	49,118,514	9,465.06	26	217.20	41
New Jersey	101,848,659	11,485.29	8	216.15	42
Idaho	11,444,078	7,172.32	51	214.54	43
Oklahoma	31,284,078	8,198.61	46	212.01	44
Texas	219,214,889	8,411.67	42	208.44	45
Florida	157,484,136	8,151.04	47	205.20	46
Maryland	61,734,258	10,490.34	17	202.53	47
Connecticut	41,502,157	11,554.81	7	200.95	48
South Dakota	6,931,404	8,310.57	43	189.34	49
Virginia	71,032,215	8,676.61	37	186.15	50
New Hampshire	<u>11,397,102</u>	8,623.60	39	181.41	51
U.S. Total	\$3,151,702,715	\$10,041.31		\$238.95	
WI % Difference From U.S. Average		-2.9%		0.3%	

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

ATTACHMENT 27

Rankings on State and Local Government Direct General Expenditures Fiscal Year 2011-12

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$12,648,251	\$17,319.09	1	\$362.90	1
Wyoming	7,720,643	13,389.34	3	276.27	2
Mississippi	24,135,803	8,081.77	25	252.43	3
New Mexico	18,139,757	8,706.22	18	251.12	4
Louisiana	42,526,225	9,240.54	11	241.42	5
New York	237,734,502	12,144.10	4	234.69	6
District of Columbia	10,765,049	16,994.93	2	234.45	7
Delaware	9,042,722	9,860.63	7	233.25	8
Vermont	6,237,101	9,964.17	6	231.76	9
West Virginia	14,567,052	7,845.75	30	231.26	10
Montana	8,199,422	8,154.62	24	222.80	11
Utah	21,255,884	7,445.48	36	220.58	12
North Dakota	7,209,783	10,279.94	5	219.92	13
Oregon	32,063,931	8,221.94	23	219.84	14
Maine	11,271,103	8,484.08	19	218.76	15
Kentucky	32,742,118	7,475.83	34	216.90	16
South Carolina	34,486,790	7,301.24	38	216.53	17
Iowa	27,929,948	9,082.79	14	213.69	18
Arkansas	21,320,691	7,227.77	40	212.84	19
Hawaii	12,314,719	8,858.94	16	208.05	20
Alabama	34,900,491	7,244.48	39	207.61	21
California	348,787,403	9,178.65	12	206.92	22
Ohio	91,423,436	7,913.37	29	204.90	23
Wisconsin	47,264,905	8,256.52	22	203.03	24
Minnesota	48,666,357	9,046.39	15	201.27	25
Michigan	73,791,754	7,466.90	35	201.08	26
North Carolina	70,263,621	7,207.73	41	199.41	27
Rhode Island	9,291,550	8,846.53	17	198.47	28
Indiana	45,831,754	7,010.29	44	193.40	29
Washington	58,364,270	8,464.33	20	191.99	30
Pennsylvania	107,001,734	8,382.78	21	191.71	31
Kansas	22,952,557	7,954.73	28	190.00	32
Missouri	42,820,328	7,107.67	42	187.42	33
Idaho	9,974,887	6,251.54	51	187.00	34
Nebraska	14,867,216	8,013.16	26	184.63	35
Nevada	18,536,889	6,730.03	47	182.14	36
Arizona	41,567,290	6,345.04	50	180.95	37
Illinois	102,728,050	7,983.10	27	180.91	38
Georgia	64,594,086	6,514.36	49	180.78	39
Tennessee	42,862,688	6,640.32	48	180.32	40
Oklahoma	26,589,213	6,968.22	46	180.19	41
Massachusetts	63,392,937	9,539.51	9	176.93	42
Maryland	53,847,587	9,150.18	13	176.66	43
New Jersey	83,030,304	9,363.18	10	176.21	44
Colorado	39,745,239	7,658.84	32	175.75	45
Florida	134,652,559	6,969.32	45	175.45	46
Texas	183,968,134	7,059.19	43	174.93	47
South Dakota	6,101,042	7,314.99	37	166.66	48
Connecticut	34,372,316	9,569.76	8	166.43	49
Virginia	62,781,306	7,668.76	31	164.53	50
New Hampshire	10,034,077	7,592.27	33	159.72	51
U.S. Total	\$2,587,317,474	\$8,243.18		\$196.16	
WI % Difference From U.S. Average		0.2%		3.5%	

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 2011-12

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$7,183,582	\$9,836.39	2	\$206.11	1
Wyoming	4,233,378	7,341.64	3	151.48	2
District of Columbia	6,869,908	10,845.62	1	149.62	3
Mississippi	14,117,526	4,727.19	22	147.65	4
Vermont	3,884,872	6,206.33	5	144.36	5
Maine	7,114,338	5,355.16	8	138.08	6
New Mexico	9,707,228	4,659.01	23	134.39	7
South Carolina	21,093,820	4,465.80	28	132.44	8
New York	134,088,643	6,849.60	4	132.37	9
Tennessee	31,437,223	4,870.28	17	132.25	10
West Virginia	8,308,289	4,474.81	27	131.90	11
Louisiana	23,200,771	5,041.31	11	131.71	12
Hawaii	7,593,010	5,462.24	7	128.28	13
Michigan	45,617,073	4,615.94	24	124.31	14
North Carolina	42,959,021	4,406.79	30	121.92	15
Alabama	20,434,237	4,241.64	33	121.55	16
Montana	4,404,212	4,380.15	31	119.67	17
Arkansas	11,944,423	4,049.19	39	119.24	18
Utah	11,480,306	4,021.30	42	119.13	19
Oregon	17,326,833	4,443.00	29	118.80	20
Wisconsin	27,394,284	4,785.40	19	117.67	21
Kentucky	17,612,464	4,021.36	41	116.67	22
Rhode Island	5,449,866	5,188.85	9	116.41	23
California	195,636,576	5,148.35	10	116.06	24
Pennsylvania	63,751,357	4,994.44	14	114.22	25
Nebraska	9,148,513	4,930.88	16	113.61	26
Iowa	14,674,823	4,772.24	21	112.28	27
Ohio	49,760,139	4,307.11	32	111.52	28
Minnesota	26,781,761	4,978.35	15	110.76	29
Missouri	25,065,284	4,160.54	36	109.71	30
Delaware	4,185,772	4,564.37	26	107.97	31
Indiana	25,577,927	3,912.32	44	107.93	32
Massachusetts	38,337,734	5,769.15	6	107.00	33
Idaho	5,637,031	3,532.88	49	105.68	34
Florida	80,780,639	4,181.03	35	105.26	35
Arizona	24,163,296	3,688.41	47	105.19	36
Oklahoma	15,363,036	4,026.18	40	104.11	37
Georgia	36,604,558	3,691.60	46	102.45	38
North Dakota	3,351,238	4,778.30	20	102.22	39
New Hampshire	6,076,630	4,597.88	25	96.72	40
Maryland	29,432,212	5,001.34	12	96.56	41
Colorado	21,811,868	4,203.11	34	96.45	42
Kansas	11,206,922	3,884.01	45	92.77	43
Illinois	52,127,405	4,050.87	38	91.80	44
New Jersey	43,024,030	4,851.74	18	91.31	45
Texas	95,467,140	3,663.25	48	90.78	46
Washington	27,534,316	3,993.19	43	90.57	47
Nevada	9,164,332	3,327.22	51	90.05	48
Virginia	33,316,339	4,069.60	37	87.31	49
Connecticut	17,943,090	4,995.62	13	86.88	50
South Dakota	<u>2,897,373</u>	3,473.87	50	79.15	51
U.S. Total	\$1,452,276,648	\$4,626.95		\$110.10	
WI % Difference From U.S. Average		3.4%		6.9%	

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 2011-12

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,456,847	\$4,733.42	2	\$99.18	1
Delaware	3,669,679	4,001.60	5	94.66	2
Wyoming	2,435,067	4,222.96	3	87.13	3
New Mexico	5,935,256	2,848.64	17	82.17	4
Nebraska	6,495,072	3,500.73	6	80.66	5
Washington	24,036,682	3,485.94	8	79.07	6
New York	79,468,162	4,059.44	4	78.45	7
Oregon	11,302,680	2,898.27	14	77.50	8
Mississippi	7,319,856	2,451.02	29	76.56	9
District of Columbia	3,443,560	5,436.40	1	75.00	10
Kansas	9,048,380	3,135.92	10	74.90	11
Alabama	11,988,514	2,488.52	26	71.31	12
Utah	6,758,013	2,367.19	32	70.13	13
Louisiana	12,314,613	2,675.85	21	69.91	14
Arkansas	6,943,016	2,353.70	33	69.31	15
California	116,215,269	3,058.31	12	68.94	16
Vermont	1,854,276	2,962.32	13	68.90	17
Ohio	30,400,473	2,631.39	22	68.13	18
Montana	2,488,412	2,474.82	27	67.62	19
West Virginia	4,243,697	2,285.64	36	67.37	20
Kentucky	10,018,937	2,287.57	35	66.37	21
New Jersey	30,998,537	3,495.65	7	65.79	22
North Dakota	2,149,988	3,065.52	11	65.58	23
Illinois	36,873,164	2,865.45	16	64.94	24
Iowa	8,474,757	2,755.98	19	64.84	25
South Carolina	10,309,093	2,182.55	44	64.73	26
Minnesota	15,420,700	2,866.49	15	63.78	27
Wisconsin	14,377,672	2,511.58	25	61.76	28
Georgia	21,998,586	2,218.57	40	61.57	29
North Carolina	21,490,898	2,204.56	41	60.99	30
Texas	63,820,568	2,448.91	30	60.68	31
Nevada	6,131,530	2,226.12	39	60.25	32
Michigan	22,070,550	2,233.29	38	60.14	33
Arizona	13,745,530	2,098.19	48	59.84	34
Colorado	13,496,893	2,600.83	24	59.68	35
Idaho	3,156,537	1,978.29	51	59.18	36
Rhode Island	2,743,874	2,612.46	23	58.61	37
Indiana	13,709,478	2,096.96	49	57.85	38
Missouri	13,214,342	2,193.43	42	57.84	39
South Dakota	2,061,784	2,472.02	28	56.32	40
Oklahoma	8,234,723	2,158.07	45	55.81	41
Connecticut	11,362,468	3,163.48	9	55.02	42
Maryland	16,720,437	2,841.26	18	54.86	43
Maine	2,802,011	2,109.15	47	54.38	44
Tennessee	12,830,984	1,987.79	50	53.98	45
Florida	41,218,051	2,133.36	46	53.71	46
Pennsylvania	29,580,191	2,317.38	34	53.00	47
Virginia	19,645,329	2,399.69	31	51.48	48
Hawaii	3,041,747	2,188.17	43	51.39	49
Massachusetts	17,960,672	2,702.76	20	50.13	50
New Hampshire	2,996,743	2,267.48	37	47.70	51
U.S. Total	\$842,474,298	\$2,684.12		\$63.87	
WI % Difference From U.S. Average		-6.4%		-3.3%	

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

ATTACHMENT 30

Rankings on State and Local Government Capital Outlays Fiscal Year 2011-12

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,081,989	\$2,850.84	2	\$59.74	1
District of Columbia	2,319,515	3,661.85	1	50.52	2
North Dakota	1,633,475	2,329.06	3	49.83	3
Wyoming	1,223,958	2,122.62	4	43.80	4
Utah	4,190,710	1,467.92	8	43.49	5
Iowa	4,939,275	1,606.25	6	37.79	6
Louisiana	6,203,311	1,347.92	12	35.22	7
New York	35,151,022	1,795.61	5	34.70	8
Washington	10,408,514	1,509.50	7	34.24	9
Montana	1,250,985	1,244.15	14	33.99	10
New Mexico	2,412,193	1,157.74	16	33.39	11
South Dakota	1,201,871	1,441.01	9	32.83	12
Hawaii	1,925,680	1,385.29	11	32.53	13
Nebraska	2,614,220	1,409.02	10	32.47	14
Nevada	3,279,389	1,190.62	15	32.22	15
Mississippi	2,998,340	1,003.98	25	31.36	16
Delaware	1,147,063	1,250.81	13	29.59	17
West Virginia	1,848,737	995.72	26	29.35	18
Kentucky	4,335,872	989.99	28	28.72	19
Oregon	3,958,144	1,014.96	23	27.14	20
Texas	27,467,026	1,053.96	22	26.12	21
California	43,896,468	1,155.17	17	26.04	22
Indiana	5,961,947	911.92	33	25.16	23
Arizona	5,659,642	863.92	36	24.64	24
Oklahoma	3,623,429	949.59	31	24.56	25
Georgia	8,745,586	882.00	35	24.48	26
Alabama	4,060,823	842.93	38	24.16	27
Arkansas	2,387,660	809.42	42	23.84	28
Minnesota	5,694,445	1,058.52	21	23.55	29
Kansas	2,825,347	979.19	30	23.39	30
Ohio	10,286,408	890.36	34	23.05	31
Pennsylvania	12,688,263	994.03	27	22.73	32
South Carolina	3,580,249	757.98	46	22.48	33
Illinois	12,711,416	987.82	29	22.39	34
Virginia	8,282,187	1,011.67	24	21.70	35
Missouri	4,953,129	822.16	39	21.68	36
Colorado	4,845,499	933.72	32	21.43	37
Tennessee	5,058,871	783.72	44	21.28	38
North Carolina	7,495,968	768.95	45	21.27	39
Wisconsin	4,917,152	858.96	37	21.12	40
Idaho	1,121,836	703.09	48	21.03	41
Maryland	6,392,357	1,086.24	19	20.97	42
Florida	15,773,993	816.43	41	20.55	43
Massachusetts	7,113,261	1,070.42	20	19.85	44
Connecticut	4,097,225	1,140.73	18	19.84	45
Maine	985,824	742.06	47	19.13	46
Vermont	494,395	789.83	43	18.37	47
Michigan	5,914,545	598.49	51	16.12	48
New Jersey	7,258,446	818.52	40	15.40	49
New Hampshire	897,537	679.12	49	14.29	50
Rhode Island	<u>660,633</u>	628.99	50	14.11	51
U.S. Total	\$330,975,830	\$1,054.49		\$25.09	
WI % Difference From U.S. Average		-18.5%		-15.8%	

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 2011-12

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$14,292,175	\$730.08	2	\$14.11	1
Rhode Island	635,361	604.93	5	13.57	2
Kentucky	2,038,087	465.35	11	13.50	3
Alaska	446,019	610.73	3	12.80	4
Illinois	6,780,264	526.90	7	11.94	5
South Carolina	1,824,672	386.30	19	11.46	6
California	19,255,097	506.71	8	11.42	7
Washington	3,453,838	500.90	9	11.36	8
Massachusetts	4,055,952	610.35	4	11.32	9
District of Columbia	517,515	817.01	1	11.27	10
Nevada	1,131,448	410.79	13	11.12	11
Colorado	2,505,778	482.86	10	11.08	12
Texas	11,397,983	437.36	12	10.84	13
Louisiana	1,744,525	379.07	21	9.90	14
Connecticut	1,948,540	542.50	6	9.43	15
Arizona	2,166,817	330.75	24	9.43	16
Kansas	1,128,219	391.01	17	9.34	17
Hawaii	547,845	394.11	15	9.26	18
Oregon	1,308,745	335.59	23	8.97	19
Indiana	2,107,236	322.32	28	8.89	20
Pennsylvania	4,908,941	384.58	20	8.80	21
Delaware	340,274	371.05	22	8.78	22
Minnesota	2,104,080	391.12	16	8.70	23
Michigan	3,003,289	303.90	31	8.18	24
New Hampshire	512,320	387.65	18	8.15	25
Wisconsin	1,891,521	330.42	25	8.12	26
Missouri	1,829,950	303.75	32	8.01	27
New Mexico	575,081	276.01	33	7.96	28
Florida	6,058,212	313.56	30	7.89	29
Utah	746,469	261.47	38	7.75	30
New Jersey	3,570,481	402.64	14	7.58	31
Nebraska	606,578	326.93	26	7.53	32
North Carolina	2,590,123	265.70	37	7.35	33
Maine	366,477	275.86	34	7.11	34
Virginia	2,622,969	320.40	29	6.87	35
Georgia	2,408,831	242.93	41	6.74	36
Ohio	2,922,842	252.99	40	6.55	37
Alabama	1,083,083	224.82	44	6.44	38
Tennessee	1,509,196	233.81	42	6.35	39
Vermont	169,105	270.16	35	6.28	40
Mississippi	599,720	200.81	48	6.27	41
Maryland	1,911,490	324.81	27	6.27	42
South Dakota	221,732	265.85	36	6.06	43
West Virginia	381,428	205.44	47	6.06	44
Oklahoma	851,586	223.17	45	5.77	45
Montana	210,289	209.14	46	5.71	46
Arkansas	552,397	187.26	49	5.51	47
North Dakota	178,555	254.59	39	5.45	48
Iowa	693,504	225.53	43	5.31	49
Idaho	261,796	164.07	50	4.91	50
Wyoming	94,458	163.81	51	3.38	51
U.S. Total	\$125,062,893	\$398.45		\$9.48	
WI % Difference From U.S. Average		-17.1%		-14.3%	

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 2011-12

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$743,163	\$260.31	3	\$7.71	1
California	10,345,051	272.24	2	6.14	2
Delaware	231,659	252.61	5	5.98	3
South Carolina	951,577	201.46	12	5.97	4
Maryland	1,796,794	305.32	1	5.89	5
Kentucky	852,460	194.64	14	5.65	6
Minnesota	1,304,569	242.50	7	5.40	7
Alaska	186,508	255.38	4	5.35	8
Vermont	142,926	228.33	9	5.31	9
Arkansas	527,793	178.92	17	5.27	10
North Dakota	165,100	235.40	8	5.04	11
Washington	1,524,623	221.11	10	5.02	12
Tennessee	1,180,159	182.83	16	4.96	13
Ohio	2,015,458	174.45	19	4.52	14
Indiana	1,016,336	155.46	21	4.29	15
Virginia	1,624,012	198.37	13	4.26	16
Iowa	534,080	173.68	20	4.09	17
Pennsylvania	2,253,984	176.58	18	4.04	18
New York	3,989,418	203.79	11	3.94	19
Oregon	541,624	138.89	24	3.71	20
New Mexico	263,476	126.46	29	3.65	21
West Virginia	226,909	122.21	31	3.60	22
New Jersey	1,624,383	183.18	15	3.45	23
Michigan	1,258,944	127.39	26	3.43	24
District of Columbia	157,338	248.39	6	3.43	25
Wisconsin	787,778	137.61	25	3.38	26
Alabama	564,148	117.10	33	3.36	27
Maine	168,288	126.68	28	3.27	28
Rhode Island	146,685	139.66	23	3.13	29
North Carolina	1,079,722	110.76	35	3.06	30
Montana	108,170	107.58	37	2.94	31
Arizona	673,441	102.80	40	2.93	32
Georgia	1,037,245	104.61	38	2.90	33
Oklahoma	427,500	112.03	34	2.90	34
Louisiana	497,918	108.19	36	2.83	35
Nevada	280,509	101.84	42	2.76	36
Mississippi	258,895	86.69	49	2.71	37
Idaho	140,585	88.11	47	2.64	38
Wyoming	73,371	127.24	27	2.63	39
Connecticut	539,503	150.21	22	2.61	40
Florida	1,982,007	102.58	41	2.58	41
New Hampshire	161,173	121.95	32	2.57	42
Hawaii	143,717	103.39	39	2.43	43
Missouri	547,914	90.95	45	2.40	44
South Dakota	84,776	101.64	43	2.32	45
Massachusetts	829,308	124.80	30	2.31	46
Illinois	1,291,030	100.33	44	2.27	47
Texas	2,164,534	83.06	50	2.06	48
Colorado	463,763	89.37	46	2.05	49
Nebraska	163,422	88.08	48	2.03	50
Kansas	171,564	59.46	51	1.42	51
U.S. Total	\$50,245,310	\$160.08		\$3.81	
WI % Difference From U.S. Average		-14.0%		-11.2%	

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 2011-12

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,290,022	\$3,135.70	2	\$65.70	1
Wyoming	1,652,873	2,866.46	3	59.14	2
Vermont	1,477,208	2,359.93	7	54.89	3
New York	55,473,119	2,833.71	4	54.76	4
New Jersey	23,934,850	2,699.09	5	50.80	5
West Virginia	3,198,304	1,722.59	28	50.77	6
Ohio	22,424,598	1,941.01	14	50.26	7
Arkansas	4,985,046	1,689.94	32	49.77	8
Louisiana	8,729,507	1,896.84	17	49.56	9
New Mexico	3,544,276	1,701.08	31	49.07	10
District of Columbia	2,201,171	3,475.02	1	47.94	11
Georgia	17,117,408	1,726.30	27	47.91	12
Delaware	1,839,097	2,005.44	13	47.44	13
South Carolina	7,501,774	1,588.21	34	47.10	14
Rhode Island	2,194,217	2,089.13	8	46.87	15
Nebraska	3,773,003	2,033.58	12	46.86	16
Michigan	17,082,051	1,728.51	26	46.55	17
Kentucky	6,931,116	1,582.54	35	45.92	18
Mississippi	4,352,279	1,457.34	43	45.52	19
Maine	2,342,230	1,763.06	24	45.46	20
Iowa	5,904,462	1,920.13	16	45.18	21
Montana	1,618,002	1,609.16	33	43.97	22
New Hampshire	2,759,190	2,087.74	9	43.92	23
Illinois	24,846,257	1,930.83	15	43.76	24
Utah	4,215,055	1,476.44	42	43.74	25
Connecticut	8,990,805	2,503.17	6	43.53	26
Wisconsin	10,130,645	1,769.68	22	43.52	27
Pennsylvania	24,176,020	1,894.01	18	43.32	28
Alabama	7,257,750	1,506.53	40	43.17	29
Texas	44,771,978	1,717.98	29	42.57	30
Kansas	5,088,657	1,763.59	23	42.12	31
Minnesota	10,088,935	1,875.39	19	41.72	32
Missouri	9,503,475	1,577.47	36	41.60	33
Indiana	9,812,287	1,500.86	41	41.41	34
Oregon	5,985,377	1,534.79	38	41.04	35
North Dakota	1,309,505	1,867.13	20	39.94	36
Maryland	12,117,439	2,059.08	10	39.75	37
California	66,954,180	1,761.96	25	39.72	38
Washington	11,755,298	1,704.82	30	38.67	39
Virginia	14,731,627	1,799.47	21	38.61	40
Nevada	3,867,445	1,404.12	45	38.00	41
Massachusetts	13,581,099	2,043.71	11	37.91	42
Tennessee	8,928,159	1,383.16	46	37.56	43
Oklahoma	5,495,620	1,440.24	44	37.24	44
North Carolina	12,836,803	1,316.82	48	36.43	45
Colorado	7,989,055	1,539.48	37	35.33	46
Idaho	1,853,139	1,161.41	51	34.74	47
Arizona	7,896,970	1,205.43	50	34.38	48
South Dakota	1,257,357	1,507.54	39	34.35	49
Florida	24,740,640	1,280.52	49	32.24	50
Hawaii	1,895,835	1,363.82	47	32.03	51
U.S. Total	\$565,403,215	\$1,801.37		\$42.87	
WI % Difference From U.S. Average		-1.8%		1.5%	

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

ATTACHMENT 34

Rankings on State and Local Government Expenditures for Higher Education Fiscal Year 2011-12

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$3,634,742	\$1,273.17	2	\$37.72	1
New Mexico	2,367,418	1,136.25	7	32.77	2
Delaware	1,151,905	1,256.09	3	29.71	3
Michigan	10,608,307	1,073.44	11	28.91	4
North Dakota	936,013	1,334.60	1	28.55	5
Mississippi	2,673,250	895.13	25	27.96	6
Alabama	4,600,954	955.04	17	27.37	7
Oregon	3,960,632	1,015.60	14	27.16	8
North Carolina	9,544,594	979.10	16	27.09	9
Vermont	728,371	1,163.62	6	27.07	10
West Virginia	1,684,769	907.41	22	26.75	11
Wisconsin	6,212,398	1,085.22	9	26.69	12
Iowa	3,484,566	1,133.18	8	26.66	13
Arkansas	2,642,831	895.93	24	26.38	14
Alaska	894,660	1,225.05	5	25.67	15
Wyoming	715,546	1,240.92	4	25.60	16
Kansas	3,083,490	1,068.65	12	25.53	17
Hawaii	1,506,727	1,083.91	10	25.45	18
Indiana	6,020,649	920.90	19	25.41	19
Kentucky	3,751,105	856.47	27	24.85	20
Nebraska	1,901,546	1,024.90	13	23.62	21
Oklahoma	3,421,481	896.67	23	23.19	22
Texas	23,929,126	918.20	20	22.75	23
South Carolina	3,491,288	739.14	34	21.92	24
Montana	787,995	783.69	30	21.41	25
California	35,844,574	943.28	18	21.26	26
Idaho	1,110,630	696.06	42	20.82	27
Arizona	4,765,350	727.41	35	20.74	28
Colorado	4,590,340	884.55	26	20.30	29
Virginia	7,509,504	917.29	21	19.68	30
Maryland	5,944,969	1,010.21	15	19.50	31
Ohio	8,699,919	753.04	33	19.50	32
Washington	5,900,845	855.78	28	19.41	33
Missouri	4,291,797	712.39	39	18.78	34
Minnesota	4,391,339	816.29	29	18.16	35
Louisiana	3,171,450	689.13	43	18.00	36
Georgia	6,274,214	632.76	46	17.56	37
South Dakota	640,916	768.44	31	17.51	38
Pennsylvania	9,179,170	719.12	37	16.45	39
Tennessee	3,806,153	589.65	48	16.01	40
Illinois	8,978,402	697.72	41	15.81	41
Maine	798,638	601.16	47	15.50	42
New Hampshire	927,699	701.94	40	14.77	43
Rhode Island	674,858	642.54	45	14.42	44
Massachusetts	5,061,756	761.70	32	14.13	45
New York	13,986,149	714.45	38	13.81	46
Connecticut	2,604,682	725.18	36	12.61	47
New Jersey	5,902,448	665.61	44	12.53	48
Florida	9,564,594	495.04	49	12.46	49
Nevada	1,210,539	439.50	50	11.89	50
District of Columbia	<u>170,483</u>	269.14	51	3.71	51
U.S. Total	\$259,735,781	\$827.52		\$19.69	
WI % Difference From U.S. Average		31.1%		35.5%	

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

ATTACHMENT 35

Rankings on State and Local Government Expenditures for Public Welfare Fiscal Year 2011-12

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$2,864,003	\$4,521.44	1	\$62.37	1
Maine	2,937,027	2,210.78	7	57.00	2
New Mexico	4,043,920	1,940.89	10	55.98	3
Alaska	1,949,487	2,669.41	2	55.93	4
Vermont	1,499,900	2,396.19	5	55.73	5
Minnesota	13,139,201	2,442.39	4	54.34	6
Mississippi	5,083,024	1,702.03	18	53.16	7
Arkansas	5,186,159	1,758.12	13	51.77	8
West Virginia	3,247,388	1,749.03	14	51.55	9
New York	50,947,126	2,602.51	3	50.29	10
Delaware	1,892,436	2,063.61	9	48.81	11
Rhode Island	2,254,566	2,146.58	8	48.16	12
Kentucky	7,185,485	1,640.62	21	47.60	13
Ohio	19,993,209	1,730.56	16	44.81	14
Pennsylvania	24,582,068	1,925.82	11	44.04	15
Tennessee	10,205,285	1,581.01	23	42.93	16
Wisconsin	9,944,033	1,737.08	15	42.71	17
Massachusetts	14,985,285	2,255.02	6	41.82	18
Oregon	5,783,559	1,483.04	25	39.65	19
Oklahoma	5,783,463	1,515.67	24	39.19	20
Iowa	5,049,952	1,642.24	20	38.64	21
Idaho	2,056,135	1,288.64	37	38.55	22
Montana	1,378,946	1,371.41	29	37.47	23
Alabama	6,282,960	1,304.19	35	37.37	24
South Carolina	5,870,021	1,242.75	40	36.86	25
Missouri	8,335,522	1,383.60	28	36.48	26
Indiana	8,594,750	1,314.63	34	36.27	27
North Carolina	12,680,844	1,300.82	36	35.99	28
California	60,431,781	1,590.32	22	35.85	29
Michigan	13,147,034	1,330.33	33	35.83	30
Louisiana	6,277,645	1,364.07	30	35.64	31
Arizona	8,131,658	1,241.26	41	35.40	32
Hawaii	2,021,504	1,454.23	26	34.15	33
Maryland	10,077,503	1,712.44	17	33.06	34
New Jersey	14,933,012	1,683.97	19	31.69	35
Utah	3,024,864	1,059.54	49	31.39	36
Connecticut	6,467,136	1,800.55	12	31.31	37
New Hampshire	1,915,201	1,449.13	27	30.48	38
Florida	22,909,782	1,185.76	45	29.85	39
Texas	30,797,957	1,181.77	46	29.28	40
Georgia	10,425,610	1,051.43	50	29.18	41
North Dakota	956,021	1,363.13	31	29.16	42
Nebraska	2,325,394	1,253.35	39	28.88	43
Kansas	3,484,896	1,207.77	44	28.85	44
Illinois	16,154,614	1,255.39	38	28.45	45
Washington	8,529,937	1,237.06	42	28.06	46
Wyoming	782,735	1,357.44	32	28.01	47
Virginia	10,080,454	1,231.33	43	26.42	48
South Dakota	943,123	1,130.78	47	25.76	49
Colorado	5,553,873	1,070.22	48	24.56	50
Nevada	2,460,648	893.37	51	24.18	51
U.S. Total	\$485,588,136	\$1,547.08		\$36.82	
WI % Difference From U.S. Average		12.3%		16.0%	

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

ATTACHMENT 36

Rankings on State and Local Government Expenditures for Highways Fiscal Year 2011-12

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$1,293,242	\$1,843.95	1	\$39.45	1
Alaska	1,279,119	1,751.48	2	36.70	2
Montana	1,051,306	1,045.56	6	28.57	3
Wyoming	759,894	1,317.83	3	27.19	4
South Dakota	945,240	1,133.32	4	25.82	5
Vermont	670,826	1,071.69	5	24.93	6
West Virginia	1,294,001	696.94	11	20.54	7
Utah	1,961,724	687.15	12	20.36	8
Delaware	714,576	779.21	9	18.43	9
Mississippi	1,736,579	581.49	23	18.16	10
Iowa	2,370,461	770.87	10	18.14	11
Maine	889,346	669.44	14	17.26	12
Maryland	5,059,581	859.76	7	16.60	13
Nevada	1,681,807	610.60	19	16.52	14
Idaho	880,309	551.71	27	16.50	15
Kentucky	2,489,953	568.52	24	16.49	16
Wisconsin	3,822,929	667.81	15	16.42	17
Oklahoma	2,314,463	606.55	20	15.68	18
Louisiana	2,760,599	599.85	21	15.67	19
Pennsylvania	8,675,185	679.64	13	15.54	20
Nebraska	1,219,596	657.34	17	15.15	21
Kansas	1,806,130	625.96	18	14.95	22
Minnesota	3,570,781	663.76	16	14.77	23
Arkansas	1,441,366	488.63	31	14.39	24
New Mexico	1,034,761	496.64	30	14.33	25
Washington	4,134,605	599.62	22	13.60	26
Alabama	2,244,215	465.84	35	13.35	27
Missouri	2,935,679	487.29	32	12.85	28
Oregon	1,861,125	477.24	33	12.76	29
Illinois	7,196,711	559.26	26	12.67	30
Ohio	5,369,136	464.74	37	12.03	31
Indiana	2,822,205	431.68	42	11.91	32
New Hampshire	742,680	561.95	25	11.82	33
District of Columbia	525,612	829.79	8	11.45	34
North Carolina	3,915,570	401.66	45	11.11	35
Virginia	4,220,959	515.59	29	11.06	36
Texas	11,325,801	434.59	40	10.77	37
Colorado	2,386,946	459.96	38	10.55	38
Tennessee	2,484,516	384.90	47	10.45	39
Florida	7,956,767	411.82	44	10.37	40
Arizona	2,339,875	357.17	48	10.19	41
Hawaii	601,233	432.51	41	10.16	42
New York	10,266,389	524.43	28	10.13	43
California	16,692,760	439.28	39	9.90	44
South Carolina	1,562,129	330.72	50	9.81	45
Rhode Island	439,543	418.49	43	9.39	46
Michigan	3,282,011	332.10	49	8.94	47
New Jersey	4,125,841	465.26	36	8.76	48
Georgia	3,097,269	312.36	51	8.67	49
Connecticut	1,700,270	473.38	34	8.23	50
Massachusetts	<u>2,608,518</u>	392.54	46	7.28	51
U.S. Total	\$158,562,139	\$505.18		\$12.02	
WI % Difference From U.S. Average		32.2%		36.6%	

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 2011-12

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$775,235	\$1,223.87	1	\$16.88	1
Nevada	1,611,212	584.97	5	15.83	2
Florida	10,857,679	561.97	7	14.15	3
Alaska	489,999	670.95	2	14.06	4
Rhode Island	642,565	611.79	4	13.73	5
Arizona	3,093,996	472.28	14	13.47	6
New Mexico	953,984	457.87	18	13.21	7
California	21,653,865	569.84	6	12.85	8
New York	12,701,072	648.80	3	12.54	9
Louisiana	2,202,884	478.67	13	12.51	10
Oregon	1,788,677	458.66	17	12.26	11
Illinois	6,865,963	533.56	8	12.09	12
Ohio	4,939,558	427.56	19	11.07	13
Wyoming	302,304	524.26	9	10.82	14
Colorado	2,437,166	469.64	15	10.78	15
North Carolina	3,788,543	388.63	26	10.75	16
Missouri	2,455,346	407.56	24	10.75	17
Idaho	569,305	356.80	35	10.67	18
Wisconsin	2,424,975	423.61	20	10.42	19
Montana	369,588	367.57	29	10.04	20
Maryland	3,044,903	517.41	10	9.99	21
Tennessee	2,348,015	363.76	31	9.88	22
Hawaii	583,416	419.70	21	9.86	23
Georgia	3,447,599	347.69	36	9.65	24
Mississippi	922,038	308.74	44	9.64	25
Oklahoma	1,407,457	368.85	28	9.54	26
Utah	914,375	320.29	41	9.49	27
Alabama	1,587,828	329.59	38	9.45	28
Washington	2,864,489	415.43	23	9.42	29
South Carolina	1,487,802	314.98	42	9.34	30
New Jersey	4,296,951	484.56	11	9.12	31
Michigan	3,304,160	334.34	37	9.00	32
Massachusetts	3,211,394	483.26	12	8.96	33
Texas	9,301,192	356.90	34	8.84	34
New Hampshire	553,591	418.87	22	8.81	35
Delaware	335,681	366.04	30	8.66	36
Virginia	3,286,789	401.48	25	8.61	37
Kansas	1,032,974	358.00	33	8.55	38
Minnesota	2,047,074	380.52	27	8.47	39
Vermont	226,245	361.44	32	8.41	40
Arkansas	835,151	283.12	47	8.34	41
Connecticut	1,686,511	469.55	16	8.17	42
Indiana	1,823,198	278.87	48	7.69	43
West Virginia	469,008	252.61	50	7.45	44
Maine	383,059	288.34	46	7.43	45
Nebraska	594,353	320.35	40	7.38	46
Kentucky	1,094,528	249.91	51	7.25	47
Pennsylvania	3,979,024	311.73	43	7.13	48
Iowa	925,735	301.05	45	7.08	49
North Dakota	227,075	323.77	39	6.93	50
South Dakota	231,439	277.49	49	6.32	51
U.S. Total	\$139,376,970	\$444.05		\$10.57	
WI % Difference From U.S. Average		-4.6%		-1.4%	

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

ATTACHMENT 38

Rankings on State and Local Government Health Expenditures Fiscal Year 2011-12

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$329,329	\$571.13	2	\$11.78	1
Michigan	4,282,182	433.31	4	11.67	2
Delaware	445,746	486.06	3	11.50	3
Maine	537,492	404.59	5	10.43	4
District of Columbia	444,072	701.06	1	9.67	5
Arizona	2,159,729	329.67	13	9.40	6
Oregon	1,317,863	337.93	12	9.04	7
Pennsylvania	4,977,945	389.98	6	8.92	8
Hawaii	507,375	364.99	8	8.57	9
Ohio	3,777,187	326.94	14	8.47	10
Washington	2,555,516	370.62	7	8.41	11
Missouri	1,878,198	311.76	16	8.22	12
North Carolina	2,799,908	287.22	19	7.95	13
California	13,174,662	346.70	9	7.82	14
Wisconsin	1,786,992	312.16	15	7.68	15
New Mexico	545,046	261.60	22	7.55	16
Montana	271,876	270.39	20	7.39	17
Vermont	193,428	309.01	17	7.19	18
Alaska	247,752	339.24	11	7.11	19
South Carolina	1,127,104	238.62	27	7.08	20
Oklahoma	1,028,035	269.42	21	6.97	21
New York	6,682,938	341.38	10	6.60	22
Kentucky	990,552	226.17	30	6.56	23
Florida	4,928,375	255.08	23	6.42	24
Maryland	1,749,810	297.34	18	5.74	25
West Virginia	360,784	194.32	37	5.73	26
South Dakota	203,392	243.86	24	5.56	27
Georgia	1,981,089	199.79	34	5.54	28
Alabama	931,984	193.46	38	5.54	29
Nebraska	445,483	240.11	26	5.53	30
Illinois	3,135,501	243.66	25	5.52	31
Colorado	1,224,669	235.99	29	5.42	32
Kansas	651,555	225.81	31	5.39	33
Tennessee	1,276,732	197.79	35	5.37	34
Utah	507,046	177.61	42	5.26	35
North Dakota	166,171	236.93	28	5.07	36
Mississippi	462,055	154.72	46	4.83	37
Iowa	600,240	195.20	36	4.59	38
Texas	4,612,643	177.00	43	4.39	39
Virginia	1,650,334	201.59	33	4.32	40
Louisiana	758,802	164.88	45	4.31	41
Idaho	222,296	139.32	47	4.17	42
Minnesota	963,998	179.19	40	3.99	43
Connecticut	802,315	223.38	32	3.88	44
Indiana	892,739	136.55	48	3.77	45
Rhode Island	175,462	167.06	44	3.75	46
Nevada	363,179	131.86	49	3.57	47
Massachusetts	1,233,257	185.58	39	3.44	48
Arkansas	336,690	114.14	50	3.36	49
New Jersey	1,579,298	178.09	41	3.35	50
New Hampshire	<u>120,828</u>	91.42	51	1.92	51
U.S. Total	\$84,397,654	\$268.89		\$6.40	
WI % Difference From U.S. Average		16.1%		20.0%	

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

ATTACHMENT 39

Rankings on State and Local Government Expenditures for Corrections Fiscal Year 2011-12

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$316,239	\$433.02	1	\$9.07	1
New Mexico	602,064	288.96	8	8.33	2
California	13,691,104	360.29	4	8.12	3
Wyoming	215,414	373.58	3	7.71	4
Louisiana	1,326,497	288.24	9	7.53	5
Oregon	1,070,641	274.54	10	7.34	6
Delaware	282,052	307.56	5	7.28	7
Nevada	704,917	255.93	14	6.93	8
Arizona	1,545,345	235.89	17	6.73	9
Wisconsin	1,545,438	269.97	11	6.64	10
Montana	237,556	236.26	16	6.45	11
Georgia	2,282,943	230.24	19	6.39	12
Michigan	2,232,057	225.86	21	6.08	13
Pennsylvania	3,303,388	258.80	13	5.92	14
Mississippi	558,273	186.94	33	5.84	15
Maryland	1,749,707	297.32	6	5.74	16
Idaho	304,877	191.07	29	5.72	17
New York	5,771,741	294.84	7	5.70	18
Virginia	2,167,452	264.76	12	5.68	19
Arkansas	558,134	189.21	32	5.57	20
Colorado	1,243,942	239.71	15	5.50	21
Utah	517,998	181.44	34	5.38	22
North Carolina	1,892,107	194.09	28	5.37	23
West Virginia	333,775	179.77	35	5.30	24
Florida	4,059,237	210.10	22	5.29	25
District of Columbia	240,658	379.93	2	5.24	26
Texas	5,473,051	210.01	23	5.20	27
Washington	1,559,392	226.15	20	5.13	28
Kentucky	738,949	168.72	38	4.90	29
Vermont	125,873	201.09	25	4.68	30
South Dakota	164,693	197.46	26	4.50	31
Nebraska	361,679	194.94	27	4.49	32
Oklahoma	655,318	171.74	36	4.44	33
Tennessee	1,048,733	162.47	40	4.41	34
New Jersey	2,074,942	233.99	18	4.40	35
North Dakota	142,529	203.22	24	4.35	36
Alabama	719,248	149.30	45	4.28	37
Rhode Island	199,280	189.74	31	4.26	38
South Carolina	675,596	143.03	49	4.24	39
Ohio	1,819,327	157.48	44	4.08	40
Indiana	958,650	146.63	46	4.05	41
Iowa	522,885	170.04	37	4.00	42
Kansas	480,617	166.57	39	3.98	43
Missouri	862,170	143.11	48	3.77	44
Maine	193,735	145.83	47	3.76	45
Illinois	2,060,651	160.14	42	3.63	46
Minnesota	863,920	160.59	41	3.57	47
Hawaii	198,207	142.59	50	3.35	48
Connecticut	684,889	190.68	30	3.32	49
Massachusetts	1,056,190	158.94	43	2.95	50
New Hampshire	<u>182,525</u>	138.11	51	2.91	51
U.S. Total	\$72,576,605	\$231.23		\$5.50	
WI % Difference From U.S. Average		16.8%		20.6%	

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 2011-12

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$598,026	\$944.11	1	\$13.02	1
Hawaii	550,940	396.33	2	9.31	2
Washington	2,562,196	371.58	4	8.43	3
Iowa	961,885	312.80	5	7.36	4
Florida	5,572,977	288.45	7	7.26	5
New York	7,310,544	373.44	3	7.22	6
Delaware	275,940	300.90	6	7.12	7
Oregon	1,034,549	265.28	15	7.09	8
Louisiana	1,248,488	271.28	9	7.09	9
Michigan	2,444,618	247.37	18	6.66	10
Kentucky	987,024	225.36	23	6.54	11
North Carolina	2,247,855	230.59	21	6.38	12
Idaho	331,045	207.47	29	6.21	13
Indiana	1,470,166	224.87	24	6.20	14
Utah	596,701	209.01	28	6.19	15
Pennsylvania	3,448,751	270.18	11	6.18	16
Mississippi	587,107	196.59	34	6.14	17
California	10,236,881	269.39	12	6.07	18
Maine	310,650	233.83	20	6.03	19
Arizona	1,308,233	199.70	32	5.69	20
South Carolina	901,378	190.83	39	5.66	21
Ohio	2,516,266	217.80	25	5.64	22
West Virginia	354,843	191.12	38	5.63	23
Wisconsin	1,296,058	226.40	22	5.57	24
Wyoming	154,682	268.25	13	5.53	25
Alaska	190,524	260.88	16	5.47	26
Georgia	1,932,975	194.94	36	5.41	27
Virginia	2,048,342	250.21	17	5.37	28
Montana	196,557	195.48	35	5.34	29
New Jersey	2,484,856	280.21	8	5.27	30
Maryland	1,563,372	265.66	14	5.13	31
New Mexico	365,519	175.43	43	5.06	32
Arkansas	494,207	167.54	47	4.93	33
Minnesota	1,157,803	215.22	26	4.79	34
Vermont	128,831	205.82	30	4.79	35
Connecticut	973,572	271.06	10	4.71	36
Rhode Island	219,626	209.11	27	4.69	37
Tennessee	1,102,012	170.72	45	4.64	38
Nevada	470,747	170.91	44	4.63	39
Illinois	2,572,833	199.94	31	4.53	40
South Dakota	164,452	197.17	33	4.49	41
Texas	4,708,689	180.68	41	4.48	42
Missouri	1,003,867	166.63	49	4.39	43
Massachusetts	1,554,629	233.94	19	4.34	44
Colorado	978,273	188.51	40	4.33	45
New Hampshire	256,314	193.94	37	4.08	46
Kansas	482,401	167.19	48	3.99	47
Nebraska	315,970	170.30	46	3.92	48
North Dakota	126,078	179.77	42	3.85	49
Alabama	627,848	130.33	51	3.73	50
Oklahoma	<u>530,857</u>	139.12	50	3.60	51
U.S. Total	\$75,958,957	\$242.00		\$5.76	
WI % Difference From U.S. Average		-6.4%		-3.3%	

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

ATTACHMENT 41

Rankings on State and Local Government Expenditures for Hospitals Fiscal Year 2011-12

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$3,401,399	\$1,138.94	2	\$35.57	1
Wyoming	969,333	1,681.04	1	34.69	2
South Carolina	5,157,431	1,091.89	3	32.38	3
Alabama	4,539,932	942.38	6	27.01	4
Louisiana	4,496,437	977.03	5	25.53	5
Iowa	3,105,406	1,009.88	4	23.76	6
North Carolina	8,103,203	831.24	7	23.00	7
Kansas	2,239,167	776.03	9	18.54	8
New Mexico	1,139,660	546.98	12	15.78	9
New York	15,584,455	796.09	8	15.38	10
Washington	4,521,897	655.79	10	14.87	11
Indiana	3,496,922	534.88	15	14.76	12
Missouri	3,283,653	545.05	13	14.37	13
Georgia	4,990,632	503.31	19	13.97	14
California	22,875,547	601.99	11	13.57	15
Tennessee	3,088,884	478.53	21	12.99	16
Texas	13,616,037	522.47	17	12.95	17
Oregon	1,880,806	482.28	20	12.90	18
Hawaii	753,463	542.02	14	12.73	19
Nebraska	944,646	509.15	18	11.73	20
Utah	1,113,414	390.01	26	11.55	21
Florida	8,451,032	437.41	24	11.01	22
Alaska	383,183	524.69	16	10.99	23
Kentucky	1,654,776	377.83	27	10.96	24
Arkansas	1,091,662	370.08	31	10.90	25
Colorado	2,398,685	462.22	22	10.61	26
Michigan	3,723,256	376.75	29	10.15	27
Idaho	538,798	337.68	34	10.10	28
Nevada	1,020,247	370.41	30	10.02	29
Ohio	4,352,689	376.76	28	9.76	30
Virginia	3,662,300	447.35	23	9.60	31
Minnesota	2,149,719	399.60	25	8.89	32
Oklahoma	1,246,265	326.61	35	8.45	33
Arizona	1,471,720	224.65	40	6.41	34
Connecticut	1,275,893	355.23	33	6.18	35
West Virginia	372,039	200.38	42	5.91	36
Wisconsin	1,300,509	227.18	39	5.59	37
Pennsylvania	3,071,518	240.63	37	5.50	38
New Jersey	2,469,488	278.48	36	5.24	39
Illinois	2,887,411	224.38	41	5.08	40
District of Columbia	230,300	363.58	32	5.02	41
Montana	160,385	159.51	44	4.36	42
Massachusetts	1,530,277	230.28	38	4.27	43
Maine	215,739	162.39	43	4.19	44
South Dakota	75,594	90.64	45	2.06	45
North Dakota	52,711	75.16	47	1.61	46
Maryland	485,500	82.50	46	1.59	47
Rhode Island	69,926	66.58	48	1.49	48
Delaware	49,911	54.43	49	1.29	49
New Hampshire	45,336	34.30	50	0.72	50
Vermont	<u>16,302</u>	26.04	51	0.61	51
U.S. Total	\$155,755,495	\$496.24		\$11.81	
WI % Difference From U.S. Average		-54.2%		-52.7%	

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 2011-12

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$608,693	\$220.99	5	\$5.98	1
North Dakota	184,172	262.60	3	5.62	2
Wyoming	155,042	268.88	2	5.55	3
Utah	515,350	180.52	10	5.35	4
Colorado	1,180,505	227.48	4	5.22	5
Illinois	2,656,754	206.46	6	4.68	6
New Mexico	330,483	158.62	13	4.58	7
Hawaii	265,452	190.96	8	4.48	8
District of Columbia	203,455	321.20	1	4.43	9
Louisiana	759,401	165.01	11	4.31	10
Minnesota	1,040,551	193.42	7	4.30	11
South Dakota	156,934	188.16	9	4.29	12
Oregon	555,611	142.47	17	3.81	13
Florida	2,844,613	147.23	15	3.71	14
Alaska	119,640	163.82	12	3.43	15
Washington	1,026,648	148.89	14	3.38	16
California	5,364,530	141.17	18	3.18	17
Indiana	700,319	107.12	24	2.96	18
West Virginia	182,925	98.52	30	2.90	19
South Carolina	453,529	96.02	32	2.85	20
Maryland	852,206	144.81	16	2.80	21
Oklahoma	410,850	107.67	23	2.78	22
Iowa	361,047	117.41	21	2.76	23
Nebraska	220,068	118.61	20	2.73	24
Missouri	614,781	102.05	27	2.69	25
Mississippi	255,144	85.43	35	2.67	26
Arizona	610,465	93.18	34	2.66	27
New York	2,662,679	136.02	19	2.63	28
North Carolina	919,956	94.37	33	2.61	29
Wisconsin	605,512	105.77	26	2.60	30
Ohio	1,156,797	100.13	28	2.59	31
Kansas	308,062	106.77	25	2.55	32
Maine	131,332	98.86	29	2.55	33
Virginia	932,784	113.94	22	2.44	34
Idaho	129,061	80.89	39	2.42	35
Georgia	825,500	83.25	36	2.31	36
Alabama	386,447	80.22	40	2.30	37
Michigan	783,417	79.27	41	2.13	38
Texas	2,146,541	82.37	37	2.04	39
Arkansas	202,237	68.56	47	2.02	40
Tennessee	474,930	73.58	43	2.00	41
Montana	73,018	72.62	45	1.98	42
Vermont	51,213	81.82	38	1.90	43
New Jersey	871,373	98.26	31	1.85	44
Kentucky	278,492	63.59	49	1.84	45
Pennsylvania	938,779	73.55	44	1.68	46
Delaware	63,669	69.43	46	1.64	47
Rhode Island	71,616	68.19	48	1.53	48
Connecticut	283,859	79.03	42	1.37	49
New Hampshire	81,405	61.60	50	1.30	50
Massachusetts	<u>396,582</u>	59.68	51	1.11	51
U.S. Total	\$37,404,429	\$119.17		\$2.84	
WI % Difference From U.S. Average		-11.2%		-8.3%	

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

ATTACHMENT 43

Rankings on State and Local Government Expenditures for Natural Resources Fiscal Year 2011-12

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$382,389	\$663.15	1	\$13.68	1
North Dakota	384,125	547.70	2	11.72	2
Alaska	347,243	475.48	3	9.96	3
Montana	287,423	285.85	4	7.81	4
Louisiana	945,921	205.54	5	5.37	5
Idaho	254,691	159.62	10	4.77	6
South Dakota	170,799	204.78	6	4.67	7
Florida	3,462,821	179.23	9	4.51	8
Iowa	587,845	191.17	7	4.50	9
Nebraska	353,036	190.28	8	4.38	10
New Mexico	281,762	135.23	15	3.90	11
Oregon	543,096	139.26	14	3.72	12
Nevada	364,262	132.25	16	3.58	13
Vermont	89,281	142.63	12	3.32	14
Maine	170,588	128.41	18	3.31	15
Washington	995,646	144.39	11	3.28	16
West Virginia	200,149	107.80	20	3.18	17
Mississippi	302,497	101.29	23	3.16	18
California	5,326,757	140.18	13	3.16	19
Wisconsin	732,966	128.04	19	3.15	20
Minnesota	702,773	130.64	17	2.91	21
Arkansas	262,338	88.93	24	2.62	22
Delaware	97,708	106.55	21	2.52	23
Kansas	293,264	101.64	22	2.43	24
Kentucky	357,692	81.67	26	2.37	25
Arizona	510,258	77.89	29	2.22	26
North Carolina	766,353	78.61	28	2.17	27
Utah	201,500	70.58	31	2.09	28
Colorado	421,578	81.24	27	1.86	29
Missouri	399,313	66.28	35	1.75	30
Maryland	519,931	88.35	25	1.71	31
Oklahoma	249,650	65.43	36	1.69	32
Texas	1,735,258	66.58	34	1.65	33
Hawaii	94,785	68.19	33	1.60	34
Tennessee	369,256	57.21	39	1.55	35
Alabama	259,775	53.92	41	1.55	36
Indiana	363,484	55.60	40	1.53	37
Rhode Island	66,021	62.86	37	1.41	38
South Carolina	217,334	46.01	47	1.36	39
Pennsylvania	754,964	59.15	38	1.35	40
Georgia	478,256	48.23	45	1.34	41
New Jersey	624,449	70.42	32	1.33	42
Illinois	641,870	49.88	44	1.13	43
New Hampshire	67,365	50.97	43	1.07	44
Michigan	376,486	38.10	48	1.03	45
District of Columbia	44,753	70.65	30	0.97	46
Ohio	434,839	37.64	49	0.97	47
Connecticut	190,133	52.94	42	0.92	48
Massachusetts	315,416	47.46	46	0.88	49
Virginia	289,498	35.36	51	0.76	50
New York	719,085	36.73	50	0.71	51
U.S. Total	\$29,008,682	\$92.42		\$2.20	
WI % Difference From U.S. Average		38.5%		43.2%	

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

ATTACHMENT 44

Rankings on State and Local Government Employee Retirement Expenditures Fiscal Year 2011-12

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Ohio	\$12,734,806	\$1,102.29	4	\$28.54	1
Alaska	973,424	1,332.90	2	27.93	2
New York	26,547,416	1,356.11	1	26.21	3
Illinois	14,471,928	1,124.63	3	25.49	4
Oregon	3,463,398	888.10	9	23.75	5
Rhode Island	1,086,740	1,034.69	6	23.21	6
California	38,859,313	1,022.62	7	23.05	7
New Mexico	1,605,798	770.71	13	22.23	8
Kentucky	3,262,193	744.84	16	21.61	9
Mississippi	2,019,799	676.32	21	21.12	10
Michigan	7,449,956	753.85	15	20.30	11
Wisconsin	4,635,548	809.77	11	19.91	12
Louisiana	3,416,457	742.36	17	19.40	13
New Jersey	8,612,117	971.17	8	18.28	14
Connecticut	3,716,376	1,034.69	5	17.99	15
Pennsylvania	9,882,895	774.25	12	17.71	16
Alabama	2,966,573	615.79	24	17.65	17
Colorado	3,958,096	762.72	14	17.50	18
South Carolina	2,666,647	564.56	30	16.74	19
Hawaii	990,431	712.49	19	16.73	20
Missouri	3,820,957	634.23	22	16.72	21
Massachusetts	5,882,925	885.28	10	16.42	22
Minnesota	3,861,068	717.72	18	15.97	23
West Virginia	998,515	537.80	33	15.85	24
Montana	572,767	569.64	29	15.56	25
Nevada	1,580,994	574.00	27	15.53	26
Arizona	3,492,337	533.09	34	15.20	27
Georgia	5,401,765	544.77	31	15.12	28
Maine	771,357	580.62	26	14.97	29
Wyoming	392,020	679.85	20	14.03	30
Delaware	538,961	587.71	25	13.90	31
Iowa	1,761,107	572.71	28	13.47	32
Oklahoma	1,973,027	517.07	35	13.37	33
Arkansas	1,291,089	437.68	41	12.89	34
North Carolina	4,507,336	462.37	40	12.79	35
Texas	13,222,737	507.38	36	12.57	36
Maryland	3,709,428	630.33	23	12.17	37
Idaho	647,182	405.61	45	12.13	38
Kansas	1,433,781	496.91	38	11.87	39
Virginia	4,404,935	538.06	32	11.54	40
South Dakota	414,964	497.53	37	11.34	41
Utah	1,092,133	382.55	48	11.33	42
Washington	3,335,967	483.80	39	10.97	43
Florida	8,074,343	417.91	44	10.52	44
Tennessee	2,384,345	369.38	49	10.03	45
Indiana	2,265,453	346.52	51	9.56	46
Nebraska	742,966	400.45	46	9.23	47
Vermont	244,686	390.90	47	9.09	48
New Hampshire	570,913	431.98	42	9.09	49
North Dakota	245,894	350.60	50	7.50	50
District of Columbia	<u>271,175</u>	428.11	43	5.91	51
U.S. Total	\$233,227,038	\$743.06		\$17.68	
WI % Difference From U.S. Average	156179502	9.0%		12.6%	

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

ATTACHMENT 45

Rankings on State and Local Government Unemployment Compensation Expenditures Fiscal Year 2011-12

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Jersey	\$6,028,698	\$679.85	1	\$12.79	1
Nevada	1,247,512	452.92	7	12.26	2
Oregon	1,692,051	433.88	8	11.60	3
Rhode Island	540,697	514.80	3	11.55	4
Pennsylvania	5,880,677	460.71	6	10.54	5
Alaska	350,001	479.25	5	10.04	6
Delaware	377,996	412.19	10	9.75	7
Massachusetts	3,368,373	506.88	4	9.40	8
Washington	2,847,969	413.03	9	9.37	9
North Carolina	3,275,887	336.04	15	9.30	10
California	15,434,773	406.18	11	9.16	11
Connecticut	1,863,052	518.70	2	9.02	12
Illinois	4,950,531	384.71	12	8.72	13
Michigan	3,191,214	322.92	17	8.70	14
Kentucky	1,307,669	298.57	19	8.66	15
Hawaii	465,490	334.86	16	7.86	16
New Mexico	564,149	270.76	22	7.81	17
Wisconsin	1,799,633	314.37	18	7.73	18
Indiana	1,733,492	265.15	24	7.32	19
New York	7,278,677	371.81	14	7.19	20
Ohio	3,115,505	269.67	23	6.98	21
Colorado	1,541,617	297.07	20	6.82	22
Idaho	357,836	224.27	30	6.71	23
Minnesota	1,550,185	288.16	21	6.41	24
Arkansas	614,582	208.35	35	6.14	25
Kansas	740,788	256.74	26	6.13	26
Maine	308,253	232.03	27	5.98	27
Georgia	2,136,358	215.45	31	5.98	28
South Carolina	949,666	201.05	37	5.96	29
Montana	213,981	212.81	33	5.81	30
West Virginia	352,252	189.72	39	5.59	31
Missouri	1,258,887	208.96	34	5.51	32
Iowa	711,443	231.36	28	5.44	33
Tennessee	1,293,332	200.36	38	5.44	34
Vermont	142,570	227.76	29	5.30	35
District of Columbia	236,030	372.62	13	5.14	36
Texas	5,378,983	206.40	36	5.11	37
Maryland	1,517,511	257.87	25	4.98	38
Mississippi	439,055	147.02	44	4.59	39
Arizona	1,050,005	160.28	41	4.57	40
Utah	438,983	153.77	42	4.56	41
Florida	3,425,599	177.30	40	4.46	42
Wyoming	123,684	214.50	32	4.43	43
Alabama	712,100	147.81	43	4.24	44
Oklahoma	519,740	136.21	48	3.52	45
Nebraska	265,201	142.94	45	3.29	46
Louisiana	524,806	114.04	49	2.98	47
Virginia	1,130,350	138.07	46	2.96	48
New Hampshire	181,786	137.55	47	2.89	49
North Dakota	78,467	111.88	50	2.39	50
South Dakota	45,764	54.87	51	1.25	51
U.S. Total	\$95,553,860	\$304.43		\$7.24	
WI % Difference From U.S. Average		3.3%		6.7%	

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

ATTACHMENT 46

Rankings on State and Local Government Utility Expenditures Fiscal Year 2011-12

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$2,542,787	\$4,014.33	1	\$55.38	1
Nebraska	4,160,589	2,242.48	2	51.67	2
Tennessee	9,153,745	1,418.10	4	38.51	3
New York	29,254,918	1,494.42	3	28.88	4
Washington	8,131,124	1,179.22	5	26.75	5
Utah	2,467,859	864.44	8	25.61	6
California	36,561,058	962.14	7	21.69	7
Arizona	4,841,436	739.02	9	21.08	8
South Carolina	3,272,621	692.85	11	20.55	9
Alaska	703,802	963.71	6	20.19	10
Alabama	2,981,447	618.87	16	17.74	11
Georgia	6,200,720	625.35	15	17.35	12
Hawaii	937,280	674.26	12	15.83	13
Texas	16,349,117	627.35	14	15.55	14
Colorado	3,378,562	651.04	13	14.94	15
Oregon	2,147,177	550.59	19	14.72	16
Florida	11,160,343	577.64	18	14.54	17
Nevada	1,450,319	526.56	21	14.25	18
Kentucky	2,115,702	483.07	25	14.02	19
Delaware	531,725	579.82	17	13.72	20
Massachusetts	4,903,990	737.96	10	13.69	21
North Carolina	4,819,222	494.36	24	13.68	22
Oklahoma	1,911,061	500.83	22	12.95	23
Illinois	7,055,229	548.27	20	12.42	24
Missouri	2,790,291	463.16	26	12.21	25
Kansas	1,427,875	494.86	23	11.82	26
Indiana	2,541,170	388.69	33	10.72	27
New Mexico	753,477	361.63	39	10.43	28
Arkansas	1,034,598	350.73	40	10.33	29
Mississippi	939,224	314.50	43	9.82	30
Minnesota	2,342,854	435.50	28	9.69	31
Vermont	257,926	412.05	30	9.58	32
Iowa	1,221,069	397.09	32	9.34	33
South Dakota	341,925	409.96	31	9.34	34
Wyoming	257,582	446.71	27	9.22	35
Michigan	3,375,924	341.61	41	9.20	36
Wisconsin	2,103,502	367.45	37	9.04	37
Pennsylvania	4,640,591	363.56	38	8.31	38
North Dakota	268,573	382.94	35	8.19	39
Louisiana	1,434,913	311.79	44	8.15	40
Ohio	3,442,795	298.00	45	7.72	41
Rhode Island	344,869	328.35	42	7.37	42
Connecticut	1,518,510	422.78	29	7.35	43
New Jersey	3,445,573	388.55	34	7.31	44
Maryland	2,173,236	369.29	36	7.13	45
West Virginia	369,094	198.79	47	5.86	46
Virginia	2,220,378	271.22	46	5.82	47
Montana	194,889	193.82	48	5.30	48
Idaho	245,505	153.86	49	4.60	49
Maine	165,835	124.83	50	3.22	50
New Hampshire	<u>136,622</u>	103.37	51	2.17	51
U.S. Total	\$207,020,633	\$659.57		\$15.70	
WI % Difference From U.S. Average		-44.3%		-42.4%	

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
1990-91	\$21,046,041		\$4,239.44	18	-0.8%	\$233.57	21	5.6%
1991-92	24,922,496	18.4%	4,959.31	14	5.7	266.27	9	13.5
1992-93	26,800,285	7.5	5,270.57	12	7.8	264.95	12	12.6
1993-94	28,280,788	5.5	5,508.87	11	8.9	265.78	11	12.5
1994-95	25,906,321	-8.4	4,996.56	24	-6.2	229.31	30	-4.1
1995-96	33,829,017	30.6	6,468.28	10	15.1	284.97	7	18.1
1996-97	33,573,416	-0.8	6,375.25	13	7.6	267.34	13	10.2
1997-98	37,048,643	10.4	6,993.38	10	12.1	278.15	10	14.3
1998-99	38,789,294	4.7	7,273.90	7	13.1	272.31	8	15.1
1999-00	43,002,778	10.9	8,002.01	6	16.2	290.04	8	19.2
2001-02	31,424,054	-26.9**	5,771.00	36	-8.1	190.72	37	-5.2
2003-04	48,807,424	55.3**	8,851.50	12	6.5	278.42	17	8.4
2004-05	48,235,097	-1.2	8,697.02	15	1.6	261.96	18	4.1
2005-06	47,958,813	-0.6	8,598.38	24	-6.4	251.62	19	-2.7
2006-07	56,071,375	16.9	9,993.52	21	-1.9	277.08	19	2.8
2007-08	41,507,003	-26.0	7,358.10	40	-14.6	196.36	42	-10.2
2008-09	22,666,708	-45.4	3,998.17	51	-41.4	103.74	51	-38.4
2009-10	65,710,810	189.9	11,550.38	8	12.7	302.00	7	15.0
2010-11	62,693,308	-4.6	10,981.90	21	-0.3	284.55	21	2.9
2011-12	53,153,393	-15.2	9,285.16	24	-3.9	228.32	30	-0.7
Cumulative Change		152.6%						
Average Annual Change		4.5%						

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

**Two-year growth rate.

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

ATTACHMENT 48

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

Fiscal Year	General Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1990-91	\$18,026,526		\$3,631.20	16	1.8%	\$200.06	16	8.4%
1991-92	19,123,325	6.1%	3,805.34	16	0.1	204.31	17	5.9
1992-93	20,876,720	9.2	4,105.64	17	2.5	206.39	17	7.0
1993-94	22,181,947	6.3	4,320.87	15	3.3	208.46	19	6.8
1994-95	23,522,356	6.0	4,536.76	16	3.3	208.21	19	5.5
1995-96	24,383,773	3.7	4,662.30	15	2.7	205.40	20	5.3
1996-97	25,380,526	4.1	4,819.50	19	1.9	202.10	20	4.3
1997-98	26,848,016	5.8	5,067.89	20	2.4	201.56	21	4.3
1998-99	28,444,883	5.9	5,334.08	18	3.8	199.69	21	5.6
1999-00	30,571,703	7.5	5,688.82	16	4.1	206.20	20	6.8
2001-02	32,555,386	6.5*	5,978.77	18	2.1	197.59	24	5.3
2003-04	35,637,492	9.5*	6,463.06	20	0.3	203.29	27	2.1
2004-05	36,720,655	3.0	6,620.91	25	-3.4	199.43	30	-1.1
2005-06	38,361,645	4.5	6,877.74	32	-6.6	201.27	32	-2.9
2006-07	40,066,854	4.4	7,141.06	33	-7.7	197.99	32	-3.3
2007-08	41,797,032	4.3	7,409.51	29	-7.0	197.73	33	-2.1
2008-09	43,766,527	4.7	7,719.97	24	-2.4	200.31	27	2.6
2009-10	45,515,459	4.0	8,000.52	24	-1.1	209.19	29	1.0
2010-11	47,256,007	3.8	8,277.77	24	-1.3	214.48	26	1.9
2011-12	46,659,418	-1.3	8,150.75	26	-1.5	200.42	28	1.8
Cumulative Change		158.8%						
Average Annual Change		4.6%						

*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
1990-91	\$15,135,641		\$3,048.87	13	3.1%	\$167.97	11	9.8%
1991-92	15,911,485	5.1%	3,166.21	15	2.0	170.00	14	7.9
1992-93	17,340,988	9.0	3,410.30	13	5.2	171.43	9	9.8
1993-94	18,374,060	6.0	3,579.12	12	6.4	172.68	9	10.0
1994-95	19,568,075	6.5	3,774.10	12	6.8	173.21	9	9.1
1995-96	20,488,030	4.7	3,917.42	12	6.8	172.59	8	9.6
1996-97	21,207,549	3.5	4,027.10	13	5.1	168.87	16	7.6
1997-98	22,741,309	7.2	4,292.70	13	6.6	170.73	14	8.7
1998-99	23,826,808	4.8	4,468.09	13	7.2	167.27	15	9.0
1999-00	25,512,675	7.1	4,747.43	12	7.2	172.07	16	10.0
2001-02	26,099,770	2.3*	4,793.20	14	4.1	158.41	15	7.5
2003-04	28,375,466	8.7*	5,146.05	18	2.9	161.87	16	4.8
2004-05	29,620,064	4.4	5,340.64	20	-0.6	160.87	22	1.8
2005-06	31,236,392	5.5	5,600.27	26	-4.2	163.89	25	-0.4
2006-07	32,896,580	5.3	5,863.11	28	-5.3	162.56	26	-0.8
2007-08	34,411,501	4.6	6,100.25	23	-4.6	162.79	24	0.4
2008-09	34,605,856	0.6	6,104.12	21	-0.9	158.38	17	4.2
2009-10	34,699,682	0.3	6,099.37	21	0.4	159.48	22	2.6
2010-11	36,232,114	4.4	6,346.73	20	0.5	164.45	18	3.8
2011-12	37,139,311	2.5	6,487.72	20	1.1	159.53	17	4.5
Cumulative Change		145.4%						
Average Annual Change		4.4%						

*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
1990-91	\$11,030,453		\$2,221.94	13	7.0%	\$122.41	6	13.9%
1991-92	11,609,642	5.3%	2,310.19	14	6.2	124.04	7	12.3
1992-93	12,783,119	10.1	2,513.94	10	9.9	126.37	4	14.8
1993-94	13,715,126	7.3	2,671.60	9	12.4	128.89	4	16.2
1994-95	14,505,108	5.8	2,797.60	9	12.8	128.39	5	15.2
1995-96	15,205,413	4.8	2,907.35	9	13.7	128.09	5	16.6
1996-97	15,625,389	2.8	2,967.10	9	11.0	124.42	7	13.7
1997-98	16,643,017	6.5	3,141.57	10	12.0	124.95	6	14.1
1998-99	17,417,597	4.7	3,266.21	7	11.8	122.28	5	13.7
1999-00	18,546,574	6.5	3,451.17	9	11.6	125.09	5	14.5
2001-02	18,609,916	0.3*	3,417.70	12	8.6	112.95	6	12.1
2003-04	20,440,988	9.8*	3,707.09	13	7.4	116.61	6	9.4
2004-05	21,403,526	4.7	3,859.16	17	3.8	116.24	11	6.3
2005-06	22,293,077	4.2	3,996.85	17	-1.1	116.96	15	2.9
2006-07	23,321,799	4.6	4,156.61	19	-2.4	115.24	18	2.2
2007-08	24,192,266	3.7	4,288.65	19	-1.9	114.45	15	3.2
2008-09	24,028,810	-0.7	4,238.44	17	1.7	109.97	11	6.9
2009-10	24,390,866	1.5	4,287.33	16	4.5	112.10	11	6.7
2010-11	25,605,386	5.0	4,485.26	17	4.4	116.22	12	7.8
2011-12	26,496,498	3.5	4,628.57	16	4.7	113.81	13	8.1
Cumulative Change		140.2%						
Average Annual Change		4.3%						

*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
1990-91	\$3,948,035		\$795.28	13	19.8%	\$43.81	11	27.5%
1991-92	4,103,127	3.9%	816.48	15	16.9	43.84	14	23.7
1992-93	4,679,753	14.1	920.33	10	26.1	46.26	11	31.7
1993-94	5,106,784	9.1	994.76	10	32.8	47.99	7	37.2
1994-95	5,280,687	3.4	1,018.49	11	33.3	46.74	8	36.2
1995-96	5,438,485	3.0	1,039.87	11	33.8	45.81	7	37.2
1996-97	5,220,551	-4.0	991.33	12	23.5	41.57	11	26.5
1997-98	5,248,858	0.5	990.79	14	18.8	39.41	11	21.0
1998-99	5,524,611	5.3	1,035.99	13	20.6	38.78	11	22.7
1999-00	5,689,395	3.0	1,058.69	12	19.9	38.37	11	22.9
2001-02	6,466,173	13.7*	1,187.51	13	22.3	39.24	9	26.3
2003-04	7,429,001	14.9*	1,347.29	11	24.1	42.38	9	26.4
2004-05	7,796,015	4.9	1,405.66	12	23.7	42.34	11	26.6
2005-06	8,016,716	2.8	1,437.29	12	17.6	42.06	10	22.4
2006-07	8,391,341	4.7	1,495.58	13	15.9	41.47	11	21.4
2007-08	8,824,338	5.2	1,564.32	13	16.2	41.75	10	22.2
2008-09	9,137,483	3.5	1,611.76	13	14.5	41.82	11	20.4
2009-10	9,643,592	5.5	1,695.11	13	18.7	44.32	10	21.2
2010-11	9,827,091	1.9	1,721.40	13	21.0	44.60	11	25.0
2011-12	10,050,992	2.3	1,755.77	13	23.5	43.17	11	27.7
Cumulative Change		154.6%						
Average Annual Change		4.6%						

*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
1990-91	\$3,003,381		\$604.99	9	40.0%	\$33.33	10	49.0%
1991-92	3,142,211	4.6%	625.27	8	41.1	33.57	8	49.3
1992-93	3,445,819	9.7	677.66	10	42.9	34.07	7	49.3
1993-94	3,638,710	5.6	708.79	9	44.8	34.20	8	49.7
1994-95	3,932,948	8.1	758.55	9	46.4	34.81	6	49.6
1995-96	4,150,889	5.5	793.67	9	45.6	34.97	8	49.3
1996-97	4,538,218	9.3	861.76	9	47.7	36.14	7	51.2
1997-98	5,047,515	11.2	952.78	9	49.6	37.89	7	52.5
1998-99	5,162,239	2.3	968.04	9	42.7	36.24	8	45.2
1999-00	5,952,301	15.3	1,107.61	9	47.7	40.15	6	51.4
2001-02	4,973,615	-16.4*	913.40	12	29.5	30.19	11	33.7
2003-04	5,251,190	5.6*	952.33	12	29.6	29.96	10	31.9
2004-05	5,465,082	4.1	985.38	14	20.2	29.68	15	23.0
2005-06	5,906,515	8.1	1,058.96	15	17.6	30.99	16	22.3
2006-07	6,333,633	7.2	1,128.83	15	17.1	31.30	15	22.7
2007-08	6,466,878	2.1	1,146.41	16	14.3	30.59	13	20.3
2008-09	5,971,177	-7.7	1,053.25	14	19.3	27.33	13	25.4
2009-10	5,791,991	-3.0	1,018.09	14	21.0	26.62	13	23.5
2010-11	6,429,115	11.0	1,126.18	13	23.1	29.18	12	27.2
2011-12	6,762,399	5.2	1,181.30	13	20.6	29.05	13	24.7
Cumulative Change		125.2%						
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
1990-91	\$2,058,657		\$414.69	31	-16.4%	\$22.85	32	-11.0%
1991-92	2,209,763	7.3%	439.72	31	-14.4	23.61	34	-9.5
1992-93	2,377,503	7.6	467.56	28	-12.5	23.50	32	-8.6
1993-94	2,554,774	7.5	497.65	28	-12.1	24.01	32	-9.2
1994-95	2,714,319	6.2	523.51	29	-13.0	24.03	34	-11.1
1995-96	2,851,694	5.1	545.26	28	-13.1	24.02	34	-10.9
1996-97	3,017,168	5.8	572.93	28	-12.6	24.03	33	-10.5
1997-98	3,217,885	6.7	607.41	28	-11.2	24.16	32	-9.5
1998-99	3,440,139	6.9	645.11	27	-10.3	24.15	32	-8.7
1999-00	3,695,182	7.4	687.60	27	-9.8	24.92	32	-7.5
2001-02	3,913,811	5.9*	718.77	27	-7.3	23.75	26	-4.3
2003-04	4,139,085	5.8*	750.65	29	-10.4	23.61	31	-8.8
2004-05	4,299,914	3.9	775.29	31	-12.9	23.35	33	-10.8
2005-06	4,394,934	2.2	787.95	33	-17.7	23.06	36	-14.4
2006-07	4,445,533	1.2	792.32	36	-20.6	21.97	35	-16.8
2007-08	4,567,730	2.7	809.74	34	-19.2	21.61	34	-15.0
2008-09	4,402,577	-3.6	776.57	34	-18.0	20.15	35	-13.8
2009-10	4,237,296	-3.8	744.81	36	-19.1	19.47	37	-17.4
2010-11	4,437,614	4.7	777.33	35	-19.6	20.14	37	-17.0
2011-12	4,626,040	4.2	808.10	33	-19.4	19.87	37	-16.7
Cumulative Change		124.7%						
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
1990-91	\$563,253		\$113.46	11	34.6%	\$6.25	15	43.2%
1991-92	599,945	6.5%	119.38	10	33.3	6.41	16	41.0
1992-93	590,333	-1.6	116.10	15	24.4	5.84	20	30.0
1993-94	729,302	23.5	142.06	4	47.8	6.85	8	52.7
1994-95	751,742	3.1	144.99	4	46.8	6.65	8	50.0
1995-96	781,785	4.0	149.48	4	49.5	6.59	9	53.3
1996-97	798,630	2.2	151.65	7	46.6	6.36	10	50.1
1997-98	844,052	5.7	159.33	6	50.3	6.34	12	53.2
1998-99	907,722	7.5	170.22	2	57.8	6.37	9	60.6
1999-00	919,848	1.3	171.17	3	56.1	6.20	9	60.1
2001-02	955,404	3.9**	175.46	4	52.7	5.80	9	57.6
2003-04	935,953	-2.0**	169.74	6	42.2	5.34	11	44.8
2004-05	957,055	2.3	172.56	7	42.6	5.20	10	46.0
2005-06	975,646	1.9	174.92	4	41.1	5.12	9	46.8
2006-07	996,200	2.1	177.55	5	41.3	4.92	10	48.0
2007-08	1,001,339	0.5	177.51	5	38.5	4.74	9	45.8
2008-09	970,173	-3.1	171.13	5	38.8	4.44	9	45.9
2009-10	972,979	0.3	171.03	6	39.7	4.47	9	42.6
2010-11	989,545	1.7	173.34	6	31.0	4.49	10	35.3
2011-12	985,001	-0.5	172.07	8	30.3	4.23	10	34.6

Cumulative Change 74.9%

Average Annual Change 2.7%

*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
1990-91	\$440,917		\$88.82	14	1.0%	\$4.89	17	7.5%
1991-92	469,792	6.5%	93.48	14	0.3	5.02	13	6.1
1992-93	492,015	4.7	96.76	17	-4.8	4.86	16	-0.6
1993-94	588,914	19.7	114.72	14	6.4	5.53	15	10.0
1994-95	672,335	14.2	129.67	13	9.9	5.95	15	12.3
1995-96	677,588	0.8	129.56	14	8.8	5.71	16	11.6
1996-97	695,301	2.6	132.03	15	6.3	5.54	14	8.8
1997-98	680,639	-2.1	128.48	14	3.0	5.11	15	5.0
1998-99	670,958	-1.4	125.82	16	3.5	4.71	15	5.3
1999-00	654,239	-2.5	121.74	17	-4.9	4.41	20	-2.5
2001-02	445,016	-32.0**	81.73	16	-16.5	2.70	23	-13.8
2003-04	681,990	53.3**	123.68	12	7.4	3.89	13	9.4
2004-05	782,742	14.8	141.13	16	-3.6	4.25	17	-1.3
2005-06	808,200	3.3	144.90	26	-18.5	4.24	28	-15.3
2006-07	923,359	14.2	164.57	24	-18.2	4.56	27	-14.4
2007-08	863,088	-6.5	153.00	20	-18.7	4.08	23	-14.5
2008-09	656,872	-23.9	115.87	24	-23.2	3.01	24	-19.3
2009-10	851,537	29.6	149.68	11	8.0	3.91	13	10.3
2010-11	850,647	-0.1	149.01	18	-4.4	3.86	19	-1.2
2011-12	934,103	9.8	163.17	16	4.5	4.01	17	7.9
Cumulative Change		111.9%						
Average Annual Change		3.6%						

*The corporate income tax amounts shown equal revenues from the state corporate income and franchise tax and, beginning in 1991-92, the state recycling/economic development 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 Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1990-91	\$2,487,012		\$500.98	25	1.2%	\$27.60	27	7.7%
1991-92	2,700,230	8.6%	537.32	27	0.7	28.85	27	6.5
1992-93	2,968,956	10.0	583.88	23	1.6	29.35	27	6.1
1993-94	3,094,139	4.2	602.71	27	-1.6	29.08	30	1.7
1994-95	3,350,177	8.3	646.15	28	0.0	29.65	32	2.2
1995-96	3,438,432	2.6	657.45	30	-2.8	28.96	35	-0.3
1996-97	3,586,025	4.3	680.95	30	-2.6	28.55	34	-0.2
1997-98	3,705,533	3.3	699.46	30	-4.3	27.82	34	-2.4
1998-99	4,054,748	9.4	760.36	27	0.6	28.47	29	2.4
1999-00	4,308,570	6.3	801.74	26	1.2	29.06	28	3.8
2001-02	4,857,445	12.7*	892.07	26	1.3	29.48	26	4.6
2003-04	5,272,313	8.5*	956.16	25	-2.7	30.08	28	-0.9
2004-05	5,424,632	2.9	978.09	26	-6.2	29.46	32	-4.0
2005-06	5,782,728	6.6	1,036.77	26	-7.3	30.34	32	-3.5
2006-07	6,146,461	6.3	1,095.47	31	-5.7	30.37	32	-1.3
2007-08	6,651,993	8.2	1,179.22	29	-4.6	31.47	31	0.4
2008-09	7,087,047	6.5	1,250.08	27	-2.8	32.44	28	2.2
2009-10	6,989,057	-1.4	1,228.51	30	-7.2	32.12	35	-5.3
2010-11	7,308,738	4.6	1,280.26	30	-7.0	33.17	31	-3.9
2011-12	7,287,230	-0.3	1,272.98	27	-6.4	31.30	30	-3.3
Cumulative Change		193.0%						
Average Annual Change		5.3%						

*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
1990-91	\$2,890,885		\$582.33	30	-4.4%	\$32.08	30	1.8%
1991-92	3,211,840	11.1%	639.12	33	-8.5	34.31	32	-3.2
1992-93	3,535,732	10.1	695.34	32	-9.0	34.95	36	-5.0
1993-94	3,807,887	7.7	741.75	34	-9.4	35.79	37	-6.4
1994-95	3,954,281	3.8	762.66	34	-11.2	35.00	39	-9.3
1995-96	3,895,743	-1.5	744.89	41	-14.6	32.82	40	-12.4
1996-97	4,172,977	7.1	792.41	35	-11.7	33.23	35	-9.6
1997-98	4,106,707	-1.6	775.19	40	-16.2	30.83	40	-14.5
1998-99	4,618,075	12.5	866.00	37	-10.7	32.42	36	-9.2
1999-00	5,059,028	9.5	941.39	36	-9.0	34.12	36	-6.7
2001-02	6,455,616	27.6*	1,185.57	32	-5.4	39.18	33	-2.4
2003-04	7,262,026	12.5*	1,317.01	37	-8.9	41.43	35	-7.2
2004-05	7,100,591	-2.2	1,280.27	39	-13.7	38.56	37	-11.7
2005-06	7,125,253	0.3	1,277.46	44	-15.9	37.38	39	-12.5
2006-07	7,170,274	0.6	1,277.95	46	-17.1	35.43	39	-13.2
2007-08	7,385,531	3.0	1,309.26	47	-16.6	34.94	39	-12.3
2008-09	9,160,671	24.0	1,615.85	36	-7.7	41.93	33	-3.0
2009-10	10,815,777	18.1	1,901.15	35	-5.7	49.71	34	-3.7
2010-11	11,023,893	1.9	1,931.04	35	-6.9	50.03	35	-3.8
2011-12	9,520,107	-13.6	1,663.03	40	-10.7	40.89	37	-7.7

Cumulative Change 229.3%

Average Annual Change 5.8%

*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
1990-91	\$2,548,279		\$513.32	12	10.1%	\$28.28	10	17.2%
1991-92	5,293,621	107.7%	1,053.37	3	82.6	56.56	3	93.2
1992-93	5,284,296	-0.2	1,039.22	3	64.8	52.24	3	72.1
1993-94	5,448,289	3.1	1,061.28	3	73.5	51.20	3	79.4
1994-95	1,685,357	-69.1	325.06	47	-50.9	14.92	46	-49.8
1995-96	8,716,635	417.2	1,666.67	2	108.4	73.43	3	113.7
1996-97	7,448,149	-14.6	1,414.33	3	55.9	59.31	3	59.6
1997-98	9,412,454	26.4	1,776.72	2	78.9	70.66	1	82.3
1998-99	9,512,784	1.1	1,783.87	2	81.7	66.78	3	84.8
1999-00	11,567,852	21.6	2,152.56	12	95.0	78.02	12	100.0
2001-02	-2,088,260	-118.1**	-383.51	49	-815.8	-12.67	49	-469.4
2003-04	12,046,845	N.A.***	2,184.76	6	48.1	68.72	6	50.9
2004-05	10,366,905	-13.9	1,869.20	5	44.3	56.30	5	47.7
2005-06	8,233,583	-20.6	1,476.17	10	6.6	43.20	8	10.9
2006-07	14,624,304	77.6	2,606.47	6	31.5	72.27	5	37.7
2007-08	-1,822,700	-112.5	-323.12	47	-285.2	-8.62	47	-294.9
2008-09	-22,878,526	N.A.***	-4,035.54	51	154.4	-104.71	51	167.5
2009-10	18,406,024	N.A.***	3,235.34	1	94.0	84.59	1	98.1
2010-11	13,493,199	-26.7	2,363.59	9	11.0	61.24	8	14.6
2011-12	4,631,742	-65.7	809.10	21	-7.8	19.90	21	-4.7
Cumulative Change		81.8%						
Average Annual Change		2.9%						

*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
1990-91	\$20,114,735		\$4,051.84	20	-3.6%	\$223.23	23	2.6%
1991-92	21,960,014	9.2%	4,369.81	20	-3.1	234.62	24	2.5
1992-93	23,768,768	8.2	4,674.39	18	0.1	234.98	20	4.5
1993-94	24,482,338	3.0	4,768.97	17	-0.7	230.08	23	2.6
1994-95	25,934,371	5.9	5,001.97	16	-1.4	229.56	22	0.7
1995-96	26,742,016	3.1	5,113.21	16	-1.4	225.27	24	1.1
1996-97	28,448,813	6.4	5,402.14	16	0.8	226.53	23	3.2
1997-98	29,461,665	3.6	5,561.25	15	0.3	221.19	24	2.2
1998-99	31,673,392	7.5	5,939.50	14	1.9	222.35	22	3.7
1999-00	34,558,971	9.1	6,430.77	14	3.9	233.09	19	6.5
2001-02	39,261,767	13.6*	7,210.39	17	1.1	238.29	22	4.3
2003-04	42,477,302	8.2*	7,703.50	19	-0.5	242.31	25	1.3
2004-05	43,146,484	1.6	7,779.52	20	-2.9	234.33	27	-0.6
2005-06	45,311,450	5.0	8,123.75	21	-3.1	237.73	25	0.8
2006-07	46,692,309	3.0	8,321.90	25	-5.9	230.73	30	-1.5
2007-08	49,302,771	5.6	8,740.08	25	-6.4	233.24	31	-1.5
2008-09	52,661,163	6.8	9,288.89	24	-4.8	241.02	26	0.0
2009-10	55,472,097	5.3	9,750.66	25	-3.2	254.95	25	-1.1
2010-11	56,696,015	2.2	9,931.36	24	-2.2	257.33	22	1.0
2011-12	55,813,675	-1.6	9,749.87	25	-2.9	239.75	28	0.3
Cumulative Change		177.5%						
Average Annual Change		5.0%						

*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
1990-91	\$18,195,926		\$3,665.32	17	2.5%	\$201.94	17	9.1%
1991-92	19,609,414	7.8%	3,902.06	19	2.4	209.50	18	8.3
1992-93	21,352,589	8.9	4,199.22	14	6.3	211.09	15	11.0
1993-94	21,932,123	2.7	4,272.20	14	4.7	206.12	19	8.2
1994-95	23,079,319	5.2	4,451.31	15	3.4	204.28	20	5.6
1995-96	23,862,375	3.4	4,562.61	15	3.3	201.01	20	6.0
1996-97	25,157,283	5.4	4,777.11	14	4.4	200.32	20	6.9
1997-98	26,151,152	4.0	4,936.35	16	3.6	196.33	24	5.6
1998-99	28,043,255	7.2	5,258.77	15	4.9	196.87	23	6.7
1999-00	30,762,068	9.7	5,724.24	12	7.5	207.48	19	10.2
2001-02	34,003,403	10.5*	6,244.70	15	3.7	206.38	20	7.0
2003-04	36,780,820	8.2*	6,670.41	17	2.6	209.82	22	4.5
2004-05	37,723,710	2.6	6,801.76	19	0.1	204.88	23	2.5
2005-06	39,408,187	4.5	7,065.37	20	-0.4	206.76	24	3.6
2006-07	40,490,581	2.7	7,216.58	22	-3.6	200.08	29	0.9
2007-08	42,464,533	4.9	7,527.84	25	-4.7	200.89	28	0.3
2008-09	44,764,882	5.4	7,896.07	25	-3.0	204.88	24	2.0
2009-10	46,049,124	2.9	8,094.33	24	-1.4	211.64	26	0.7
2010-11	47,713,578	3.6	8,357.92	22	0.8	216.56	23	4.1
2011-12	47,264,905	-0.9	8,256.52	22	0.2	203.03	24	3.5
Cumulative Change		159.8%						
Average Annual Change		4.7%						

*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
1990-91	\$1,208,220		\$243.38	24	-17.0%	\$13.41	31	-11.6%
1991-92	1,449,628	20.0%	288.46	25	-18.0	15.49	25	-13.2
1992-93	1,478,509	2.0	290.77	27	-23.5	14.62	30	-20.1
1993-94	1,597,696	8.1	311.22	26	-14.2	15.02	28	-11.3
1994-95	1,902,107	19.1	366.86	24	-9.0	16.84	26	-7.0
1995-96	1,898,014	-0.2	362.91	25	-10.1	15.99	27	-7.8
1996-97	2,181,768	15.0	414.30	19	2.4	17.37	17	4.8
1997-98	2,233,370	2.4	421.58	16	7.3	16.77	14	9.3
1998-99	2,364,277	5.9	443.36	18	7.4	16.60	16	9.3
1999-00	2,602,069	10.1	484.20	16	9.1	17.55	16	11.9
2001-02	4,019,479	54.5*	738.17	12	24.3	24.40	8	28.3
2003-04	4,269,389	6.2*	774.28	12	14.6	24.35	9	16.7
2004-05	4,014,490	-6.0	723.83	15	9.3	21.80	10	11.9
2005-06	4,196,008	4.5	752.29	13	10.0	22.01	9	14.4
2006-07	4,415,898	5.2	787.04	11	10.7	21.82	11	16.0
2007-08	4,993,632	13.1	885.24	11	14.5	23.62	7	20.4
2008-09	5,831,432	16.8	1,028.60	12	13.8	26.69	10	19.6
2009-10	7,305,556	25.3	1,284.14	15	10.4	33.58	14	12.7
2010-11	6,723,624	-8.0	1,177.77	17	1.5	30.52	16	4.9
2011-12	6,445,268	-4.1	1,125.90	15	2.0	27.69	15	5.4
Cumulative Change		433.5%						
Average Annual Change		8.3%						

*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
1990-91	\$8,130,704		\$1,637.82	16	4.7%	\$90.23	18	11.5%
1991-92	8,892,187	9.4%	1,769.45	21	2.0	95.00	20	7.9
1992-93	9,825,787	10.5	1,932.35	18	4.7	97.14	19	9.4
1993-94	10,414,652	6.0	2,028.69	20	3.2	97.88	21	6.7
1994-95	11,113,580	6.7	2,143.48	21	2.9	98.37	21	5.1
1995-96	11,608,703	4.5	2,219.64	18	4.3	97.79	20	6.9
1996-97	12,022,528	3.6	2,282.96	20	3.9	95.73	20	6.3
1997-98	12,530,940	4.2	2,365.37	22	2.9	94.08	25	4.9
1998-99	13,539,675	8.0	2,539.01	20	4.7	95.05	22	6.5
1999-00	15,308,611	13.1	2,848.64	14	8.6	103.25	20	11.4
2001-02	17,114,091	11.8*	3,142.99	19	1.6	103.87	22	4.9
2003-04	19,590,584	14.5*	3,552.86	16	4.2	111.75	21	6.1
2004-05	20,403,369	4.1	3,678.82	18	2.0	110.81	22	4.4
2005-06	21,566,682	5.7	3,866.62	19	1.7	113.15	24	5.8
2006-07	22,404,157	3.9	3,993.06	22	-0.7	110.71	24	3.9
2007-08	23,378,220	4.3	4,144.34	22	-2.5	110.60	24	2.6
2008-09	25,318,945	8.3	4,466.00	20	1.1	115.88	20	6.2
2009-10	26,348,877	4.1	4,631.50	20	3.2	121.10	22	5.4
2010-11	27,732,404	5.3	4,857.85	15	5.2	125.87	17	8.6
2011-12	27,394,284	-1.2	4,785.40	19	3.4	117.67	21	6.9
Cumulative Change		236.9%						
Average Annual Change		6.0%						

*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
1990-91	\$6,899,576		\$1,389.83	22	-4.0%	\$76.57	26	2.2%
1991-92	7,232,035	4.8%	1,439.10	22	-3.7	77.27	27	1.9
1992-93	7,778,601	7.6	1,529.75	18	0.3	76.90	21	4.8
1993-94	8,119,287	4.4	1,581.57	16	1.3	76.30	21	4.8
1994-95	8,411,313	3.6	1,622.29	18	0.2	74.45	25	2.4
1995-96	8,596,591	2.2	1,643.71	20	-1.1	72.42	27	1.5
1996-97	9,050,576	5.3	1,718.61	20	0.0	72.07	25	2.3
1997-98	9,531,728	5.3	1,799.23	16	0.2	71.56	26	2.2
1998-99	9,934,106	4.2	1,862.88	17	-0.5	69.74	28	1.2
1999-00	10,182,450	2.5	1,894.76	21	-2.6	68.68	29	-0.1
2001-02	11,208,846	10.1*	2,058.50	21	-2.9	68.03	30	0.3
2003-04	12,024,334	7.3*	2,180.68	24	-4.1	68.59	33	-2.3
2004-05	12,298,435	2.3	2,217.47	26	-5.7	66.79	32	-3.4
2005-06	12,563,304	2.2	2,252.43	26	-7.1	65.92	31	-3.3
2006-07	12,899,234	2.7	2,299.01	27	-9.1	63.74	33	-4.9
2007-08	13,562,918	5.1	2,404.35	30	-8.8	64.16	31	-4.1
2008-09	13,860,986	2.2	2,444.94	32	-9.8	63.44	32	-5.2
2009-10	14,256,598	2.9	2,505.97	29	-8.0	65.52	34	-6.0
2010-11	14,354,212	0.7	2,514.41	28	-7.6	65.15	32	-4.6
2011-12	14,377,672	0.2	2,511.58	25	-6.4	61.76	28	-3.3
Cumulative Change		108.4%						
Average Annual Change		3.6%						

*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
1990-91	\$2,282,845		\$459.85	32	-11.6%	\$25.33	32	-5.9%
1991-92	2,671,026	17.0%	531.51	18	-0.1	28.54	24	5.6
1992-93	2,879,759	7.8	566.34	14	8.3	28.47	18	13.1
1993-94	2,548,659	-11.5	496.46	25	-5.0	23.95	27	-1.8
1994-95	2,792,811	9.6	538.65	29	-5.3	24.72	33	-3.2
1995-96	2,863,818	2.5	547.58	29	-7.2	24.12	32	-4.8
1996-97	3,366,242	17.5	639.21	21	0.7	26.80	27	3.1
1997-98	3,458,975	2.8	652.92	21	-1.0	25.97	30	0.9
1998-99	3,861,424	11.6	724.11	21	1.8	27.11	28	3.6
1999-00	4,352,273	12.7	809.88	18	5.3	29.35	24	8.0
2001-02	4,773,065	9.7*	876.57	21	-1.9	28.97	23	1.2
2003-04	4,345,163	-9.0*	788.02	28	-14.3	24.79	34	-12.7
2004-05	4,310,691	-0.8	777.24	32	-17.4	23.41	34	-15.4
2005-06	4,691,873	8.8	841.19	33	-15.5	24.62	33	-12.1
2006-07	4,628,644	-1.3	824.96	39	-23.6	22.87	38	-20.0
2007-08	4,912,062	6.1	870.78	39	-24.3	23.24	39	-20.3
2008-09	4,908,819	-0.1	865.87	41	-26.7	22.47	40	-23.0
2009-10	5,056,762	3.0	888.86	38	-22.0	23.24	40	-20.3
2010-11	5,252,222	3.9	920.02	34	-14.6	23.84	40	-11.9
2011-12	4,917,152	-6.4	858.96	37	-18.5	21.12	40	-15.8
Cumulative Change		115.4%						
Average Annual Change		3.7%						

*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
1990-91	\$910,939		\$183.50	38	-24.6%	\$10.11	37	-19.7%
1991-92	996,037	9.3%	198.20	37	-21.8	10.64	37	-17.3
1992-93	1,065,702	7.0	209.58	33	-15.9	10.54	33	-12.2
1993-94	1,083,008	1.6	210.96	31	-13.9	10.18	35	-11.0
1994-95	1,021,870	-5.6	197.09	34	-21.0	9.04	39	-19.3
1995-96	1,092,905	7.0	208.97	30	-18.1	9.21	34	-16.0
1996-97	1,189,032	8.8	225.79	28	-14.6	9.47	32	-12.6
1997-98	1,280,517	7.7	241.71	27	-10.6	9.61	29	-8.9
1998-99	1,334,266	4.2	250.21	25	-9.9	9.37	29	-8.3
1999-00	1,426,469	6.9	265.44	27	-7.0	9.62	31	-4.6
2001-02	1,525,209	6.9*	280.10	23	-7.3	9.26	28	-4.3
2003-04	1,626,277	6.6*	294.93	23	-7.7	9.28	24	-6.0
2004-05	1,566,456	-3.7	282.44	26	-9.1	8.51	26	-7.0
2005-06	1,704,764	8.8	305.64	21	-6.6	8.94	20	-2.8
2006-07	1,786,594	4.8	318.42	25	-9.5	8.83	24	-5.3
2007-08	1,880,545	5.3	333.37	25	-10.9	8.90	24	-6.2
2008-09	2,095,185	11.4	369.57	21	-3.9	9.59	19	1.0
2009-10	1,811,724	-13.5	318.46	29	-17.7	8.33	27	-15.9
2010-11	1,873,148	3.4	328.12	26	-17.3	8.50	26	-14.6
2011-12	1,891,521	1.0	330.42	25	-17.1	8.12	26	-14.3
Cumulative Change		107.6%						
Average Annual Change		3.5%						

*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
1990-91	\$577,408		\$116.31	16	-3.4%	\$6.41	15	2.9%
1991-92	609,235	5.5%	121.23	17	-5.7	6.51	13	-0.3
1992-93	604,357	-0.8	118.85	17	-10.9	5.97	15	-6.9
1993-94	590,421	-2.3	115.01	18	-14.3	5.55	19	-11.4
1994-95	570,110	-3.4	109.96	22	-20.6	5.05	22	-18.9
1995-96	550,095	-3.5	105.18	24	-21.6	4.63	23	-19.6
1996-97	505,580	-8.1	96.00	24	-21.8	4.03	24	-19.9
1997-98	297,853	-41.1	56.22	41	-51.0	2.24	44	-50.0
1998-99	466,837	56.7	87.54	25	-22.4	3.28	26	-21.1
1999-00	585,640	25.4	108.98	20	-2.0	3.95	20	0.5
2001-02	621,077	6.1*	114.06	18	-0.9	3.77	19	2.3
2003-04	621,555	0.1*	112.72	22	-12.0	3.55	23	-10.4
2004-05	553,043	-11.0	99.72	25	-22.0	3.00	27	-20.1
2005-06	562,318	1.7	100.82	25	-22.8	2.95	28	-19.7
2006-07	557,782	-0.8	99.41	31	-24.8	2.76	31	-21.2
2007-08	575,394	3.2	102.00	31	-26.2	2.72	30	-22.3
2008-09	645,796	12.2	113.91	29	-21.7	2.96	28	-17.7
2009-10	692,579	7.2	121.74	29	-21.2	3.18	30	-19.5
2010-11	760,405	9.8	133.20	27	-17.4	3.45	28	-14.7
2011-12	787,778	3.6	137.61	25	-14.0	3.38	26	-11.2
Cumulative Change		36.4%						
Average Annual Change		1.5%						

*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
1990-91	\$4,740,929		\$955.00	11	11.0%	\$52.61	8	18.2%
1991-92	5,086,934	7.3%	1,012.25	10	14.2	54.35	8	20.8
1992-93	5,431,063	6.8	1,068.08	9	15.5	53.69	6	20.6
1993-94	5,571,333	2.6	1,085.25	8	15.6	52.36	8	19.5
1994-95	5,824,862	4.6	1,123.44	8	13.2	51.56	9	15.7
1995-96	6,302,703	8.2	1,205.11	7	16.2	53.09	7	19.2
1996-97	6,739,841	6.9	1,279.83	6	18.4	53.67	6	21.3
1997-98	7,245,535	7.5	1,367.68	6	18.6	54.40	6	20.9
1998-99	7,566,569	4.4	1,418.91	7	16.5	53.12	7	18.5
1999-00	7,792,624	3.0	1,450.06	9	12.0	52.56	8	14.9
2001-02	8,464,946	8.6*	1,554.58	9	8.7	51.38	8	12.2
2003-04	8,722,218	3.0*	1,581.82	17	2.5	49.76	15	4.4
2004-05	8,961,006	2.7	1,615.71	17	0.8	48.67	16	3.2
2005-06	9,336,693	4.2	1,673.95	20	-0.6	48.99	19	3.4
2006-07	9,546,602	2.2	1,701.48	21	-4.2	47.17	24	0.3
2007-08	10,091,255	5.7	1,788.91	22	-3.8	47.74	22	1.2
2008-09	10,416,804	3.2	1,837.42	24	-2.5	47.68	20	2.5
2009-10	10,591,035	1.7	1,861.65	21	0.3	48.68	22	2.4
2010-11	10,862,164	2.6	1,902.71	18	5.0	49.30	15	8.4
2011-12	10,130,645	-6.7	1,769.68	22	-1.8	43.52	27	1.5
Cumulative Change		113.7%						
Average Annual Change		3.7%						

*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	
1990-91	\$2,889,577		\$582.07	10	16.0%	\$32.07	8	23.5%
1991-92	3,314,111	14.7%	659.47	12	9.0	35.41	13	15.3
1992-93	3,501,893	5.7	688.69	13	7.1	34.62	13	11.9
1993-94	3,756,622	7.3	731.76	15	7.1	35.30	16	10.7
1994-95	3,779,596	0.6	728.97	17	0.5	33.45	19	2.7
1995-96	3,927,732	3.9	751.00	16	4.6	33.09	18	7.2
1996-97	4,018,589	2.3	763.09	16	4.0	32.00	17	6.5
1997-98	3,847,350	-4.3	726.23	21	-2.1	28.88	23	-0.2
1998-99	4,128,245	7.3	774.14	21	0.4	28.98	22	2.1
1999-00	4,469,954	8.3	831.77	23	0.6	30.15	23	3.1
2001-02	5,559,624	24.4*	1,021.02	19	4.4	33.74	22	7.8
2003-04	6,858,367	23.4*	1,243.80	16	8.4	39.12	18	10.4
2004-05	7,002,387	2.1	1,262.56	18	3.4	38.03	17	5.9
2005-06	7,202,754	2.9	1,291.36	17	4.9	37.79	19	9.1
2006-07	7,447,419	3.4	1,327.34	17	4.2	36.80	19	9.1
2007-08	7,479,999	0.4	1,326.01	19	-0.2	35.39	22	5.0
2008-09	8,859,619	18.4	1,562.75	15	11.0	40.55	16	16.7
2009-10	9,506,838	7.3	1,671.07	12	13.2	43.69	16	15.6
2010-11	10,035,317	5.6	1,757.87	13	11.3	45.55	16	15.0
2011-12	9,944,033	-0.9	1,737.08	15	12.3	42.71	17	16.0
Cumulative Change		244.1%						
Average Annual Change		6.1%						

*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
1990-91	\$2,043,295		\$411.59	9	32.2%	\$22.68	10	40.8%
1991-92	1,949,368	-4.6%	387.90	16	18.3	20.83	22	25.1
1992-93	2,268,376	16.4	446.10	10	31.6	22.43	9	37.4
1993-94	2,362,746	4.2	460.24	11	33.3	22.20	11	37.8
1994-95	2,461,008	4.2	474.65	12	30.2	21.78	14	33.1
1995-96	2,525,443	2.6	482.88	12	29.1	21.27	16	32.4
1996-97	2,641,317	4.6	501.56	12	28.9	21.03	16	32.0
1997-98	2,792,362	5.7	527.09	12	28.8	20.96	16	31.3
1998-99	2,949,373	5.6	553.08	13	25.8	20.71	20	27.9
1999-00	3,227,670	9.4	600.61	11	26.1	21.77	19	29.4
2001-02	3,710,116	14.9*	681.36	12	25.0	22.52	18	29.0
2003-04	4,222,486	13.8*	765.77	12	29.9	24.09	15	32.3
2004-05	4,375,836	3.6	788.98	10	28.1	23.77	15	31.1
2005-06	4,515,620	3.2	809.59	13	26.1	23.69	19	31.1
2006-07	4,824,377	6.8	859.84	11	27.0	23.84	15	33.0
2007-08	4,966,931	3.0	880.51	14	20.1	23.50	21	26.4
2008-09	5,180,517	4.3	913.79	14	19.4	23.71	21	25.5
2009-10	5,640,994	8.9	991.55	13	26.4	25.93	16	29.0
2010-11	5,869,385	4.0	1,028.13	12	27.0	26.64	14	31.1
2011-12	6,212,398	5.8	1,085.22	9	31.1	26.69	12	35.5
Cumulative Change		204.0%						
Average Annual Change		5.4%						

*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
1990-91	\$1,431,532		\$288.36	25	12.3%	\$15.89	22	19.6%
1991-92	1,518,158	6.1%	302.10	21	15.1	16.22	23	21.7
1992-93	1,756,248	15.7	345.39	15	31.3	17.36	16	37.1
1993-94	1,783,801	1.6	347.47	16	26.9	16.76	17	31.1
1994-95	1,892,978	6.1	365.10	17	26.1	16.76	18	28.8
1995-96	1,915,327	1.2	366.22	17	24.7	16.13	19	27.9
1996-97	2,068,371	8.0	392.76	17	30.5	16.47	19	33.6
1997-98	2,222,131	7.4	419.45	17	32.7	16.68	18	35.2
1998-99	2,386,588	7.4	447.54	15	34.3	16.75	18	36.6
1999-00	2,710,676	13.6	504.41	14	40.4	18.28	18	44.0
2001-02	2,986,139	10.2*	548.40	14	36.8	18.12	16	41.2
2003-04	2,874,697	-3.7*	521.34	16	30.2	16.40	20	32.6
2004-05	3,024,457	5.2	545.32	14	27.5	16.43	17	30.6
2005-06	3,262,331	7.9	584.89	16	27.9	17.12	16	33.0
2006-07	3,206,753	-1.7	571.53	15	19.0	15.85	17	24.6
2007-08	3,510,194	9.5	622.26	14	23.0	16.61	15	29.4
2008-09	3,529,052	0.5	622.49	18	23.9	16.15	19	30.2
2009-10	3,600,804	2.0	632.93	19	25.6	16.55	20	28.3
2010-11	3,678,777	2.2	644.41	14	31.2	16.70	17	35.5
2011-12	3,822,929	3.9	667.81	15	32.2	16.42	17	36.6
Cumulative Change		167.1%						
Average Annual Change		4.8%						

*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
1990-91	\$951,846		\$191.74	15	4.2%	\$10.56	12	10.9%
1991-92	1,002,538	5.3%	199.49	16	2.0	10.71	12	7.9
1992-93	1,074,439	7.2	211.30	14	6.1	10.62	11	10.8
1993-94	1,123,152	4.5	218.78	14	5.1	10.56	11	8.7
1994-95	1,172,786	4.4	226.20	14	3.7	10.38	12	6.0
1995-96	1,241,955	5.9	237.47	14	2.5	10.46	12	5.2
1996-97	1,310,193	5.5	248.79	15	1.2	10.43	12	3.6
1997-98	1,381,050	5.4	260.69	15	1.7	10.37	13	3.6
1998-99	1,481,597	7.3	277.83	15	3.9	10.40	13	5.7
1999-00	1,581,800	6.8	294.34	14	3.9	10.67	13	6.6
2001-02	1,761,684	11.4*	323.53	16	2.9	10.69	15	6.2
2003-04	1,896,783	7.7*	343.99	17	1.7	10.82	14	3.5
2004-05	1,866,372	-1.6	336.52	20	-5.3	10.14	17	-3.0
2005-06	1,986,485	6.4	356.15	21	-5.2	10.42	16	-1.4
2006-07	2,075,028	4.5	369.83	22	-7.7	10.25	15	-3.3
2007-08	2,163,721	4.3	383.57	21	-9.4	10.24	15	-4.7
2008-09	2,261,388	4.5	398.89	23	-10.3	10.35	19	-5.7
2009-10	2,261,247	0.0	397.47	23	-11.0	10.39	19	-9.1
2010-11	2,355,708	4.2	412.65	21	-7.2	10.69	19	-4.2
2011-12	2,424,975	2.9	423.61	20	-4.6	10.42	19	-1.4
Cumulative Change		154.8%						
Average Annual Change		4.6%						

*Two-year growth rate.

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

ATTACHMENT 72

Historical Data On Wisconsin State and Local Government Health Expenditures

Fiscal Year	Health Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1990-91	\$494,477		\$99.61	25	-5.6%	\$5.49	22	0.5%
1991-92	537,697	8.7%	107.00	24	-6.7	5.74	22	-1.4
1992-93	625,570	16.3	123.03	21	-1.0	6.18	21	3.4
1993-94	654,535	4.6	127.50	21	-5.0	6.15	23	-1.8
1994-95	660,661	0.9	127.42	25	-10.8	5.85	26	-8.8
1995-96	706,025	6.9	135.00	24	-9.5	5.95	25	-7.1
1996-97	791,435	12.1	150.29	19	-3.0	6.30	19	-0.7
1997-98	820,996	3.7	154.97	20	-3.7	6.16	20	-1.8
1998-99	906,664	10.4	170.02	20	-0.4	6.36	20	1.3
1999-00	1,026,484	13.2	191.01	19	4.9	6.92	19	7.6
2001-02	1,229,637	19.8*	225.82	15	9.2	7.46	18	12.8
2003-04	1,298,765	5.6*	235.54	17	7.1	7.41	16	9.1
2004-05	1,350,229	4.0	243.45	17	8.0	7.33	17	10.5
2005-06	1,509,580	11.8	270.65	15	15.4	7.92	14	20.1
2006-07	1,575,659	4.4	280.83	14	14.2	7.79	14	19.6
2007-08	1,857,288	17.9	329.25	11	25.5	8.79	9	32.0
2008-09	1,820,367	-2.0	321.09	14	18.3	8.33	14	24.4
2009-10	1,872,087	2.8	329.07	11	24.9	8.60	13	27.5
2010-11	1,808,658	-3.4	316.82	13	19.8	8.21	14	23.8
2011-12	1,786,992	-1.2	312.16	15	16.1	7.68	15	20.0
Cumulative Change		261.4%						
Average Annual Change		6.3%						

*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
1990-91	\$408,223		\$82.23	27	-24.0%	\$4.53	30	-19.0%
1991-92	484,630	18.7%	96.44	25	-14.2	5.18	21	-9.2
1992-93	530,375	9.4	104.30	23	-8.5	5.24	19	-4.4
1993-94	473,503	-10.7	92.23	27	-24.8	4.45	29	-22.3
1994-95	621,687	31.3	119.90	20	-11.0	5.50	18	-9.0
1995-96	639,310	2.8	122.24	24	-12.2	5.39	22	-10.0
1996-97	702,983	10.0	133.49	25	-8.9	5.60	22	-6.7
1997-98	821,533	16.9	155.07	16	0.7	6.17	19	2.6
1998-99	926,721	12.8	173.78	15	6.3	6.51	17	8.2
1999-00	1,029,820	11.1	191.63	11	10.8	6.95	13	13.6
2001-02	1,175,910	14.2*	215.96	10	13.7	7.14	9	17.4
2003-04	1,157,417	-1.6*	209.90	12	9.1	6.60	14	11.1
2004-05	1,205,599	4.2	217.38	14	8.7	6.55	13	11.3
2005-06	1,276,332	5.9	228.83	13	9.0	6.70	11	13.4
2006-07	1,365,799	7.0	243.42	14	7.8	6.75	11	12.9
2007-08	1,446,503	5.9	256.43	16	7.2	6.84	13	12.8
2008-09	1,507,255	4.2	265.86	14	9.1	6.90	10	14.6
2009-10	1,517,372	0.7	266.72	12	13.1	6.97	10	15.5
2010-11	1,543,626	1.7	270.39	12	15.2	7.01	10	18.9
2011-12	1,545,438	0.1	269.97	11	16.8	6.64	10	20.6
Cumulative Change		278.6%						
Average Annual Change		6.5%						

*Two-year growth rate.

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

ATTACHMENT 74

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

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Pers. Inc.	Rank	
1990-91	\$829,284		\$167.05	9	36.3%	\$9.20	4	45.1%
1991-92	937,674	13.1%	186.59	7	43.3	10.02	3	51.6
1992-93	821,402	-12.4	161.54	11	17.9	8.12	8	23.1
1993-94	806,855	-1.8	157.17	12	16.0	7.58	8	19.9
1994-95	829,669	2.8	160.02	17	10.5	7.34	14	12.9
1995-96	766,312	-7.6	146.52	20	0.3	6.46	21	2.8
1996-97	1,057,142	38.0	200.74	8	31.7	8.42	2	34.9
1997-98	996,607	-5.7	188.12	8	24.3	7.48	4	26.6
1998-99	963,917	-3.3	180.76	12	17.2	6.77	8	19.2
1999-00	964,646	0.1	179.50	14	11.9	6.51	10	14.8
2001-02	1,171,969	21.5*	215.23	6	23.1	7.11	6	27.0
2003-04	1,191,110	1.6*	216.01	9	14.4	6.79	10	16.5
2004-05	1,164,687	-2.2	210.00	15	7.1	6.33	14	9.6
2005-06	1,174,299	0.8	210.54	16	1.2	6.16	16	5.2
2006-07	1,190,766	1.4	212.23	22	-4.4	5.88	19	0.1
2007-08	1,229,837	3.3	218.02	20	-5.8	5.82	22	-0.9
2008-09	1,296,720	5.4	228.73	22	-7.3	5.93	23	-2.5
2009-10	1,304,288	0.6	229.26	19	-6.3	5.99	26	-4.3
2010-11	1,364,525	4.6	239.02	23	-5.4	6.19	20	-2.3
2011-12	1,296,058	-5.0	226.40	22	-6.4	5.57	24	-3.3
Cumulative Change		56.3%						
Average Annual Change		2.1%						

*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
1990-91	\$672,256		\$135.42	35	-37.0%	\$7.46	36	-33.0%
1991-92	715,693	6.5%	142.42	35	-38.2	7.65	36	-34.7
1992-93	788,526	10.2	155.07	34	-35.6	7.80	35	-32.7
1993-94	750,164	-4.9	146.13	35	-40.9	7.05	37	-38.9
1994-95	778,426	3.8	150.14	35	-41.1	6.89	37	-39.9
1995-96	730,844	-6.1	139.74	39	-46.7	6.16	36	-45.4
1996-97	633,338	-13.3	120.26	41	-51.8	5.04	40	-50.7
1997-98	637,958	0.7	120.42	39	-52.3	4.79	38	-51.4
1998-99	702,142	10.1	131.67	39	-48.8	4.93	36	-47.9
1999-00	812,666	15.7	151.22	37	-43.8	5.48	36	-42.4
2001-02	851,907	4.8*	156.45	39	-48.6	5.17	37	-47.0
2003-04	980,842	15.1*	177.88	37	-46.1	5.60	36	-45.1
2004-05	1,030,148	5.0	185.74	37	-47.0	5.59	35	-45.7
2005-06	1,121,839	8.9	201.13	37	-44.9	5.89	35	-42.7
2006-07	1,122,040	0.0	199.98	38	-49.3	5.54	36	-46.9
2007-08	1,273,246	13.5	225.71	38	-47.2	6.02	37	-44.5
2008-09	1,142,446	-10.3	201.52	40	-55.2	5.23	38	-52.9
2009-10	1,160,327	1.6	203.96	39	-55.8	5.33	39	-54.9
2010-11	1,187,957	2.4	208.09	39	-56.2	5.39	39	-54.8
2011-12	1,300,509	9.5	227.18	39	-54.2	5.59	37	-52.7
Cumulative Change		93.5%						
Average Annual Change		3.2%						

*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
1990-91	\$313,577		\$63.17	20	0.3%	\$3.48	19	6.8%
1991-92	317,917	1.4%	63.26	21	1.4	3.40	19	7.3
1992-93	319,810	0.6	62.89	21	1.1	3.16	19	5.5
1993-94	356,352	11.4	69.41	17	9.5	3.35	19	13.2
1994-95	380,520	6.8	73.39	17	9.2	3.37	15	11.6
1995-96	399,468	5.0	76.38	20	7.5	3.37	19	10.3
1996-97	421,473	5.5	80.03	21	5.2	3.36	20	7.7
1997-98	438,706	4.1	82.81	23	2.1	3.29	22	4.1
1998-99	491,541	12.0	92.18	18	9.8	3.45	20	11.7
1999-00	497,205	1.2	92.52	18	4.3	3.35	22	6.9
2001-02	654,798	31.7*	120.25	14	14.9	3.97	15	18.6
2003-04	543,561	-17.0*	98.58	26	-5.4	3.10	21	-3.6
2004-05	611,017	12.4	110.17	23	2.0	3.32	21	4.4
2005-06	624,704	2.2	112.00	24	-3.6	3.28	23	0.3
2006-07	653,954	4.7	116.55	23	-6.4	3.23	21	-2.0
2007-08	589,790	-9.8	104.55	28	-21.7	2.79	30	-17.6
2008-09	618,975	4.9	109.18	28	-19.1	2.83	33	-14.9
2009-10	620,103	0.2	109.00	29	-16.3	2.85	32	-14.5
2010-11	595,066	-4.0	104.24	28	-16.1	2.70	31	-13.3
2011-12	605,512	1.8	105.77	26	-11.2	2.60	30	-8.3
Cumulative Change		93.1%						
Average Annual Change		3.2%						

*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
1990-91	\$280,703		\$56.54	24	13.8%	\$3.12	26	21.1%
1991-92	322,168	14.8%	64.11	22	27.9	3.44	26	35.3
1992-93	502,349	55.9	98.79	8	94.0	4.97	9	102.6
1993-94	463,878	-7.7	90.36	9	70.0	4.36	10	75.7
1994-95	480,288	3.5	92.63	9	61.7	4.25	11	65.2
1995-96	582,479	21.3	111.37	8	89.7	4.91	8	94.5
1996-97	403,684	-30.7	76.66	22	25.9	3.21	25	28.9
1997-98	413,413	2.4	78.04	18	23.1	3.10	25	25.4
1998-99	422,761	2.3	79.28	21	21.3	2.97	26	23.4
1999-00	485,465	14.8	90.34	20	26.0	3.27	24	29.2
2001-02	541,637	11.6*	99.47	16	30.0	3.29	22	34.2
2003-04	672,025	24.1*	121.88	14	53.5	3.83	15	56.3
2004-05	693,029	3.1	124.96	13	57.0	3.76	12	60.7
2005-06	696,829	0.5	124.93	13	47.4	3.66	13	53.4
2006-07	732,207	5.1	130.50	16	37.3	3.62	16	43.7
2007-08	799,808	9.2	141.78	12	44.8	3.78	13	52.4
2008-09	753,797	-5.8	132.96	17	32.8	3.45	16	39.6
2009-10	777,781	3.2	136.72	14	45.3	3.57	14	48.4
2010-11	831,001	6.8	145.57	13	56.0	3.77	13	61.1
2011-12	732,966	-11.8	128.04	19	38.5	3.15	20	43.2
Cumulative Change		161.1%						
Average Annual Change		4.7%						

*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
1990-91	\$824,249		\$166.03	19	-0.3%	\$9.15	16	6.2%
1991-92	904,224	9.7%	179.93	15	-0.4	9.66	17	5.3
1992-93	922,205	2.0	181.36	24	-8.8	9.12	23	-4.7
1993-94	1,121,637	21.6	218.49	16	3.3	10.54	16	6.8
1994-95	1,213,551	8.2	234.06	15	1.5	10.74	17	3.7
1995-96	1,304,077	7.5	249.35	16	-1.2	10.99	16	1.3
1996-97	1,556,930	19.4	295.65	12	11.8	12.40	10	14.5
1997-98	1,768,072	13.6	333.75	12	14.8	13.27	10	17.0
1998-99	1,884,692	6.6	353.42	14	15.6	13.23	10	17.6
1999-00	2,114,983	12.2	393.56	12	16.1	14.26	11	19.0
2001-02	2,980,467	40.9*	547.36	4	37.0	18.09	4	41.4
2003-04	3,256,120	9.2*	590.52	9	25.6	18.57	6	27.9
2004-05	3,240,062	-0.5	584.20	11	18.4	17.60	9	21.2
2005-06	3,444,302	6.3	617.52	11	18.0	18.07	10	22.7
2006-07	3,619,156	5.1	645.04	11	16.1	17.88	10	21.5
2007-08	4,060,459	12.2	719.81	10	20.5	19.21	7	26.8
2008-09	4,193,162	3.3	739.63	11	17.7	19.19	9	23.7
2009-10	4,197,975	0.1	737.90	11	11.3	19.29	12	13.6
2010-11	4,321,547	2.9	757.00	14	6.7	19.61	13	10.2
2011-12	4,635,548	7.3	809.77	11	9.0	19.91	12	12.6
Cumulative Change		462.4%						
Average Annual Change		8.6%						

*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
1990-91	\$376,824		\$75.91	21	-13.2%	\$4.18	24	-7.6%
1991-92	537,532	42.6%	106.96	21	-16.6	5.74	21	-11.8
1992-93	548,244	2.0	107.82	24	-20.9	5.42	23	-17.3
1993-94	468,076	-14.6	91.18	21	-16.2	4.40	23	-13.4
1994-95	680,889	45.5	131.32	20	-0.7	6.03	23	1.5
1995-96	586,693	-13.8	112.18	19	2.4	4.94	22	5.0
1996-97	617,566	5.3	117.27	16	17.7	4.92	16	20.5
1997-98	434,425	-29.7	82.00	13	27.2	3.26	14	29.7
1998-99	449,429	3.5	84.28	14	22.3	3.16	13	24.5
1999-00	464,288	3.3	86.40	13	30.7	3.13	10	34.1
2001-02	1,004,757	116.4*	184.52	13	25.8	6.10	8	29.8
2003-04	978,071	-2.7*	177.38	12	20.0	5.58	10	22.2
2004-05	749,436	-23.4	135.13	10	33.8	4.07	8	36.9
2005-06	731,055	-2.5	131.07	10	39.2	3.84	8	44.8
2006-07	792,799	8.4	141.30	8	47.1	3.92	6	54.0
2007-08	928,180	17.1	164.54	9	40.7	4.39	7	48.0
2008-09	1,633,277	76.0	288.09	10	33.6	7.48	7	40.4
2009-10	3,102,192	89.9	545.29	12	24.6	14.26	12	27.2
2010-11	2,399,406	-22.7	420.30	16	7.5	10.89	14	11.0
2011-12	1,799,633	-25.0	314.37	18	3.3	7.73	18	6.7
Cumulative Change		377.6%						
Average Annual Change		7.7%						

*Two-year growth rate.

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