



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, 2016, and cover state fiscal year 2013-14, which ran from July 1, 2013, through June 30, 2014, 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 July, 2015, was estimated at 5.77 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 2015 was 21st highest at \$265.0 billion. Per capita personal income in Wisconsin was \$45,914, which was

26th highest and 4.6% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 11.3% between 1995 and 2015, an average increase of 0.5% per year. In contrast, the population for all 50 states and the District of Columbia rose by 20.7% (0.9% per year) during that period. Wisconsin represented 1.9% of the nation's population in 1995 and 1.8% in 2015. Wisconsin's population growth was 36th highest nationally.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 4.1% annually compared to 4.6% annually. Personal income growth in Wisconsin ranked 40th highest nationally over that period

Wisconsin's per capita personal income was 2.8% less than the national average in 1995 and 4.6% less in 2015. Wisconsin's per capita personal income grew by approximately 3.5% per year during this period, which ranked 32nd highest and was less than the 3.6% 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 2013-14. 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 2013-14, there were no government-owned liquor stores in Wisconsin.

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

As shown in Table 1, Wisconsin's total state and local government revenues were \$65,259.0 million in 2013-14. General revenue was \$47,195.3 million (72.3%), utility revenue was \$2,005.9 million (3.1%), and insurance trust revenue was \$16,057.7 million (24.6%).

In 2013-14, Wisconsin ranked 23rd highest in the nation on total state and local government revenues per capita (0.6% below the U.S. average), and 21st highest on total revenues per \$1,000 of personal income (3.0% above average).

If only general revenues are considered, Wisconsin ranked 30th on general revenues per capita and 29th on general revenues per \$1,000 of personal income. Wisconsin was below the U.S. average by 5.3% on general revenues per capita and below average by 1.9% on general revenues per \$1,000 of personal income. Wisconsin ranked 7th on insurance trust revenues per capita and 8th 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 2013-14**

	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	\$47,195,316	72.3%	\$8,194.44	30	-5.3%	\$192.33	29	-1.9%
Utility Revenue	2,005,866	3.1	348.27	32	-30.8	8.17	34	-28.4
Insurance Trust Revenue	<u>16,057,745</u>	<u>24.6</u>	<u>2,788.08</u>	7	25.8	<u>65.44</u>	8	30.3
Total Revenues	\$65,258,927	100.0%	\$11,330.79	23	-0.6%	\$265.95	21	3.0%
Breakdown of General Revenues								
General Revenue from Own Sources	\$37,587,588	57.6%	\$6,526.27	25	-3.5%	\$153.18	22	0.0%
Federal Revenue	<u>9,607,728</u>	<u>14.7</u>	<u>1,668.17</u>	39	-11.7	<u>39.15</u>	37	-8.5
Total General Revenue	\$47,195,316	72.3%	\$8,194.44	30	-5.3%	\$192.33	29	-1.9%
Breakdown of General Revenue from Own Sources								
Taxes	\$26,397,795	40.5%	\$4,583.40	19	-2.0%	\$107.58	17	1.5%
Current Charges	7,580,454	11.6	1,316.18	27	-7.5	30.89	29	-4.2
Miscellaneous General Revenue	<u>3,609,339</u>	<u>5.5</u>	<u>626.68</u>	30	-5.4	<u>14.71</u>	27	-2.0
Total General Revenue from Own Sources	\$37,587,588	57.6%	\$6,526.27	25	-3.5%	\$153.18	22	0.0%
Breakdown of Taxes								
Property Tax	\$9,544,083	14.6%	\$1,657.12	14	13.3%	\$38.89	12	17.3%
Individual Income Tax	6,793,269	10.4	1,179.50	14	10.3	27.68	13	14.2
General Sales and Use Tax	4,980,431	7.6	864.74	34	-20.6	20.30	35	-17.8
Other Selective Sales Taxes	1,450,820	2.2	251.90	35	-19.0	5.91	33	-16.1
Motor Fuel Taxes	1,000,595	1.5	173.73	9	29.7	4.08	10	34.3
Corporate Income Tax	981,282	1.5	170.38	17	-0.4	4.00	16	3.1
Vehicle License Tax	468,503	0.7	81.35	21	1.1	1.91	21	4.7
Utility Taxes	379,549	0.6	65.90	26	-25.8	1.55	24	-23.1
Other Taxes	<u>799,263</u>	<u>1.2</u>	<u>138.77</u>	44	-48.4	<u>3.26</u>	42	-46.5
Total Taxes	\$26,397,795	40.5%	\$4,583.40	19	-2.0%	\$107.58	17	1.5%
Breakdown of Current Charges								
Higher Education Charges	\$2,254,810	3.5%	\$391.50	22	19.1%	\$9.19	22	23.3%
Hospital Charges	1,547,227	2.4	268.64	34	-35.8	6.31	34	-33.5
Sewerage Charges	859,933	1.3	149.31	23	-8.2	3.50	28	-4.9
Other Current Charges	<u>2,918,484</u>	<u>4.5</u>	<u>506.73</u>	21	-1.3	<u>11.89</u>	18	2.2
Total Current Charges	\$7,580,454	11.6%	\$1,316.18	27	-7.5%	\$30.89	29	-4.2%
Breakdown of Misc. General Revenue								
Interest	\$871,904	1.3%	\$151.39	26	-4.3%	\$3.55	28	-0.9%
Other Misc. General Revenue	<u>2,737,435</u>	<u>4.2</u>	<u>475.30</u>	30	-5.7	<u>11.16</u>	27	-2.4
Total Miscellaneous General Revenue	\$3,609,339	5.5%	\$626.68	30	-5.4%	\$14.71	27	-2.0%
Breakdown of Utility Revenue								
Electric Utility Revenue	\$1,265,297	1.9%	\$219.69	21	-10.5%	\$5.16	21	-7.3%
Water Utility Revenue	661,029	1.0	114.77	42	-38.4	2.69	40	-36.2
Other Utility Revenue	<u>79,540</u>	<u>0.1</u>	<u>13.81</u>	40	-80.8	<u>0.32</u>	39	-80.1
Total Utility Revenue	\$2,005,866	3.1%	\$348.27	32	-30.8%	\$8.17	34	-28.4%
Breakdown of Insurance Trust Revenue								
Employee Retirement Revenue	\$14,875,239	22.8%	\$2,582.76	5	32.5%	\$60.62	7	37.2%
Other Insurance Trust Revenue	<u>1,182,506</u>	<u>1.8</u>	<u>205.32</u>	30	-23.0	<u>4.82</u>	29	-20.3
Total Insurance Trust Revenue	\$16,057,745	24.6%	\$2,788.08	7	25.8%	\$65.44	8	30.3%

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 \$37,587.6 million in 2013-14. The per capita amount was \$6,526, which was 25th highest in the nation and 3.5% below the U.S. average. General own-source revenue per \$1,000 of personal income was \$153, which was 22nd highest and the same as the national average.

Revenues received from the federal government totaled \$9,607.7 million. Federal revenues per capita were \$1,668, which was 39th highest and 11.7% below the national average. Federal revenues per \$1,000 of personal income were \$39, which was 37th highest and 8.5% below average.

State and local taxes totaled \$26,397.8 million in 2013-14, which was \$4,583 per capita and \$108 per \$1,000 of personal income. Wisconsin ranked 19th highest on state and local taxes per capita (2.0% below the U.S. average) and 17th highest on taxes per \$1,000 of personal income (1.5% 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 average on the general sales tax and

utility taxes.

Current charges totaled \$7,580.5 million in 2013-14. The per capita amount was \$1,316, which ranked 27th and was 7.5% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$31, which was 29th highest and 4.2% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$3,609.3 million, or \$627 per capita and \$15 per \$1,000 of personal income. Wisconsin ranked

30th on miscellaneous revenue per capita (5.4% below average) and 27th highest on miscellaneous revenue per \$1,000 of personal income (2.0% below average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2013-14.

These figures show that Wisconsin collects slightly less general revenue than the U.S. average, but relies relatively more on taxes and relatively less 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 -- 2013-14**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Revenue Sources that Exceeded the U.S. Average								
Employee Retirement Revenue	\$14,875,239	22.8%	\$2,582.76	5	32.5%	\$60.62	7	37.2%
Property Tax	9,544,083	14.6	1,657.12	14	13.3	38.89	12	17.3
Individual Income Tax	6,793,269	10.4	1,179.50	14	10.3	27.68	13	14.2
Other Current Charges	2,918,484	4.5	506.73	21	-1.3	11.89	18	2.2
Higher Education Charges	2,254,810	3.5	391.50	22	19.1	9.19	22	23.3
Motor Fuel Taxes	1,000,595	1.5	173.73	9	29.7	4.08	10	34.3
Corporate Income Tax	981,282	1.5	170.38	17	-0.4	4.00	16	3.1
Vehicle License Tax	468,503	0.7	81.35	21	1.1	1.91	21	4.7
Revenue Sources that were Less Than the U.S. Average								
Federal Revenue	\$9,607,728	14.7%	\$1,668.17	39	-11.7%	\$39.15	37	-8.5%
General Sales and Use Tax	4,980,431	7.6	864.74	34	-20.6	20.30	35	-17.8
Other Misc. General Revenue	2,737,435	4.2	475.30	30	-5.7	11.16	27	-2.4
Hospital Charges	1,547,227	2.4	268.64	34	-35.8	6.31	34	-33.5
Other Selective Sales Taxes	1,450,820	2.2	251.90	35	-19.0	5.91	33	-16.1
Electric Utility Revenue	1,265,297	1.9	219.69	21	-10.5	5.16	21	-7.3
Other Insurance Trust Revenue	1,182,506	1.8	205.32	30	-23.0	4.82	29	-20.3
Interest	871,904	1.3	151.39	26	-4.3	3.55	28	-0.9
Sewerage Charges	859,933	1.3	149.31	23	-8.2	3.50	28	-4.9
Other Taxes	799,263	1.2	138.77	44	-48.4	3.26	42	-46.5
Water Utility Revenue	661,029	1.0	114.77	42	-38.4	2.69	40	-36.2
Utility Taxes	379,549	0.6	65.90	26	-25.8	1.55	24	-23.1
Other Utility Revenue	79,540	0.1	13.81	40	-80.8	0.32	39	-80.1
Total Revenues	\$65,258,927	100.0%	\$11,330.79	23	-0.6%	\$265.95	21	3.0%

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 1992-93, corporate income tax collections per \$1,000 of personal income have ranged from 19.1% 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 2003-04 and 2009-10 to 29th 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 \$112 in 2001-02 and have been between \$107 and \$118 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 2013-14 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 2013-14.

- 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 2013-14 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$57,429.5 million in 2013-14. Of this amount \$49,402.9 million (86.0%) was direct general expenditures, \$5,782.7 million (10.1%) was insurance trust expenditures, and \$2,243.9 million (3.9%) was utility expenditures.

Total expenditures were \$9,971.4 per capita and \$234 per \$1,000 of personal income. Wisconsin ranked 26th highest on total expenditures per capita (2.5% below the U.S. average) and 26th highest on total expenditures per \$1,000 of personal income (1.0% above average).

Direct general expenditures were \$8,578 per capita, which was 23rd highest and 1.1% above average. Direct general expenditures per \$1,000 of personal income were \$201, which was 22nd highest and 4.6% above the national average.

Insurance trust expenditures were \$1,004 per capita and \$24 per \$1,000 of personal income. Wisconsin ranked 16th on per capita insurance trust expenditures (1.4% below average) and 18th on insurance trust expenditures per \$1,000 of personal income (2.1% above average). 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 2013-14**

	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	\$49,402,895	86.0%	\$8,577.74	23	1.1%	\$201.33	22	4.6%
Insurance Trust Expenditures	5,782,678	10.1	1,004.04	16	-1.4	23.57	18	2.1
Utility Expenditures	2,243,924	3.9	389.61	36	-43.4	9.14	35	-41.4
Total Expenditures	\$57,429,497	100.0%	\$9,971.38	26	-2.5%	\$234.04	26	1.0%
Breakdown of Total Expenditures by Type								
Current Operations Excluding Salaries	\$29,270,979	51.0%	\$5,082.27	22	4.1%	\$119.29	20	7.8%
Salaries	14,759,659	25.7	2,562.69	27	-6.9	60.15	34	-3.6
Insurance Benefits and Repayments	5,782,678	10.1	1,004.04	16	-1.4	23.57	18	2.1
Capital Outlays	5,090,185	8.9	883.80	30	-12.3	20.74	34	-9.2
Interest on Debt	1,766,487	3.1	306.71	27	-21.0	7.20	30	-18.2
Assistance and Subsidies	759,509	1.3	131.87	28	-22.8	3.10	32	-20.0
Total Expenditures	\$57,429,497	100.0%	\$9,971.38	26	-2.5%	\$234.04	26	1.0%
Breakdown of Direct General Expenditures by Functional Area								
Public Welfare	\$11,346,447	19.8%	\$1,970.06	13	15.8%	\$46.24	16	19.9%
Elementary and Secondary Education	10,601,074	18.5	1,840.65	22	0.2	43.20	22	3.7
Higher Education	6,123,991	10.7	1,063.30	12	26.1	24.96	14	30.5
Highways	4,131,894	7.2	717.41	10	41.1	16.84	11	46.1
Police and Fire	2,432,359	4.2	422.33	23	-7.8	9.91	22	-4.5
Interest on General Debt	1,723,252	3.0	299.21	23	-11.2	7.02	22	-8.0
Health	1,607,142	2.8	279.05	20	-0.8	6.55	21	2.7
Hospitals	1,597,887	2.8	277.44	37	-46.6	6.51	37	-44.7
Corrections	1,507,528	2.6	261.75	11	11.7	6.14	11	15.6
Sewerage and Solid Waste Management	1,314,175	2.3	228.18	23	-2.3	5.36	23	1.1
Natural Resources	788,359	1.4	136.88	15	57.5	3.21	17	63.0
Other Education	737,921	1.3	128.12	40	-17.0	3.01	35	-14.1
Judicial and Legal Administration	628,085	1.1	109.05	35	-21.0	2.56	34	-18.2
Parks and Recreation	609,642	1.1	105.85	24	-9.7	2.48	27	-6.5
Financial Administration	558,379	1.0	96.95	43	-24.9	2.28	45	-22.2
Housing and Community Development	338,498	0.6	58.77	50	-62.5	1.38	50	-61.1
Other Transportation	305,233	0.5	53.00	36	-42.7	1.24	36	-40.7
Libraries	299,011	0.5	51.92	6	48.4	1.22	5	53.6
Protective Inspection and Regulation	143,278	0.2	24.88	45	-43.8	0.58	43	-41.8
Veterans' Services	14,221	0.0	2.47	10	-25.7	0.06	9	-23.1
Other Administration	704,404	1.2	122.30	35	-10.1	2.87	35	-6.9
Other Expenditures Not Elsewhere Classified	1,890,115	3.3	328.18	31	-25.4	7.70	32	-22.8
Total Direct General Expenditures	\$49,402,895	86.0%	\$8,577.74	23	1.1%	\$201.33	22	4.6%
Breakdown of Insurance Trust Expenditures by Functional Area								
Employee Retirement	\$4,734,716	8.2%	\$822.08	15	1.0%	\$19.30	13	4.6%
Unemployment Compensation	1,046,193	1.8	181.65	14	20.1	4.26	12	24.4
Other	1,769	0.0	0.31	40	-99.4	0.01	40	-99.4
Total Insurance Trust Expenditures	\$5,782,678	10.1%	\$1,004.04	16	-1.4%	\$23.57	18	2.1%
Breakdown of Utility Expenditures by Functional Area								
Electric	\$1,219,776	2.1%	\$211.79	22	-12.7%	\$4.97	22	-9.6%
Water	694,261	1.2	120.54	42	-41.2	2.83	42	-39.1
Transit	328,635	0.6	57.06	29	-73.8	1.34	30	-72.9
Gas	1,252	0.0	0.22	36	-99.1	0.01	36	-99.0
Total Utility Expenditures	\$2,243,924	3.9%	\$389.61	36	-43.4%	\$9.14	35	-41.4%

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 2013-14. Wisconsin was significantly below the U.S. average on expenditures for assistance and subsidies, capital outlays, and interest on debt. Wisconsin was below the U.S. average on expenditures for salaries but above average on other 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, public welfare, highways, libraries, unemployment compensation, 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, housing and community development, protective inspection and regulation, and veterans services. 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.

2013-14 Revenues Compared to Expenditures

Total state and local government revenues were higher than total expenditures by approximately \$7.8 billion in 2013-14 (\$65.2 billion of revenues compared to \$57.4 billion of expenditures). The primary driver of the surplus was increased revenues from the employee retirement system, which had a surplus of \$10.2 billion

(\$14.9 billion in revenues less \$4.7 billion in expenditures). Otherwise, state and local expenditures were larger than revenues and were generally funded by opening 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 1992-93, Wisconsin's rankings on this measure have ranged from 14th highest in the late 1990s to 26th highest in 2012-13 and 2013-14. Wisconsin's expenditures per \$1,000 of personal income have generally been slightly above the U.S. average since 1992-93. 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 have moved up significantly in recent years.

State-by-state rankings on government expenditures in 2013-14 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning Wisconsin's state and local government expenditures.

TABLE 4

**Wisconsin State and Local Government Expenditures
Compared to the U.S. Average -- 2013-14**

	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								
Public Welfare	\$11,346,447	19.8%	\$1,970.06	13	15.8%	\$46.24	16	19.9%
Elementary and Secondary Education	10,601,074	18.5	1,840.65	22	0.2	43.20	22	3.7
Higher Education	6,123,991	10.7	1,063.30	12	26.1	24.96	14	30.5
Employee Retirement	4,734,716	8.2	822.08	15	1.0	19.30	13	4.6
Highways	4,131,894	7.2	717.41	10	41.1	16.84	11	46.1
Health	1,607,142	2.8	279.05	20	-0.8	6.55	21	2.7
Corrections	1,507,528	2.6	261.75	11	11.7	6.14	11	15.6
Sewerage and Solid Waste Management	1,314,175	2.3	228.18	23	-2.3	5.36	23	1.1
Unemployment Compensation	1,046,193	1.8	181.65	14	20.1	4.26	12	24.4
Natural Resources	788,359	1.4	136.88	15	57.5	3.21	17	63.0
Libraries	299,011	0.5	51.92	6	48.4	1.22	5	53.6
Expenditures Less Than the U.S. Average								
Police and Fire	\$2,432,359	4.2%	422.33	23	-7.8%	9.91	22	-4.5%
Other Expenditures Not Elsewhere Classified	1,890,115	3.3	328.18	31	-25.4	7.70	32	-22.8
Interest on General Debt	1,723,252	3.0	299.21	23	-11.2	7.02	22	-8.0
Hospitals	1,597,887	2.8	277.44	37	-46.6	6.51	37	-44.7
Electric Utility	1,219,776	2.1	211.79	22	-12.7	4.97	22	-9.6
Other Education	737,921	1.3	128.12	40	-17.0	3.01	35	-14.1
Other Administration	704,404	1.2	122.30	35	-10.1	2.87	35	-6.9
Water Utility	694,261	1.2	120.54	42	-41.2	2.83	42	-39.1
Judicial and Legal Administration	628,085	1.1	109.05	35	-21.0	2.56	34	-18.2
Parks and Recreation	609,642	1.1	105.85	24	-9.7	2.48	27	-6.5
Financial Administration	558,379	1.0	96.95	43	-24.9	2.28	45	-22.2
Housing and Community Development	338,498	0.6	58.77	50	-62.5	1.38	50	-61.1
Transit Utility	328,635	0.6	57.06	29	-73.8	1.34	30	-72.9
Other Transportation	305,233	0.5	53.00	36	-42.7	1.24	36	-40.7
Protective Inspection and Regulation	143,278	0.2	24.88	45	-43.8	0.58	43	-41.8
Veterans' Services	14,221	0.0	2.47	10	-25.7	0.06	9	-23.1
Other Insurance Trust Expenditures	1,769	0.0	0.31	40	-99.4	0.01	40	-99.4
Gas Utility	1,252	0.0	0.22	36	-99.1	0.01	36	-99.0
Total Expenditures	\$57,429,497	100.0%	\$9,971.38	26	-2.5%	\$234.04	26	1.0%

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

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 per-

sonal income in calendar year 2015.

- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2013-14.

- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2013-14.

- 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 2015

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,858,979	24	\$184,784,917	26	\$38,030	48
Alaska	738,432	48	41,460,746	48	56,147	6
Arizona	6,828,065	14	267,361,132	20	39,156	43
Arkansas	2,978,204	33	113,923,539	34	38,252	47
California	39,144,818	1	2,103,669,473	1	53,741	11
Colorado	5,456,574	22	277,731,754	18	50,899	14
Connecticut	3,590,886	29	246,709,339	23	68,704	2
Delaware	945,934	45	45,057,962	45	47,633	23
District of Columbia	672,228	49	49,275,917	44	73,302	1
Florida	20,271,272	3	900,636,248	4	44,429	29
Georgia	10,214,860	8	411,721,423	12	40,306	41
Hawaii	1,431,603	40	69,129,101	39	48,288	21
Idaho	1,654,930	39	63,535,406	41	38,392	45
Illinois	12,859,995	5	646,789,116	5	50,295	16
Indiana	6,619,680	16	277,628,668	19	41,940	37
Iowa	3,123,899	30	143,393,977	30	45,902	27
Kansas	2,911,641	34	137,316,497	31	47,161	24
Kentucky	4,425,092	26	170,755,826	29	38,588	44
Louisiana	4,670,724	25	200,594,438	24	42,947	32
Maine	1,329,328	42	56,893,803	42	42,799	34
Maryland	6,006,401	19	336,187,435	15	55,972	8
Massachusetts	6,794,422	15	425,352,524	10	62,603	3
Michigan	9,922,576	10	424,807,490	11	42,812	33
Minnesota	5,489,594	21	279,262,704	16	50,871	15
Mississippi	2,992,333	32	104,045,259	35	34,771	51
Missouri	6,083,672	18	257,338,334	22	42,300	35
Montana	1,032,949	44	43,186,928	46	41,809	39
Nebraska	1,896,190	37	92,048,473	36	48,544	20
Nevada	2,890,845	35	121,095,970	32	41,889	38
New Hampshire	1,330,608	41	74,388,007	38	55,905	10
New Jersey	8,958,013	11	537,026,391	7	59,949	4
New Mexico	2,085,109	36	79,104,093	37	37,938	49
New York	19,795,791	4	1,161,414,144	3	58,670	5
North Carolina	10,042,802	9	409,338,338	13	40,759	40
North Dakota	756,927	47	42,349,688	47	55,950	9
Ohio	11,613,423	7	505,950,314	8	43,566	31
Oklahoma	3,911,338	28	178,250,475	27	45,573	28
Oregon	4,028,977	27	176,401,260	28	43,783	30
Pennsylvania	12,802,503	6	636,857,158	6	49,745	18
Rhode Island	1,056,298	43	52,833,501	43	50,018	17
South Carolina	4,896,146	23	187,532,342	25	38,302	46
South Dakota	858,469	46	41,104,237	49	47,881	22
Tennessee	6,600,299	17	277,832,327	17	42,094	36
Texas	27,469,114	2	1,289,603,627	2	46,947	25
Utah	2,995,919	31	117,763,901	33	39,308	42
Vermont	626,042	50	30,417,564	51	48,587	19
Virginia	8,382,993	12	436,349,531	9	52,052	12
Washington	7,170,351	13	372,125,338	14	51,898	13
West Virginia	1,844,128	38	67,787,227	40	36,758	50
Wisconsin	5,771,337	20	264,987,588	21	45,914	26
Wyoming	586,107	51	32,869,550	50	56,081	7
U.S. Total	321,418,820		\$15,463,981,000		\$48,112	
WI % Difference from U.S. Average					-4.6%	

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

ATTACHMENT 2

Rankings on Total State and Local Government Revenue Fiscal Year 2013-14

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$17,147,596	\$23,265.30	1	\$452.25	1
New Mexico	25,064,070	12,017.87	16	345.88	2
District of Columbia	14,712,741	22,297.57	2	340.61	3
New York	364,432,918	18,453.37	3	339.92	4
Wyoming	10,313,771	17,651.38	4	335.76	5
Oregon	50,782,806	12,787.77	9	327.32	6
Mississippi	31,218,067	10,428.82	29	313.23	7
North Dakota	12,294,021	16,612.64	5	305.09	8
Hawaii	18,637,812	13,122.84	7	296.85	9
California	552,479,863	14,242.00	6	296.72	10
West Virginia	19,013,060	10,284.27	31	296.12	11
Ohio	134,167,215	11,569.13	19	285.01	12
Montana	11,408,896	11,149.64	24	284.69	13
Delaware	11,385,306	12,164.20	15	280.66	14
Nebraska	23,919,573	12,703.04	10	279.03	15
South Carolina	46,895,232	9,710.85	36	278.69	16
Iowa	36,182,745	11,636.27	18	270.96	17
Vermont	7,722,876	12,321.77	13	270.10	18
Utah	28,206,557	9,579.41	41	269.50	19
Arkansas	28,599,485	9,639.73	38	268.63	20
Wisconsin	65,258,927	11,330.79	23	265.95	21
Minnesota	68,055,538	12,470.95	12	265.80	22
Maine	13,996,162	10,521.40	27	265.46	23
Kentucky	41,252,195	9,348.69	44	263.44	24
Louisiana	48,711,091	10,477.78	28	262.55	25
Washington	86,258,348	12,212.42	14	258.90	26
Michigan	99,461,634	10,030.11	33	256.23	27
Rhode Island	12,480,502	11,830.90	17	255.90	28
North Carolina	94,286,557	9,485.20	42	253.36	29
Nevada	27,424,781	9,662.46	37	252.75	30
Alabama	43,222,447	8,918.44	46	250.14	31
Illinois	148,450,606	11,523.71	20	247.10	32
Arizona	59,743,647	8,878.82	47	246.69	33
Idaho	13,970,311	8,545.55	51	242.62	34
Missouri	58,176,511	9,594.03	40	241.57	35
Georgia	87,383,680	8,654.31	50	235.44	36
South Dakota	8,873,443	10,398.92	30	235.31	37
Colorado	57,555,580	10,746.83	25	233.35	38
Oklahoma	38,227,311	9,853.39	34	232.47	39
Massachusetts	88,328,466	13,075.77	8	230.32	40
Pennsylvania	135,042,935	10,555.37	26	229.08	41
Tennessee	57,297,096	8,750.62	49	227.29	42
Indiana	58,166,448	8,815.93	48	226.18	43
Texas	259,268,222	9,609.97	39	225.66	44
Florida	179,241,826	9,004.61	45	224.36	45
Kansas	29,575,001	10,189.47	32	222.90	46
Maryland	67,902,232	11,363.73	22	217.38	47
New Jersey	101,860,688	11,395.29	21	206.18	48
Virginia	81,666,250	9,806.11	35	203.83	49
Connecticut	45,562,119	12,674.59	11	197.57	50
New Hampshire	<u>12,488,815</u>	9,404.26	43	182.96	51
U.S. Total	\$3,633,773,979	\$11,394.45		\$258.28	
WI % Difference from U.S. Average		-0.6%		3.0%	

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

ATTACHMENT 3

Rankings on State and Local Government General Revenue Fiscal Year 2013-14

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,267,237	\$19,357.32	1	\$376.29	1
District of Columbia	11,930,618	18,081.19	2	276.20	2
Wyoming	8,420,582	14,411.30	4	274.13	3
North Dakota	10,933,948	14,774.81	3	271.34	4
New Mexico	19,624,045	9,409.45	15	270.80	5
New York	270,015,958	13,672.48	5	251.85	6
Mississippi	24,568,349	8,207.39	29	246.51	7
West Virginia	15,572,270	8,423.13	25	242.53	8
Vermont	6,676,029	10,651.53	6	233.49	9
Oregon	35,928,447	9,047.25	18	231.58	10
Hawaii	14,498,394	10,208.29	10	230.92	11
Delaware	9,111,865	9,735.23	11	224.62	12
Maine	11,527,841	8,665.88	22	218.64	13
South Carolina	36,400,205	7,537.59	36	216.32	14
Iowa	28,709,295	9,232.83	17	214.99	15
Kentucky	33,178,904	7,519.10	38	211.88	16
Louisiana	39,304,605	8,454.44	24	211.85	17
Rhode Island	10,255,215	9,721.44	12	210.27	18
Arkansas	22,172,569	7,473.48	40	208.26	19
Montana	8,310,984	8,122.13	31	207.39	20
Utah	21,690,996	7,366.62	43	207.24	21
Ohio	96,544,385	8,324.95	28	205.09	22
Minnesota	52,291,917	9,582.32	13	204.23	23
Michigan	78,372,239	7,903.37	32	201.90	24
Alabama	34,636,511	7,146.84	44	200.45	25
California	370,789,767	9,558.34	14	199.14	26
North Carolina	74,037,429	7,448.14	42	198.95	27
Nebraska	16,681,961	8,859.34	19	194.60	28
Wisconsin	47,195,316	8,194.44	30	192.33	29
Indiana	49,235,166	7,462.27	41	191.45	30
Washington	62,316,950	8,822.81	20	187.04	31
Illinois	112,174,846	8,707.75	21	186.71	32
New Jersey	91,658,298	10,253.93	8	185.53	33
Pennsylvania	109,181,540	8,533.96	23	185.21	34
Idaho	10,661,291	6,521.44	50	185.15	35
Arizona	44,771,583	6,653.74	48	184.87	36
Kansas	24,231,027	8,348.31	26	182.62	37
Colorado	44,619,577	8,331.41	27	180.90	38
Oklahoma	29,678,048	7,649.75	34	180.48	39
Massachusetts	69,184,105	10,241.72	9	180.40	40
Maryland	56,013,155	9,374.04	16	179.32	41
Georgia	65,877,792	6,524.41	49	177.49	42
Missouri	42,725,925	7,046.03	45	177.41	43
Texas	202,900,602	7,520.66	37	176.60	44
Nevada	18,907,091	6,661.46	47	174.25	45
Florida	138,496,179	6,957.66	46	173.36	46
South Dakota	6,437,378	7,544.06	35	170.71	47
Tennessee	42,048,242	6,421.76	51	166.80	48
Connecticut	38,070,115	10,590.44	7	165.08	49
Virginia	65,298,442	7,840.74	33	162.98	50
New Hampshire	9,979,607	7,514.79	39	146.20	51
U.S. Total	\$2,758,114,840	\$8,648.64		\$196.04	
WI % Difference from U.S. Average		-5.3%		-1.9%	

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 2013-14

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$11,173,127	\$ 15,159.33	1	\$294.68	1
North Dakota	9,215,405	12,452.58	2	228.69	2
Wyoming	6,236,448	10,673.29	5	203.02	3
New York	215,403,604	10,907.14	4	200.91	4
New Mexico	13,883,346	6,656.87	22	191.59	5
District of Columbia	8,140,852	12,337.69	3	188.46	6
Hawaii	11,371,252	8,006.47	9	181.12	7
West Virginia	11,122,930	6,016.46	31	173.24	8
Delaware	7,016,928	7,496.97	12	172.98	9
South Carolina	28,914,061	5,987.39	32	171.83	10
Mississippi	16,946,608	5,661.24	39	170.04	11
Oregon	26,255,196	6,611.40	24	169.23	12
Minnesota	42,518,016	7,791.28	10	166.06	13
Iowa	22,027,613	7,084.02	16	164.96	14
Vermont	4,662,563	7,439.07	13	163.07	15
Utah	16,948,833	5,756.10	35	161.94	16
California	299,196,226	7,712.78	11	160.69	17
Maine	8,404,553	6,318.00	27	159.40	18
Rhode Island	7,627,364	7,230.37	15	156.39	19
Nebraska	13,300,576	7,063.58	17	155.16	20
Ohio	72,679,347	6,267.08	28	154.39	21
Wisconsin	37,587,588	6,526.27	25	153.18	22
New Jersey	75,218,744	8,414.82	7	152.25	23
Louisiana	28,240,459	6,074.54	30	152.21	24
Michigan	59,082,931	5,958.16	33	152.21	25
North Carolina	56,384,893	5,672.30	37	151.51	26
Illinois	90,840,841	7,051.66	18	151.20	27
Kansas	20,024,044	6,898.88	20	150.92	28
Arkansas	15,818,614	5,331.81	44	148.58	29
Alabama	25,661,790	5,295.01	45	148.51	30
Washington	49,452,267	7,001.43	19	148.43	31
Indiana	37,851,308	5,736.89	36	147.18	32
Colorado	36,242,452	6,767.22	21	146.94	33
Kentucky	22,968,567	5,205.20	47	146.68	34
Pennsylvania	85,101,398	6,651.79	23	144.36	35
Montana	5,745,893	5,615.33	40	143.38	36
Nevada	15,544,377	5,476.69	42	143.26	37
Massachusetts	54,085,767	8,006.63	8	141.03	38
Maryland	44,015,727	7,366.22	14	140.91	39
Texas	159,964,975	5,929.22	34	139.23	40
Idaho	7,999,170	4,893.04	50	138.92	41
Arizona	33,182,581	4,931.44	49	137.02	42
Florida	108,862,065	5,468.93	43	136.27	43
Georgia	50,376,740	4,989.21	48	135.73	44
Connecticut	31,155,746	8,666.98	6	135.10	45
Virginia	54,001,036	6,484.20	26	134.78	46
Oklahoma	21,977,211	5,664.80	38	133.65	47
Missouri	31,800,690	5,244.33	46	132.05	48
South Dakota	4,724,987	5,537.28	41	125.30	49
Tennessee	30,752,871	4,696.69	51	121.99	50
New Hampshire	8,174,037	6,155.17	29	119.75	51
U.S. Total	\$2,155,884,617	\$6,760.22		\$153.24	
WI % Difference from U.S. Average		-3.5%		0.0%	

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

ATTACHMENT 5

Rankings on State and Local Government Revenue Received from the Federal Government Fiscal Year 2013-14

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$3,789,766	\$5,743.50	1	\$87.74	1
Alaska	3,094,110	4,197.99	2	81.60	2
New Mexico	5,740,699	2,752.58	6	79.22	3
Mississippi	7,621,741	2,546.15	7	76.47	4
Wyoming	2,184,134	3,738.01	3	71.10	5
Vermont	2,013,466	3,212.46	4	70.42	6
West Virginia	4,449,340	2,406.67	11	69.30	7
Kentucky	10,210,337	2,313.90	15	65.20	8
Montana	2,565,091	2,506.80	8	64.01	9
Oregon	9,673,251	2,435.85	10	62.35	10
Arkansas	6,353,955	2,141.66	20	59.68	11
Louisiana	11,064,146	2,379.90	12	59.63	12
Maine	3,123,288	2,347.88	13	59.24	13
Rhode Island	2,627,851	2,491.07	9	53.88	14
Alabama	8,974,721	1,851.83	28	51.94	15
Delaware	2,094,937	2,238.26	16	51.64	16
New York	54,612,354	2,765.34	5	50.94	17
Ohio	23,865,038	2,057.86	21	50.70	18
Iowa	6,681,682	2,148.81	19	50.04	19
Hawaii	3,127,142	2,201.81	18	49.81	20
Michigan	19,289,308	1,945.21	25	49.69	21
Arizona	11,589,002	1,722.30	38	47.85	22
North Carolina	17,652,536	1,775.84	35	47.44	23
Oklahoma	7,700,837	1,984.95	24	46.83	24
Idaho	2,662,121	1,628.40	41	46.23	25
South Dakota	1,712,391	2,006.78	23	45.41	26
Missouri	10,925,235	1,801.71	32	45.37	27
Utah	4,742,163	1,610.52	42	45.31	28
Tennessee	11,295,371	1,725.07	37	44.81	29
South Carolina	7,486,144	1,550.20	45	44.49	30
Indiana	11,383,858	1,725.38	36	44.27	31
North Dakota	1,718,543	2,322.23	14	42.65	32
Georgia	15,501,052	1,535.19	46	41.76	33
Pennsylvania	24,080,142	1,882.18	27	40.85	34
Nebraska	3,381,385	1,795.76	33	39.45	35
Massachusetts	15,098,338	2,235.09	17	39.37	36
Wisconsin	9,607,728	1,668.17	39	39.15	37
Washington	12,864,683	1,821.38	31	38.61	38
California	71,593,541	1,845.56	29	38.45	39
Maryland	11,997,428	2,007.82	22	38.41	40
Minnesota	9,773,901	1,791.03	34	38.17	41
Texas	42,935,627	1,591.44	43	37.37	42
Florida	29,634,114	1,488.73	47	37.09	43
Illinois	21,334,005	1,656.09	40	35.51	44
Colorado	8,377,125	1,564.18	44	33.96	45
New Jersey	16,439,554	1,839.11	30	33.28	46
Kansas	4,206,983	1,449.43	48	31.71	47
Nevada	3,362,714	1,184.77	51	30.99	48
Connecticut	6,914,369	1,923.46	26	29.98	49
Virginia	11,297,406	1,356.54	50	28.20	50
New Hampshire	<u>1,805,570</u>	1,359.62	49	26.45	51
U.S. Total	\$602,230,223	\$1,888.42		\$42.81	
WI % Difference from U.S. Average		-11.7%		-8.5%	

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

ATTACHMENT 6

Rankings on Total State and Local Taxes Fiscal Year 2013-14

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$7,212,083	\$9,745.53	1	\$178.98	1
New York	166,086,991	8,409.95	3	154.91	2
District of Columbia	6,378,407	9,666.66	2	147.66	3
Alaska	5,568,495	7,555.15	4	146.86	4
Hawaii	8,102,950	5,705.27	9	129.06	5
Vermont	3,473,260	5,541.55	12	121.47	6
Maine	6,394,542	4,807.00	17	121.28	7
Minnesota	30,780,731	5,640.47	10	120.22	8
Illinois	70,820,964	5,497.59	13	117.88	9
New Jersey	57,637,527	6,447.98	6	116.67	10
New Mexico	8,274,457	3,967.49	30	114.18	11
West Virginia	7,314,436	3,956.42	31	113.92	12
California	211,364,653	5,448.63	14	113.52	13
Wyoming	3,472,604	5,943.15	8	113.05	14
Connecticut	26,057,957	7,248.87	5	112.99	15
Rhode Island	5,454,286	5,170.40	15	111.83	16
Wisconsin	26,397,795	4,583.40	19	107.58	17
Nebraska	9,185,340	4,878.09	16	107.15	18
Maryland	33,469,798	5,601.32	11	107.15	19
Massachusetts	40,622,833	6,013.63	7	105.92	20
Mississippi	10,482,155	3,501.71	43	105.18	21
Oregon	16,281,084	4,099.79	28	104.94	22
Arkansas	11,142,975	3,755.85	36	104.66	23
Ohio	48,789,111	4,207.05	26	103.64	24
Iowa	13,756,096	4,423.92	21	103.01	25
Pennsylvania	60,217,207	4,706.76	18	102.15	26
Delaware	4,124,541	4,406.71	22	101.68	27
Kentucky	15,917,452	3,607.26	40	101.65	28
Nevada	10,997,963	3,874.87	33	101.36	29
Utah	10,315,191	3,503.21	42	98.55	30
Montana	3,929,013	3,839.73	34	98.04	31
Louisiana	18,078,599	3,888.72	32	97.44	32
North Carolina	36,007,944	3,622.39	39	96.76	33
Washington	32,186,993	4,557.02	20	96.61	34
Michigan	37,425,533	3,774.14	35	96.41	35
Indiana	24,726,965	3,747.71	37	96.15	36
Kansas	12,706,184	4,377.66	23	95.76	37
Texas	109,121,168	4,044.66	29	94.98	38
Colorado	23,378,852	4,365.32	24	94.79	39
Arizona	22,511,629	3,345.57	46	92.95	40
South Carolina	15,550,319	3,220.09	49	92.41	41
Georgia	34,095,629	3,376.76	45	91.86	42
Idaho	5,288,315	3,234.83	48	91.84	43
Missouri	21,060,699	3,473.17	44	87.45	44
Virginia	35,009,056	4,203.73	27	87.38	45
Alabama	14,548,034	3,001.82	51	84.19	46
New Hampshire	5,746,858	4,327.47	25	84.19	47
Oklahoma	13,831,663	3,565.22	41	84.12	48
South Dakota	3,143,170	3,683.53	38	83.35	49
Florida	66,132,006	3,322.29	47	82.78	50
Tennessee	<u>20,243,184</u>	3,091.61	50	80.30	51
U.S. Total	\$1,490,815,697	\$4,674.76		\$105.96	
WI % Difference from U.S. Average		-2.0%		1.5%	

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

ATTACHMENT 7

Rankings on State and Local Property Taxes Fiscal Year 2013-14

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$3,798,843	\$2,860.58	3	\$55.65	1
New Jersey	27,394,531	3,064.66	2	55.45	2
Alaska	1,945,407	2,639.46	5	51.31	3
Vermont	1,465,891	2,338.81	7	51.27	4
Rhode Island	2,433,767	2,307.09	8	49.90	5
Maine	2,551,889	1,918.34	12	48.40	6
District of Columbia	2,070,974	3,138.62	1	47.94	7
New York	50,981,214	2,581.48	6	47.55	8
Connecticut	9,970,863	2,773.72	4	43.24	9
Illinois	25,851,113	2,006.73	11	43.03	10
Wyoming	1,232,157	2,108.76	10	40.11	11
Wisconsin	9,544,083	1,657.12	14	38.89	12
Nebraska	3,308,337	1,756.97	13	38.59	13
Massachusetts	14,732,296	2,180.91	9	38.41	14
Texas	44,108,867	1,634.93	15	38.39	15
Montana	1,499,299	1,465.23	18	37.41	16
Iowa	4,743,125	1,525.38	16	35.52	17
Oregon	5,359,978	1,349.71	26	34.55	18
Michigan	13,241,325	1,335.31	27	34.11	19
Kansas	4,165,885	1,435.27	20	31.40	20
South Carolina	5,215,064	1,079.91	33	30.99	21
Pennsylvania	17,971,292	1,404.69	22	30.49	22
Virginia	12,132,829	1,456.85	19	30.28	23
Minnesota	7,699,536	1,410.91	21	30.07	24
Ohio	13,954,377	1,203.27	29	29.64	25
Colorado	7,310,674	1,365.06	24	29.64	26
Georgia	10,980,226	1,087.46	32	29.58	27
Florida	23,577,987	1,184.49	30	29.51	28
South Dakota	1,110,503	1,301.42	28	29.45	29
Washington	9,633,480	1,363.90	25	28.91	30
California	53,731,027	1,385.10	23	28.86	31
Maryland	8,911,048	1,491.30	17	28.53	32
Mississippi	2,743,182	916.40	42	27.52	33
Arizona	6,635,169	986.09	34	27.40	34
Utah	2,853,123	968.97	37	27.26	35
Idaho	1,516,715	927.76	41	26.34	36
North Carolina	9,457,263	951.40	40	25.41	37
Nevada	2,703,774	952.61	39	24.92	38
Indiana	6,401,317	970.21	36	24.89	39
West Virginia	1,575,658	852.28	43	24.54	40
Missouri	5,822,222	960.16	38	24.18	41
Hawaii	1,391,717	979.91	35	22.17	42
Tennessee	5,432,791	829.72	45	21.55	43
New Mexico	1,525,273	731.35	48	21.05	44
Louisiana	3,898,282	838.52	44	21.01	45
Kentucky	3,253,092	737.23	47	20.77	46
North Dakota	829,738	1,121.21	31	20.59	47
Delaware	775,062	828.09	46	19.11	48
Arkansas	2,001,147	674.51	49	18.80	49
Oklahoma	2,418,249	623.32	50	14.71	50
Alabama	<u>2,529,891</u>	522.01	51	14.64	51
U.S. Total	\$466,391,552	\$1,462.47		\$33.15	
WI % Difference from U.S. Average		13.3%		17.3%	

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

ATTACHMENT 8

Rankings on State and Local Individual Income Taxes Fiscal Year 2013-14

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$53,307,924	\$2,699.29	1	\$49.72	1
Oregon	6,649,452	1,674.42	8	42.86	2
Maryland	12,530,540	2,097.04	4	40.11	3
District of Columbia	1,679,173	2,544.83	2	38.87	4
Minnesota	9,623,831	1,763.54	6	37.59	5
California	67,995,659	1,752.81	7	36.52	6
Massachusetts	13,246,221	1,960.91	5	34.54	7
Connecticut	7,772,602	2,162.20	3	33.70	8
Kentucky	4,987,775	1,130.34	16	31.85	9
North Carolina	10,390,520	1,045.28	23	27.92	10
Hawaii	1,745,461	1,228.98	12	27.80	11
Illinois	16,642,154	1,291.87	11	27.70	12
Wisconsin	6,793,269	1,179.50	14	27.68	13
Ohio	13,018,841	1,122.60	18	27.66	14
Utah	2,889,912	981.46	26	27.61	15
West Virginia	1,770,466	957.66	27	27.57	16
Virginia	10,877,689	1,306.14	10	27.15	17
Delaware	1,096,160	1,171.15	15	27.02	18
Maine	1,414,110	1,063.04	21	26.82	19
Montana	1,063,261	1,039.10	24	26.53	20
Pennsylvania	15,613,904	1,220.43	13	26.49	21
Iowa	3,312,290	1,065.22	20	24.80	22
Nebraska	2,124,164	1,128.09	17	24.78	23
Arkansas	2,602,160	877.08	31	24.44	24
New Jersey	11,973,673	1,339.51	9	24.24	25
Georgia	8,965,572	887.93	30	24.16	26
Missouri	5,693,969	939.01	28	23.64	27
Vermont	675,240	1,077.34	19	23.62	28
Indiana	6,043,861	916.03	29	23.50	29
Idaho	1,338,075	818.49	34	23.24	30
Colorado	5,658,457	1,056.55	22	22.94	31
Rhode Island	1,088,405	1,031.75	25	22.32	32
Michigan	8,334,694	840.50	33	21.47	33
South Carolina	3,422,532	708.72	36	20.34	34
Alabama	3,306,604	682.28	37	19.14	35
Kansas	2,513,538	865.99	32	18.94	36
Oklahoma	2,962,128	763.51	35	18.01	37
New Mexico	1,297,493	622.13	39	17.90	38
Mississippi	1,667,344	557.00	41	16.73	39
Louisiana	2,753,680	592.32	40	14.84	40
Arizona	3,462,413	514.57	42	14.30	41
North Dakota	498,528	673.65	38	12.37	42
New Hampshire	92,743	69.84	43	1.36	43
Tennessee	239,219	36.53	44	0.95	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	\$341,135,706	\$1,069.70		\$24.25	
WI % Difference from U.S. Average		10.3%		14.2%	

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

ATTACHMENT 9

Rankings on State and Local General Sales Taxes Fiscal Year 2013-14

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$3,043,432	\$2,142.87	1	\$48.47	1
Washington	14,628,195	2,071.05	2	43.91	2
New Mexico	3,046,746	1,460.87	9	42.04	3
Arkansas	4,174,892	1,407.19	11	39.21	4
Nevada	4,195,169	1,478.07	8	38.66	5
North Dakota	1,518,708	2,052.20	3	37.69	6
Louisiana	6,930,614	1,490.78	6	37.36	7
Arizona	8,918,242	1,325.39	14	36.82	8
Texas	39,246,418	1,454.70	10	34.16	9
South Dakota	1,271,045	1,489.56	7	33.71	10
Mississippi	3,304,632	1,103.96	22	33.16	11
Tennessee	8,277,225	1,264.13	15	32.83	12
Wyoming	952,119	1,629.49	5	31.00	13
Kansas	3,900,138	1,343.71	13	29.39	14
Florida	23,332,609	1,172.16	18	29.21	15
Oklahoma	4,603,155	1,186.50	17	27.99	16
Indiana	7,003,426	1,061.47	23	27.23	17
District of Columbia	1,135,037	1,720.18	4	26.28	18
California	48,393,555	1,247.50	16	25.99	19
Ohio	12,194,832	1,051.55	24	25.91	20
New York	27,454,581	1,390.19	12	25.61	21
Alabama	4,321,180	891.62	30	25.01	22
Nebraska	2,109,847	1,120.48	20	24.61	23
Colorado	6,030,654	1,126.05	19	24.45	24
Utah	2,506,473	851.24	35	23.95	25
Georgia	8,867,712	878.24	32	23.89	26
Idaho	1,374,224	840.60	36	23.87	27
Missouri	5,563,693	917.52	28	23.10	28
Maine	1,194,552	897.99	29	22.66	29
Michigan	8,715,827	878.94	31	22.45	30
South Carolina	3,749,363	776.40	41	22.28	31
Iowa	2,958,955	951.59	27	22.16	32
Minnesota	5,638,700	1,033.27	25	22.02	33
North Carolina	8,171,871	822.09	37	21.96	34
Wisconsin	4,980,431	864.74	34	20.30	35
Kentucky	3,131,157	709.59	42	20.00	36
West Virginia	1,221,966	660.97	44	19.03	37
Rhode Island	915,468	867.82	33	18.77	38
New Jersey	8,885,847	994.07	26	17.99	39
Pennsylvania	10,180,794	795.76	39	17.27	40
Connecticut	3,981,362	1,107.55	21	17.26	41
Illinois	10,047,181	779.93	40	16.72	42
Massachusetts	5,518,580	816.95	38	14.39	43
Maryland	4,195,996	702.22	43	13.43	44
Vermont	365,808	583.64	45	12.79	45
Virginia	4,812,538	577.87	46	12.01	46
Alaska	218,187	296.03	47	5.75	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	\$347,183,136	\$1,088.66		\$24.68	
WI % Difference from U.S. Average		-20.6%		-17.8%	

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

ATTACHMENT 10

Rankings on State and Local Selective Sales Taxes* Fiscal Year 2013-14

	State and Local Selective Sales Taxes*	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
	(Thousands)				
Nevada	\$2,583,128	\$910.10	2	\$23.81	1
Vermont	669,280	1,067.83	1	23.41	2
West Virginia	1,472,054	796.24	5	22.93	3
Hawaii	1,256,854	884.95	3	20.02	4
Kentucky	2,871,697	650.79	15	18.34	5
Minnesota	4,496,512	823.97	4	17.56	6
Illinois	9,969,943	773.93	8	16.59	7
Alabama	2,705,822	558.31	18	15.66	8
Mississippi	1,506,234	503.18	25	15.11	9
Maryland	4,661,416	780.11	6	14.92	10
Washington	4,819,268	682.31	11	14.46	11
Pennsylvania	8,526,325	666.44	13	14.46	12
Indiana	3,585,894	543.49	22	13.94	13
Montana	557,701	545.03	21	13.92	14
Florida	11,061,667	555.71	19	13.85	15
Rhode Island	675,089	639.95	16	13.84	16
Maine	726,278	545.97	20	13.77	17
North Dakota	551,839	745.69	9	13.69	18
Louisiana	2,517,509	541.52	23	13.57	19
Texas	15,301,382	567.16	17	13.32	20
Arkansas	1,397,740	471.12	31	13.13	21
New Hampshire	880,245	662.84	14	12.90	22
New York	13,219,311	669.37	12	12.33	23
Delaware	494,584	528.42	24	12.19	24
Oregon	1,890,379	476.02	30	12.18	25
North Carolina	4,529,326	455.65	35	12.17	26
Connecticut	2,801,042	779.20	7	12.15	27
Tennessee	3,045,745	465.16	33	12.08	28
Ohio	5,607,250	483.51	28	11.91	29
Wisconsin	2,830,964	491.54	26	11.54	30
Utah	1,182,724	401.67	42	11.30	31
New Mexico	794,224	380.82	44	10.96	32
South Dakota	413,092	484.11	27	10.95	33
District of Columbia	465,384	705.30	10	10.77	34
Michigan	4,157,861	419.30	39	10.71	35
Iowa	1,358,977	437.04	37	10.18	36
Virginia	3,877,355	465.58	32	9.68	37
California	18,013,722	464.36	34	9.67	38
Oklahoma	1,586,145	408.84	41	9.65	39
Missouri	2,291,347	377.87	45	9.51	40
Alaska	355,790	482.72	29	9.38	41
Colorado	2,254,640	420.99	38	9.14	42
South Carolina	1,530,706	316.97	49	9.10	43
Georgia	3,308,405	327.66	48	8.91	44
Kansas	1,159,750	399.57	43	8.74	45
Arizona	2,027,124	301.26	50	8.37	46
Idaho	477,922	292.34	51	8.30	47
Nebraska	708,643	376.34	46	8.27	48
New Jersey	4,043,545	452.36	36	8.18	49
Massachusetts	2,766,184	409.49	40	7.21	50
Wyoming	198,972	340.53	47	6.48	51
U.S. Total	\$170,184,990	\$533.65		\$12.10	
WI % Difference from U.S. Average		-7.9%		-4.6%	

*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 2013-14

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$441,096	\$238.59	2	\$6.87	1
Kentucky	886,161	200.82	3	5.66	2
North Dakota	228,022	308.12	1	5.66	3
North Carolina	1,915,670	192.72	4	5.15	4
Montana	196,965	192.49	5	4.92	5
Maine	240,901	181.09	6	4.57	6
Idaho	248,454	151.98	20	4.31	7
Arkansas	454,967	153.35	18	4.27	8
Mississippi	416,882	139.27	24	4.18	9
Wisconsin	1,000,595	173.73	9	4.08	10
Florida	3,136,587	157.57	16	3.93	11
Nebraska	335,153	177.99	7	3.91	12
Ohio	1,839,594	158.63	15	3.91	13
Nevada	413,738	145.77	21	3.81	14
Pennsylvania	2,231,348	174.41	8	3.79	15
South Dakota	138,087	161.83	14	3.66	16
Vermont	103,551	165.21	11	3.62	17
Alabama	616,089	127.12	28	3.57	18
Utah	372,935	126.65	30	3.56	19
Washington	1,156,242	163.70	12	3.47	20
Minnesota	884,162	162.02	13	3.45	21
Oregon	527,575	132.85	26	3.40	22
Iowa	452,596	145.55	22	3.39	23
Tennessee	845,395	129.11	27	3.35	24
Kansas	441,843	152.23	19	3.33	25
Wyoming	100,889	172.67	10	3.28	26
California	6,063,356	156.30	17	3.26	27
New Mexico	234,881	112.62	40	3.24	28
Arizona	779,970	115.92	37	3.22	29
Louisiana	588,860	126.66	29	3.17	30
Indiana	814,549	123.46	31	3.17	31
South Carolina	529,655	109.68	42	3.15	32
Texas	3,325,916	123.28	32	2.89	33
Missouri	696,458	114.85	38	2.89	34
Delaware	113,326	121.08	33	2.79	35
Oklahoma	450,807	116.20	36	2.74	36
Georgia	1,006,494	99.68	44	2.71	37
Hawaii	167,590	118.00	35	2.67	38
Colorado	647,104	120.83	34	2.62	39
Maryland	812,739	136.02	25	2.60	40
Michigan	964,119	97.23	45	2.48	41
Illinois	1,462,495	113.53	39	2.43	42
Connecticut	503,252	140.00	23	2.18	43
New Hampshire	146,101	110.02	41	2.14	44
Rhode Island	95,828	90.84	46	1.96	45
Massachusetts	732,207	108.39	43	1.91	46
Virginia	727,308	87.33	47	1.82	47
New York	1,630,358	82.55	48	1.52	48
Alaska	42,467	57.62	50	1.12	49
New Jersey	539,155	60.32	49	1.09	50
District of Columbia	<u>22,961</u>	34.80	51	0.53	51
U.S. Total	\$42,723,453	\$133.97		\$3.04	
WI % Difference from U.S. Average		29.7%		34.3%	

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

ATTACHMENT 12

Rankings on State and Local Public Utility Taxes Fiscal Year 2013-14

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$4,719,326	\$237.09	2	\$5.91	1
Hawaii	326,420	229.83	3	5.20	2
District of Columbia	200,365	303.66	1	4.64	3
Alabama	784,349	161.84	6	4.54	4
Illinois	2,705,016	209.98	4	4.50	5
Washington	1,229,010	174.00	5	3.69	6
West Virginia	186,324	100.78	11	2.90	7
Nevada	274,932	96.87	14	2.53	8
Kentucky	392,810	89.02	17	2.51	9
Nebraska	212,904	113.07	8	2.48	10
Ohio	1,156,121	99.69	13	2.46	11
Pennsylvania	1,342,509	104.93	9	2.28	12
Oregon	343,120	86.40	19	2.21	13
New Jersey	1,075,983	120.37	7	2.18	14
Rhode Island	105,296	99.82	12	2.16	15
California	3,723,297	95.98	15	2.00	16
Maryland	604,786	101.21	10	1.94	17
Missouri	442,587	72.99	22	1.84	18
New York	1,776,447	89.95	16	1.66	19
Texas	1,889,459	70.03	23	1.64	20
Kansas	214,777	74.00	21	1.62	21
Virginia	638,951	76.72	20	1.59	22
Delaware	63,005	67.32	24	1.55	23
Wisconsin	379,549	65.90	26	1.55	24
Iowa	198,589	63.87	27	1.49	25
Arkansas	150,582	50.76	29	1.41	26
Connecticut	315,287	87.71	18	1.37	27
Indiana	328,432	49.78	30	1.28	28
North Dakota	49,347	66.68	25	1.22	29
North Carolina	455,139	45.79	34	1.22	30
Montana	47,390	46.31	33	1.18	31
Oklahoma	192,190	49.54	31	1.17	32
Utah	121,086	41.12	35	1.16	33
New Mexico	80,233	38.47	37	1.11	34
New Hampshire	69,877	52.62	28	1.02	35
Louisiana	188,920	40.64	36	1.02	36
Wyoming	28,427	48.65	32	0.93	37
Georgia	331,073	32.79	39	0.89	38
Vermont	23,984	38.27	38	0.84	39
Arizona	196,768	29.24	42	0.81	40
Maine	38,997	29.32	41	0.74	41
Colorado	172,080	32.13	40	0.70	42
Mississippi	60,517	20.22	43	0.61	43
South Carolina	95,044	19.68	45	0.56	44
Idaho	29,614	18.11	46	0.51	45
Minnesota	109,484	20.06	44	0.43	46
Tennessee	100,064	15.28	48	0.40	47
South Dakota	14,808	17.35	47	0.39	48
Michigan	97,223	9.80	50	0.25	49
Alaska	8,625	11.70	49	0.23	50
Massachusetts	<u>23,736</u>	3.51	51	0.06	51
U.S. Total	\$28,314,859	\$88.79		\$2.01	
WI % Difference from U.S. Average		-25.8%		-23.1%	

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

ATTACHMENT 13

Rankings on State and Local Other Selective Sales Taxes* Fiscal Year 2013-14

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$541,745	\$864.35	1	\$18.95	1
Nevada	1,894,458	667.47	2	17.46	2
Minnesota	3,502,866	641.89	3	13.68	3
West Virginia	844,634	456.87	9	13.15	4
Hawaii	762,844	537.12	6	12.15	5
Maryland	3,243,891	542.88	5	10.38	6
Mississippi	1,028,835	343.70	21	10.32	7
Kentucky	1,592,726	360.95	19	10.17	8
New Hampshire	664,267	500.20	7	9.73	9
Rhode Island	473,965	449.30	11	9.72	10
Illinois	5,802,432	450.42	10	9.66	11
Indiana	2,442,913	370.26	17	9.50	12
Louisiana	1,739,729	374.22	14	9.38	13
New York	9,812,506	496.86	8	9.15	14
Texas	10,086,007	373.85	15	8.78	15
Connecticut	1,982,503	551.50	4	8.60	16
Maine	446,380	335.56	23	8.47	17
Pennsylvania	4,952,468	387.10	13	8.40	18
Tennessee	2,100,286	320.76	24	8.33	19
Alaska	304,698	413.40	12	8.04	20
Michigan	3,096,519	312.27	25	7.98	21
Delaware	318,253	340.03	22	7.85	22
Montana	313,346	306.23	26	7.82	23
Alabama	1,305,384	269.35	31	7.55	24
Arkansas	792,191	267.02	33	7.44	25
Washington	2,434,016	344.61	20	7.31	26
South Dakota	260,197	304.93	27	6.90	27
North Dakota	274,470	370.89	16	6.81	28
New Mexico	479,110	229.73	38	6.61	29
Utah	688,703	233.89	37	6.58	30
Oregon	1,019,684	256.77	34	6.57	31
Virginia	2,511,096	301.52	28	6.27	32
Wisconsin	1,450,820	251.90	35	5.91	33
Colorado	1,435,456	268.03	32	5.82	34
North Carolina	2,158,517	217.15	41	5.80	35
Oklahoma	943,148	243.10	36	5.74	36
District of Columbia	242,058	366.85	18	5.60	37
Ohio	2,611,535	225.19	40	5.55	38
South Carolina	906,007	187.61	45	5.38	39
Georgia	1,970,838	195.19	43	5.31	40
Iowa	707,792	227.62	39	5.30	41
Massachusetts	2,010,241	297.59	29	5.24	42
New Jersey	2,428,407	271.67	30	4.92	43
Missouri	1,152,302	190.03	44	4.78	44
California	8,227,069	212.08	42	4.42	45
Arizona	1,050,386	156.10	48	4.34	46
Florida	3,205,754	161.05	47	4.01	47
Kansas	503,130	173.34	46	3.79	48
Idaho	199,854	122.25	49	3.47	49
Wyoming	69,656	119.21	50	2.27	50
Nebraska	<u>160,586</u>	85.28	51	1.87	51
U.S. Total	\$99,146,678	\$310.89		\$7.05	
WI % Difference from U.S. Average		-19.0%		-16.1%	

*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 2013-14

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$408,938	\$554.83	3	\$10.79	1
New York	11,535,501	584.11	2	10.76	2
District of Columbia	415,581	629.82	1	9.62	3
New Hampshire	542,847	408.77	4	7.95	4
Illinois	4,439,832	344.65	5	7.39	5
Delaware	284,419	303.88	8	7.01	6
North Dakota	250,438	338.41	6	6.21	7
Massachusetts	2,194,620	324.88	7	5.72	8
Mississippi	526,302	175.82	15	5.28	9
Kentucky	818,390	185.47	13	5.23	10
Minnesota	1,325,656	242.92	10	5.18	11
New Jersey	2,368,068	264.92	9	4.79	12
California	8,858,498	228.36	11	4.76	13
Pennsylvania	2,770,838	216.58	12	4.70	14
Tennessee	1,176,971	179.75	14	4.67	15
Wisconsin	981,282	170.38	17	4.00	16
Montana	150,139	146.73	21	3.75	17
Arkansas	398,493	134.32	25	3.74	18
Vermont	105,817	168.83	18	3.70	19
North Carolina	1,360,628	136.88	24	3.66	20
Oregon	556,934	140.24	22	3.59	21
Nebraska	306,591	162.82	20	3.58	22
Maine	182,928	137.51	23	3.47	23
Indiana	866,747	131.37	27	3.37	24
Idaho	190,002	116.22	29	3.30	25
West Virginia	203,508	110.08	32	3.17	26
Maryland	982,784	164.47	19	3.15	27
Utah	307,910	104.57	33	2.94	28
Iowa	388,699	125.00	28	2.91	29
Colorado	717,506	133.97	26	2.91	30
New Mexico	205,702	98.63	37	2.84	31
Connecticut	627,358	174.52	16	2.72	32
Louisiana	481,212	103.51	34	2.59	33
Florida	2,043,750	102.67	35	2.56	34
Georgia	943,806	93.47	38	2.54	35
Kansas	330,181	113.76	31	2.49	36
Rhode Island	120,112	113.86	30	2.46	37
Oklahoma	397,290	102.40	36	2.42	38
Arizona	575,180	85.48	42	2.37	39
Alabama	406,408	83.86	43	2.35	40
Michigan	881,011	88.84	40	2.27	41
Hawaii	126,045	88.75	41	2.01	42
South Carolina	327,809	67.88	45	1.95	43
Virginia	740,511	88.92	39	1.85	44
Missouri	431,056	71.09	44	1.79	45
South Dakota	24,819	29.09	46	0.66	46
Ohio	280,646	24.20	47	0.60	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	\$54,559,763	\$171.08		\$3.88	
WI % Difference from U.S. Average		-0.4%		3.1%	

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 2013-14

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$345,828	\$243.50	1	\$5.51	1
Oklahoma	763,268	196.74	2	4.64	2
Iowa	568,305	182.77	3	4.26	3
Montana	143,277	140.02	6	3.58	4
Oregon	526,789	132.65	7	3.40	5
Wyoming	93,018	159.19	5	3.03	6
North Dakota	121,275	163.88	4	3.01	7
New Mexico	201,854	96.79	17	2.79	8
Illinois	1,665,232	129.27	8	2.77	9
Minnesota	701,550	128.56	9	2.74	10
Michigan	979,061	98.73	15	2.52	11
Idaho	144,327	88.28	19	2.51	12
Vermont	70,433	112.38	10	2.46	13
South Dakota	89,536	104.93	12	2.37	14
Colorado	549,032	102.52	13	2.23	15
Texas	2,515,516	93.24	18	2.19	16
Nebraska	187,276	99.46	14	2.18	17
Alaska	80,720	109.52	11	2.13	18
California	3,800,814	97.98	16	2.04	19
Maine	102,306	76.91	24	1.94	20
Wisconsin	468,503	81.35	21	1.91	21
North Carolina	666,827	67.08	32	1.79	22
Kansas	233,823	80.56	22	1.76	23
Ohio	828,934	71.48	27	1.76	24
Tennessee	440,802	67.32	31	1.75	25
Florida	1,380,929	69.37	29	1.73	26
Washington	575,422	81.47	20	1.73	27
South Carolina	287,287	59.49	36	1.71	28
Utah	175,679	59.66	35	1.68	29
Mississippi	154,677	51.67	43	1.55	30
Virginia	621,776	74.66	26	1.55	31
Nevada	166,067	58.51	38	1.53	32
Maryland	474,475	79.41	23	1.52	33
Arkansas	153,445	51.72	42	1.44	34
Rhode Island	69,349	65.74	33	1.42	35
Pennsylvania	837,823	65.49	34	1.42	36
New York	1,489,637	75.43	25	1.39	37
New Hampshire	94,395	71.08	28	1.38	38
Kentucky	202,438	45.88	45	1.29	39
Delaware	51,790	55.33	40	1.28	40
New Jersey	617,428	69.07	30	1.25	41
Alabama	211,332	43.61	46	1.22	42
Missouri	286,712	47.28	44	1.19	43
Massachusetts	390,879	57.86	39	1.02	44
Indiana	257,587	39.04	47	1.00	45
Connecticut	211,091	58.72	37	0.92	46
Georgia	337,456	33.42	48	0.91	47
District of Columbia	36,083	54.68	41	0.84	48
Arizona	200,246	29.76	49	0.83	49
Louisiana	78,922	16.98	50	0.43	50
West Virginia	<u>2,563</u>	1.39	51	0.04	51
U.S. Total	\$25,653,794	\$80.44		\$1.82	
WI % Difference from U.S. Average		1.1%		4.7%	

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

ATTACHMENT 16

Rankings on Other State and Local Taxes* Fiscal Year 2013-14

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$3,441,557	\$4,650.50	1	\$85.41	1
Alaska	2,559,453	3,472.58	2	67.50	2
Delaware	1,422,526	1,519.84	4	35.07	3
Wyoming	996,338	1,705.17	3	32.44	4
West Virginia	1,068,221	577.81	6	16.64	5
New Mexico	1,203,165	576.90	7	16.60	6
District of Columbia	576,175	873.21	5	13.34	7
Montana	515,336	503.63	8	12.86	8
Nevada	1,349,825	475.58	9	12.44	9
Oregon	1,297,552	326.74	13	8.36	10
Louisiana	1,418,380	305.09	14	7.64	11
Washington	2,530,628	358.29	11	7.60	12
New York	8,098,823	410.09	10	7.55	13
Pennsylvania	4,316,231	337.37	12	7.32	14
Texas	7,948,985	294.64	15	6.92	15
Oklahoma	1,101,428	283.90	17	6.70	16
Tennessee	1,630,431	249.01	24	6.47	17
South Dakota	234,175	274.43	18	6.21	18
Alabama	1,066,797	220.12	29	6.17	19
Ohio	2,904,231	250.43	23	6.17	20
South Carolina	1,017,558	210.71	30	6.05	21
Florida	4,735,064	237.88	25	5.93	22
Mississippi	579,784	193.68	31	5.82	23
California	10,571,378	272.51	19	5.68	24
Maryland	1,713,539	286.77	16	5.49	25
Nebraska	440,482	233.93	27	5.14	26
Minnesota	1,294,946	237.29	26	5.06	27
New Hampshire	337,785	254.36	22	4.95	28
Virginia	1,946,358	233.71	28	4.86	29
New Jersey	2,354,435	263.39	20	4.77	30
Massachusetts	1,774,053	262.62	21	4.63	31
Idaho	247,050	151.12	38	4.29	32
Vermont	120,791	192.72	33	4.22	33
Maine	222,479	167.25	35	4.22	34
Kentucky	652,903	147.96	39	4.17	35
Missouri	971,700	160.25	36	4.03	36
Arkansas	415,098	139.91	42	3.90	37
North Carolina	1,431,509	144.01	41	3.85	38
Utah	399,370	135.63	47	3.82	39
Illinois	2,205,509	171.21	34	3.67	40
Colorado	857,889	160.19	37	3.48	41
Wisconsin	799,263	138.77	44	3.26	42
Iowa	425,745	136.92	45	3.19	43
Rhode Island	152,096	144.18	40	3.12	44
Hawaii	193,613	136.32	46	3.08	45
Kansas	402,869	138.80	43	3.04	46
Connecticut	693,639	192.96	32	3.01	47
Michigan	1,115,754	112.52	48	2.87	48
Arizona	693,255	103.03	49	2.86	49
Indiana	568,133	86.11	50	2.21	50
Georgia	<u>692,452</u>	68.58	51	1.87	51
U.S. Total	\$85,706,756	\$268.75		\$6.09	
WI % Difference from U.S. Average		-48.4%		-46.5%	

*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 2013-14

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$10,289,836	\$2,130.77	2	\$61.15	1
Mississippi	5,375,929	1,795.90	9	53.94	2
Alabama	8,924,765	1,841.52	6	51.65	3
Iowa	6,394,935	2,056.59	3	47.89	4
Wyoming	1,469,151	2,514.36	1	47.83	5
Oregon	7,189,277	1,810.35	7	46.34	6
Utah	4,847,489	1,646.29	13	46.31	7
North Carolina	15,863,804	1,595.89	17	42.63	8
Washington	13,262,812	1,877.74	5	39.81	9
Kansas	5,247,780	1,808.02	8	39.55	10
Michigan	15,335,579	1,546.50	18	39.51	11
Indiana	9,915,939	1,502.90	20	38.56	12
Delaware	1,528,711	1,633.29	15	37.68	13
Alaska	1,428,267	1,937.83	4	37.67	14
Hawaii	2,353,981	1,657.43	12	37.49	15
West Virginia	2,388,503	1,291.95	29	37.20	16
Florida	29,476,085	1,480.80	21	36.90	17
Colorado	8,927,655	1,666.98	11	36.20	18
Louisiana	6,688,251	1,438.65	23	36.05	19
Idaho	2,036,089	1,245.46	30	35.36	20
California	64,857,322	1,671.91	10	34.83	21
Ohio	16,192,700	1,396.28	25	34.40	22
Virginia	13,682,158	1,642.89	14	34.15	23
Nebraska	2,905,731	1,543.16	19	33.90	24
Kentucky	5,128,415	1,162.22	36	32.75	25
Georgia	12,015,788	1,190.02	34	32.37	26
New Mexico	2,334,871	1,119.54	43	32.22	27
Arkansas	3,321,891	1,119.68	42	31.20	28
Wisconsin	7,580,454	1,316.18	27	30.89	29
Arizona	7,430,344	1,104.26	46	30.68	30
Oklahoma	5,018,692	1,293.61	28	30.52	31
Minnesota	7,718,023	1,414.30	24	30.14	32
Tennessee	7,595,125	1,159.95	37	30.13	33
North Dakota	1,204,308	1,627.36	16	29.89	34
Pennsylvania	17,519,694	1,369.39	26	29.72	35
Nevada	3,203,006	1,128.50	41	29.52	36
Montana	1,161,253	1,134.87	40	28.98	37
Missouri	6,958,002	1,147.46	39	28.89	38
Texas	32,278,246	1,196.42	33	28.09	39
New York	28,871,472	1,461.93	22	26.93	40
Vermont	755,238	1,204.97	32	26.41	41
Maine	1,339,855	1,007.22	48	25.41	42
Rhode Island	1,168,141	1,107.34	45	23.95	43
New Jersey	11,122,479	1,244.29	31	22.51	44
South Dakota	842,312	987.12	50	22.34	45
Maryland	6,952,972	1,163.61	35	22.26	46
Illinois	12,725,835	987.86	49	21.18	47
Massachusetts	7,829,006	1,158.97	38	20.41	48
New Hampshire	1,369,563	1,031.30	47	20.06	49
District of Columbia	734,342	1,112.92	44	17.00	50
Connecticut	<u>3,067,430</u>	853.31	51	13.30	51
U.S. Total	\$453,829,506	\$1,423.08		\$32.26	
WI % Difference from U.S. Average		-7.5%		-4.2%	

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

ATTACHMENT 18

Rankings on State and Local Government Higher Education Charges Fiscal Year 2013-14

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Delaware	\$784,115	\$837.76	1	\$19.33	1
Vermont	481,004	767.44	2	16.82	2
Utah	1,516,963	515.19	5	14.49	3
Michigan	5,075,524	511.84	6	13.08	4
Alabama	2,235,292	461.23	11	12.94	5
West Virginia	825,373	446.45	13	12.85	6
Indiana	3,275,878	496.50	7	12.74	7
Iowa	1,688,171	542.91	3	12.64	8
South Carolina	2,021,478	418.60	18	12.01	9
Oklahoma	1,854,443	478.00	8	11.28	10
Oregon	1,712,719	431.28	15	11.04	11
Ohio	4,977,289	429.19	16	10.57	12
Montana	417,471	407.98	20	10.42	13
Colorado	2,549,273	476.00	9	10.34	14
Mississippi	1,004,655	335.62	29	10.08	15
North Dakota	399,180	539.40	4	9.91	16
Virginia	3,947,777	474.03	10	9.85	17
Kansas	1,276,413	439.76	14	9.62	18
Arizona	2,248,416	334.15	33	9.28	19
Pennsylvania	5,467,225	427.34	17	9.27	20
Kentucky	1,441,819	326.75	34	9.21	21
Wisconsin	2,254,810	391.50	22	9.19	22
Nebraska	782,143	415.38	19	9.12	23
North Carolina	3,358,439	337.86	28	9.02	24
Arkansas	959,424	323.38	35	9.01	25
New Hampshire	594,314	447.53	12	8.71	26
Missouri	2,033,089	335.28	31	8.44	27
Rhode Island	409,293	387.99	23	8.39	28
South Dakota	309,713	362.96	26	8.21	29
New Mexico	585,030	280.51	40	8.07	30
Washington	2,655,133	375.91	24	7.97	31
Idaho	447,824	273.93	41	7.78	32
Maryland	2,349,691	393.23	21	7.52	33
Louisiana	1,345,112	289.33	37	7.25	34
Minnesota	1,826,800	334.76	32	7.13	35
Texas	8,064,790	298.93	36	7.02	36
Georgia	2,604,662	257.96	43	7.02	37
Massachusetts	2,463,440	364.68	25	6.42	38
Maine	334,159	251.20	44	6.34	39
Tennessee	1,583,214	241.79	46	6.28	40
New Jersey	3,091,428	345.84	27	6.26	41
Hawaii	378,077	266.20	42	6.02	42
Illinois	3,617,710	280.83	39	6.02	43
Wyoming	165,796	283.75	38	5.40	44
Connecticut	1,205,837	335.44	30	5.23	45
Alaska	181,035	245.62	45	4.77	46
California	8,767,915	226.02	47	4.71	47
Nevada	489,443	172.44	49	4.51	48
Florida	3,265,903	164.07	50	4.09	49
New York	3,511,292	177.80	48	3.28	50
District of Columbia	<u>31,151</u>	47.21	51	0.72	51
U.S. Total	\$104,867,145	\$328.83		\$7.45	
WI % Difference from U.S. Average		19.1%		23.3%	

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

ATTACHMENT 19

Rankings on State and Local Government Hospital Charges Fiscal Year 2013-14

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$6,007,875	\$1,244.08	2	\$35.70	1
Mississippi	3,271,101	1,092.76	3	32.82	2
Wyoming	934,073	1,598.61	1	30.41	3
Alabama	4,660,779	961.70	5	26.97	4
Iowa	3,052,435	981.65	4	22.86	5
North Carolina	8,180,864	822.99	7	21.98	6
Kansas	2,454,120	845.52	6	18.50	7
Louisiana	3,301,963	710.25	8	17.80	8
Utah	1,627,149	552.61	10	15.55	9
Indiana	3,726,284	564.77	9	14.49	10
Oregon	2,091,018	526.55	11	13.48	11
New Mexico	926,963	444.47	18	12.79	12
Kentucky	1,860,122	421.55	20	11.88	13
Arkansas	1,194,447	402.60	24	11.22	14
Georgia	4,081,982	404.27	23	11.00	15
Washington	3,627,041	513.51	13	10.89	16
California	20,176,657	520.12	12	10.84	17
Tennessee	2,695,701	411.70	22	10.69	18
Idaho	594,516	363.66	29	10.32	19
Nebraska	868,013	460.98	15	10.13	20
Hawaii	621,720	437.75	19	9.90	21
Virginia	3,910,221	469.52	14	9.76	22
Michigan	3,746,424	377.80	25	9.65	23
Missouri	2,247,428	370.63	27	9.33	24
Colorado	2,236,893	417.67	21	9.07	25
Ohio	4,250,330	366.50	28	9.03	26
Alaska	334,559	453.92	16	8.82	27
Texas	10,095,475	374.20	26	8.79	28
Florida	6,865,341	344.90	31	8.59	29
New York	8,885,539	449.93	17	8.29	30
Arizona	1,938,187	288.04	33	8.00	31
Minnesota	1,932,005	354.03	30	7.55	32
Oklahoma	1,239,681	319.54	32	7.54	33
Wisconsin	1,547,227	268.64	34	6.31	34
West Virginia	402,830	217.89	36	6.27	35
Nevada	589,637	207.74	37	5.43	36
Pennsylvania	3,000,622	234.54	35	5.09	37
Maine	153,116	115.10	41	2.90	38
District of Columbia	119,487	181.09	38	2.77	39
Illinois	1,605,398	124.62	40	2.67	40
New Jersey	1,316,303	147.26	39	2.66	41
Montana	95,960	93.78	43	2.39	42
South Dakota	59,943	70.25	44	1.59	43
Connecticut	340,260	94.65	42	1.48	44
Massachusetts	303,466	44.92	45	0.79	45
Maryland	187,825	31.43	46	0.60	46
Delaware	8,083	8.64	47	0.20	47
Rhode Island	5,910	5.60	50	0.12	48
New Hampshire	7,715	5.81	49	0.11	49
North Dakota	4,301	5.81	48	0.11	50
Vermont	<u>17</u>	0.03	51	0.00	51
U.S. Total	\$133,385,006	\$418.26		\$9.48	
WI % Difference from U.S. Average		-35.8%		-33.5%	

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

ATTACHMENT 20

Rankings on State and Local Government Sewerage Charges Fiscal Year 2013-14

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$456,106	\$321.14	3	\$7.26	1
Washington	2,273,133	321.83	2	6.82	2
District of Columbia	280,186	424.63	1	6.49	3
Oregon	1,000,782	252.01	4	6.45	4
Indiana	1,498,383	227.10	6	5.83	5
Michigan	1,928,756	194.50	10	4.97	6
Pennsylvania	2,729,935	213.38	7	4.63	7
Ohio	2,152,402	185.60	13	4.57	8
West Virginia	277,794	150.26	22	4.33	9
Rhode Island	210,389	199.44	8	4.31	10
Massachusetts	1,646,747	243.78	5	4.29	11
Nevada	460,225	162.15	21	4.24	12
Florida	3,302,287	165.90	19	4.13	13
Iowa	550,892	177.17	17	4.13	14
Minnesota	1,010,012	185.08	14	3.94	15
Utah	408,038	138.58	27	3.90	16
Delaware	157,258	168.02	18	3.88	17
California	7,071,347	182.29	15	3.80	18
Maryland	1,171,370	196.03	9	3.75	19
South Carolina	630,105	130.48	34	3.74	20
Kentucky	584,869	132.54	31	3.74	21
Idaho	213,962	130.88	32	3.72	22
Virginia	1,488,064	178.68	16	3.71	23
Alaska	138,666	188.14	12	3.66	24
Arizona	878,086	130.50	33	3.63	25
Colorado	888,005	165.81	20	3.60	26
North Carolina	1,321,733	132.97	30	3.55	27
Wisconsin	859,933	149.31	23	3.50	28
Missouri	837,518	138.12	28	3.48	29
Tennessee	874,125	133.50	29	3.47	30
Georgia	1,277,417	126.51	35	3.44	31
New Jersey	1,684,626	188.46	11	3.41	32
Texas	3,746,874	138.88	26	3.26	33
Kansas	421,637	145.27	24	3.18	34
Maine	161,958	121.75	36	3.07	35
Alabama	467,094	96.38	46	2.70	36
Arkansas	284,740	95.97	47	2.67	37
South Dakota	100,231	117.46	38	2.66	38
New York	2,805,735	142.07	25	2.62	39
Montana	102,671	100.34	45	2.56	40
Vermont	72,229	115.24	40	2.53	41
New Mexico	177,183	84.96	49	2.45	42
Oklahoma	391,817	100.99	44	2.38	43
Nebraska	202,657	107.63	41	2.36	44
Illinois	1,360,786	105.63	43	2.27	45
Wyoming	68,780	117.71	37	2.24	46
Mississippi	221,781	74.09	51	2.23	47
Louisiana	399,511	85.94	48	2.15	48
New Hampshire	140,418	105.74	42	2.06	49
Connecticut	418,292	116.36	39	1.81	50
North Dakota	<u>58,396</u>	78.91	50	1.45	51
U.S. Total	\$51,865,941	\$162.64		\$3.69	
WI % Difference from U.S. Average		-8.2%		-4.9%	

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

ATTACHMENT 21

Rankings on Other State and Local Government Current Charges* Fiscal Year 2013-14

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$774,007	\$1,050.15	1	\$20.41	1
Florida	16,042,554	805.93	3	20.08	2
North Dakota	742,431	1,003.23	2	18.42	3
California	28,841,403	743.48	4	15.49	4
Oregon	2,384,758	600.51	10	15.37	5
Nevada	1,663,701	586.17	11	15.33	6
Hawaii	898,078	632.33	7	14.30	7
Delaware	579,255	618.88	8	14.28	8
Washington	4,707,505	666.49	6	14.13	9
West Virginia	882,506	477.35	24	13.74	10
Montana	545,151	532.76	16	13.60	11
Idaho	779,787	476.99	25	13.54	12
Colorado	3,253,484	607.49	9	13.19	13
Maine	690,622	519.16	18	13.10	14
New York	13,668,906	692.14	5	12.75	15
Utah	1,295,339	439.92	30	12.38	16
Nebraska	1,052,918	559.18	13	12.28	17
Wisconsin	2,918,484	506.73	21	11.89	18
Michigan	4,584,875	462.36	28	11.81	19
Minnesota	2,949,206	540.43	15	11.52	20
Rhode Island	542,549	514.31	19	11.12	21
Georgia	4,051,727	401.28	33	10.92	22
Virginia	4,336,096	520.66	17	10.82	23
Pennsylvania	6,321,912	494.14	23	10.72	24
Maryland	3,244,086	542.91	14	10.39	25
Ohio	4,812,679	414.99	32	10.22	26
Illinois	6,141,941	476.78	26	10.22	27
New Jersey	5,030,122	562.73	12	10.18	28
South Dakota	372,425	436.45	31	9.88	29
Wyoming	300,502	514.29	20	9.78	30
Arizona	2,365,655	351.57	40	9.77	31
South Carolina	1,630,378	337.61	41	9.69	32
Tennessee	2,442,085	372.96	37	9.69	33
Oklahoma	1,532,751	395.08	34	9.32	34
New Hampshire	627,116	472.23	27	9.19	35
Alabama	1,561,600	322.22	43	9.04	36
Texas	10,371,107	384.41	35	9.03	37
New Mexico	645,695	309.60	44	8.91	38
Massachusetts	3,415,353	505.59	22	8.91	39
Louisiana	1,641,665	353.12	39	8.85	40
Mississippi	878,392	293.44	49	8.81	41
Arkansas	883,280	297.72	48	8.30	42
Iowa	1,103,437	354.86	38	8.26	43
Kansas	1,095,610	377.47	36	8.26	44
North Carolina	3,002,768	302.08	47	8.07	45
Kentucky	1,241,605	281.38	50	7.93	46
Missouri	1,839,967	303.43	46	7.64	47
Vermont	201,988	322.27	42	7.06	48
District of Columbia	303,518	459.99	29	7.03	49
Indiana	1,415,394	214.52	51	5.50	50
Connecticut	<u>1,103,041</u>	306.85	45	4.78	51
U.S. Total	\$163,711,414	\$513.35		\$11.64	
WI % Difference from U.S. Average		-1.3%		2.2%	

*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 2013-14

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$4,176,365	\$5,666.36	1	\$110.15	1
New Mexico	3,274,018	1,569.85	3	45.18	2
Wyoming	1,294,693	2,215.79	2	42.15	3
Delaware	1,363,676	1,456.97	5	33.62	4
District of Columbia	1,028,103	1,558.12	4	23.80	5
West Virginia	1,419,991	768.08	13	22.12	6
Rhode Island	1,004,937	952.63	8	20.60	7
North Dakota	799,014	1,079.69	6	19.83	8
South Dakota	739,505	866.64	9	19.61	9
New York	20,445,141	1,035.26	7	19.07	10
Oklahoma	3,126,856	805.97	11	19.02	11
Louisiana	3,473,609	747.17	14	18.72	12
South Carolina	3,073,906	636.53	29	18.27	13
Oregon	2,784,835	701.26	19	17.95	14
Utah	1,786,153	606.61	32	17.07	15
Florida	13,253,974	665.84	22	16.59	16
Montana	655,627	640.73	26	16.36	17
Ohio	7,697,536	663.75	23	16.35	18
Michigan	6,321,819	637.52	28	16.29	19
Texas	18,565,561	688.15	21	16.16	20
Colorado	3,935,945	734.92	16	15.96	21
Missouri	3,781,989	623.70	31	15.70	22
Minnesota	4,019,262	736.52	15	15.70	23
Kansas	2,070,080	713.20	18	15.60	24
New Hampshire	1,057,616	796.40	12	15.49	25
Vermont	434,065	692.55	20	15.18	26
Wisconsin	3,609,339	626.68	30	14.71	27
Massachusetts	5,633,928	834.02	10	14.69	28
Hawaii	914,321	643.77	24	14.56	29
Nebraska	1,209,505	642.34	25	14.11	30
Iowa	1,876,582	603.50	33	14.05	31
Arizona	3,240,608	481.60	42	13.38	32
Virginia	5,309,822	637.58	27	13.25	33
New Jersey	6,458,738	722.55	17	13.07	34
Arkansas	1,353,748	456.29	44	12.72	35
Maine	670,156	503.78	40	12.71	36
Alabama	2,188,991	451.67	46	12.67	37
Pennsylvania	7,364,497	575.63	36	12.49	38
Indiana	3,208,404	486.28	41	12.48	39
Nevada	1,343,408	473.32	43	12.38	40
California	22,974,251	592.24	35	12.34	41
Kentucky	1,922,700	435.73	48	12.28	42
Illinois	7,294,042	566.21	38	12.14	43
North Carolina	4,513,145	454.02	45	12.13	44
Washington	4,002,462	566.67	37	12.01	45
Idaho	674,766	412.75	50	11.72	46
Tennessee	2,914,562	445.12	47	11.56	47
Maryland	3,592,957	601.30	34	11.50	48
Georgia	4,265,323	422.43	49	11.49	49
Mississippi	1,088,524	363.64	51	10.92	50
Connecticut	<u>2,030,359</u>	564.81	39	8.80	51
U.S. Total	\$211,239,414	\$662.38		\$15.01	
WI % Difference from U.S. Average		-5.4%		-2.0%	

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

ATTACHMENT 23

Rankings on State and Local Government Utility Revenue Fiscal Year 2013-14

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$4,375,522	\$2,323.72	1	\$51.04	1
Tennessee	9,191,384	1,403.74	3	36.46	2
District of Columbia	1,005,169	1,523.36	2	23.27	3
South Carolina	3,497,572	724.26	6	20.79	4
Utah	2,057,764	698.85	9	19.66	5
Washington	6,548,291	927.10	4	19.65	6
Arizona	4,713,853	700.55	8	19.46	7
Alabama	2,835,676	585.11	10	16.41	8
California	27,758,564	715.57	7	14.91	9
New York	15,899,475	805.08	5	14.83	10
Georgia	4,878,083	483.12	17	13.14	11
North Carolina	4,609,332	463.70	19	12.39	12
Texas	13,385,940	496.16	13	11.65	13
Florida	9,221,141	463.24	20	11.54	14
Oklahoma	1,863,063	480.22	18	11.33	15
Delaware	456,273	487.49	16	11.25	16
Kentucky	1,713,418	388.30	25	10.94	17
Colorado	2,655,637	495.86	14	10.77	18
Kansas	1,419,859	489.18	15	10.70	19
Alaska	404,203	548.41	11	10.66	20
Missouri	2,495,640	411.56	23	10.36	21
Indiana	2,571,490	389.74	24	10.00	22
South Dakota	364,113	426.71	22	9.66	23
Oregon	1,462,761	368.34	30	9.43	24
Arkansas	995,542	335.56	33	9.35	25
Nevada	1,010,240	355.93	31	9.31	26
Massachusetts	3,554,494	526.19	12	9.27	27
Minnesota	2,368,813	434.08	21	9.25	28
Mississippi	879,003	293.64	34	8.82	29
Iowa	1,159,460	372.88	29	8.68	30
New Mexico	607,483	291.28	35	8.38	31
Vermont	239,277	381.76	27	8.37	32
Illinois	4,959,600	385.00	26	8.26	33
Wisconsin	2,005,866	348.27	32	8.17	34
Wyoming	222,082	380.08	28	7.23	35
Michigan	2,735,160	275.82	36	7.05	36
Hawaii	388,281	273.39	37	6.18	37
Louisiana	1,144,420	246.17	40	6.17	38
Ohio	2,892,428	249.41	39	6.14	39
North Dakota	201,098	271.74	38	4.99	40
Pennsylvania	2,916,712	227.98	43	4.95	41
Virginia	1,932,189	232.01	42	4.82	42
Rhode Island	226,844	215.04	45	4.65	43
New Jersey	2,119,001	237.06	41	4.29	44
Idaho	232,081	141.96	47	4.03	45
West Virginia	250,803	135.66	48	3.91	46
Connecticut	809,307	225.14	44	3.51	47
Montana	128,608	125.69	49	3.21	48
Maryland	957,292	160.21	46	3.06	49
Maine	141,773	106.58	50	2.69	50
New Hampshire	<u>124,382</u>	93.66	51	1.82	51
U.S. Total	\$160,586,462	\$503.55		\$11.41	
WI % Difference from U.S. Average		-30.8%		-28.4%	

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

ATTACHMENT 24

Rankings on Total State and Local Government Insurance Trust Revenue Fiscal Year 2013-14

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oregon	\$12,872,939	\$3,241.57	4	\$82.97	1
California	153,931,532	3,968.10	2	82.67	2
New York	78,517,485	3,975.80	1	73.24	3
Montana	2,883,958	2,818.42	6	71.97	4
Ohio	33,722,144	2,907.83	5	71.64	5
Nevada	7,507,450	2,645.07	10	69.19	6
New Mexico	4,832,542	2,317.14	16	66.69	7
Wisconsin	16,057,745	2,788.08	7	65.44	8
Alaska	2,472,288	3,354.32	3	65.20	9
Hawaii	3,751,137	2,641.17	11	59.75	10
Mississippi	5,477,837	1,829.95	25	54.96	11
South Dakota	2,045,231	2,396.84	14	54.24	12
Missouri	12,954,946	2,136.43	18	53.79	13
Washington	17,393,107	2,462.51	12	52.21	14
Illinois	31,316,160	2,430.97	13	52.13	15
Idaho	2,940,596	1,798.74	26	51.07	16
Minnesota	13,069,024	2,394.86	15	51.04	17
Arkansas	5,431,374	1,830.70	24	51.02	18
Wyoming	1,566,433	2,680.85	9	50.99	19
West Virginia	3,098,614	1,676.06	32	48.26	20
Iowa	6,048,090	1,945.05	19	45.29	21
Michigan	17,397,171	1,754.40	29	44.82	22
Georgia	16,627,805	1,646.78	35	44.80	23
Delaware	1,817,168	1,941.49	20	44.80	24
Louisiana	8,262,066	1,777.17	28	44.53	25
Maine	2,326,515	1,748.92	30	44.13	26
Arizona	10,258,211	1,524.53	39	42.36	27
Colorado	10,280,366	1,919.56	21	41.68	28
South Carolina	6,997,455	1,449.00	42	41.59	29
District of Columbia	1,776,954	2,693.02	8	41.14	30
Rhode Island	1,998,443	1,894.43	22	40.98	31
Oklahoma	6,686,200	1,723.42	31	40.66	32
Massachusetts	15,589,867	2,307.86	17	40.65	33
Kentucky	6,359,873	1,441.29	43	40.61	34
North Carolina	14,958,173	1,504.79	41	40.19	35
Utah	4,147,569	1,408.58	44	39.63	36
Florida	31,524,506	1,583.70	37	39.46	37
Texas	42,981,680	1,593.15	36	37.41	38
Pennsylvania	21,158,182	1,653.79	33	35.89	39
Virginia	13,766,959	1,653.07	34	34.36	40
Maryland	10,645,982	1,781.65	27	34.08	41
Nebraska	2,862,090	1,519.98	40	33.39	42
Alabama	5,461,278	1,126.87	48	31.61	43
Kansas	3,924,115	1,351.97	45	29.57	44
Connecticut	6,682,697	1,859.01	23	28.98	45
North Dakota	1,158,975	1,566.10	38	28.76	46
Vermont	754,561	1,203.89	47	26.39	47
New Hampshire	1,773,669	1,335.60	46	25.98	48
Indiana	6,359,792	963.91	49	24.73	49
Tennessee	6,057,470	925.12	50	24.03	50
New Jersey	<u>8,083,389</u>	904.30	51	16.36	51
U.S. Total	\$706,569,813	\$2,215.60		\$50.22	
WI % Difference from U.S. Average		25.8%		30.3%	

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

ATTACHMENT 25

Rankings on State and Local Government Employee Retirement Trust Revenue Fiscal Year 2013-14

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oregon	\$11,117,137	\$2,799.44	4	\$71.66	1
California	131,952,006	3,401.50	2	70.87	2
New York	70,549,185	3,572.32	1	65.80	3
New Mexico	4,576,010	2,194.13	13	63.15	4
Ohio	29,557,240	2,548.70	6	62.79	5
Montana	2,509,019	2,452.00	7	62.61	6
Wisconsin	14,875,239	2,582.76	5	60.62	7
Nevada	6,385,992	2,249.95	11	58.86	8
Alaska	2,207,449	2,994.99	3	58.22	9
Hawaii	3,379,738	2,379.67	9	53.83	10
South Dakota	1,995,699	2,338.79	10	52.92	11
Mississippi	5,255,582	1,755.70	20	52.73	12
Missouri	12,267,791	2,023.11	15	50.94	13
Illinois	28,535,906	2,215.14	12	47.50	14
Arkansas	4,964,717	1,673.41	22	46.63	15
Minnesota	11,686,520	2,141.52	14	45.64	16
Idaho	2,504,570	1,532.03	30	43.50	17
West Virginia	2,713,735	1,467.87	34	42.27	18
Georgia	15,647,374	1,549.68	29	42.16	19
Louisiana	7,692,708	1,654.71	24	41.46	20
Iowa	5,502,898	1,769.72	19	41.21	21
Maine	2,141,085	1,609.53	25	40.61	22
Michigan	15,718,269	1,585.09	27	40.49	23
Arizona	9,789,010	1,454.80	35	40.42	24
Delaware	1,619,145	1,729.91	21	39.91	25
Washington	13,126,113	1,858.39	17	39.40	26
District of Columbia	1,606,418	2,434.57	8	37.19	27
Florida	29,583,551	1,486.19	33	37.03	28
Colorado	8,868,194	1,655.88	23	35.95	29
South Carolina	6,021,774	1,246.96	41	35.79	30
Oklahoma	5,821,913	1,500.64	31	35.41	31
Massachusetts	13,573,882	2,009.42	16	35.39	32
Wyoming	1,058,030	1,810.75	18	34.44	33
Texas	39,164,641	1,451.67	36	34.09	34
North Carolina	12,612,845	1,268.85	40	33.89	35
Utah	3,524,831	1,197.09	44	33.68	36
Kentucky	5,199,862	1,178.41	45	33.21	37
Virginia	12,998,892	1,560.85	28	32.44	38
Nebraska	2,726,673	1,448.06	37	31.81	39
Rhode Island	1,498,197	1,420.22	38	30.72	40
Maryland	9,498,296	1,589.58	26	30.41	41
Pennsylvania	17,828,769	1,393.55	39	30.24	42
Alabama	5,081,116	1,048.43	46	29.41	43
Kansas	3,505,734	1,207.83	43	26.42	44
New Hampshire	1,616,172	1,217.00	42	23.68	45
Connecticut	5,371,750	1,494.33	32	23.29	46
Tennessee	5,598,793	855.07	49	22.21	47
Vermont	607,916	969.92	48	21.26	48
North Dakota	763,600	1,031.84	47	18.95	49
Indiana	4,690,579	710.92	50	18.24	50
New Jersey	<u>4,387,027</u>	490.78	51	8.88	51
U.S. Total	\$621,479,592	\$1,948.78		\$44.17	
WI % Difference from U.S. Average		32.5%		37.2%	

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

ATTACHMENT 26

Rankings on Total State and Local Government Expenditures Fiscal Year 2013-14

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$16,773,713	\$22,758.03	2	\$442.39	1
District of Columbia	15,349,269	23,262.25	1	355.34	2
New Mexico	21,710,145	10,409.71	21	299.59	3
New York	308,860,808	15,639.43	3	288.08	4
Wyoming	8,793,881	15,050.18	4	286.28	5
Mississippi	27,841,610	9,300.87	30	279.36	6
Oregon	42,974,229	10,821.47	17	276.99	7
Delaware	10,905,635	11,651.72	11	268.84	8
West Virginia	16,757,409	9,064.18	33	260.99	9
South Carolina	43,891,697	9,088.89	31	260.84	10
Vermont	7,441,876	11,873.43	8	260.27	11
Louisiana	47,216,752	10,156.35	23	254.49	12
California	473,515,694	12,206.44	6	254.31	13
Hawaii	15,929,566	11,215.97	12	253.72	14
Kentucky	39,630,707	8,981.23	35	253.09	15
Ohio	117,213,881	10,107.26	24	249.00	16
Alabama	42,869,408	8,845.60	36	248.10	17
Iowa	32,741,280	10,529.50	20	245.19	18
Nebraska	20,900,603	11,099.75	13	243.82	19
Maine	12,760,354	9,592.40	27	242.02	20
Montana	9,687,716	9,467.58	28	241.74	21
Utah	25,202,134	8,559.06	41	240.79	22
Rhode Island	11,570,934	10,968.68	16	237.25	23
Arkansas	25,137,369	8,472.79	43	236.11	24
Minnesota	59,993,853	10,993.67	14	234.31	25
Wisconsin	57,429,497	9,971.38	26	234.04	26
Washington	77,626,574	10,990.34	15	232.99	27
Michigan	89,217,627	8,997.06	34	229.84	28
Illinois	137,446,107	10,669.47	18	228.78	29
North Dakota	9,107,358	12,306.58	5	226.01	30
North Carolina	83,435,442	8,393.58	44	224.20	31
Pennsylvania	131,870,456	10,307.40	22	223.70	32
Tennessee	56,125,069	8,571.62	39	222.64	33
Arizona	52,969,802	7,872.12	48	218.72	34
Colorado	53,459,785	9,982.06	25	216.75	35
Massachusetts	82,164,376	12,163.27	7	214.24	36
New Jersey	105,424,502	11,793.97	10	213.39	37
Georgia	78,805,741	7,804.76	50	212.33	38
Missouri	50,587,347	8,342.48	45	210.06	39
Indiana	53,625,320	8,127.66	46	208.52	40
Kansas	27,300,292	9,405.76	29	205.75	41
Nevada	22,247,082	7,838.22	49	205.04	42
Maryland	63,622,217	10,647.45	19	203.68	43
Idaho	11,699,292	7,156.38	51	203.18	44
Oklahoma	33,210,365	8,560.23	40	201.96	45
Texas	231,603,961	8,584.58	38	201.58	46
Florida	159,918,989	8,033.88	47	200.18	47
South Dakota	7,261,303	8,509.63	42	192.56	48
Virginia	75,615,115	9,079.52	32	188.73	49
Connecticut	42,673,529	11,871.03	9	185.04	50
New Hampshire	<u>11,461,915</u>	8,630.99	37	167.91	51
U.S. Total	\$3,261,579,586	\$10,227.36		\$231.83	
WI % Difference From U.S. Average		-2.5%		1.0%	

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

ATTACHMENT 27

Rankings on State and Local Government Direct General Expenditures Fiscal Year 2013-14

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,587,029	\$19,791.21	1	\$384.72	1
District of Columbia	11,960,017	18,125.74	2	276.88	2
New Mexico	18,749,197	8,989.98	17	258.73	3
Wyoming	7,676,581	13,137.99	3	249.91	4
Mississippi	24,183,924	8,078.97	31	242.66	5
Delaware	9,581,835	10,237.35	7	236.20	6
Vermont	6,732,917	10,742.30	6	235.48	7
West Virginia	14,795,176	8,002.80	32	230.43	8
New York	245,641,610	12,438.27	4	229.12	9
Oregon	35,054,570	8,827.19	19	225.94	10
Louisiana	41,308,161	8,885.41	18	222.65	11
South Carolina	37,017,220	7,665.35	33	219.99	12
Maine	11,544,830	8,678.65	21	218.96	13
Hawaii	13,681,594	9,633.18	11	217.91	14
Iowa	28,849,323	9,277.86	15	216.04	15
Kentucky	33,418,364	7,573.37	36	213.41	16
Montana	8,521,679	8,328.04	26	212.65	17
Alabama	36,170,448	7,463.35	39	209.33	18
Arkansas	22,240,729	7,496.45	37	208.90	19
Ohio	95,743,714	8,255.91	28	203.39	20
North Dakota	8,177,818	11,050.51	5	202.94	21
Wisconsin	49,402,895	8,577.74	23	201.33	22
Minnesota	51,381,537	9,415.50	13	200.68	23
Utah	20,958,980	7,118.01	44	200.25	24
California	371,051,142	9,565.07	12	199.28	25
Rhode Island	9,697,339	9,192.60	16	198.83	26
Michigan	76,011,922	7,665.35	34	195.82	27
North Carolina	71,858,464	7,228.94	43	193.09	28
Pennsylvania	110,813,517	8,661.52	22	187.98	29
Washington	61,954,839	8,771.54	20	185.96	30
Indiana	47,816,259	7,247.22	42	185.93	31
Nebraska	15,683,151	8,328.90	25	182.95	32
Illinois	109,220,364	8,478.40	24	181.80	33
Kansas	24,019,434	8,275.41	27	181.03	34
Idaho	10,354,289	6,333.65	51	179.82	35
New Jersey	88,115,029	9,857.54	10	178.36	36
Maryland	55,581,241	9,301.76	14	177.93	37
Missouri	42,803,239	7,058.78	45	177.74	38
Arizona	42,844,737	6,367.38	50	176.91	39
Massachusetts	67,713,490	10,024.02	8	176.56	40
Colorado	43,527,450	8,127.48	29	176.48	41
Georgia	65,498,531	6,486.85	49	176.47	42
Oklahoma	28,552,574	7,359.65	40	173.64	43
Florida	138,466,880	6,956.19	46	173.32	44
Tennessee	43,379,825	6,625.12	47	172.08	45
Texas	196,492,733	7,283.15	41	171.02	46
Nevada	18,464,365	6,505.47	48	170.17	47
South Dakota	6,370,829	7,466.07	38	168.95	48
Virginia	67,311,845	8,082.50	30	168.00	49
Connecticut	35,851,965	9,973.39	9	155.46	50
New Hampshire	10,099,685	7,605.21	35	147.96	51
U.S. Total	\$2,706,935,286	\$8,488.15		\$192.40	
WI % Difference From U.S. Average		1.1%		4.6%	

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 2013-14

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$8,823,999	\$11,972.11	2	\$232.72	1
District of Columbia	8,032,044	12,172.79	1	185.95	2
Vermont	4,265,002	6,804.76	5	149.16	3
New Mexico	10,783,436	5,170.51	19	148.81	4
Mississippi	14,271,624	4,767.63	26	143.20	5
Delaware	5,789,988	6,186.10	6	142.73	6
Maine	7,215,354	5,424.03	12	136.85	7
Oregon	21,206,411	5,340.05	13	136.69	8
West Virginia	8,722,649	4,718.13	28	135.85	9
New York	145,029,664	7,343.70	3	135.27	10
South Carolina	22,601,859	4,680.29	29	134.32	11
Wyoming	4,071,395	6,967.94	4	132.54	12
Louisiana	24,031,888	5,169.27	20	129.53	13
Hawaii	7,971,047	5,612.40	9	126.96	14
Nebraska	10,875,567	5,775.72	8	126.87	15
Tennessee	31,452,290	4,803.51	25	124.77	16
Alabama	21,329,803	4,401.15	33	123.44	17
Arkansas	12,921,187	4,355.21	35	121.36	18
Utah	12,702,113	4,313.85	37	121.36	19
Wisconsin	29,270,979	5,082.27	22	119.29	20
Montana	4,753,222	4,645.21	30	118.61	21
Ohio	54,993,414	4,742.04	27	116.82	22
Michigan	45,299,656	4,568.20	32	116.70	23
Kentucky	18,253,868	4,136.74	43	116.57	24
Minnesota	29,783,281	5,457.69	11	116.32	25
Pennsylvania	68,266,183	5,335.89	14	115.81	26
Rhode Island	5,574,447	5,284.30	15	114.30	27
California	211,976,885	5,464.41	10	113.85	28
Iowa	15,098,606	4,855.67	23	113.07	29
North Carolina	40,756,069	4,100.05	45	109.52	30
Massachusetts	41,162,223	6,093.48	7	107.33	31
Florida	84,970,698	4,268.69	40	106.36	32
Missouri	25,507,720	4,206.54	42	105.92	33
Indiana	27,204,095	4,123.16	44	105.78	34
Georgia	38,358,132	3,798.91	47	103.35	35
Arizona	25,006,313	3,716.32	49	103.25	36
Washington	33,934,321	4,804.41	24	101.85	37
Idaho	5,784,955	3,538.62	51	100.47	38
Maryland	31,191,544	5,220.04	18	99.85	39
Oklahoma	16,372,111	4,220.04	41	99.56	40
Illinois	59,162,305	4,592.57	31	98.48	41
North Dakota	3,890,603	5,257.29	17	96.55	42
Colorado	23,270,134	4,345.02	36	94.35	43
Kansas	12,505,264	4,308.44	38	94.25	44
Nevada	10,154,442	3,577.67	50	93.59	45
New Jersey	45,993,514	5,145.35	21	93.10	46
Virginia	35,708,818	4,287.75	39	89.12	47
South Dakota	3,358,073	3,935.38	46	89.05	48
Texas	101,952,469	3,778.95	48	88.74	49
New Hampshire	5,801,995	4,368.99	34	85.00	50
Connecticut	<u>18,970,750</u>	5,277.33	16	82.26	51
U.S. Total	\$1,556,384,409	\$4,880.36		\$110.63	
WI % Difference From U.S. Average		4.1%		7.8%	

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 2013-14

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,410,989	\$4,627.92	2	\$89.96	1
Wyoming	2,573,529	4,404.44	3	83.78	2
District of Columbia	3,612,416	5,474.72	1	83.63	3
New Mexico	5,781,644	2,772.22	22	79.78	4
Mississippi	7,577,843	2,531.48	30	76.03	5
New York	78,608,607	3,980.41	4	73.32	6
Vermont	2,041,144	3,256.62	7	71.39	7
Alabama	12,299,289	2,537.81	29	71.18	8
Iowa	9,470,613	3,045.72	11	70.92	9
Oregon	10,769,710	2,711.95	23	69.42	10
North Carolina	25,661,359	2,581.53	26	68.96	11
South Carolina	11,390,819	2,358.76	38	67.69	12
California	124,812,787	3,217.46	8	67.03	13
Kentucky	10,467,130	2,372.09	37	66.84	14
West Virginia	4,274,899	2,312.32	41	66.58	15
Nebraska	5,689,112	3,021.33	12	66.37	16
New Jersey	32,767,714	3,665.77	5	66.33	17
Kansas	8,709,235	3,000.59	14	65.64	18
Washington	21,799,077	3,086.30	9	65.43	19
Delaware	2,638,075	2,818.55	21	65.03	20
Utah	6,806,064	2,311.45	42	65.03	21
Arkansas	6,904,905	2,327.36	39	64.86	22
Montana	2,589,292	2,530.45	31	64.61	23
Hawaii	4,028,656	2,836.57	19	64.17	24
Minnesota	15,964,089	2,925.37	16	62.35	25
Ohio	29,283,472	2,525.09	32	62.21	26
Michigan	24,134,372	2,433.81	35	62.17	27
Rhode Island	3,020,998	2,863.76	18	61.94	28
Illinois	37,161,431	2,884.71	17	61.86	29
Louisiana	11,376,470	2,447.08	34	61.32	30
Colorado	15,105,429	2,820.50	20	61.24	31
Idaho	3,518,336	2,152.14	47	61.10	32
Maine	3,198,533	2,404.45	36	60.66	33
Wisconsin	14,759,659	2,562.69	27	60.15	34
Texas	68,497,641	2,538.92	28	59.62	35
Arizona	14,358,206	2,133.85	50	59.29	36
Nevada	6,379,375	2,247.62	44	58.79	37
Georgia	21,678,006	2,146.95	48	58.41	38
Maryland	18,217,964	3,048.86	10	58.32	39
Virginia	22,544,871	2,707.09	24	56.27	40
Missouri	13,425,206	2,213.98	45	55.75	41
Tennessee	13,978,171	2,134.80	49	55.45	42
Indiana	14,253,688	2,160.34	46	55.43	43
North Dakota	2,225,628	3,007.44	13	55.23	44
Oklahoma	8,985,345	2,316.04	40	54.64	45
Connecticut	12,474,749	3,470.26	6	54.09	46
Pennsylvania	31,396,151	2,454.02	33	53.26	47
Massachusetts	20,169,361	2,985.79	15	52.59	48
Florida	41,173,782	2,068.46	51	51.54	49
New Hampshire	3,516,504	2,647.98	25	51.52	50
South Dakota	1,928,313	2,259.82	43	51.14	51
U.S. Total	\$877,410,658	\$2,751.30		\$62.36	
WI % Difference From U.S. Average		-6.9%		-3.6%	

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

ATTACHMENT 30

Rankings on State and Local Government Capital Outlays Fiscal Year 2013-14

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,593,376	\$3,518.61	2	\$68.40	1
District of Columbia	2,499,315	3,787.78	1	57.86	2
North Dakota	1,939,358	2,620.61	3	48.13	3
Wyoming	1,263,780	2,162.88	4	41.14	4
Iowa	4,499,105	1,446.90	6	33.69	5
South Dakota	1,185,598	1,389.42	7	31.44	6
New York	33,364,560	1,689.44	5	31.12	7
Nebraska	2,564,028	1,361.69	9	29.91	8
Hawaii	1,848,812	1,301.74	10	29.45	9
Washington	9,810,736	1,389.00	8	29.45	10
New Mexico	2,128,523	1,020.60	21	29.37	11
Montana	1,119,011	1,093.58	13	27.92	12
Louisiana	4,980,494	1,071.31	17	26.84	13
Mississippi	2,617,879	874.54	31	26.27	14
Oregon	4,009,463	1,009.63	23	25.84	15
West Virginia	1,653,046	894.14	27	25.75	16
Colorado	6,330,419	1,182.02	11	25.67	17
Texas	29,204,158	1,082.47	15	25.42	18
Delaware	1,022,104	1,092.03	14	25.20	19
Kentucky	3,945,342	894.10	28	25.20	20
Utah	2,565,787	871.38	32	24.51	21
California	44,523,690	1,147.75	12	23.91	22
Oklahoma	3,908,604	1,007.47	24	23.77	23
Minnesota	5,865,221	1,074.78	16	22.91	24
Indiana	5,835,954	884.52	29	22.69	25
Kansas	2,979,111	1,026.39	20	22.45	26
South Carolina	3,776,082	781.93	39	22.44	27
Arkansas	2,379,372	801.99	36	22.35	28
Georgia	8,244,508	816.52	35	22.21	29
Illinois	13,287,823	1,031.49	18	22.12	30
Arizona	5,342,575	793.99	38	22.06	31
Alabama	3,765,584	776.98	40	21.79	32
Ohio	10,032,651	865.11	33	21.31	33
Wisconsin	5,090,185	883.80	30	20.74	34
North Carolina	7,344,234	738.83	43	19.74	35
Tennessee	4,966,368	758.48	41	19.70	36
Virginia	7,730,809	928.28	25	19.30	37
Florida	15,032,566	755.19	42	18.82	38
Massachusetts	6,952,873	1,029.27	19	18.13	39
Pennsylvania	10,687,085	835.34	34	18.13	40
Nevada	1,946,403	685.77	46	17.94	41
Missouri	4,308,916	710.59	45	17.89	42
Idaho	997,799	610.35	49	17.33	43
New Jersey	8,148,539	911.59	26	16.49	44
Maine	861,972	647.97	48	16.35	45
Connecticut	3,657,975	1,017.58	22	15.86	46
Vermont	448,079	714.91	44	15.67	47
Maryland	4,782,617	800.39	37	15.31	48
Michigan	5,867,674	591.72	50	15.12	49
Rhode Island	703,330	666.72	47	14.42	50
New Hampshire	<u>765,687</u>	576.57	51	11.22	51
U.S. Total	\$321,379,180	\$1,007.75		\$22.84	
WI % Difference From U.S. Average		-12.3%		-9.2%	

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 2013-14

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$14,856,570	\$752.27	2	\$13.86	1
District of Columbia	549,294	832.47	1	12.72	2
Rhode Island	605,466	573.95	4	12.41	3
Alaska	454,362	616.46	3	11.98	4
Illinois	6,938,030	538.58	5	11.55	5
Kentucky	1,779,817	403.35	14	11.37	6
Delaware	440,898	471.06	10	10.87	7
California	19,271,486	496.79	8	10.35	8
Colorado	2,540,321	474.33	9	10.30	9
Texas	11,507,999	426.55	12	10.02	10
Washington	3,304,219	467.81	11	9.92	11
Nevada	1,047,702	369.13	16	9.66	12
Hawaii	600,189	422.59	13	9.56	13
Massachusetts	3,624,652	536.58	6	9.45	14
South Carolina	1,539,940	318.88	25	9.15	15
Indiana	2,235,490	338.82	22	8.69	16
Louisiana	1,589,157	341.83	21	8.57	17
Michigan	3,311,641	333.96	23	8.53	18
Oregon	1,284,005	323.33	24	8.28	19
Arizona	1,962,523	291.66	31	8.10	20
Connecticut	1,837,270	511.10	7	7.97	21
Pennsylvania	4,531,415	354.19	18	7.69	22
New Mexico	550,385	263.90	34	7.60	23
Kansas	1,006,079	346.62	20	7.58	24
Florida	5,932,494	298.03	30	7.43	25
Ohio	3,483,113	300.35	29	7.40	26
Missouri	1,758,790	290.05	33	7.30	27
Alabama	1,259,018	259.78	35	7.29	28
Utah	758,792	257.70	36	7.25	29
Wisconsin	1,766,487	306.71	27	7.20	30
New Jersey	3,427,503	383.44	15	6.94	31
New Hampshire	471,623	355.14	17	6.91	32
Minnesota	1,728,377	316.72	26	6.75	33
Georgia	2,473,806	245.00	40	6.67	34
Maryland	2,078,433	347.83	19	6.65	35
North Carolina	2,447,816	246.25	39	6.58	36
Nebraska	548,014	291.04	32	6.39	37
Virginia	2,551,880	306.42	28	6.37	38
Maine	334,864	251.73	37	6.35	39
Tennessee	1,483,599	226.58	42	5.89	40
Mississippi	557,903	186.38	46	5.60	41
South Dakota	201,763	236.45	41	5.35	42
West Virginia	333,755	180.53	49	5.20	43
Arkansas	539,563	181.86	48	5.07	44
Iowa	661,183	212.63	44	4.95	45
Oklahoma	781,624	201.47	45	4.75	46
Vermont	135,391	216.01	43	4.74	47
Montana	189,531	185.22	47	4.73	48
North Dakota	184,736	249.63	38	4.58	49
Idaho	249,720	152.75	50	4.34	50
Wyoming	75,045	128.43	51	2.44	51
U.S. Total	\$123,783,733	\$388.15		\$8.80	
WI % Difference From U.S. Average		-21.0%		-18.2%	

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 2013-14

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Arizona	\$1,860,499	\$276.50	4	\$7.68	1
Delaware	277,165	296.13	2	6.83	2
Utah	683,852	232.25	8	6.53	3
South Carolina	1,056,549	218.79	11	6.28	4
Maryland	1,911,815	319.95	1	6.12	5
Kentucky	925,106	209.65	13	5.91	6
California	10,965,256	282.67	3	5.89	7
Vermont	155,390	247.92	6	5.43	8
Minnesota	1,344,814	246.43	7	5.25	9
Alaska	194,111	263.36	5	5.12	10
Ohio	2,293,541	197.77	15	4.87	11
Washington	1,615,893	228.78	10	4.85	12
Tennessee	1,175,812	179.57	18	4.66	13
Arkansas	491,271	165.59	20	4.61	14
Iowa	573,661	184.49	17	4.30	15
Virginia	1,707,054	204.98	14	4.26	16
North Dakota	169,687	229.29	9	4.21	17
Indiana	1,036,749	157.13	22	4.03	18
Louisiana	744,156	160.07	21	4.01	19
New York	4,269,054	216.17	12	3.98	20
West Virginia	244,496	132.25	27	3.81	21
Alabama	653,501	134.84	26	3.78	22
Pennsylvania	2,163,792	169.13	19	3.67	23
Oregon	563,677	141.94	25	3.63	24
North Carolina	1,304,243	131.21	29	3.50	25
New Jersey	1,693,927	189.50	16	3.43	26
Michigan	1,290,078	130.10	31	3.32	27
New Mexico	239,847	115.00	38	3.31	28
Rhode Island	158,901	150.63	23	3.26	29
Nevada	344,637	121.42	33	3.18	30
Mississippi	308,584	103.09	42	3.10	31
Wisconsin	759,509	131.87	28	3.10	32
Montana	118,388	115.70	37	2.95	33
Oklahoma	470,398	121.25	34	2.86	34
Georgia	1,006,855	99.72	45	2.71	35
Maine	138,825	104.36	41	2.63	36
Florida	2,033,175	102.14	43	2.55	37
Missouri	593,874	97.94	47	2.47	38
Hawaii	151,888	106.94	39	2.42	39
New Hampshire	160,663	120.98	35	2.35	40
Texas	2,663,065	98.71	46	2.32	41
Idaho	133,037	81.38	50	2.31	42
South Dakota	86,031	100.82	44	2.28	43
Connecticut	525,988	146.32	24	2.28	44
Illinois	1,365,789	106.02	40	2.27	45
Wyoming	69,790	119.44	36	2.27	46
Massachusetts	824,465	122.05	32	2.15	47
Nebraska	178,753	94.93	48	2.09	48
Colorado	497,429	92.88	49	2.02	49
District of Columbia	86,295	130.78	30	2.00	50
Kansas	<u>159,324</u>	54.89	51	1.20	51
U.S. Total	\$54,440,659	\$170.71		\$3.87	
WI % Difference From U.S. Average		-22.8%		-20.0%	

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 2013-14

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,493,063	\$3,382.51	2	\$65.75	1
Wyoming	1,760,433	3,012.87	3	57.31	2
District of Columbia	2,472,581	3,747.27	1	57.24	3
Vermont	1,558,941	2,487.27	6	54.52	4
New York	57,745,303	2,923.98	4	53.86	5
New Jersey	26,133,086	2,923.54	5	52.90	6
West Virginia	3,168,288	1,713.75	28	49.34	7
New Mexico	3,507,457	1,681.78	31	48.40	8
South Carolina	8,084,511	1,674.10	32	48.05	9
Delaware	1,908,296	2,038.85	15	47.04	10
Georgia	17,409,071	1,724.16	27	46.91	11
Rhode Island	2,282,611	2,163.80	9	46.80	12
Iowa	6,181,679	1,988.01	17	46.29	13
Arkansas	4,877,237	1,643.92	34	45.81	14
Nebraska	3,914,540	2,078.91	11	45.67	15
Ohio	21,479,740	1,852.18	21	45.63	16
Pennsylvania	26,107,317	2,040.63	14	44.29	17
Mississippi	4,393,960	1,467.86	43	44.09	18
Maine	2,309,852	1,736.40	26	43.81	19
Alabama	7,532,718	1,554.29	37	43.59	20
Kentucky	6,797,330	1,540.43	40	43.41	21
Wisconsin	10,601,074	1,840.65	22	43.20	22
Illinois	25,898,091	2,010.38	16	43.11	23
Montana	1,721,563	1,682.44	30	42.96	24
Louisiana	7,834,620	1,685.23	29	42.23	25
Michigan	16,343,304	1,648.12	33	42.10	26
Minnesota	10,753,158	1,970.48	18	42.00	27
Missouri	9,930,461	1,637.66	36	41.24	28
Texas	47,339,605	1,754.68	25	41.20	29
Kansas	5,438,290	1,873.65	20	40.99	30
Utah	4,270,287	1,450.26	45	40.80	31
New Hampshire	2,758,727	2,077.36	12	40.41	32
Maryland	12,549,993	2,100.30	10	40.18	33
Virginia	16,055,837	1,927.91	19	40.07	34
Massachusetts	15,229,109	2,254.45	8	39.71	35
Oregon	6,143,475	1,547.01	38	39.60	36
Connecticut	8,906,378	2,477.60	7	38.62	37
North Dakota	1,522,033	2,056.69	13	37.77	38
Indiana	9,621,500	1,458.27	44	37.41	39
Washington	12,452,073	1,762.96	24	37.37	40
California	68,769,130	1,772.75	23	36.93	41
Tennessee	9,227,239	1,409.22	46	36.60	42
Oklahoma	5,942,301	1,531.67	41	36.14	43
Colorado	8,786,339	1,640.59	35	35.62	44
Nevada	3,850,524	1,356.64	47	35.49	45
South Dakota	1,315,216	1,541.32	39	34.88	46
North Carolina	12,892,259	1,296.96	48	34.64	47
Hawaii	2,139,147	1,506.17	42	34.07	48
Idaho	1,959,703	1,198.74	50	34.03	49
Arizona	7,961,489	1,183.20	51	32.87	50
Florida	25,775,790	1,294.90	49	32.26	51
U.S. Total	\$586,106,729	\$1,837.86		\$41.66	
WI % Difference From U.S. Average		0.2%		3.7%	

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

ATTACHMENT 34

Rankings on State and Local Government Expenditures for Higher Education Fiscal Year 2013-14

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$3,706,721	\$1,258.86	5	\$35.42	1
New Mexico	2,400,305	1,150.91	8	33.12	2
Delaware	1,211,090	1,293.94	3	29.85	3
Michigan	11,015,556	1,110.85	9	28.38	4
Iowa	3,788,630	1,218.41	7	28.37	5
Oregon	4,398,077	1,107.49	10	28.35	6
Mississippi	2,745,394	917.14	21	27.55	7
Alabama	4,706,215	971.07	16	27.24	8
Vermont	765,706	1,221.68	6	26.78	9
West Virginia	1,653,965	894.64	22	25.76	10
North Dakota	1,014,465	1,370.82	1	25.18	11
Wyoming	772,574	1,322.21	2	25.15	12
North Carolina	9,328,046	938.40	19	25.07	13
Wisconsin	6,123,991	1,063.30	12	24.96	14
Arkansas	2,639,380	889.63	24	24.79	15
Alaska	929,611	1,261.27	4	24.52	16
Nebraska	2,045,282	1,086.19	11	23.86	17
Kentucky	3,717,313	842.43	28	23.74	18
Texas	27,105,067	1,004.67	15	23.59	19
Kansas	3,076,107	1,059.81	13	23.18	20
Indiana	5,808,227	880.32	26	22.59	21
South Carolina	3,788,791	784.57	34	22.52	22
Oklahoma	3,599,350	927.76	20	21.89	23
Arizona	5,064,607	752.68	37	20.91	24
Montana	834,123	815.17	30	20.81	25
Colorado	5,056,574	944.17	18	20.50	26
Ohio	9,456,359	815.41	29	20.09	27
California	36,858,809	950.16	17	19.80	28
Maryland	6,109,886	1,022.52	14	19.56	29
Washington	6,281,125	889.28	25	18.85	30
Virginia	7,410,545	889.82	23	18.50	31
Minnesota	4,676,531	856.96	27	18.26	32
Hawaii	1,133,626	798.18	32	18.06	33
South Dakota	677,740	794.25	33	17.97	34
Idaho	1,022,017	625.16	44	17.75	35
Louisiana	3,146,725	676.86	41	16.96	36
Pennsylvania	9,767,318	763.44	36	16.57	37
Georgia	6,120,589	606.17	47	16.49	38
Missouri	3,907,051	644.32	42	16.22	39
Illinois	9,569,326	742.83	38	15.93	40
Maine	807,547	607.06	46	15.32	41
Tennessee	3,782,771	577.72	48	15.01	42
Massachusetts	5,168,377	765.10	35	13.48	43
Rhode Island	650,598	616.73	45	13.34	44
New York	13,683,874	692.89	40	12.76	45
New Jersey	6,276,116	702.12	39	12.70	46
Connecticut	2,909,217	809.29	31	12.62	47
New Hampshire	853,730	642.87	43	12.51	48
Florida	9,934,658	499.09	49	12.44	49
Nevada	1,326,029	467.19	50	12.22	50
District of Columbia	<u>151,046</u>	228.91	51	3.50	51
U.S. Total	\$268,976,777	\$843.43		\$19.12	
WI % Difference From U.S. Average		26.1%		30.5%	

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

ATTACHMENT 35

Rankings on State and Local Government Expenditures for Public Welfare Fiscal Year 2013-14

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$3,110,924	\$4,714.69	1	\$72.02	1
Maine	3,396,015	2,552.90	5	64.41	2
New Mexico	4,324,475	2,073.52	10	59.68	3
Vermont	1,675,823	2,673.76	4	58.61	4
West Virginia	3,708,396	2,005.89	12	57.76	5
Alaska	2,094,542	2,841.81	2	55.24	6
Mississippi	5,441,258	1,817.73	22	54.60	7
Arkansas	5,730,027	1,931.36	16	53.82	8
Kentucky	8,285,945	1,877.78	19	52.92	9
Delaware	2,132,984	2,278.91	9	52.58	10
Minnesota	13,368,605	2,449.75	6	52.21	11
New York	55,681,472	2,819.48	3	51.94	12
Rhode Island	2,474,947	2,346.13	8	50.75	13
Oregon	7,561,080	1,903.98	18	48.73	14
Ohio	22,269,137	1,920.25	17	47.31	15
Wisconsin	11,346,447	1,970.06	13	46.24	16
Pennsylvania	26,512,667	2,072.31	11	44.98	17
Louisiana	8,000,477	1,720.91	24	43.12	18
Massachusetts	16,444,421	2,434.36	7	42.88	19
Hawaii	2,619,061	1,844.08	20	41.72	20
Iowa	5,522,364	1,775.98	23	41.35	21
Indiana	10,614,671	1,608.80	27	41.27	22
Tennessee	10,251,260	1,565.61	28	40.66	23
California	75,051,203	1,934.69	15	40.31	24
Oklahoma	6,513,780	1,678.98	26	39.61	25
South Carolina	6,610,618	1,368.90	38	39.29	26
Idaho	2,260,612	1,382.80	37	39.26	27
Montana	1,523,666	1,489.04	31	38.02	28
Alabama	6,522,927	1,345.93	40	37.75	29
Arizona	8,897,641	1,322.33	42	36.74	30
Michigan	13,888,145	1,400.54	36	35.78	31
Maryland	11,014,022	1,843.24	21	35.26	32
North Carolina	12,786,380	1,286.31	45	34.36	33
Missouri	8,213,862	1,354.57	39	34.11	34
Illinois	19,422,277	1,507.68	30	32.33	35
Florida	25,604,831	1,286.31	44	32.05	36
Nebraska	2,707,480	1,437.87	32	31.58	37
Georgia	11,624,933	1,151.31	49	31.32	38
Utah	3,266,006	1,109.19	50	31.20	39
New Jersey	15,263,099	1,707.50	25	30.89	40
Connecticut	6,982,566	1,942.43	14	30.28	41
Washington	9,959,197	1,410.02	34	29.89	42
Kansas	3,822,474	1,316.96	43	28.81	43
Texas	32,513,562	1,205.14	47	28.30	44
North Dakota	1,121,339	1,515.24	29	27.83	45
Virginia	11,058,608	1,327.87	41	27.60	46
New Hampshire	1,878,296	1,414.38	33	27.52	47
Colorado	6,750,953	1,260.54	46	27.37	48
Nevada	2,931,403	1,032.81	51	27.02	49
Wyoming	818,690	1,401.14	35	26.65	50
South Dakota	993,541	1,164.35	48	26.35	51
U.S. Total	\$542,569,109	\$1,701.34		\$38.56	
WI % Difference From U.S. Average		15.8%		19.9%	

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

ATTACHMENT 36

Rankings on State and Local Government Expenditures for Highways Fiscal Year 2013-14

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,576,497	\$2,138.94	2	\$41.58	1
North Dakota	1,674,226	2,262.35	1	41.55	2
South Dakota	938,893	1,100.30	6	24.90	3
Vermont	698,924	1,115.13	5	24.44	4
Montana	954,369	932.68	7	23.82	5
Wyoming	707,747	1,211.27	3	23.04	6
West Virginia	1,216,724	658.13	14	18.95	7
Iowa	2,427,232	780.59	8	18.18	8
Kentucky	2,793,584	633.09	16	17.84	9
District of Columbia	767,495	1,163.16	4	17.77	10
Wisconsin	4,131,894	717.41	10	16.84	11
Maine	875,110	657.85	15	16.60	12
Delaware	671,373	717.30	11	16.55	13
Minnesota	4,154,534	761.30	9	16.23	14
Mississippi	1,582,413	528.63	26	15.88	15
Idaho	892,200	545.75	23	15.49	16
Arkansas	1,634,182	550.82	22	15.35	17
New Mexico	1,092,466	523.82	28	15.08	18
Nebraska	1,264,616	671.60	12	14.75	19
Oklahoma	2,373,189	611.71	18	14.43	20
Pennsylvania	8,505,168	664.79	13	14.43	21
Kansas	1,778,831	612.86	17	13.41	22
Alabama	2,249,948	464.25	37	13.02	23
Illinois	7,664,284	594.95	19	12.76	24
Washington	4,059,871	574.79	21	12.19	25
Louisiana	2,186,345	470.28	33	11.78	26
Oregon	1,813,850	456.75	38	11.69	27
Ohio	5,414,741	466.91	35	11.50	28
Hawaii	717,381	505.11	31	11.43	29
Florida	9,050,129	454.65	39	11.33	30
New Hampshire	766,738	577.36	20	11.23	31
Colorado	2,754,318	514.29	30	11.17	32
North Carolina	4,141,609	416.64	42	11.13	33
Virginia	4,423,274	531.13	24	11.04	34
Texas	12,645,093	468.70	34	11.01	35
Nevada	1,125,362	396.49	44	10.37	36
Utah	1,071,877	364.03	47	10.24	37
Missouri	2,462,809	406.15	43	10.23	38
Maryland	3,099,842	518.77	29	9.92	39
Indiana	2,515,949	381.33	45	9.78	40
New York	10,483,115	530.82	25	9.78	41
Tennessee	2,452,563	374.56	46	9.73	42
California	18,049,127	465.28	36	9.69	43
New Jersey	4,722,674	528.33	27	9.56	44
Georgia	3,481,223	344.77	48	9.38	45
Rhode Island	449,213	425.83	41	9.21	46
South Carolina	1,517,672	314.27	50	9.02	47
Michigan	3,409,590	343.84	49	8.78	48
Arizona	1,942,570	288.70	51	8.02	49
Massachusetts	3,058,375	452.75	40	7.97	50
Connecticut	<u>1,710,832</u>	475.92	32	7.42	51
U.S. Total	\$162,152,041	\$508.46		\$11.53	
WI % Difference From U.S. Average		41.1%		46.1%	

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 2013-14

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$823,281	\$1,247.71	1	\$19.06	1
Nevada	1,652,933	582.37	7	15.23	2
Alaska	562,217	762.80	2	14.83	3
Rhode Island	684,726	649.09	4	14.04	4
New Mexico	989,790	474.59	16	13.66	5
Florida	10,839,589	544.55	9	13.57	6
Arizona	2,996,477	445.32	20	12.37	7
Illinois	7,423,388	576.25	8	12.36	8
California	22,926,638	591.01	6	12.31	9
New York	13,028,061	659.69	3	12.15	10
Oregon	1,878,978	473.15	17	12.11	11
Maryland	3,600,873	602.62	5	11.53	12
Louisiana	2,102,167	452.18	19	11.33	13
North Carolina	4,053,893	407.82	26	10.89	14
Ohio	5,124,949	441.92	21	10.89	15
Colorado	2,637,659	492.51	12	10.69	16
Missouri	2,473,817	407.96	25	10.27	17
Hawaii	644,937	454.10	18	10.27	18
Wyoming	308,900	528.66	10	10.06	19
Idaho	578,986	354.16	35	10.06	20
Tennessee	2,531,313	386.59	31	10.04	21
Wisconsin	2,432,359	422.33	23	9.91	22
Mississippi	971,227	324.45	42	9.75	23
Montana	390,200	381.33	32	9.74	24
Alabama	1,648,729	340.20	37	9.54	25
Oklahoma	1,552,214	400.10	28	9.44	26
South Carolina	1,584,542	328.12	40	9.42	27
Georgia	3,484,190	345.07	36	9.39	28
New Hampshire	633,140	476.76	15	9.28	29
Washington	3,057,636	432.90	22	9.18	30
Massachusetts	3,507,735	519.27	11	9.15	31
Delaware	369,392	394.66	30	9.11	32
Utah	950,644	322.85	43	9.08	33
Arkansas	936,847	315.77	45	8.80	34
Texas	10,065,622	373.09	33	8.76	35
Virginia	3,498,951	420.14	24	8.73	36
Vermont	247,862	395.46	29	8.67	37
New Jersey	4,280,482	478.86	14	8.66	38
Minnesota	2,190,644	401.43	27	8.56	39
Michigan	3,313,125	334.11	38	8.54	40
Kansas	1,065,175	366.98	34	8.03	41
Indiana	1,995,282	302.41	48	7.76	42
Maine	406,702	305.73	47	7.71	43
Connecticut	1,747,470	486.12	13	7.58	44
West Virginia	476,931	257.97	50	7.43	45
Iowa	969,745	311.87	46	7.26	46
Pennsylvania	4,258,512	332.86	39	7.22	47
Nebraska	612,879	325.48	41	7.15	48
Kentucky	1,096,717	248.54	51	7.00	49
South Dakota	240,036	281.30	49	6.37	50
North Dakota	236,641	319.77	44	5.87	51
U.S. Total	\$146,085,203	\$458.08		\$10.38	
WI % Difference From U.S. Average		-7.8%		-4.5%	

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

ATTACHMENT 38

Rankings on State and Local Government Health Expenditures Fiscal Year 2013-14

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$342,951	\$547.17	2	\$11.99	1
Delaware	467,846	499.85	4	11.53	2
Michigan	4,364,143	440.10	5	11.24	3
District of Columbia	453,749	687.67	1	10.50	4
Wyoming	316,926	542.40	3	10.32	5
North Carolina	3,603,310	362.49	12	9.68	6
Maine	492,034	369.88	11	9.33	7
Washington	3,010,796	426.27	6	9.04	8
Ohio	4,189,247	361.24	13	8.90	9
Arizona	2,147,616	319.17	16	8.87	10
Hawaii	541,995	381.62	8	8.63	11
California	15,943,830	411.01	7	8.56	12
Missouri	1,964,923	324.04	15	8.16	13
Pennsylvania	4,788,059	374.25	10	8.12	14
Oregon	1,241,674	312.67	17	8.00	15
New Mexico	579,929	278.07	21	8.00	16
Alaska	279,116	378.70	9	7.36	17
South Carolina	1,203,924	249.30	27	7.15	18
Montana	277,294	270.99	22	6.92	19
Oklahoma	1,102,806	284.26	19	6.71	20
Wisconsin	1,607,142	279.05	20	6.55	21
Florida	5,131,312	257.78	24	6.42	22
New York	6,795,973	344.12	14	6.34	23
South Dakota	218,560	256.13	25	5.80	24
Maryland	1,786,370	298.96	18	5.72	25
Georgia	2,084,335	206.43	34	5.62	26
Nebraska	476,317	252.96	26	5.56	27
Kentucky	852,939	193.30	36	5.45	28
Virginia	2,175,195	261.19	23	5.43	29
Colorado	1,319,907	246.45	28	5.35	30
West Virginia	337,168	182.38	38	5.25	31
Kansas	680,231	234.36	31	5.13	32
Illinois	2,839,439	220.42	32	4.73	33
Alabama	812,159	167.58	42	4.70	34
Utah	465,589	158.12	43	4.45	35
Nevada	479,504	168.94	41	4.42	36
Minnesota	1,129,731	207.02	33	4.41	37
Idaho	250,357	153.14	44	4.35	38
North Dakota	175,084	236.59	30	4.34	39
Mississippi	415,593	138.83	48	4.17	40
Texas	4,772,483	176.90	39	4.15	41
Tennessee	966,117	147.55	46	3.83	42
Rhode Island	183,816	174.25	40	3.77	43
Louisiana	699,104	150.38	45	3.77	44
Connecticut	868,587	241.63	29	3.77	45
Indiana	948,761	143.80	47	3.69	46
New Jersey	1,795,702	200.89	35	3.63	47
Arkansas	352,601	118.85	50	3.31	48
Massachusetts	1,238,321	183.32	37	3.23	49
Iowa	427,802	137.58	49	3.20	50
New Hampshire	<u>135,264</u>	101.86	51	1.98	51
U.S. Total	\$89,733,631	\$281.38		\$6.38	
WI % Difference From U.S. Average		-0.8%		2.7%	

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

ATTACHMENT 39

Rankings on State and Local Government Expenditures for Corrections Fiscal Year 2013-14

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$661,346	\$317.11	4	\$9.13	1
Alaska	342,392	464.55	1	9.03	2
California	14,306,723	368.80	2	7.68	3
Oregon	1,128,234	284.10	9	7.27	4
Delaware	294,075	314.19	5	7.25	5
Wyoming	209,267	358.15	3	6.81	6
Arizona	1,638,557	243.51	16	6.77	7
Louisiana	1,214,669	261.28	12	6.55	8
Michigan	2,525,421	254.67	14	6.51	9
Nevada	693,289	244.26	15	6.39	10
Wisconsin	1,507,528	261.75	11	6.14	11
Montana	243,737	238.20	17	6.08	12
Georgia	2,213,860	219.26	22	5.96	13
New York	6,173,988	312.63	6	5.76	14
Maryland	1,791,080	299.74	7	5.73	15
Virginia	2,295,749	275.66	10	5.73	16
Pennsylvania	3,298,663	257.83	13	5.60	17
Idaho	319,932	195.70	28	5.56	18
West Virginia	353,625	191.28	31	5.51	19
Arkansas	565,208	190.51	32	5.31	20
Utah	539,588	183.25	33	5.16	21
Mississippi	505,213	168.77	39	5.07	22
Florida	3,974,611	199.67	26	4.98	23
Texas	5,669,731	210.15	24	4.93	24
Colorado	1,213,451	226.58	20	4.92	25
Vermont	140,010	223.38	21	4.90	26
Washington	1,604,142	227.11	19	4.81	27
Kentucky	744,721	168.77	40	4.76	28
Nebraska	402,274	213.64	23	4.69	29
North Carolina	1,737,614	174.80	36	4.67	30
Tennessee	1,160,093	177.17	35	4.60	31
South Dakota	173,120	202.88	25	4.59	32
Oklahoma	751,323	193.66	29	4.57	33
District of Columbia	197,348	299.09	8	4.57	34
South Carolina	736,794	152.57	47	4.38	35
Rhode Island	206,792	196.03	27	4.24	36
New Jersey	2,084,140	233.16	18	4.22	37
Alabama	706,402	145.76	49	4.09	38
Indiana	1,033,443	156.63	45	4.02	39
Missouri	966,871	159.45	44	4.01	40
Ohio	1,859,635	160.35	43	3.95	41
Maine	198,630	149.32	48	3.77	42
Kansas	499,610	172.13	38	3.77	43
Minnesota	907,601	166.31	41	3.54	44
Illinois	2,097,708	162.84	42	3.49	45
Hawaii	216,708	152.58	46	3.45	46
Iowa	444,047	142.80	50	3.33	47
North Dakota	127,870	172.79	37	3.17	48
Massachusetts	1,206,193	178.56	34	3.15	49
Connecticut	694,262	193.13	30	3.01	50
New Hampshire	<u>172,365</u>	129.79	51	2.53	51
U.S. Total	\$74,749,653	\$234.39		\$5.31	
WI % Difference From U.S. Average		11.7%		15.6%	

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 2013-14

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$773,998	\$1,173.02	1	\$17.92	1
Hawaii	591,524	416.49	2	9.42	2
Washington	2,354,343	333.33	4	7.07	3
Florida	5,586,160	280.63	9	6.99	4
Alaska	248,984	337.81	3	6.57	5
Michigan	2,531,308	255.27	14	6.52	6
Iowa	839,580	270.01	10	6.29	7
Pennsylvania	3,700,435	289.24	7	6.28	8
Oregon	965,395	243.10	18	6.22	9
Louisiana	1,139,613	245.13	16	6.14	10
Ohio	2,767,846	238.67	19	5.88	11
New York	6,301,003	319.06	5	5.88	12
Idaho	332,169	203.19	28	5.77	13
Maine	301,605	226.73	24	5.72	14
Delaware	227,607	243.18	17	5.61	15
New Mexico	406,404	194.86	30	5.61	16
Maryland	1,738,699	290.98	6	5.57	17
West Virginia	352,518	190.68	33	5.49	18
South Carolina	912,976	189.05	34	5.43	19
Mississippi	539,954	180.38	41	5.42	20
Montana	216,442	211.52	26	5.40	21
Virginia	2,149,342	258.08	12	5.36	22
Wisconsin	1,314,175	228.18	23	5.36	23
California	9,936,487	256.15	13	5.34	24
Arkansas	568,037	191.46	32	5.34	25
Utah	538,502	182.88	40	5.15	26
New Jersey	2,531,893	283.25	8	5.12	27
Georgia	1,889,520	187.13	37	5.09	28
Rhode Island	246,552	233.72	22	5.06	29
Nevada	520,157	183.26	39	4.79	30
Missouri	1,144,867	188.80	35	4.75	31
Wyoming	145,996	249.86	15	4.75	32
South Dakota	178,192	208.83	27	4.73	33
Kentucky	727,563	164.88	48	4.65	34
New Hampshire	316,407	238.26	20	4.64	35
North Carolina	1,716,974	172.73	45	4.61	36
Minnesota	1,164,737	213.43	25	4.55	37
Indiana	1,165,044	176.58	43	4.53	38
Texas	5,088,284	188.60	36	4.43	39
Colorado	1,086,023	202.78	29	4.40	40
Tennessee	1,088,137	166.18	47	4.32	41
Arizona	1,025,478	152.40	49	4.23	42
Nebraska	362,400	192.46	31	4.23	43
Massachusetts	1,599,057	236.72	21	4.17	44
Connecticut	934,816	260.05	11	4.05	45
Illinois	2,365,909	183.66	38	3.94	46
Kansas	517,582	178.32	42	3.90	47
Vermont	105,328	168.05	46	3.68	48
Alabama	594,235	122.61	51	3.44	49
North Dakota	130,376	176.17	44	3.24	50
Oklahoma	<u>520,339</u>	134.12	50	3.16	51
U.S. Total	\$74,500,972	\$233.61		\$5.30	
WI % Difference From U.S. Average		-2.3%		1.1%	

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

ATTACHMENT 41

Rankings on State and Local Government Expenditures for Hospitals Fiscal Year 2013-14

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$3,549,278	\$1,185.68	3	\$35.61	1
South Carolina	5,761,278	1,193.02	2	34.24	2
Wyoming	963,006	1,648.12	1	31.35	3
Alabama	4,998,038	1,031.29	5	28.93	4
Iowa	3,348,113	1,076.74	4	25.07	5
North Carolina	9,059,245	911.36	6	24.34	6
Louisiana	4,099,791	881.87	7	22.10	7
Indiana	4,899,255	742.55	10	19.05	8
Kansas	2,434,985	838.92	8	18.35	9
New Mexico	1,230,419	589.97	14	16.98	10
Oregon	2,429,750	611.84	13	15.66	11
Washington	4,770,483	675.40	11	14.32	12
New York	14,853,794	752.13	9	13.85	13
Missouri	3,243,671	534.92	17	13.47	14
Texas	15,410,630	571.21	16	13.41	15
Utah	1,389,657	471.95	24	13.28	16
California	24,622,174	634.72	12	13.22	17
Hawaii	821,973	578.75	15	13.09	18
Georgia	4,832,199	478.57	23	13.02	19
Tennessee	3,158,979	482.45	22	12.53	20
Kentucky	1,789,092	405.45	27	11.43	21
Nebraska	950,671	504.88	19	11.09	22
Colorado	2,690,499	502.37	20	10.91	23
Idaho	615,066	376.23	32	10.68	24
Arkansas	1,136,268	382.99	30	10.67	25
Michigan	4,108,209	414.29	26	10.58	26
Virginia	4,156,188	499.06	21	10.37	27
Alaska	391,531	531.22	18	10.33	28
Ohio	4,696,531	404.98	28	9.98	29
Florida	7,896,192	396.68	29	9.88	30
Nevada	1,036,146	365.06	33	9.55	31
Minnesota	2,088,714	382.75	31	8.16	32
Oklahoma	1,256,459	323.86	35	7.64	33
District of Columbia	306,618	464.69	25	7.10	34
West Virginia	454,747	245.98	40	7.08	35
Arizona	1,711,678	254.38	39	7.07	36
Wisconsin	1,597,887	277.44	37	6.51	37
Pennsylvania	3,520,370	275.16	38	5.97	38
Connecticut	1,310,972	364.69	34	5.68	39
New Jersey	2,590,025	289.75	36	5.24	40
Illinois	2,878,013	223.41	41	4.79	41
Maine	207,468	155.96	43	3.93	42
Montana	151,427	147.99	44	3.78	43
Massachusetts	1,293,787	191.53	42	3.37	44
South Dakota	90,276	105.80	45	2.39	45
Maryland	560,287	93.77	46	1.79	46
North Dakota	57,329	77.47	47	1.42	47
Rhode Island	67,640	64.12	48	1.39	48
Delaware	44,993	48.07	49	1.11	49
New Hampshire	53,683	40.42	50	0.79	50
Vermont	<u>3,063</u>	4.89	51	0.11	51
U.S. Total	\$165,588,547	\$519.24		\$11.77	
WI % Difference From U.S. Average		-46.6%		-44.7%	

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 2013-14

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$258,575	\$349.41	2	\$6.42	1
South Dakota	214,976	251.93	4	5.70	2
District of Columbia	237,839	360.45	1	5.51	3
Louisiana	1,005,077	216.19	5	5.42	4
Wyoming	159,039	272.19	3	5.18	5
Nevada	547,624	192.94	9	5.05	6
Colorado	1,126,908	210.42	6	4.57	7
Hawaii	280,132	197.24	8	4.46	8
New Mexico	316,890	151.94	13	4.37	9
Utah	449,561	152.68	12	4.30	10
Illinois	2,558,041	198.57	7	4.26	11
Minnesota	1,014,050	185.82	10	3.96	12
Oregon	611,970	154.10	11	3.94	13
Florida	2,734,322	137.36	17	3.42	14
Maryland	893,434	149.52	14	2.86	15
Alaska	107,675	146.09	15	2.84	16
California	5,270,801	135.87	18	2.83	17
South Carolina	475,579	98.48	28	2.83	18
Washington	938,538	132.88	19	2.82	19
Missouri	662,440	109.24	23	2.75	20
Oklahoma	444,610	114.60	21	2.70	21
West Virginia	170,664	92.31	30	2.66	22
Virginia	1,058,079	127.05	20	2.64	23
New York	2,754,397	139.47	16	2.57	24
North Carolina	943,907	94.96	29	2.54	25
Arizona	610,294	90.70	31	2.52	26
Wisconsin	609,642	105.85	24	2.48	27
Nebraska	211,779	112.47	22	2.47	28
Ohio	1,143,654	98.62	27	2.43	29
Idaho	139,619	85.40	33	2.42	30
Alabama	406,959	83.97	36	2.36	31
Iowa	313,559	100.84	26	2.35	32
Kansas	305,661	105.31	25	2.30	33
Michigan	885,251	89.27	32	2.28	34
Mississippi	223,964	74.82	44	2.25	35
Arkansas	234,749	79.12	41	2.20	36
Georgia	786,733	77.92	42	2.12	37
Tennessee	532,456	81.32	39	2.11	38
Maine	110,968	83.42	37	2.10	39
Montana	81,674	79.82	40	2.04	40
Texas	2,238,266	82.96	38	1.95	41
Vermont	53,002	84.56	35	1.85	42
Kentucky	283,127	64.16	50	1.81	43
Indiana	445,325	67.50	49	1.73	44
Delaware	70,158	74.96	43	1.73	45
Rhode Island	77,985	73.93	45	1.60	46
New Jersey	756,947	84.68	34	1.53	47
Pennsylvania	882,860	69.01	47	1.50	48
New Hampshire	90,680	68.28	48	1.33	49
Massachusetts	418,859	62.01	51	1.09	50
Connecticut	<u>251,231</u>	69.89	46	1.09	51
U.S. Total	\$37,400,530	\$117.28		\$2.66	
WI % Difference From U.S. Average		-9.7%		-6.5%	

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

ATTACHMENT 43

Rankings on State and Local Government Expenditures for Natural Resources Fiscal Year 2013-14

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$306,929	\$525.29	1	\$9.99	1
Alaska	369,566	501.42	2	9.75	2
Montana	284,606	278.14	4	7.10	3
North Dakota	285,898	386.33	3	7.09	4
Louisiana	948,508	204.02	6	5.11	5
South Dakota	173,460	203.28	7	4.60	6
Idaho	261,980	160.25	10	4.55	7
Nebraska	385,464	204.71	5	4.50	8
Oregon	619,559	156.01	12	3.99	9
New Mexico	275,163	131.94	16	3.80	10
Washington	1,244,263	176.16	8	3.73	11
Vermont	105,696	168.64	9	3.70	12
Iowa	492,887	158.51	11	3.69	13
Florida	2,924,429	146.92	14	3.66	14
Minnesota	830,282	152.15	13	3.24	15
Maine	170,084	127.86	17	3.23	16
Wisconsin	788,359	136.88	15	3.21	17
West Virginia	200,306	108.35	19	3.12	18
Mississippi	287,767	96.13	23	2.89	19
Nevada	289,777	102.10	20	2.67	20
Arkansas	279,593	94.24	24	2.63	21
California	4,777,147	123.15	18	2.57	22
Utah	242,992	82.52	27	2.32	23
Kentucky	358,178	81.17	29	2.29	24
Delaware	92,072	98.37	22	2.27	25
Arizona	532,436	79.13	31	2.20	26
Kansas	288,323	99.34	21	2.17	27
Hawaii	120,298	84.70	26	1.92	28
Colorado	429,677	80.23	30	1.74	29
North Carolina	625,214	62.90	34	1.68	30
Missouri	397,897	65.62	32	1.65	31
Maryland	491,604	82.27	28	1.57	32
Alabama	266,988	55.09	40	1.55	33
South Carolina	255,939	53.00	41	1.52	34
Indiana	388,611	58.90	37	1.51	35
Texas	1,706,345	63.25	33	1.49	36
Oklahoma	241,363	62.21	35	1.47	37
District of Columbia	56,631	85.83	25	1.31	38
Georgia	484,402	47.97	47	1.31	39
Tennessee	328,797	50.22	44	1.30	40
Rhode Island	63,215	59.92	36	1.30	41
Pennsylvania	719,420	56.23	39	1.22	42
New Hampshire	77,849	58.62	38	1.14	43
Illinois	658,644	51.13	43	1.10	44
Michigan	395,397	39.87	48	1.02	45
New Jersey	469,419	52.51	42	0.95	46
Ohio	417,077	35.96	49	0.89	47
Massachusetts	336,139	49.76	45	0.88	48
Connecticut	176,377	49.07	46	0.76	49
Virginia	249,998	30.02	50	0.62	50
New York	<u>550,857</u>	27.89	51	0.51	51
U.S. Total	\$27,723,882	\$86.93		\$1.97	
WI % Difference From U.S. Average		57.5%		63.0%	

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

ATTACHMENT 44

Rankings on State and Local Government Employee Retirement Expenditures Fiscal Year 2013-14

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Ohio	\$14,464,058	\$1,247.22	4	\$30.73	1
Alaska	1,093,376	1,483.46	1	28.84	2
Illinois	16,599,468	1,288.56	3	27.63	3
New Mexico	1,907,464	914.60	11	26.32	4
Oregon	4,010,261	1,009.84	9	25.85	5
New York	27,410,765	1,387.97	2	25.57	6
California	44,323,528	1,142.59	6	23.80	7
Mississippi	2,285,892	763.63	21	22.94	8
Kentucky	3,511,135	795.70	19	22.42	9
Louisiana	4,066,380	874.68	13	21.92	10
Rhode Island	1,066,445	1,010.94	8	21.87	11
Michigan	7,916,683	798.35	18	20.39	12
Wisconsin	4,734,716	822.08	15	19.30	13
New Jersey	9,460,377	1,058.34	7	19.15	14
Pennsylvania	11,196,360	875.14	12	18.99	15
Alabama	3,234,476	667.40	24	18.72	16
South Carolina	3,133,899	648.95	27	18.62	17
Connecticut	4,169,181	1,159.79	5	18.08	18
Colorado	4,431,815	827.51	14	17.97	19
Missouri	4,320,557	712.51	23	17.94	20
West Virginia	1,144,030	618.81	31	17.82	21
Hawaii	1,086,889	765.28	20	17.31	22
Minnesota	4,386,768	803.86	16	17.13	23
Nevada	1,840,277	648.38	28	16.96	24
Montana	670,032	654.81	25	16.72	25
Arizona	3,996,689	593.97	33	16.50	26
Georgia	6,109,744	605.10	32	16.46	27
Massachusetts	6,184,979	915.60	10	16.13	28
Maine	824,489	619.80	30	15.64	29
Wyoming	467,808	800.62	17	15.23	30
Delaware	610,277	652.03	26	15.04	31
Iowa	1,994,247	641.34	29	14.93	32
Arkansas	1,533,942	517.03	42	14.41	33
North Carolina	5,203,875	523.51	41	13.98	34
Maryland	4,269,663	714.55	22	13.67	35
Oklahoma	2,151,678	554.61	35	13.09	36
Idaho	736,531	450.53	47	12.79	37
Texas	14,422,299	534.57	39	12.55	38
South Dakota	470,219	551.06	36	12.47	39
Utah	1,259,346	427.69	48	12.03	40
Kansas	1,570,566	541.11	38	11.84	41
Virginia	4,726,267	567.51	34	11.80	42
Florida	9,327,429	468.58	45	11.68	43
Washington	3,749,700	530.88	40	11.25	44
Vermont	307,787	491.07	43	10.76	45
Tennessee	2,595,123	396.34	50	10.29	46
Nebraska	876,647	465.56	46	10.23	47
New Hampshire	645,034	485.72	44	9.45	48
Indiana	2,418,999	366.63	51	9.41	49
District of Columbia	359,622	545.02	37	8.33	50
North Dakota	<u>307,758</u>	415.87	49	7.64	51
U.S. Total	\$259,585,550	\$813.98		\$18.45	
WI % Difference From U.S. Average	156179502	1.0%		4.6%	

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

ATTACHMENT 45

Rankings on State and Local Government Unemployment Compensation Expenditures Fiscal Year 2013-14

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Jersey	\$3,193,564	\$357.27	1	\$6.46	1
Massachusetts	2,130,038	315.32	3	5.55	2
Pennsylvania	3,228,764	252.37	6	5.48	3
Alaska	198,753	269.66	5	5.24	4
Rhode Island	253,222	240.04	7	5.19	5
Oregon	792,936	199.67	10	5.11	6
Nevada	530,097	186.77	13	4.89	7
District of Columbia	210,283	318.69	2	4.87	8
Illinois	2,874,247	223.12	8	4.78	9
California	8,260,153	212.93	9	4.44	10
Connecticut	1,006,205	279.91	4	4.36	11
Wisconsin	1,046,193	181.65	14	4.26	12
Washington	1,399,969	198.21	11	4.20	13
West Virginia	267,566	144.73	18	4.17	14
Hawaii	241,699	170.18	15	3.85	15
New Mexico	272,415	130.62	26	3.76	16
Kentucky	570,532	129.30	27	3.64	17
New York	3,885,643	196.75	12	3.62	18
Michigan	1,371,949	138.35	21	3.53	19
Maine	180,402	135.61	24	3.42	20
Minnesota	862,385	158.03	16	3.37	21
Arkansas	351,488	118.47	32	3.30	22
Iowa	438,132	140.90	20	3.28	23
Montana	130,998	128.02	29	3.27	24
Vermont	89,083	142.13	19	3.12	25
Ohio	1,459,392	125.84	30	3.10	26
Delaware	120,257	128.48	28	2.96	27
Colorado	730,647	136.43	22	2.96	28
Maryland	923,032	154.47	17	2.95	29
Kansas	364,864	125.71	31	2.75	30
Texas	3,000,827	111.23	33	2.61	31
Idaho	149,623	91.52	36	2.60	32
Wyoming	79,591	136.22	23	2.59	33
Indiana	630,677	95.59	34	2.45	34
North Dakota	97,540	131.80	25	2.42	35
Missouri	567,194	93.54	35	2.36	36
Utah	241,389	81.98	38	2.31	37
Georgia	836,212	82.82	37	2.25	38
Mississippi	221,885	74.12	41	2.23	39
North Carolina	717,846	72.22	44	1.93	40
Alabama	327,737	67.62	46	1.90	41
Tennessee	472,879	72.22	43	1.88	42
Arizona	442,997	65.84	47	1.83	43
South Carolina	298,529	61.82	49	1.77	44
Florida	1,376,311	69.14	45	1.72	45
Oklahoma	281,097	72.45	42	1.71	46
Virginia	640,324	76.89	39	1.60	47
New Hampshire	100,409	75.61	40	1.47	48
Nebraska	123,454	65.56	48	1.44	49
Louisiana	212,236	45.65	50	1.14	50
South Dakota	29,943	35.09	51	0.79	51
U.S. Total	\$48,233,608	\$151.25		\$3.43	
WI % Difference From U.S. Average		20.1%		24.4%	

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

ATTACHMENT 46

**Rankings on State and Local Government Utility Expenditures
Fiscal Year 2013-14**

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$2,819,347	\$4,272.80	1	\$65.27	1
Nebraska	4,172,323	2,215.81	2	48.67	2
Tennessee	9,676,415	1,477.82	4	38.38	3
New York	30,486,845	1,543.73	3	28.44	4
Washington	8,509,407	1,204.76	5	25.54	5
Arizona	5,685,379	844.93	8	23.48	6
Alaska	886,797	1,203.18	6	23.39	7
Utah	2,338,308	794.13	9	22.34	8
California	40,498,962	1,044.00	7	21.75	9
South Carolina	3,348,029	693.29	12	19.90	10
Colorado	4,216,282	787.27	10	17.09	11
Georgia	6,262,776	620.25	18	16.87	12
Alabama	2,867,584	591.69	19	16.60	13
Oregon	2,524,092	635.60	16	16.27	14
Texas	17,332,599	642.45	15	15.09	15
Hawaii	918,998	647.06	14	14.64	16
Illinois	8,695,014	674.96	13	14.47	17
Delaware	586,395	626.51	17	14.46	18
North Carolina	5,071,024	510.14	22	13.63	19
Florida	10,675,835	536.32	21	13.36	20
Massachusetts	5,020,084	743.15	11	13.09	21
Nevada	1,408,194	496.14	24	12.98	22
Kentucky	1,952,899	442.57	29	12.47	23
Oklahoma	1,965,508	506.63	23	11.95	24
Minnesota	2,986,608	547.29	20	11.66	25
Missouri	2,791,267	460.31	27	11.59	26
Indiana	2,749,717	416.76	32	10.69	27
New Mexico	734,638	352.25	38	10.14	28
Kansas	1,339,579	461.52	26	10.10	29
South Dakota	366,008	428.93	31	9.71	30
Iowa	1,271,600	408.94	34	9.52	31
Arkansas	995,569	335.57	40	9.35	32
Wyoming	284,941	487.66	25	9.28	33
Mississippi	917,350	306.45	44	9.20	34
Wisconsin	2,243,924	389.61	36	9.14	35
Vermont	257,059	410.13	33	8.99	36
Michigan	3,112,223	313.85	42	8.02	37
New Jersey	3,916,168	438.11	30	7.93	38
Pennsylvania	4,589,105	358.70	37	7.78	39
Ohio	3,639,813	313.86	41	7.73	40
Louisiana	1,414,004	304.15	45	7.62	41
Maryland	2,350,202	393.32	35	7.52	42
Rhode Island	365,803	346.76	39	7.50	43
Connecticut	1,614,767	449.20	28	7.00	44
Virginia	2,392,122	287.24	46	5.97	45
North Dakota	232,194	313.76	43	5.76	46
West Virginia	358,964	194.17	47	5.59	47
Montana	172,984	169.05	48	4.32	48
Maine	204,718	153.89	49	3.88	49
Idaho	222,930	136.36	50	3.87	50
New Hampshire	<u>136,138</u>	102.51	51	1.99	51
U.S. Total	\$219,579,491	\$688.54		\$15.61	
WI % Difference From U.S. Average		-43.4%		-41.4%	

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
1992-93	\$26,800,285		\$5,270.57	12	7.8%	\$264.85	12	12.6%
1993-94	28,280,788	5.5%	5,508.87	11	8.9	265.69	11	12.5
1994-95	25,906,321	-8.4	4,996.56	24	-6.2	229.22	30	-4.1
1995-96	33,829,017	30.6	6,468.28	10	15.1	284.81	7	18.1
1996-97	33,573,416	-0.8	6,375.25	13	7.6	267.17	13	10.2
1997-98	37,048,643	10.4	6,993.38	10	12.1	277.97	10	14.3
1998-99	38,789,294	4.7	7,273.90	7	13.1	271.41	8	14.8
1999-00	43,002,778	10.9	8,002.01	6	16.2	288.09	8	18.5
2001-02	31,424,054	-26.9**	5,771.00	36	-8.1	188.03	38	-6.5
2003-04	48,807,424	55.3**	8,851.50	12	6.5	277.68	17	8.2
2004-05	48,235,097	-1.2	8,697.02	15	1.6	263.12	18	4.6
2005-06	47,958,813	-0.6	8,598.38	24	-6.4	253.04	18	-2.1
2006-07	56,071,375	16.9	9,993.52	21	-1.9	278.22	19	3.2
2007-08	41,507,003	-26.0	7,358.10	40	-14.6	196.89	42	-9.9
2008-09	23,264,731	-43.9	4,103.66	51	-40.0	106.09	51	-36.8
2009-10	66,290,788	184.9	11,649.98	7	13.3	307.62	7	16.8
2010-11	62,969,064	-5.0	11,028.40	21	-0.1	286.71	21	3.8
2011-12	52,157,226	-17.2	9,108.17	27	-5.5	224.17	32	-2.0
2012-13	64,640,604	23.9	11,254.27	17	4.1	265.38	15	7.9
2013-14	65,258,927	1.0	11,330.79	23	-0.6	265.95	21	3.0
Cumulative Change		143.5%						
Average Annual Change		4.3%						

*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
1992-93	\$20,876,720		\$4,105.64	17	2.5%	\$206.31	17	7.0%
1993-94	22,181,947	6.3%	4,320.87	15	3.3	208.39	19	6.8
1994-95	23,522,356	6.0	4,536.76	16	3.3	208.13	19	5.5
1995-96	24,383,773	3.7	4,662.30	15	2.7	205.29	20	5.4
1996-97	25,380,526	4.1	4,819.50	19	1.9	201.97	20	4.4
1997-98	26,848,016	5.8	5,067.89	20	2.4	201.43	21	4.3
1998-99	28,444,883	5.9	5,334.08	18	3.8	199.03	21	5.3
1999-00	30,571,703	7.5	5,688.82	16	4.1	204.81	21	6.1
2001-02	32,555,386	6.5*	5,978.77	18	2.1	194.80	26	3.9
2003-04	35,637,492	9.5*	6,463.06	20	0.3	202.75	28	1.9
2004-05	36,720,655	3.0	6,620.91	25	-3.4	200.31	32	-0.7
2005-06	38,361,645	4.5	6,877.74	32	-6.6	202.41	33	-2.3
2006-07	40,066,854	4.4	7,141.06	33	-7.7	198.81	32	-2.9
2007-08	41,797,032	4.3	7,409.51	29	-7.0	198.27	31	-1.8
2008-09	44,253,152	5.9	7,805.80	23	-1.4	201.81	26	3.8
2009-10	45,995,436	3.9	8,083.27	23	-0.4	213.44	26	2.7
2010-11	47,539,727	3.4	8,326.10	23	-0.9	216.46	26	3.0
2011-12	45,659,305	-4.0	7,973.44	29	-3.6	196.25	28	0.0
2012-13	48,059,915	5.3	8,367.48	27	-1.6	197.31	25	2.0
2013-14	47,195,316	-1.8	8,194.44	30	-5.3	192.33	29	-1.9
Cumulative Change		126.1%						
Average Annual Change		4.0%						

*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
1992-93	\$17,340,988		\$3,410.30	13	5.2%	\$171.37	9	9.8%
1993-94	18,374,060	6.0%	3,579.12	12	6.4	172.62	9	10.0
1994-95	19,568,075	6.5	3,774.10	12	6.8	173.14	9	9.1
1995-96	20,488,030	4.7	3,917.42	12	6.8	172.49	8	9.6
1996-97	21,207,549	3.5	4,027.10	13	5.1	168.77	16	7.6
1997-98	22,741,309	7.2	4,292.70	13	6.6	170.62	14	8.7
1998-99	23,826,808	4.8	4,468.09	13	7.2	166.72	15	8.7
1999-00	25,512,675	7.1	4,747.43	12	7.2	170.92	17	9.3
2001-02	26,099,770	2.3*	4,793.20	14	4.1	156.17	16	6.0
2003-04	28,375,466	8.7*	5,146.05	18	2.9	161.43	16	4.6
2004-05	29,620,064	4.4	5,340.64	20	-0.6	161.58	24	2.3
2005-06	31,236,392	5.5	5,600.27	26	-4.2	164.81	26	0.2
2006-07	32,896,580	5.3	5,863.11	27	-5.3	163.23	27	-0.4
2007-08	34,411,501	4.6	6,100.25	23	-4.6	163.23	24	0.7
2008-09	35,093,414	2.0	6,190.12	21	0.4	160.04	17	5.7
2009-10	35,161,423	0.2	6,179.29	19	1.3	163.16	19	4.4
2010-11	36,520,473	3.9	6,396.19	19	1.2	166.28	18	5.1
2011-12	36,139,159	-1.0	6,310.95	22	-1.5	155.33	20	2.1
2012-13	38,539,288	6.6	6,709.89	22	0.8	158.22	18	4.5
2013-14	37,587,588	-2.5	6,526.27	25	-3.5	153.18	22	0.0
Cumulative Change		116.8%						
Average Annual Change		3.8%						

*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
1992-93	\$12,783,119		\$2,513.94	10	9.9%	\$126.33	4	14.8%
1993-94	13,715,126	7.3%	2,671.60	9	12.4	128.85	4	16.2
1994-95	14,505,108	5.8	2,797.60	9	12.8	128.34	5	15.2
1995-96	15,205,413	4.8	2,907.35	9	13.7	128.01	5	16.6
1996-97	15,625,389	2.8	2,967.10	9	11.0	124.34	7	13.7
1997-98	16,643,017	6.5	3,141.57	10	12.0	124.87	6	14.1
1998-99	17,417,597	4.7	3,266.21	7	11.8	121.87	5	13.4
1999-00	18,546,574	6.5	3,451.17	9	11.6	124.25	5	13.8
2001-02	18,609,916	0.3*	3,417.70	12	8.6	111.35	7	10.6
2003-04	20,440,988	9.8*	3,707.09	13	7.4	116.29	6	9.1
2004-05	21,403,526	4.7	3,859.16	17	3.8	116.76	11	6.8
2005-06	22,293,077	4.2	3,996.85	17	-1.1	117.62	15	3.5
2006-07	23,321,799	4.6	4,156.61	19	-2.4	115.72	17	2.6
2007-08	24,192,266	3.7	4,288.65	19	-1.9	114.76	14	3.5
2008-09	24,541,802	1.4	4,328.92	17	3.6	111.92	11	9.0
2009-10	24,811,694	1.1	4,360.42	17	5.5	115.14	10	8.8
2010-11	25,843,414	4.2	4,526.21	17	5.0	117.67	11	9.1
2011-12	25,491,598	-1.4	4,451.58	19	0.8	109.56	14	4.5
2012-13	27,588,284	8.2	4,803.26	17	4.4	113.26	11	8.2
2013-14	26,397,795	-4.3	4,583.40	19	-2.0	107.58	17	1.5
Cumulative Change		106.5%						
Average Annual Change		3.5%						

*Two-year growth rate.

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

ATTACHMENT 51

Historical Data On Wisconsin State and Local Property Taxes

Fiscal Year	Property Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1992-93	\$4,679,753		\$920.33	10	26.1%	\$46.25	11	31.7%
1993-94	5,106,784	9.1%	994.76	10	32.8	47.98	7	37.3
1994-95	5,280,687	3.4	1,018.49	11	33.3	46.72	8	36.2
1995-96	5,438,485	3.0	1,039.87	11	33.8	45.79	7	37.2
1996-97	5,220,551	-4.0	991.33	12	23.5	41.54	11	26.5
1997-98	5,248,858	0.5	990.79	14	18.8	39.38	11	21.1
1998-99	5,524,611	5.3	1,035.99	13	20.6	38.66	11	22.4
1999-00	5,689,395	3.0	1,058.69	12	19.9	38.12	11	22.2
2001-02	6,466,173	13.7*	1,187.51	13	22.3	38.69	9	24.6
2003-04	7,429,001	14.9*	1,347.29	11	24.1	42.27	9	26.1
2004-05	7,796,015	4.9	1,405.66	12	23.7	42.53	11	27.3
2005-06	8,016,716	2.8	1,437.29	12	17.6	42.30	10	23.1
2006-07	8,391,341	4.7	1,495.58	13	15.8	41.64	12	21.9
2007-08	8,824,338	5.2	1,564.32	13	16.2	41.86	9	22.6
2008-09	9,625,020	9.1	1,697.75	13	19.8	43.89	9	26.1
2009-10	10,030,053	4.2	1,762.69	13	22.8	46.54	9	26.6
2010-11	10,056,076	0.3	1,761.22	13	23.2	45.79	9	28.0
2011-12	9,046,487	-10.0	1,579.78	14	11.2	38.88	12	15.3
2012-13	10,583,547	17.0	1,842.65	13	28.0	43.45	9	32.7
2013-14	9,544,083	-9.8	1,657.12	14	13.3	38.89	12	17.3
Cumulative Change		103.9%						
Average Annual Change		3.5%						

*Two-year growth rate.

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

ATTACHMENT 52

Historical Data On Wisconsin Individual Income Taxes

Fiscal Year	Individual Income Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1992-93	\$3,445,819		\$677.66	10	42.9%	\$34.05	7	49.3%
1993-94	3,638,710	5.6%	708.79	9	44.8	34.18	8	49.7
1994-95	3,932,948	8.1	758.55	9	46.4	34.80	6	49.6
1995-96	4,150,889	5.5	793.67	9	45.6	34.95	8	49.4
1996-97	4,538,218	9.3	861.76	9	47.7	36.11	7	51.2
1997-98	5,047,515	11.2	952.78	9	49.6	37.87	7	52.6
1998-99	5,162,239	2.3	968.04	9	42.7	36.12	7	44.8
1999-00	5,952,301	15.3	1,107.61	9	47.7	39.88	6	50.5
2001-02	4,973,615	-16.4*	913.40	12	29.5	29.76	11	31.9
2003-04	5,251,190	5.6*	952.33	12	29.6	29.88	10	31.7
2004-05	5,465,082	4.1	985.38	14	20.2	29.81	15	23.6
2005-06	5,906,515	8.1	1,058.96	15	17.6	31.16	16	23.1
2006-07	6,333,633	7.2	1,128.83	15	17.1	31.43	14	23.2
2007-08	6,466,878	2.1	1,146.41	16	14.3	30.68	13	20.7
2008-09	5,971,177	-7.7	1,053.25	14	19.3	27.23	11	25.6
2009-10	5,791,991	-3.0	1,017.89	14	20.4	26.88	12	24.1
2010-11	6,429,115	11.0	1,125.99	12	23.0	29.27	10	27.8
2011-12	6,762,399	5.2	1,180.91	13	20.7	29.07	13	25.2
2012-13	7,227,690	6.9	1,258.38	14	17.6	29.67	12	21.9
2013-14	6,793,269	-6.0	1,179.50	14	10.3	27.68	13	14.2
Cumulative Change		97.1%						
Average Annual Change		3.3%						

*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
1992-93	\$2,377,503		\$467.56	28	-12.5%	\$23.50	32	-8.6%
1993-94	2,554,774	7.5%	497.65	28	-12.1	24.00	32	-9.2
1994-95	2,714,319	6.2	523.51	29	-13.0	24.02	34	-11.1
1995-96	2,851,694	5.1	545.26	28	-13.1	24.01	34	-10.9
1996-97	3,017,168	5.8	572.93	28	-12.6	24.01	33	-10.5
1997-98	3,217,885	6.7	607.41	28	-11.2	24.14	32	-9.5
1998-99	3,440,139	6.9	645.11	27	-10.3	24.07	33	-9.0
1999-00	3,695,182	7.4	687.60	27	-9.8	24.76	33	-8.1
2001-02	3,913,811	5.9*	718.77	27	-7.3	23.42	27	-5.6
2003-04	4,139,085	5.8*	750.65	29	-10.4	23.55	31	-9.0
2004-05	4,299,914	3.9	775.29	31	-12.9	23.46	33	-10.4
2005-06	4,394,934	2.2	787.95	33	-17.7	23.19	36	-13.9
2006-07	4,445,533	1.2	792.32	36	-20.6	22.06	35	-16.5
2007-08	4,567,730	2.7	809.74	34	-19.2	21.67	35	-14.7
2008-09	4,428,298	-3.1	781.11	33	-17.7	20.19	35	-13.4
2009-10	4,270,869	-3.6	750.57	35	-19.5	19.82	37	-17.0
2010-11	4,447,693	4.1	778.97	34	-20.3	20.25	36	-17.2
2011-12	4,626,040	4.0	807.84	33	-19.2	19.88	37	-16.2
2012-13	4,770,922	3.1	830.64	34	-19.6	19.59	35	-16.7
2013-14	4,980,431	4.4	864.74	34	-20.6	20.30	35	-17.8
Cumulative Change		109.5%						
Average Annual Change		3.6%						

*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
1992-93	\$590,333		\$116.10	15	24.4%	\$5.83	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	6.58	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	6.33	12	53.2
1998-99	907,722	7.5	170.22	2	57.8	6.35	9	60.2
1999-00	919,848	1.3	171.17	3	56.1	6.16	9	59.1
2001-02	955,404	3.9*	175.46	4	52.7	5.72	11	55.5
2003-04	935,953	-2.0*	169.74	6	42.2	5.32	12	44.5
2004-05	957,055	2.3	172.56	7	42.6	5.22	10	46.7
2005-06	975,646	1.9	174.92	4	41.1	5.15	9	47.7
2006-07	996,200	2.1	177.55	5	41.3	4.94	10	48.6
2007-08	1,001,339	0.5	177.51	5	38.5	4.75	9	46.2
2008-09	970,173	-3.1	171.13	5	38.8	4.42	8	46.1
2009-10	972,979	0.3	170.99	6	39.5	4.52	10	43.8
2010-11	989,545	1.7	173.31	6	31.2	4.51	10	36.3
2011-12	985,001	-0.5	172.01	8	30.5	4.23	10	35.3
2012-13	968,338	-1.7	168.59	9	28.8	3.98	11	33.5
2013-14	1,000,595	3.3	173.73	9	29.7	4.08	10	34.3

Cumulative Change 69.5%

Average Annual Change 2.5%

*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
1992-93	\$492,015		\$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	5.70	16	11.6
1996-97	695,301	2.6	132.03	15	6.3	5.53	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	4.69	15	5.0
1999-00	654,239	-2.5	121.74	17	-4.9	4.38	20	-3.1
2001-02	445,016	-32.0*	81.73	16	-16.5	2.66	24	-15.0
2003-04	681,990	53.3*	123.68	12	7.4	3.88	13	9.1
2004-05	782,742	14.8	141.13	16	-3.6	4.27	17	-0.8
2005-06	808,200	3.3	144.90	26	-18.5	4.26	29	-14.8
2006-07	923,359	14.2	164.57	24	-18.7	4.58	28	-14.5
2007-08	863,088	-6.5	153.00	20	-18.7	4.09	23	-14.2
2008-09	656,872	-23.9	115.87	23	-23.2	3.00	24	-19.1
2009-10	851,537	29.6	149.65	12	5.0	3.95	13	8.2
2010-11	850,647	-0.1	148.98	18	-4.1	3.87	20	-0.3
2011-12	934,103	9.8	163.12	16	4.7	4.01	17	8.6
2012-13	955,752	2.3	166.40	17	-0.7	3.92	17	2.9
2013-14	981,282	2.7	170.38	17	-0.4	4.00	16	3.1
Cumulative Change		99.4%						
Average Annual Change		3.3%						

*Two-year growth rate.

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

ATTACHMENT 56

Historical Data On Wisconsin State and Local Revenue from Current Charges

Fiscal Year	Current Charges (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1992-93	\$2,968,956		\$583.88	23	1.6%	\$29.34	27	6.1%
1993-94	3,094,139	4.2%	602.71	27	-1.6	29.07	30	1.7
1994-95	3,350,177	8.3	646.15	28	0.0	29.64	32	2.2
1995-96	3,438,432	2.6	657.45	30	-2.8	28.95	35	-0.3
1996-97	3,586,025	4.3	680.95	30	-2.6	28.54	34	-0.2
1997-98	3,705,533	3.3	699.46	30	-4.3	27.80	34	-2.4
1998-99	4,054,748	9.4	760.36	27	0.6	28.37	29	2.1
1999-00	4,308,570	6.3	801.74	26	1.2	28.86	29	3.2
2001-02	4,857,445	12.7*	892.07	26	1.3	29.06	27	3.2
2003-04	5,272,313	8.5*	956.16	25	-2.7	30.00	29	-1.2
2004-05	5,424,632	2.9	978.09	26	-6.2	29.59	31	-3.5
2005-06	5,782,728	6.6	1,036.77	26	-7.3	30.51	31	-2.9
2006-07	6,146,461	6.3	1,095.47	31	-6.0	30.50	31	-1.1
2007-08	6,651,993	8.2	1,179.22	29	-4.6	31.55	31	0.7
2008-09	7,083,780	6.5	1,249.51	26	-3.0	32.30	29	2.1
2009-10	7,044,417	-0.6	1,237.99	28	-6.9	32.69	32	-4.0
2010-11	7,362,676	4.5	1,289.50	28	-6.3	33.52	30	-2.6
2011-12	7,304,021	-0.8	1,275.49	27	-6.0	31.39	30	-2.6
2012-13	7,628,303	4.4	1,328.13	27	-5.4	31.32	29	-2.0
2013-14	7,580,454	-0.6	1,316.18	27	-7.5	30.89	29	-4.2
Cumulative Change		155.3%						
Average Annual Change		4.6%						

*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
1992-93	\$3,535,732		\$695.34	32	-9.0%	\$34.94	36	-5.0%
1993-94	3,807,887	7.7%	741.75	34	-9.4	35.77	37	-6.4
1994-95	3,954,281	3.8	762.66	34	-11.2	34.99	39	-9.3
1995-96	3,895,743	-1.5	744.89	41	-14.6	32.80	40	-12.4
1996-97	4,172,977	7.1	792.41	35	-11.7	33.21	35	-9.6
1997-98	4,106,707	-1.6	775.19	40	-16.2	30.81	40	-14.5
1998-99	4,618,075	12.5	866.00	37	-10.7	32.31	36	-9.4
1999-00	5,059,028	9.5	941.39	36	-9.0	33.89	37	-7.3
2001-02	6,455,616	27.6*	1,185.57	32	-5.4	38.63	34	-3.7
2003-04	7,262,026	12.5*	1,317.01	37	-8.9	41.32	35	-7.4
2004-05	7,100,591	-2.2	1,280.27	39	-13.7	38.73	37	-11.3
2005-06	7,125,253	0.3	1,277.46	44	-15.9	37.59	38	-11.9
2006-07	7,170,274	0.6	1,277.95	46	-17.2	35.58	39	-12.9
2007-08	7,385,531	3.0	1,309.26	47	-16.6	35.03	39	-12.0
2008-09	9,159,738	24.0	1,615.68	36	-7.9	41.77	33	-3.0
2009-10	10,834,013	18.3	1,903.98	34	-5.6	50.27	34	-2.6
2010-11	11,019,254	1.7	1,929.91	35	-7.1	50.17	35	-3.5
2011-12	9,520,146	-13.6	1,662.49	40	-10.7	40.92	37	-7.4
2012-13	9,520,627	0.0	1,657.59	38	-10.3	39.09	37	-7.0
2013-14	9,607,728	0.9	1,668.17	39	-11.7	39.15	37	-8.5
Cumulative Change		171.7%						
Average Annual Change		4.9%						

*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
1992-93	\$5,284,296		\$1,039.22	3	64.8%	\$52.22	3	72.1%
1993-94	5,448,289	3.1%	1,061.28	3	73.5	51.19	3	79.4
1994-95	1,685,357	-69.1	325.06	47	-50.9	14.91	46	-49.8
1995-96	8,716,635	417.2	1,666.67	2	108.4	73.39	3	113.7
1996-97	7,448,149	-14.6	1,414.33	3	55.9	59.27	3	59.6
1997-98	9,412,454	26.4	1,776.72	2	78.9	70.62	1	82.4
1998-99	9,512,784	1.1	1,783.87	2	81.7	66.56	3	84.4
1999-00	11,567,852	21.6	2,152.56	12	95.0	77.50	12	98.8
2001-02	-2,088,260	-118.1**	-383.51	49	-815.8	-12.50	49	-464.4
2003-04	12,046,845	N.A.	2,184.76	6	48.1	68.54	6	50.5
2004-05	10,366,905	-13.9	1,869.20	5	44.3	56.55	4	48.4
2005-06	8,233,583	-20.6	1,476.17	10	6.6	43.44	9	11.6
2006-07	14,624,304	77.6	2,606.47	6	31.6	72.56	5	38.4
2007-08	-1,822,700	-112.5	-323.12	47	-285.2	-8.65	47	-295.5
2008-09	-22,878,526	N.A.	-4,035.54	51	154.4	-104.33	51	167.8
2009-10	18,406,024	N.A.	3,234.69	1	94.5	85.41	1	100.6
2010-11	13,498,929	-26.7	2,364.20	9	10.9	61.46	8	15.2
2011-12	4,635,688	-65.7	809.53	20	-5.9	19.92	20	-2.4
2012-13	14,400,132	210.6	2,507.14	4	41.0	59.12	4	46.1
2013-14	16,057,745	11.5	2,788.08	7	25.8	65.44	8	30.3
Cumulative Change		203.9%						
Average Annual Change		5.4%						

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

**Two-year growth rate.

***No growth rate is shown for 2003-04, 2008-09, or 2009-10 because the amounts in the prior years were negative.

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

ATTACHMENT 59

Historical Data On Wisconsin Total State and Local Government Expenditures

Fiscal Year	Total Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1992-93	\$23,768,768		\$4,674.39	18	0.1%	\$234.89	20	4.5%
1993-94	24,482,338	3.0%	4,768.97	17	-0.7	230.01	23	2.6
1994-95	25,934,371	5.9	5,001.97	16	-1.4	229.47	22	0.7
1995-96	26,742,016	3.1	5,113.21	16	-1.4	225.14	24	1.1
1996-97	28,448,813	6.4	5,402.14	16	0.8	226.39	23	3.2
1997-98	29,461,665	3.6	5,561.25	15	0.3	221.04	24	2.3
1998-99	31,673,392	7.5	5,939.50	14	1.9	221.62	22	3.4
1999-00	34,558,971	9.1	6,430.77	14	3.9	231.52	19	5.9
2001-02	39,261,767	13.6*	7,210.39	17	1.1	234.92	25	2.9
2003-04	42,477,302	8.2*	7,703.50	19	-0.5	241.66	25	1.1
2004-05	43,146,484	1.6	7,779.52	20	-2.9	235.36	25	-0.1
2005-06	45,311,450	5.0	8,123.75	21	-3.1	239.08	24	1.4
2006-07	46,819,475	3.3	8,344.56	25	-5.8	232.31	28	-0.9
2007-08	49,302,771	5.3	8,740.08	25	-6.4	233.87	31	-1.2
2008-09	52,790,390	7.1	9,311.68	24	-4.6	240.74	27	0.5
2009-10	55,838,979	5.8	9,813.18	24	-2.6	259.11	25	0.5
2010-11	56,892,801	1.9	9,964.20	23	-1.7	259.04	22	2.2
2011-12	55,870,593	-1.8	9,756.63	25	-2.7	240.13	26	0.9
2012-13	55,719,362	-0.3	9,701.03	26	-4.2	228.76	26	-0.7
2013-14	57,429,497	3.1	9,971.38	26	-2.5	234.04	26	1.0
Cumulative Change		141.6%						
Average Annual Change		4.3%						

*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
1992-93	\$21,352,589		\$4,199.22	14	6.3%	\$211.01	15	11.0%
1993-94	21,932,123	2.7%	4,272.20	14	4.7	206.05	19	8.2
1994-95	23,079,319	5.2	4,451.31	15	3.4	204.21	20	5.7
1995-96	23,862,375	3.4	4,562.61	15	3.3	200.90	20	6.0
1996-97	25,157,283	5.4	4,777.11	14	4.4	200.20	20	6.9
1997-98	26,151,152	4.0	4,936.35	16	3.6	196.21	24	5.6
1998-99	28,043,255	7.2	5,258.77	15	4.9	196.22	23	6.5
1999-00	30,762,068	9.7	5,724.24	12	7.5	206.09	20	9.5
2001-02	34,003,403	10.5*	6,244.70	15	3.7	203.46	23	5.6
2003-04	36,780,820	8.2*	6,670.41	17	2.6	209.25	23	4.2
2004-05	37,723,710	2.6	6,801.76	19	0.1	205.78	22	3.0
2005-06	39,408,187	4.5	7,065.37	20	-0.4	207.93	22	4.2
2006-07	40,617,747	3.1	7,239.24	22	-3.5	201.54	28	1.5
2007-08	42,464,533	4.5	7,527.84	25	-4.7	201.43	28	0.6
2008-09	44,792,770	5.5	7,900.99	25	-2.9	204.27	24	2.2
2009-10	46,313,491	3.4	8,139.16	23	-0.8	214.91	26	2.3
2010-11	47,927,485	3.5	8,394.02	22	1.4	218.22	23	5.4
2011-12	47,263,983	-1.4	8,253.67	22	0.1	203.14	24	3.8
2012-13	47,194,955	-0.1	8,216.89	24	-1.5	193.76	27	2.1
2013-14	49,402,895	4.7	8,577.74	23	1.1	201.33	22	4.6
Cumulative Change		131.4%						
Average Annual Change		4.1%						

*Two-year growth rate.

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

ATTACHMENT 61

Historical Data On Wisconsin State and Local Government Insurance Trust Expenditures

Fiscal Year	Insurance Trust Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1992-93	\$1,478,509		\$290.77	27	-23.5%	\$14.61	30	-20.1%
1993-94	1,597,696	8.1%	311.22	26	-14.2	15.01	28	-11.3
1994-95	1,902,107	19.1	366.86	24	-9.0	16.83	26	-7.0
1995-96	1,898,014	-0.2	362.91	25	-10.1	15.98	27	-7.8
1996-97	2,181,768	15.0	414.30	19	2.4	17.36	17	4.8
1997-98	2,233,370	2.4	421.58	16	7.3	16.76	14	9.4
1998-99	2,364,277	5.9	443.36	18	7.4	16.54	16	9.0
1999-00	2,602,069	10.1	484.20	16	9.1	17.43	16	11.2
2001-02	4,019,479	54.5*	738.17	12	24.3	24.05	8	26.6
2003-04	4,269,389	6.2*	774.28	12	14.6	24.29	9	16.4
2004-05	4,014,490	-6.0	723.83	15	9.3	21.90	8	12.4
2005-06	4,196,008	4.5	752.29	13	10.0	22.14	10	15.1
2006-07	4,415,898	5.2	787.04	11	10.9	21.91	10	16.6
2007-08	4,993,632	13.1	885.24	11	14.5	23.69	7	20.8
2008-09	5,831,432	16.8	1,028.60	11	13.9	26.59	10	19.9
2009-10	7,305,556	25.3	1,283.88	15	10.6	33.90	12	14.1
2010-11	6,722,894	-8.0	1,177.45	17	1.7	30.61	17	5.7
2011-12	6,503,108	-3.3	1,135.63	15	4.1	27.95	14	8.0
2012-13	6,119,120	-5.9	1,065.37	15	-0.2	25.12	15	3.5
2013-14	5,782,678	-5.5	1,004.04	16	-1.4	23.57	18	2.1
Cumulative Change		291.1%						
Average Annual Change		6.7%						

*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
1992-93	\$9,825,787		\$1,932.35	18	4.7%	\$97.10	19	9.4%
1993-94	10,414,652	6.0%	2,028.69	20	3.2	97.84	21	6.7
1994-95	11,113,580	6.7	2,143.48	21	2.9	98.34	21	5.1
1995-96	11,608,703	4.5	2,219.64	18	4.3	97.73	20	6.9
1996-97	12,022,528	3.6	2,282.96	20	3.9	95.67	20	6.4
1997-98	12,530,940	4.2	2,365.37	22	2.9	94.02	25	4.9
1998-99	13,539,675	8.0	2,539.01	20	4.7	94.74	22	6.2
1999-00	15,308,611	13.1	2,848.64	14	8.6	102.56	20	10.7
2001-02	17,114,091	11.8	3,142.99	19	1.6	102.40	25	3.5
2003-04	19,590,584	14.5	3,552.86	16	4.2	111.46	22	5.9
2004-05	20,403,369	4.1	3,678.82	18	2.0	111.30	21	4.9
2005-06	21,566,682	5.7	3,866.62	19	1.7	113.79	23	6.4
2006-07	22,531,323	4.5	4,015.72	21	-0.4	111.80	24	4.7
2007-08	23,378,220	3.8	4,144.34	22	-2.5	110.90	25	2.9
2008-09	25,434,174	8.8	4,486.33	20	1.6	115.99	21	7.0
2009-10	26,639,710	4.7	4,681.68	18	4.6	123.62	19	7.9
2010-11	27,921,365	4.8	4,890.15	15	6.2	127.13	16	10.4
2011-12	27,396,450	-1.9	4,784.22	19	3.6	117.75	20	7.5
2012-13	28,087,111	2.5	4,890.11	21	2.7	115.31	19	6.4
2013-14	29,270,979	4.2	5,082.27	22	4.1	119.29	20	7.8
Cumulative Change		197.9%						
Average Annual Change		5.3%						

*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
1992-93	\$7,778,601		\$1,529.75	18	0.3%	\$76.87	21	4.8%
1993-94	8,119,287	4.4%	1,581.57	16	1.3	76.28	21	4.8
1994-95	8,411,313	3.6	1,622.29	18	0.2	74.42	25	2.4
1995-96	8,596,591	2.2	1,643.71	20	-1.1	72.37	27	1.5
1996-97	9,050,576	5.3	1,718.61	20	0.0	72.02	25	2.4
1997-98	9,531,728	5.3	1,799.23	16	0.2	71.51	26	2.2
1998-99	9,934,106	4.2	1,862.88	17	-0.5	69.51	28	0.9
1999-00	10,182,450	2.5	1,894.76	21	-2.6	68.22	30	-0.7
2001-02	11,208,846	10.1*	2,058.50	21	-2.9	67.07	29	-1.1
2003-04	12,024,334	7.3*	2,180.68	24	-4.1	68.41	32	-2.5
2004-05	12,298,435	2.3	2,217.47	26	-5.7	67.09	30	-3.0
2005-06	12,563,304	2.2	2,252.43	26	-7.1	66.29	31	-2.8
2006-07	12,899,234	2.7	2,299.01	27	-9.1	64.00	33	-4.4
2007-08	13,562,918	5.1	2,404.35	30	-8.8	64.34	31	-3.7
2008-09	13,874,899	2.3	2,447.39	31	-9.7	63.27	34	-5.0
2009-10	14,268,264	2.8	2,507.51	26	-8.2	66.21	33	-5.3
2010-11	14,363,523	0.7	2,515.63	28	-7.6	65.40	32	-4.0
2011-12	14,374,691	0.1	2,510.24	25	-6.8	61.78	29	-3.3
2012-13	14,361,813	-0.1	2,500.47	31	-7.7	58.96	34	-4.4
2013-14	14,759,659	2.8	2,562.69	27	-6.9	60.15	34	-3.6
Cumulative Change		89.7%						
Average Annual Change		3.1%						

*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
1992-93	\$2,879,759		\$566.34	14	8.3%	\$28.46	18	13.1%
1993-94	2,548,659	-11.5%	496.46	25	-5.0	23.94	27	-1.8
1994-95	2,792,811	9.6	538.65	29	-5.3	24.71	33	-3.2
1995-96	2,863,818	2.5	547.58	29	-7.2	24.11	32	-4.8
1996-97	3,366,242	17.5	639.21	21	0.7	26.79	27	3.2
1997-98	3,458,975	2.8	652.92	21	-1.0	25.95	30	1.0
1998-99	3,861,424	11.6	724.11	21	1.8	27.02	28	3.3
1999-00	4,352,273	12.7	809.88	18	5.3	29.16	24	7.3
2001-02	4,773,065	9.7*	876.57	21	-1.9	28.56	24	-0.1
2003-04	4,345,163	-9.0*	788.02	28	-14.3	24.72	35	-12.9
2004-05	4,310,691	-0.8	777.24	32	-17.4	23.51	33	-15.0
2005-06	4,691,873	8.8	841.19	33	-15.5	24.76	34	-11.6
2006-07	4,628,644	-1.3	824.96	39	-23.8	22.97	39	-19.8
2007-08	4,912,062	6.1	870.78	39	-24.3	23.30	39	-20.1
2008-09	4,908,819	-0.1	865.87	41	-26.7	22.39	40	-22.9
2009-10	5,110,319	4.1	898.09	38	-21.8	23.71	39	-19.4
2010-11	5,251,251	2.8	919.70	35	-14.8	23.91	39	-11.4
2011-12	4,917,142	-6.4	858.68	37	-19.1	21.13	41	-16.1
2012-13	4,718,721	-4.0	821.55	38	-19.5	19.37	39	-16.6
2013-14	5,090,185	7.9	883.80	30	-12.3	20.74	34	-9.2
Cumulative Change		76.8%						
Average Annual Change		2.7%						

*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
1992-93	\$1,065,702		\$209.58	33	-15.9%	\$10.53	33	-12.2%
1993-94	1,083,008	1.6%	210.96	31	-13.9	10.17	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	9.20	34	-16.0
1996-97	1,189,032	8.8	225.79	28	-14.6	9.46	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	9.34	29	-8.5
1999-00	1,426,469	6.9	265.44	27	-7.0	9.56	31	-5.2
2001-02	1,525,209	6.9*	280.10	23	-7.3	9.13	29	-5.6
2003-04	1,626,277	6.6*	294.93	23	-7.7	9.25	25	-6.3
2004-05	1,566,456	-3.7	282.44	26	-9.1	8.55	24	-6.5
2005-06	1,704,764	8.8	305.64	21	-6.6	8.99	20	-2.2
2006-07	1,786,594	4.8	318.42	25	-9.6	8.86	25	-4.9
2007-08	1,880,545	5.3	333.37	25	-10.9	8.92	24	-5.9
2008-09	2,095,422	11.4	369.61	22	-4.0	9.56	19	1.1
2009-10	1,822,546	-13.0	320.30	28	-17.4	8.46	27	-14.8
2010-11	1,873,363	2.8	328.10	24	-17.3	8.53	25	-14.1
2011-12	1,891,424	1.0	330.30	24	-17.0	8.13	25	-13.9
2012-13	1,764,552	-6.7	307.22	28	-22.1	7.24	29	-19.2
2013-14	1,766,487	0.1	306.71	27	-21.0	7.20	30	-18.2
Cumulative Change		65.8%						
Average Annual Change		2.4%						

*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
1992-93	\$604,357		\$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	5.04	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	4.02	24	-19.9
1997-98	297,853	-41.1	56.22	41	-51.0	2.23	44	-50.0
1998-99	466,837	56.7	87.54	25	-22.4	3.27	27	-21.3
1999-00	585,640	25.4	108.98	20	-2.0	3.92	20	-0.1
2001-02	621,077	6.1*	114.06	18	-0.9	3.72	20	0.9
2003-04	621,555	0.1*	112.72	22	-12.0	3.54	24	-10.6
2004-05	553,043	-11.0	99.72	25	-22.0	3.02	26	-19.7
2005-06	562,318	1.7	100.82	25	-22.8	2.97	27	-19.3
2006-07	557,782	-0.8	99.41	31	-25.0	2.77	31	-21.1
2007-08	575,394	3.2	102.00	31	-26.2	2.73	30	-22.1
2008-09	645,644	12.2	113.88	29	-21.8	2.94	29	-17.7
2009-10	692,584	7.3	121.72	29	-21.0	3.21	30	-18.5
2010-11	760,405	9.8	133.18	27	-17.3	3.46	28	-14.0
2011-12	787,778	3.6	137.57	25	-14.0	3.39	27	-10.8
2012-13	668,045	-15.2	116.31	34	-27.8	2.74	35	-25.2
2013-14	759,509	13.7	131.87	28	-22.8	3.10	32	-20.0
Cumulative Change		25.7%						
Average Annual Change		1.1%						

*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
1992-93	\$5,431,063		\$1,068.08	9	15.5%	\$53.67	6	20.7%
1993-94	5,571,333	2.6%	1,085.25	8	15.6	52.34	8	19.5
1994-95	5,824,862	4.6	1,123.44	8	13.2	51.54	9	15.7
1995-96	6,302,703	8.2	1,205.11	7	16.2	53.06	7	19.2
1996-97	6,739,841	6.9	1,279.83	6	18.4	53.63	6	21.3
1997-98	7,245,535	7.5	1,367.68	6	18.6	54.36	6	20.9
1998-99	7,566,569	4.4	1,418.91	7	16.5	52.94	7	18.2
1999-00	7,792,624	3.0	1,450.06	9	12.0	52.21	10	14.2
2001-02	8,464,946	8.6*	1,554.58	9	8.7	50.65	10	10.7
2003-04	8,722,218	3.0*	1,581.82	17	2.5	49.62	16	4.1
2004-05	8,961,006	2.7	1,615.71	17	0.8	48.88	16	3.7
2005-06	9,336,693	4.2	1,673.95	20	-0.6	49.26	18	4.0
2006-07	9,546,602	2.2	1,701.48	21	-4.2	47.37	22	0.8
2007-08	10,091,255	5.7	1,788.91	22	-3.8	47.87	21	1.5
2008-09	10,416,869	3.2	1,837.43	24	-2.5	47.50	20	2.7
2009-10	10,591,098	1.7	1,861.29	20	0.4	49.15	22	3.5
2010-11	10,862,164	2.6	1,902.40	17	4.9	49.46	15	9.0
2011-12	10,131,903	-6.7	1,769.33	22	-1.8	43.55	24	1.9
2012-13	10,237,586	1.0	1,782.42	21	-1.0	42.03	26	2.6
2013-14	10,601,074	3.6	1,840.65	22	0.2	43.20	22	3.7
Cumulative Change		95.2%						
Average Annual Change		3.2%						

*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		Pers. Inc.	Rank	
1992-93	\$3,501,893		\$688.69	13	7.1%	\$34.61	13	11.9%
1993-94	3,756,622	7.3%	731.76	15	7.1	35.29	16	10.7
1994-95	3,779,596	0.6	728.97	17	0.5	33.44	19	2.7
1995-96	3,927,732	3.9	751.00	16	4.6	33.07	18	7.3
1996-97	4,018,589	2.3	763.09	16	4.0	31.98	17	6.5
1997-98	3,847,350	-4.3	726.23	21	-2.1	28.87	23	-0.2
1998-99	4,128,245	7.3	774.14	21	0.4	28.89	22	1.9
1999-00	4,469,954	8.3	831.77	23	0.6	29.95	25	2.5
2001-02	5,559,624	24.4*	1,021.02	19	4.4	33.27	23	6.3
2003-04	6,858,367	23.4*	1,243.80	16	8.4	39.02	18	10.1
2004-05	7,002,387	2.1	1,262.56	18	3.4	38.20	17	6.4
2005-06	7,202,754	2.9	1,291.36	17	4.9	38.00	18	9.8
2006-07	7,574,585	5.2	1,350.01	17	5.7	37.58	18	11.2
2007-08	7,479,999	-1.2	1,326.01	19	-0.2	35.48	22	5.3
2008-09	8,868,921	18.6	1,564.39	15	11.0	40.45	16	16.8
2009-10	9,573,807	7.9	1,682.51	12	14.1	44.43	16	17.6
2010-11	10,133,269	5.8	1,774.74	13	12.8	46.14	16	17.2
2011-12	9,924,081	-2.1	1,733.03	15	12.1	42.65	16	16.3
2012-13	10,005,925	0.8	1,742.08	18	6.7	41.08	17	10.6
2013-14	11,346,447	13.4	1,970.06	13	15.8	46.24	16	19.9
Cumulative Change		224.0%						
Average Annual Change		5.8%						

*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
1992-93	\$2,268,376		\$446.10	10	31.6%	\$22.42	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	21.26	16	32.5
1996-97	2,641,317	4.6	501.56	12	28.9	21.02	16	32.0
1997-98	2,792,362	5.7	527.09	12	28.8	20.95	16	31.3
1998-99	2,949,373	5.6	553.08	13	25.8	20.64	21	27.6
1999-00	3,227,670	9.4	600.61	11	26.1	21.62	19	28.6
2001-02	3,710,116	14.9*	681.36	12	25.0	22.20	20	27.2
2003-04	4,222,486	13.8*	765.77	12	29.9	24.02	16	32.0
2004-05	4,375,836	3.6	788.98	10	28.1	23.87	15	31.8
2005-06	4,515,620	3.2	809.59	13	26.1	23.83	19	31.9
2006-07	4,824,377	6.8	859.84	11	26.9	23.94	15	33.5
2007-08	4,966,931	3.0	880.51	14	20.1	23.56	20	26.8
2008-09	5,180,517	4.3	913.79	14	19.5	23.62	19	25.8
2009-10	5,640,994	8.9	991.35	13	25.9	26.18	15	29.8
2010-11	5,869,385	4.0	1,027.96	12	26.7	26.72	12	31.6
2011-12	6,212,398	5.8	1,084.87	9	31.2	26.70	13	36.1
2012-13	5,842,762	-5.9	1,017.26	14	23.3	23.99	17	27.7
2013-14	6,123,991	4.8	1,063.30	12	26.1	24.96	14	30.5
Cumulative Change		170.0%						
Average Annual Change		4.8%						

*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
1992-93	\$1,756,248		\$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	16.75	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	16.46	19	33.6
1997-98	2,222,131	7.4	419.45	17	32.7	16.67	18	35.3
1998-99	2,386,588	7.4	447.54	15	34.3	16.70	18	36.2
1999-00	2,710,676	13.6	504.41	14	40.4	18.16	18	43.2
2001-02	2,986,139	10.2*	548.40	14	36.8	17.87	19	39.3
2003-04	2,874,697	-3.7*	521.34	16	30.2	16.35	20	32.3
2004-05	3,024,457	5.2	545.32	14	27.5	16.50	17	31.2
2005-06	3,262,331	7.9	584.89	16	27.9	17.21	16	33.8
2006-07	3,206,753	-1.7	571.53	15	18.7	15.91	19	24.9
2007-08	3,510,194	9.5	622.26	14	23.0	16.65	17	29.8
2008-09	3,524,001	0.4	621.60	18	23.6	16.07	19	30.1
2009-10	3,650,120	3.6	641.47	15	27.3	16.94	19	31.2
2010-11	3,741,619	2.5	655.31	15	32.7	17.04	16	37.9
2011-12	3,822,929	2.2	667.59	16	30.8	16.43	16	35.7
2012-13	3,829,624	0.2	666.76	14	32.9	15.72	14	37.7
2013-14	4,131,894	7.9	717.41	10	41.1	16.84	11	46.1
Cumulative Change		135.3%						
Average Annual Change		4.2%						

*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
1992-93	\$1,074,439		\$211.30	14	6.1%	\$10.62	11	10.8%
1993-94	1,123,152	4.5%	218.78	14	5.1	10.55	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	10.36	13	3.6
1998-99	1,481,597	7.3	277.83	15	3.9	10.37	14	5.4
1999-00	1,581,800	6.8	294.34	14	3.9	10.60	13	5.9
2001-02	1,761,684	11.4*	323.53	16	2.9	10.54	15	4.7
2003-04	1,896,783	7.7*	343.99	17	1.7	10.79	14	3.3
2004-05	1,866,372	-1.6	336.52	20	-5.3	10.18	17	-2.5
2005-06	1,986,485	6.4	356.15	21	-5.2	10.48	16	-0.8
2006-07	2,075,028	4.5	369.83	22	-7.7	10.30	17	-2.9
2007-08	2,163,721	4.3	383.57	21	-9.4	10.26	15	-4.4
2008-09	2,297,702	6.2	405.29	20	-8.5	10.48	17	-3.7
2009-10	2,300,305	0.1	404.26	23	-8.8	10.67	19	-6.0
2010-11	2,382,383	3.6	417.25	21	-5.9	10.85	18	-2.2
2011-12	2,424,975	1.8	423.47	20	-4.6	10.42	19	-1.0
2012-13	2,444,048	0.8	425.52	22	-7.0	10.03	21	-3.6
2013-14	2,432,359	-0.5	422.33	23	-7.8	9.91	22	-4.5
Cumulative Change		126.4%						
Average Annual Change		4.0%						

*Two-year growth rate.

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

ATTACHMENT 72

Historical Data On Wisconsin State and Local Government Health Expenditures

Fiscal Year	Health Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1992-93	\$625,570		\$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	5.94	25	-7.1
1996-97	791,435	12.1	150.29	19	-3.0	6.30	18	-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	6.34	20	1.1
1999-00	1,026,484	13.2	191.01	19	4.9	6.88	19	6.9
2001-02	1,229,637	19.8*	225.82	15	9.2	7.36	21	11.2
2003-04	1,298,765	5.6*	235.54	17	7.1	7.39	16	8.9
2004-05	1,350,229	4.0	243.45	17	8.0	7.37	16	11.1
2005-06	1,509,580	11.8	270.65	15	15.4	7.96	15	20.8
2006-07	1,575,659	4.4	280.83	14	13.9	7.82	14	19.8
2007-08	1,857,288	17.9	329.25	11	25.5	8.81	9	32.4
2008-09	1,804,900	-2.8	318.37	14	17.5	8.23	14	23.7
2009-10	1,854,230	2.7	325.86	13	23.9	8.60	12	27.7
2010-11	1,808,586	-2.5	316.76	13	19.8	8.23	13	24.5
2011-12	1,786,992	-1.2	312.06	17	15.3	7.68	14	19.6
2012-13	1,936,502	8.4	337.16	15	22.6	7.95	15	27.0
2013-14	1,607,142	-17.0	279.05	20	-0.8	6.55	21	2.7
Cumulative Change		156.9%						
Average Annual Change		4.6%						

*Two-year growth rate.

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

ATTACHMENT 73

Historical Data On Wisconsin State and Local Government Corrections Expenditures

Fiscal Year	Corrections Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1992-93	\$530,375		\$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	5.38	22	-9.9
1996-97	702,983	10.0	133.49	25	-8.9	5.59	22	-6.7
1997-98	821,533	16.9	155.07	16	0.7	6.16	19	2.7
1998-99	926,721	12.8	173.78	15	6.3	6.48	17	7.9
1999-00	1,029,820	11.1	191.63	11	10.8	6.90	15	12.9
2001-02	1,175,910	14.2*	215.96	10	13.7	7.04	9	15.8
2003-04	1,157,417	-1.6*	209.90	12	9.1	6.58	14	10.9
2004-05	1,205,599	4.2	217.38	14	8.7	6.58	13	11.8
2005-06	1,276,332	5.9	228.83	13	9.0	6.73	11	14.1
2006-07	1,365,799	7.0	243.42	14	7.8	6.78	12	13.4
2007-08	1,446,503	5.9	256.43	16	7.2	6.86	13	13.1
2008-09	1,516,021	4.8	267.41	14	9.2	6.91	11	15.0
2009-10	1,523,868	0.5	267.81	11	13.3	7.07	11	16.9
2010-11	1,543,626	1.3	270.35	11	15.1	7.03	8	19.6
2011-12	1,545,438	0.1	269.88	11	16.6	6.64	10	20.9
2012-13	1,486,140	-3.8	258.74	13	11.7	6.10	11	15.7
2013-14	1,507,528	1.4	261.75	11	11.7	6.14	11	15.6
Cumulative Change		184.2%						
Average Annual Change		5.1%						

*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	
1992-93	\$821,402		\$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	6.45	21	2.9
1996-97	1,057,142	38.0	200.74	8	31.7	8.41	2	34.9
1997-98	996,607	-5.7	188.12	8	24.3	7.48	4	26.7
1998-99	963,917	-3.3	180.76	12	17.2	6.74	9	18.9
1999-00	964,646	0.1	179.50	14	11.9	6.46	11	14.1
2001-02	1,171,969	21.5*	215.23	6	23.1	7.01	8	25.3
2003-04	1,191,110	1.6*	216.01	9	14.4	6.78	10	16.2
2004-05	1,164,687	-2.2	210.00	15	7.1	6.35	12	10.2
2005-06	1,174,299	0.8	210.54	16	1.2	6.20	16	5.9
2006-07	1,190,766	1.4	212.23	22	-4.4	5.91	19	0.6
2007-08	1,229,837	3.3	218.02	20	-5.8	5.83	23	-0.6
2008-09	1,295,924	5.4	228.59	22	-6.7	5.91	18	-1.8
2009-10	1,311,254	1.2	230.44	21	-5.7	6.08	24	-2.8
2010-11	1,357,796	3.5	237.80	22	-3.9	6.18	20	-0.2
2011-12	1,320,516	-2.7	230.60	21	-4.8	5.68	21	-1.3
2012-13	1,399,462	6.0	243.65	18	-1.3	5.75	14	2.3
2013-14	1,314,175	-6.1	228.18	23	-2.3	5.36	23	1.1
Cumulative Change		60.0%						
Average Annual Change		2.3%						

*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
1992-93	\$788,526		\$155.07	34	-35.6%	\$7.79	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	6.15	36	-45.3
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	4.91	36	-48.0
1999-00	812,666	15.7	151.22	37	-43.8	5.44	36	-42.8
2001-02	851,907	4.8*	156.45	39	-48.6	5.10	37	-47.7
2003-04	980,842	15.1*	177.88	37	-46.1	5.58	36	-45.2
2004-05	1,030,148	5.0	185.74	37	-47.0	5.62	35	-45.5
2005-06	1,121,839	8.9	201.13	37	-44.9	5.92	35	-42.4
2006-07	1,122,040	0.0	199.98	38	-49.6	5.57	36	-47.0
2007-08	1,273,246	13.5	225.71	38	-47.2	6.04	37	-44.3
2008-09	1,142,446	-10.3	201.52	40	-55.9	5.21	38	-53.5
2009-10	1,160,327	1.6	203.92	41	-56.8	5.38	39	-55.4
2010-11	1,187,957	2.4	208.06	40	-56.9	5.41	40	-55.3
2011-12	1,300,509	9.5	227.11	40	-54.2	5.59	37	-52.6
2012-13	1,422,217	9.4	247.62	38	-51.3	5.84	36	-49.5
2013-14	1,597,887	12.4	277.44	37	-46.6	6.51	37	-44.7
Cumulative Change		102.6%						
Average Annual Change		3.4%						

*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
1992-93	\$319,810		\$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	3.36	19	10.3
1996-97	421,473	5.5	80.03	21	5.2	3.35	20	7.8
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	3.44	20	11.5
1999-00	497,205	1.2	92.52	18	4.3	3.33	22	6.3
2001-02	654,798	31.7*	120.25	14	14.9	3.92	15	17.0
2003-04	543,561	-17.0*	98.58	26	-5.4	3.09	22	-3.8
2004-05	611,017	12.4	110.17	23	2.0	3.33	21	4.9
2005-06	624,704	2.2	112.00	24	-3.6	3.30	23	0.9
2006-07	653,954	4.7	116.55	23	-6.4	3.24	21	-1.6
2007-08	589,790	-9.8	104.55	28	-21.7	2.80	30	-17.4
2008-09	618,747	4.9	109.14	28	-19.2	2.82	32	-14.9
2009-10	613,661	-0.8	107.85	29	-17.1	2.85	31	-14.5
2010-11	596,851	-2.7	104.53	26	-15.1	2.72	31	-11.7
2011-12	605,512	1.5	105.74	26	-11.3	2.60	30	-8.0
2012-13	611,622	1.0	106.49	26	-10.8	2.51	31	-7.5
2013-14	609,642	-0.3	105.85	24	-9.7	2.48	27	-6.5
Cumulative Change		90.6%						
Average Annual Change		3.1%						

*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
1992-93	\$502,349		\$98.79	8	94.0%	\$4.96	8	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	4.90	8	94.6
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	25.5
1998-99	422,761	2.3	79.28	21	21.3	2.96	26	23.1
1999-00	485,465	14.8	90.34	20	26.0	3.25	23	28.4
2001-02	541,637	11.6*	99.47	16	30.0	3.24	22	32.4
2003-04	672,025	24.1*	121.88	14	53.5	3.82	15	56.0
2004-05	693,029	3.1	124.96	13	57.0	3.78	12	61.5
2005-06	696,829	0.5	124.93	13	47.4	3.68	13	54.3
2006-07	732,207	5.1	130.50	16	37.2	3.63	16	44.3
2007-08	799,808	9.2	141.78	12	44.8	3.79	13	52.9
2008-09	753,638	-5.8	132.93	17	34.7	3.44	15	41.8
2009-10	807,197	7.1	141.86	13	54.3	3.75	13	59.1
2010-11	838,775	3.9	146.90	13	59.6	3.82	13	65.9
2011-12	732,966	-12.6	128.00	18	38.7	3.15	19	43.9
2012-13	737,559	0.6	128.41	17	40.4	3.03	18	45.5
2013-14	788,359	6.9	136.88	15	57.5	3.21	17	63.0
Cumulative Change		56.9%						
Average Annual Change		2.2%						

*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
1992-93	\$922,205		\$181.36	24	-8.8%	\$9.11	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	10.98	16	1.3
1996-97	1,556,930	19.4	295.65	12	11.8	12.39	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	13.19	10	17.3
1999-00	2,114,983	12.2	393.56	12	16.1	14.17	11	18.3
2001-02	2,980,467	40.9*	547.36	4	37.0	17.83	5	39.5
2003-04	3,256,120	9.2*	590.52	9	25.6	18.52	6	27.6
2004-05	3,240,062	-0.5	584.20	11	18.4	17.67	8	21.8
2005-06	3,444,302	6.3	617.52	11	18.0	18.17	10	23.5
2006-07	3,619,156	5.1	645.04	11	16.2	17.96	10	22.2
2007-08	4,060,459	12.2	719.81	10	20.5	19.26	7	27.2
2008-09	4,193,162	3.3	739.63	11	17.9	19.12	9	24.1
2009-10	4,197,975	0.1	737.75	11	11.4	19.48	12	14.9
2010-11	4,320,817	2.9	756.75	13	7.0	19.67	13	11.1
2011-12	4,693,388	8.6	819.60	11	12.3	20.17	12	16.4
2012-13	4,715,922	0.5	821.07	14	4.6	19.36	13	8.4
2013-14	4,734,716	0.4	822.08	15	1.0	19.30	13	4.6
Cumulative Change		413.4%						
Average Annual Change		8.1%						

*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
1992-93	\$548,244		\$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	6.02	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	4.91	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	3.14	13	24.1
1999-00	464,288	3.3	86.40	13	30.7	3.11	11	33.2
2001-02	1,004,757	116.4*	184.52	13	25.8	6.01	9	28.1
2003-04	978,071	-2.7*	177.38	12	20.0	5.56	10	21.9
2004-05	749,436	-23.4	135.13	10	33.8	4.09	8	37.6
2005-06	731,055	-2.5	131.07	10	39.2	3.86	8	45.7
2006-07	792,799	8.4	141.30	8	47.1	3.93	6	54.7
2007-08	928,180	17.1	164.54	9	40.7	4.40	7	48.5
2008-09	1,633,277	76.0	288.09	10	33.6	7.45	7	40.6
2009-10	3,102,192	89.9	545.18	12	24.6	14.40	12	28.5
2010-11	2,399,406	-22.7	420.23	16	7.5	10.92	13	11.7
2011-12	1,799,633	-25.0	314.27	18	3.3	7.73	18	7.1
2012-13	1,400,501	-22.2	243.83	15	8.0	5.75	16	11.9
2013-14	1,046,193	-25.3	181.65	14	20.1	4.26	12	24.4
Cumulative Change		90.8%						
Average Annual Change		3.1%						

*Two-year growth rate.

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