



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 September, 2018, and cover state fiscal year 2015-16, which ran from July 1, 2015, through June 30, 2016, 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, 2017, was estimated at 5.8 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 2017 was 21st highest at \$283.6 billion. Per capita personal income in Wisconsin was \$48,941, which was 23rd highest and 5.2% below the U.S. average. Rankings for all states on these measures are presented

in Attachment 1.

Wisconsin's population grew by 10.1% between 1997 and 2017, an average increase of 0.5% per year. In contrast, the population for all 50 states and the District of Columbia rose by 19.5% (0.9% per year) during that period. Wisconsin represented 1.9% of the nation's population in 1997 and 1.8% in 2017. Wisconsin's population growth was 37th highest nationally.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 3.8% annually compared to 4.4% annually. Personal income growth in Wisconsin ranked 41th highest nationally over that period.

Wisconsin's per capita personal income was 2.5% less than the national average in 1997 and 5.2% less in 2017. Wisconsin's per capita personal income grew by approximately 3.4% per year during this period, which was less than the 3.5% growth rate for the entire U.S. Per capita personal income growth in Wisconsin ranked 35th highest over that period.

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 2015-16. 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 2015-16, 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 \$54,427.7 million in 2015-16. General revenue was \$49,540.4 million (91.0%), utility revenue was \$2,198.3 million (4.0%), and insurance trust revenue was \$2,688.9 million (5.0%).

In 2015-16, Wisconsin ranked 32rd highest in the nation on total state and local government revenues per capita (10.4% below the U.S. average), and 34th highest on total revenues per \$1,000 of personal income (6.3% below average).

If only general revenues are considered, Wisconsin ranked 30th on general revenues per capita and 31st on general revenues per \$1,000 of personal income. Wisconsin was below the U.S. average by 7.7% on general revenues per capita and below average by 3.5% on general revenues per \$1,000 of personal income. Wisconsin ranked 33rd on insurance trust revenues per capita and 32nd on insurance trust revenues per \$1,000 of personal income. Except for electric, Wisconsin was well below average on utility revenue.

TABLE 1

**Summary of Wisconsin Rankings on State and Local Government Revenues
Fiscal Year 2015-16**

	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	\$49,540,425	91.0%	\$8,581.52	30	-7.7%	\$184.69	31	-3.5%
Utility Revenue	2,198,314	4.0	380.80	31	-24.9	8.20	30	-21.5
Insurance Trust Revenue	<u>2,688,944</u>	<u>5.0</u>	<u>465.79</u>	33	-31.6	<u>10.02</u>	32	-28.4
Total Revenues	\$54,427,683	100.0%	\$9,428.11	32	-10.4%	\$202.91	34	-6.3%
Breakdown of General Revenues								
General Revenue from Own Sources	\$39,859,426	73.2%	\$6,904.56	25	-3.7%	\$148.60	22	0.7%
Federal Revenue	<u>9,680,999</u>	<u>17.8</u>	<u>1,676.97</u>	44	-21.4	<u>36.09</u>	42	-17.8
Total General Revenue	\$49,540,425	91.0%	\$8,581.52	30	-7.7%	\$184.69	31	-3.5%
Breakdown of General Revenue from Own Sources								
Taxes	\$27,535,452	50.6%	\$4,769.76	21	-3.6%	\$102.65	17	0.8%
Current Charges	8,208,693	15.1	1,421.93	27	-7.7	30.60	29	-3.5
Miscellaneous General Revenue	<u>4,115,281</u>	<u>7.5</u>	<u>712.86</u>	21	4.6	<u>15.34</u>	19	9.4
Total General Revenue from Own Sources	\$39,859,426	73.2%	\$6,904.56	25	-3.7%	\$148.60	22	0.7%
Breakdown of Taxes								
Property Tax	\$9,376,633	17.2%	\$1,624.25	15	4.4%	\$34.96	16	9.1%
Individual Income Tax	7,486,676	13.8	1,296.86	13	11.5	27.91	12	16.5
General Sales and Use Tax	5,448,032	10.0	943.72	33	-19.0	20.31	34	-15.3
Other Selective Sales Taxes	1,403,360	2.6	243.09	39	-28.0	5.23	37	-24.7
Motor Fuel Taxes*	1,043,282	1.9	180.72	11	29.5	3.89	15	35.4
Corporate Income Tax*	986,785	1.8	170.93	16	1.9	3.68	18	6.5
Vehicle License Tax	494,319	0.9	85.63	21	0.7	1.84	21	5.3
Utility Taxes	326,990	0.6	56.64	28	-33.7	1.22	28	-30.7
Other Taxes	<u>969,375</u>	<u>1.8</u>	<u>167.92</u>	37	-31.5	<u>3.61</u>	35	-28.4
Total Taxes	\$27,535,452	50.6%	\$4,769.76	21	-3.6%	\$102.65	17	0.8%
Breakdown of Current Charges								
Higher Education Charges	\$2,407,871	4.4%	\$417.10	21	19.7%	\$8.98	22	25.2%
Hospital Charges	1,797,769	3.3	311.41	33	-33.4	6.70	33	-30.4
Sewerage Charges	937,200	1.7	162.34	21	-5.9	3.49	25	-1.6
Other Current Charges	<u>3,065,853</u>	<u>5.7</u>	<u>531.08</u>	18	-3.7	<u>11.43</u>	17	0.7
Total Current Charges	\$8,208,693	15.1%	\$1,421.93	27	-7.7%	\$30.60	29	-3.5%
Breakdown of Misc. General Revenue								
Interest	\$860,794	1.5%	\$149.11	19	0.8%	\$3.21	23	5.4%
Other Misc. General Revenue	<u>3,254,487</u>	<u>6.0</u>	<u>563.75</u>	22	5.6	<u>12.13</u>	18	10.4
Total Miscellaneous General Revenue	\$4,115,281	7.5%	\$712.86	21	4.6%	\$15.34	19	9.4%
Breakdown of Utility Revenue								
Electric Utility Revenue	\$1,424,437	2.6%	\$246.74	18	1.0%	\$5.31	17	5.6%
Water Utility Revenue	699,158	1.3	121.11	40	-36.7	2.61	39	-33.8
Other Utility Revenue	<u>74,719</u>	<u>0.1</u>	<u>12.94</u>	39	-82.0	<u>0.28</u>	38	-81.2
Total Utility Revenue	\$2,198,314	4.0%	\$380.80	31	-24.9%	\$8.20	30	-21.5%
Breakdown of Insurance Trust Revenue								
Employee Retirement Revenue	\$1,714,544	3.2%	\$297.00	34	-35.8%	\$6.39	33	-32.9%
Other Insurance Trust Revenue	<u>974,400</u>	<u>1.8</u>	<u>168.79</u>	27	-22.5	<u>3.63</u>	22	-18.9
Total Insurance Trust Revenue	\$2,688,944	5.0%	\$465.79	33	-31.6%	\$10.02	32	-28.4%

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

*Corporate equals corporate plus economic development surcharge. Motor fuel equals gas tax plus petroleum inspection fee.

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 \$39,859.4 million in 2015-16. The per capita amount was \$6,905, which was 25th highest in the nation and 3.7% below the U.S. average. General own-source revenue per \$1,000 of personal income was \$149, which was 22nd highest and 0.7% greater than the national average.

Revenues received from the federal government totaled \$9,681.0 million. Federal revenues per capita were \$1,677, which was 44^h highest and 21.4% below the national average. Federal revenues per \$1,000 of personal income were \$36, which was 42nd highest and 17.8% below average.

State and local taxes totaled \$27,535.5 million in 2015-16, which was \$4,770 per capita and \$103 per \$1,000 of personal income. Wisconsin ranked 21st highest on state and local taxes per capita (3.6% below the U.S. average) and 17th highest on taxes per \$1,000 of personal income (0.8% 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, utility taxes, and other selective sales taxes.

Current charges totaled \$8,208.7 million in 2015-16. The per capita amount was \$1,422, which ranked 27th and was 7.7% below the U.S.

average. Current charges per \$1,000 of personal income were approximately \$31, which was 29th highest and 3.5% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$4,115.3 million, or \$713 per capita and \$15 per \$1,000 of personal income. Wisconsin ranked 21st on miscellaneous revenue per capita (4.6% above average) and 19th highest on miscellaneous revenue per \$1,000 of personal income (9.4% above average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for

2015-16.

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.

Historical Revenue Trends

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

TABLE 2

**Wisconsin State and Local Government Revenues
Compared to U.S. Average -- 2015-16**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Revenue Sources that Exceeded The U.S. Average								
Property Tax	\$9,376,633	17.2%	\$1,624.25	15	4.4%	\$34.96	16	9.1%
Individual Income Tax	7,486,676	13.8	1,296.86	13	11.5	27.91	12	16.5
Other Misc. General Revenue	3,254,487	6.0	563.75	22	5.6	12.13	18	10.4
Other Current Charges	3,065,853	5.7	531.08	18	-3.7	11.43	17	0.7
Higher Education Charges	2,407,871	4.4	417.10	21	19.7	8.98	22	25.2
Electric Utility Revenue	1,424,437	2.6	246.74	18	1.0	5.31	17	5.6
Motor Fuel Taxes	1,043,282	1.9	180.72	11	29.5	3.89	15	35.4
Corporate Income Tax	986,785	1.8	170.93	16	1.9	3.68	18	6.5
Interest	860,794	1.5	149.11	19	0.8	3.21	23	5.4
Vehicle License Tax	494,319	0.9	85.63	21	0.7	1.84	21	5.3
Revenue Sources that were Less Than the U.S. Average								
Federal Revenue	\$9,680,999	17.8%	\$1,676.97	44	-21.4%	\$36.09	42	-17.8%
General Sales and Use Tax	5,448,032	10.0	943.72	33	-19.0	20.31	34	-15.3
Hospital Charges	1,797,769	3.3	311.41	33	-33.4	6.70	33	-30.4
Employee Retirement Revenue	1,714,544	3.2	297.00	34	-35.8	6.39	33	-32.9
Other Selective Sales Taxes	1,403,360	2.6	243.09	39	-28.0	5.23	37	-24.7
Other Insurance Trust Revenue	974,400	1.8	168.79	27	-22.5	3.63	22	-18.9
Other Taxes	969,375	1.8	167.92	37	-31.5	3.61	35	-28.4
Sewerage Charges	937,200	1.7	162.34	21	-5.9	3.49	25	-1.6
Water Utility Revenue	699,158	1.3	121.11	40	-36.7	2.61	39	-33.8
Utility Taxes	326,990	0.6	56.64	28	-33.7	1.22	28	-30.7
Other Utility Revenue	74,719	0.1	12.94	39	-82.0	0.28	38	-81.2
Total Revenues	\$54,427,683	100.0%	9,428.11	32	-10.4%	202.91	34	-6.3%

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

below the U.S. average. The corporate income tax has been less consistent. Since 1994-95, corporate income tax collections per \$1,000 of personal income have ranged from 19.6% 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. In fiscal years 1994-95 and 1995-96, total taxes per \$1,000 of personal income exceeded \$128. State and local taxes per \$1,000 of personal income fell to less than \$112 in 2001-02, and were between \$106 and \$118 in each other year since 2001-02 until 2014-15 and 2015-16 when they fell to \$104 and \$103 respectively. 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 2015-16.

- *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 2015-16 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$59,029.7 million in 2015-16. Of this amount \$50,719.4 million (85.9%) was direct general expenditures, \$5,863.5 million (9.9%) was insurance trust expenditures, and \$2,446.8 million (4.2%) was utility expenditures.

Total expenditures were \$10,225 per capita and \$220 per \$1,000 of personal income. Wisconsin ranked 26th highest on total expenditures per capita (5.8% below the U.S. average) and 30th highest on total expenditures per \$1,000 of personal income (1.5% below average).

Direct general expenditures were \$8,786 per capita, which was 25th highest and 3.3% below average. Direct general expenditures per \$1,000 of personal income were \$189, which was 28th highest and 1.2% above the national average.

Insurance trust expenditures were \$1,016 per capita and \$22 per \$1,000 of personal income. Wisconsin ranked 16th on per capita insurance trust expenditures (2.8% below average) and 18th on insurance trust expenditures per \$1,000 of personal income (1.6% 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 nongovernmental organizations not in return for goods and services nor in repayment of debt or other claims against the government. This category consists of education grants (including scholarships to individuals and aid to private schools or colleges), public welfare cash assistance payments, and veterans' benefits. Excluded are: payments to private vendors for medical care or other services for the needy; cash benefits under insurance trust programs; and administrative costs, in-kind assistance, and payments for the purchase of commodities or services to be furnished free to needy or other individuals (the latter are classified as current operations).

The second part of Table 3 shows a breakdown of Wisconsin's state and local government expenditures by type in 2015-16. 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.

TABLE 3

**Summary of Wisconsin Rankings on State and Local Government Expenditures
Fiscal Year 2015-16**

	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	\$50,719,406	85.9%	\$8,785.75	25	-3.3%	\$189.08	28	1.2%
Insurance Trust Expenditures	5,863,521	9.9	1,015.69	16	-2.8	21.86	18	1.6
Utility Expenditures	<u>2,446,750</u>	<u>4.2</u>	<u>423.83</u>	36	-38.8	<u>9.12</u>	33	-36.0
Total Expenditures	\$59,029,677	100.0%	\$10,225.28	26	-5.8%	\$220.06	30	-1.5%
Breakdown of Total Expenditures by Type								
Current Operations Excluding Salaries	\$30,641,679	51.9%	\$5,307.83	23	0.3%	\$114.23	25	4.9%
Salaries	15,384,226	26.1	2,664.90	27	-7.1	57.35	35	-2.9
Insurance Benefits and Repayments	5,863,521	9.9	1,015.69	16	-2.8	21.86	18	1.6
Capital Outlays	4,651,912	7.9	805.82	40	-25.7	17.34	43	-22.3
Interest on Debt	1,694,016	2.9	293.44	25	-21.4	6.32	24	-17.8
Assistance and Subsidies	<u>794,323</u>	<u>1.3</u>	<u>137.59</u>	33	-22.8	<u>2.96</u>	34	-19.2
Total Expenditures	\$59,029,677	100.0%	\$10,225.28	26	-5.8%	\$220.06	30	-1.5%
Breakdown of Direct General Expenditures by Functional Area								
Public Welfare	\$12,277,348	20.8%	\$2,126.71	19	7.9%	\$45.77	19	12.8%
Elementary and Secondary Education	10,865,747	18.4	1,882.19	25	-2.6	40.51	26	1.8
Higher Education	6,279,171	10.7	1,087.69	13	22.2	23.41	18	27.8
Highways	3,520,003	6.0	609.74	18	12.7	13.12	20	17.9
Police and Fire	2,556,252	4.3	442.80	23	-8.8	9.53	22	-4.6
Hospitals	2,248,969	3.8	389.57	32	-31.2	8.38	30	-28.1
Interest on General Debt	1,651,570	2.8	286.09	21	-11.6	6.16	19	-7.5
Corrections	1,553,919	2.6	269.17	11	11.6	5.79	10	16.7
Health	1,491,284	2.5	258.32	26	-13.5	5.56	23	-9.6
Sewerage and Solid Waste Management	1,426,558	2.4	247.11	20	-0.4	5.32	20	4.2
Parks and Recreation	677,951	1.2	117.44	26	-9.5	2.53	27	-5.3
Other Education	650,783	1.1	112.73	43	-30.4	2.43	42	-27.2
Natural Resources	647,517	1.1	112.16	21	17.8	2.41	22	23.2
Judicial and Legal Administration	646,501	1.1	111.99	38	-21.7	2.41	36	-18.1
Financial Administration	541,889	0.9	93.87	46	-29.4	2.02	48	-26.2
Other Transportation	331,894	0.6	57.49	31	-41.6	1.24	34	-38.9
Housing and Community Development	313,183	0.5	54.25	49	-65.0	1.17	49	-63.4
Libraries	308,201	0.5	53.39	8	43.4	1.15	6	50.0
Protective Inspection and Regulation	120,195	0.2	20.82	47	-54.5	0.45	48	-52.4
Veterans' Services	16,765	0.0	2.90	8	-30.6	0.06	9	-27.4
Other Administration	840,990	1.4	145.68	26	2.8	3.14	29	7.5
Other Expenditures Not Elsewhere Classified	<u>1,752,716</u>	<u>3.0</u>	<u>303.61</u>	33	-30.6	<u>6.53</u>	36	-27.4
Total Direct General Expenditures	\$50,719,406	85.9%	\$8,785.75	25	-3.3%	\$189.08	28	1.2%
Breakdown of Insurance Trust Expenditures by Functional Area								
Employee Retirement	\$5,341,986	9.0%	\$925.35	14	3.4%	\$19.92	13	8.1%
Unemployment Compensation	519,502	0.9	89.99	27	-10.5	1.94	27	-6.5
Other	<u>2,033</u>	<u>0.0</u>	<u>0.35</u>	39	-99.3	<u>0.01</u>	39	-99.3
Total Insurance Trust Expenditures	\$5,863,521	9.9%	\$1,015.69	16	-2.8%	\$21.86	18	1.6%
Breakdown of Utility Expenditures by Functional Area								
Electric	\$1,349,449	2.3%	\$233.76	17	0.2%	\$5.03	19	4.8%
Water	736,681	1.3	127.61	42	-40.9	2.75	40	-38.2
Transit	359,415	0.6	62.26	29	-72.0	1.34	29	-70.7
Gas	<u>1,205</u>	<u>0.0</u>	<u>0.21</u>	37	-99.0	<u>0.00</u>	37	-99.0
Total Utility Expenditures	\$2,446,750	4.2%	\$423.83	36	-38.8%	\$9.12	33	-36.0%

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

TABLE 4

**Wisconsin State and Local Government Expenditures
Compared to the U.S. Average -- 2015-16**

	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	\$12,277,348	20.8%	\$2,126.71	19	7.9%	\$45.77	19	12.8%
Elementary and Secondary Education	10,865,747	18.4	1,882.19	25	-2.6	40.51	26	1.8
Higher Education	6,279,171	10.7	1,087.69	13	22.2	23.41	18	27.8
Employee Retirement	5,341,986	9.0	925.35	14	3.4	19.92	13	8.1
Highways	3,520,003	6.0	609.74	18	12.7	13.12	20	17.9
Corrections	1,553,919	2.6	269.17	11	11.6	5.79	10	16.7
Sewerage and Solid Waste Management	1,426,558	2.4	247.11	20	-0.4	5.32	20	4.2
Electric Utility	1,349,449	2.3	233.76	17	0.2	5.03	19	4.8
Other Administration	840,990	1.4	145.68	26	2.8	3.14	29	7.5
Natural Resources	647,517	1.1	112.16	21	17.8	2.41	22	23.2
Libraries	308,201	0.5	53.39	8	43.4	1.15	6	50.0
Expenditures Less Than the U.S. Average								
Police and Fire	\$2,556,252	4.3%	\$442.80	23	-8.8%	\$9.53	22	-4.6%
Hospitals	2,248,969	3.8	389.57	32	-31.2	8.38	30	-28.1
Interest on General Debt	1,651,570	2.8	286.09	21	-11.6	6.16	19	-7.5
Health	1,491,284	2.5	258.32	26	-13.5	5.56	23	-9.6
Water Utility	736,681	1.3	127.61	42	-40.9	2.75	40	-38.2
Parks and Recreation	677,951	1.2	117.44	26	-9.5	2.53	27	-5.3
Other Education	650,783	1.1	112.73	43	-30.4	2.43	42	-27.2
Judicial and Legal Administration	646,501	1.1	111.99	38	-21.7	2.41	36	-18.1
Financial Administration	541,889	0.9	93.87	46	-29.4	2.02	48	-26.2
Unemployment Compensation	519,502	0.9	89.99	27	-10.5	1.94	27	-6.5
Transit Utility	359,415	0.6	62.26	29	-72.0	1.34	29	-70.7
Other Transportation	331,894	0.6	57.49	31	-41.6	1.24	34	-38.9
Housing and Community Development	313,183	0.5	54.25	49	-65.0	1.17	49	-63.4
Protective Inspection and Regulation	120,195	0.2	20.82	47	-54.5	0.45	48	-52.4
Veterans' Services	16,765	0.0	2.90	8	-30.6	0.06	9	-27.4
Other Insurance Trust Expenditures	2,033	0.0	0.35	39	-99.3	0.01	39	-99.3
Gas Utility	1,205	0.0	0.21	37	-99.0	0.00	37	-99.0
Other Expenditures Not Elsewhere Classified	1,752,716	3.0	303.61	33	-30.6	6.53	36	-27.4
Total Expenditures	\$59,029,677	100.0%	\$10,225.28	26	-5.8%	\$220.06	30	-1.5%

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

State and Local Government Expenditures by Functional Area

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

Areas where Wisconsin had lower rankings and was significantly below average include hospital expenditures, utility expenditures (except for electric), judicial and legal administration, transportation other than highways, financial administration, housing and community development, protective inspection and regulation, unemployment compensation, 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.

2015-16 Revenues Compared to Expenditures

Total state and local government expenditures exceeded revenues by approximately \$4.6 billion in 2015-16 (\$54.4 billion of revenues compared to \$59.0 billion of expenditures). The primary driver of the deficit was that insurance trust revenues fell 69% year over year, such that expenditures exceeded revenues by \$3.2 billion. Utility expenditures also exceeded utility revenues by \$0.2 billion. Otherwise, state and local expenditures were larger than revenues and were generally funded by opening balances and borrowing.

Historical Expenditure Trends

Since the mid-1990s, 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 1994-95, Wisconsin's rankings on this measure have ranged from 14th highest in the late 1990s to 26th highest in 2012-13, 2013-14, and 2015-16. Wisconsin's expenditures per \$1,000 of personal income have generally been slightly above the U.S. average since 1994-95. 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. However,

in 2015-16, the state's ranking on highway expenditures is closer to the national average.

State-by-state rankings on government expenditures in 2015-16 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning Wisconsin's state and local government expenditures.

Attachments

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

- Attachment 1 shows rankings on state population, personal income, and per capita personal income in calendar year 2017.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2015-16.
- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2015-16.
- 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 2017

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,874,747	24	\$198,916,425	27	\$40,805	47
Alaska	739,795	48	42,300,914	48	57,179	11
Arizona	7,016,270	14	296,648,898	20	42,280	43
Arkansas	3,004,279	32	123,313,411	34	41,046	46
California	39,536,653	1	2,364,129,404	1	59,796	7
Colorado	5,607,154	21	306,411,131	16	54,646	13
Connecticut	3,588,184	29	257,713,569	23	71,823	2
Delaware	961,939	45	47,782,056	45	49,673	22
District of Columbia	693,972	49	55,510,450	44	79,989	1
Florida	20,984,400	3	1,000,624,065	4	47,684	27
Georgia	10,429,379	8	460,402,913	11	44,145	40
Hawaii	1,427,538	40	75,355,132	39	52,787	17
Idaho	1,716,943	39	71,812,936	40	41,826	44
Illinois	12,802,023	6	693,913,981	5	54,203	15
Indiana	6,666,818	17	301,008,164	19	45,150	36
Iowa	3,145,711	30	148,042,652	30	47,062	29
Kansas	2,913,123	35	141,459,351	31	48,559	25
Kentucky	4,454,189	26	180,826,521	28	40,597	48
Louisiana	4,684,333	25	204,516,783	25	43,660	41
Maine	1,335,907	42	62,059,956	42	46,455	31
Maryland	6,052,177	19	368,258,212	15	60,847	6
Massachusetts	6,859,819	15	463,930,693	10	67,630	3
Michigan	9,962,311	10	460,269,972	12	46,201	32
Minnesota	5,576,606	22	303,141,271	18	54,359	14
Mississippi	2,984,100	34	109,324,138	35	36,636	51
Missouri	6,113,532	18	274,975,821	22	44,978	37
Montana	1,050,493	44	47,677,145	46	45,385	35
Nebraska	1,920,076	37	97,556,547	36	50,809	21
Nevada	2,998,039	33	138,386,430	32	46,159	33
New Hampshire	1,342,795	41	80,122,027	38	59,668	8
New Jersey	9,005,644	11	581,198,556	7	64,537	5
New Mexico	2,088,070	36	83,127,258	37	39,811	49
New York	19,849,399	4	1,281,082,420	3	64,540	4
North Carolina	10,273,419	9	454,306,904	13	44,222	39
North Dakota	755,393	47	39,483,572	49	52,269	19
Ohio	11,658,609	7	544,828,473	8	46,732	30
Oklahoma	3,930,864	28	174,435,402	29	44,376	38
Oregon	4,142,776	27	199,422,200	26	48,137	26
Pennsylvania	12,805,537	5	682,533,744	6	53,300	16
Rhode Island	1,059,639	43	55,933,966	43	52,786	18
South Carolina	5,024,369	23	209,179,573	24	41,633	45
South Dakota	869,666	46	42,455,313	47	48,818	24
Tennessee	6,715,984	16	305,690,612	17	45,517	34
Texas	28,304,596	2	1,340,568,414	2	47,362	28
Utah	3,101,833	31	134,803,819	33	43,459	42
Vermont	623,657	50	32,570,355	51	52,225	20
Virginia	8,470,020	12	466,743,276	9	55,105	12
Washington	7,405,743	13	428,765,189	14	57,896	9
West Virginia	1,815,857	38	69,872,741	41	38,479	50
Wisconsin	5,795,483	20	283,635,828	21	48,941	23
Wyoming	579,315	51	33,221,417	50	57,346	10
U.S. Total	325,719,178		\$16,820,250,000		\$51,640	
WI % Difference from U.S. Average					-5.2%	

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

ATTACHMENT 2

Rankings on Total State and Local Government Revenue Fiscal Year 2015-16

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$23,394,588	\$11,218.10	17	\$292.60	1
District of Columbia	14,625,679	21,372.07	1	287.08	2
New York	328,341,702	16,552.58	2	279.98	3
Mississippi	29,312,472	9,818.56	26	279.45	4
Alaska	11,642,879	15,701.33	3	275.30	5
Wyoming	9,102,101	15,561.54	4	271.59	6
Oregon	47,156,309	11,540.98	14	260.50	7
West Virginia	17,311,430	9,466.85	30	255.57	8
Vermont	7,728,228	12,397.82	8	250.38	9
Hawaii	17,378,714	12,164.15	9	247.13	10
North Dakota	9,926,276	13,137.85	5	245.52	11
Iowa	35,363,436	11,295.09	16	245.27	12
Alabama	45,928,968	9,449.35	31	245.21	13
Nebraska	22,804,588	11,954.58	10	238.91	14
California	515,689,858	13,123.06	6	237.28	15
South Carolina	45,741,776	9,222.46	34	237.15	16
Kentucky	40,309,982	9,086.78	36	233.87	17
Arkansas	26,741,632	8,948.98	39	230.04	18
Michigan	98,857,901	9,952.03	25	229.29	19
Ohio	117,494,958	10,109.22	22	227.75	20
Delaware	10,197,112	10,703.40	19	226.54	21
Utah	27,366,381	8,989.32	38	224.54	22
Minnesota	63,721,269	11,533.16	15	223.79	23
Rhode Island	11,796,281	11,154.18	18	222.55	24
Washington	85,067,153	11,683.55	12	221.15	25
Maine	12,762,394	9,594.11	27	220.13	26
Arizona	59,012,911	8,541.90	47	217.92	27
Louisiana	43,113,127	9,200.10	35	215.48	28
North Carolina	90,340,382	8,894.67	41	215.15	29
Indiana	58,977,153	8,890.13	42	210.85	30
Montana	9,432,010	9,080.98	37	210.23	31
Pennsylvania	134,884,601	10,548.50	21	209.90	32
Nevada	26,271,781	8,938.25	40	206.98	33
Wisconsin	54,427,683	9,428.11	32	202.91	34
Tennessee	56,988,303	8,570.44	46	201.98	35
Kansas	27,699,878	9,526.29	28	201.84	36
Missouri	52,505,583	8,619.94	44	201.83	37
Idaho	13,108,121	7,802.33	50	199.79	38
Massachusetts	85,843,571	12,580.17	7	198.91	39
Illinois	129,388,295	10,080.33	23	194.78	40
Colorado	55,244,361	9,989.75	24	194.42	41
Texas	246,150,814	8,821.07	43	191.95	42
New Jersey	103,773,736	11,558.13	13	191.32	43
Oklahoma	32,833,238	8,373.25	48	190.19	44
Maryland	64,103,204	10,639.97	20	187.82	45
Georgia	78,432,518	7,604.75	51	185.49	46
Virginia	78,735,913	9,357.30	33	178.61	47
South Dakota	7,395,287	8,583.78	45	177.98	48
Florida	162,751,329	7,878.91	49	177.05	49
New Hampshire	12,646,424	9,472.87	29	172.22	50
Connecticut	41,963,398	11,696.51	11	170.57	51
U.S. Total	\$3,401,787,688	\$10,518.63		\$216.51	
WI % Difference from U.S. Average		-9.9%		-20.5%	

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

ATTACHMENT 3

Rankings on State and Local Government General Revenue Fiscal Year 2015-16

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$13,610,253	\$19,888.26	1	\$267.15	1
New Mexico	20,753,733	9,951.77	17	259.57	2
Alaska	10,803,489	14,569.34	3	255.46	3
Mississippi	26,521,009	8,883.53	25	252.84	4
New York	294,564,580	14,849.78	2	251.18	5
Wyoming	8,042,400	13,749.81	4	239.97	6
West Virginia	16,242,881	8,882.51	26	239.79	7
Hawaii	16,439,708	11,506.90	6	233.77	8
Vermont	7,110,511	11,406.86	7	230.37	9
Oregon	40,900,608	10,009.97	16	225.94	10
North Dakota	9,055,731	11,985.65	5	223.99	11
Iowa	31,580,116	10,086.69	14	219.03	12
Kentucky	36,765,618	8,287.80	34	213.31	13
Delaware	9,590,489	10,066.66	15	213.06	14
Arkansas	24,652,680	8,249.92	35	212.07	15
South Carolina	39,880,204	8,040.65	38	206.76	16
Maine	11,952,640	8,985.38	23	206.16	17
California	445,416,061	11,334.76	8	204.95	18
Minnesota	58,045,011	10,505.79	12	203.85	19
Alabama	38,019,918	7,822.15	40	202.99	20
Rhode Island	10,754,229	10,168.85	13	202.89	21
Ohio	103,572,822	8,911.37	24	200.76	22
Michigan	85,798,903	8,637.38	28	199.00	23
Louisiana	39,163,640	8,357.30	33	195.74	24
Utah	23,610,153	7,755.47	42	193.72	25
North Carolina	80,969,075	7,972.00	39	192.83	26
Indiana	53,795,327	8,109.02	37	192.33	27
Montana	8,439,075	8,125.00	36	188.10	28
Pennsylvania	119,710,986	9,361.87	20	186.29	29
Arizona	50,409,737	7,296.62	47	186.15	30
Wisconsin	49,540,425	8,581.52	30	184.69	31
Washington	71,023,284	9,754.69	19	184.64	32
Nebraska	17,440,554	9,142.65	21	182.71	33
Kansas	24,983,826	8,592.21	29	182.05	34
New Jersey	96,701,270	10,770.42	11	178.28	35
Massachusetts	76,489,256	11,209.32	9	177.23	36
Idaho	11,612,407	6,912.04	49	176.99	37
Missouri	45,679,846	7,499.35	46	175.59	38
Illinois	116,554,311	9,080.46	22	175.46	39
Maryland	59,792,446	9,924.47	18	175.19	40
Nevada	22,139,364	7,532.31	45	174.42	41
Oklahoma	29,606,970	7,550.47	44	171.50	42
Colorado	48,562,090	8,781.40	27	170.91	43
Georgia	69,907,653	6,778.19	51	165.33	44
Texas	211,227,600	7,569.56	43	164.72	45
South Dakota	6,718,722	7,798.48	41	161.70	46
Tennessee	45,480,408	6,839.77	50	161.19	47
Florida	147,846,795	7,157.37	48	160.84	48
Virginia	70,396,653	8,366.23	32	159.69	49
Connecticut	39,030,873	10,879.12	10	158.65	50
New Hampshire	<u>11,193,579</u>	8,384.61	31	152.44	51
U.S. Total	\$3,008,099,919	\$9,301.31		\$191.46	
WI % Difference from U.S. Average		-7.7%		-3.5%	

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 2015-16

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$232,029,523	\$11,697.23	2	\$197.86	1
Hawaii	13,113,050	9,178.42	6	186.47	2
Alaska	7,674,769	10,350.02	3	181.48	3
District of Columbia	9,126,333	13,336.04	1	179.13	4
North Dakota	7,216,598	9,551.48	5	178.50	5
Wyoming	5,957,103	10,184.65	4	177.75	6
Mississippi	17,838,861	5,975.34	36	170.07	7
Iowa	24,448,328	7,808.80	13	169.57	8
New Mexico	13,541,113	6,493.19	29	169.36	9
West Virginia	11,304,789	6,182.08	33	166.89	10
Oregon	30,035,275	7,350.80	18	165.92	11
South Carolina	31,695,411	6,390.43	30	164.33	12
Delaware	7,350,375	7,715.33	15	163.30	13
Minnesota	46,201,501	8,362.19	11	162.26	14
Vermont	4,901,876	7,863.71	12	158.81	15
California	341,943,980	8,701.64	8	157.34	16
Utah	18,946,990	6,223.72	32	155.46	17
Maine	8,980,420	6,751.02	26	154.89	18
Rhode Island	8,109,604	7,668.18	17	152.99	19
Kansas	20,924,668	7,196.22	21	152.47	20
Ohio	77,756,243	6,690.12	27	150.72	21
Wisconsin	39,859,426	6,904.56	25	148.60	22
North Carolina	62,051,449	6,109.42	34	147.78	23
Alabama	27,610,372	5,680.51	42	147.41	24
Michigan	63,409,754	6,383.46	31	147.07	25
Nebraska	13,991,467	7,334.58	19	146.58	26
Arkansas	16,978,811	5,681.89	41	146.06	27
Washington	55,975,786	7,688.00	16	145.52	28
New Jersey	78,387,366	8,730.65	7	144.52	29
Indiana	40,289,555	6,073.19	35	144.04	30
Kentucky	24,660,629	5,559.06	47	143.08	31
Pennsylvania	90,845,212	7,104.45	22	141.37	32
Illinois	93,479,103	7,282.73	20	140.72	33
Louisiana	27,934,648	5,961.10	37	139.62	34
Colorado	39,055,952	7,062.43	23	137.45	35
Massachusetts	59,235,444	8,680.81	10	137.26	36
Maryland	46,668,388	7,746.11	14	136.74	37
Nevada	17,209,661	5,855.11	40	135.58	38
Virginia	58,893,547	6,999.15	24	133.60	39
Idaho	8,759,094	5,213.67	49	133.50	40
Missouri	34,183,366	5,611.95	45	131.40	41
Arizona	35,392,559	5,122.94	50	130.69	42
Texas	166,065,326	5,951.13	38	129.50	43
Montana	5,781,484	5,566.31	46	128.86	44
Georgia	54,252,238	5,260.25	48	128.30	45
Oklahoma	22,081,713	5,631.36	44	127.91	46
Florida	117,111,171	5,669.43	43	127.40	47
Connecticut	31,158,785	8,684.93	9	126.66	48
South Dakota	5,071,928	5,887.04	39	122.07	49
New Hampshire	8,850,493	6,629.51	28	120.53	50
Tennessee	<u>33,560,043</u>	5,047.08	51	118.94	51
U.S. Total	\$2,317,901,580	\$7,167.16		\$147.53	
WI % Difference from U.S. Average		-3.7%		0.7%	

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 2015-16

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$7,212,620	\$3,458.57	5	\$90.21	1
District of Columbia	4,483,920	6,552.22	1	88.01	2
Mississippi	8,682,148	2,908.19	7	82.77	3
Alaska	3,128,720	4,219.32	2	73.98	4
West Virginia	4,938,092	2,700.42	9	72.90	5
Vermont	2,208,635	3,543.15	4	71.56	6
Kentucky	12,104,989	2,728.74	8	70.23	7
Arkansas	7,673,869	2,568.03	12	66.01	8
Wyoming	2,085,297	3,565.16	3	62.22	9
Oregon	10,865,333	2,659.17	10	60.02	10
Montana	2,657,591	2,558.68	13	59.24	11
Louisiana	11,228,992	2,396.20	17	56.12	12
Alabama	10,409,546	2,141.64	29	55.58	13
Arizona	15,017,178	2,173.68	27	55.45	14
New York	62,535,057	3,152.56	6	53.33	15
Michigan	22,389,149	2,253.92	22	51.93	16
Maine	2,972,220	2,234.36	23	51.26	17
Ohio	25,816,579	2,221.25	24	50.04	18
Rhode Island	2,644,625	2,500.67	15	49.89	19
Delaware	2,240,114	2,351.34	18	49.77	20
Iowa	7,131,788	2,277.89	20	49.46	21
Indiana	13,505,772	2,035.84	32	48.29	22
California	103,472,081	2,633.11	11	47.61	23
Hawaii	3,326,658	2,328.48	19	47.31	24
North Dakota	1,839,133	2,434.17	16	45.49	25
North Carolina	18,917,626	1,862.58	36	45.05	26
Pennsylvania	28,865,774	2,257.42	21	44.92	27
Missouri	11,496,480	1,887.40	35	44.19	28
Oklahoma	7,525,257	1,919.12	33	43.59	29
Idaho	2,853,313	1,698.37	42	43.49	30
South Carolina	8,184,793	1,650.22	45	42.43	31
Tennessee	11,920,365	1,792.70	39	42.25	32
Minnesota	11,843,510	2,143.60	28	41.59	33
Massachusetts	17,253,812	2,528.50	14	39.98	34
South Dakota	1,646,794	1,911.45	34	39.63	35
Washington	15,047,498	2,066.70	30	39.12	36
Nevada	4,929,703	1,677.20	43	38.84	37
Maryland	13,124,058	2,178.36	26	38.45	38
Utah	4,663,163	1,531.76	47	38.26	39
Georgia	15,655,415	1,517.94	48	37.02	40
Nebraska	3,449,087	1,808.07	37	36.13	41
Wisconsin	9,680,999	1,676.97	44	36.09	42
Texas	45,162,274	1,618.44	46	35.22	43
Illinois	23,075,208	1,797.73	38	34.74	44
New Jersey	18,313,904	2,039.77	31	33.76	45
Colorado	9,506,138	1,718.98	41	33.46	46
Florida	30,735,624	1,487.93	49	33.44	47
Connecticut	7,872,088	2,194.20	25	32.00	48
New Hampshire	2,343,086	1,755.10	40	31.91	49
Kansas	4,059,158	1,395.99	50	29.58	50
Virginia	<u>11,503,106</u>	1,367.08	51	26.09	51
U.S. Total	\$690,198,339	\$2,134.15		\$43.93	
WI % Difference from U.S. Average		-21.4%		-17.8%	

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

ATTACHMENT 6

Rankings on Total State and Local Taxes Fiscal Year 2015-16

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$177,667,289	\$8,956.68	2	\$151.50	1
District of Columbia	7,418,679	10,840.70	1	145.62	2
Hawaii	9,239,417	6,467.09	7	131.38	3
North Dakota	5,009,263	6,629.97	5	123.90	4
Maine	6,953,118	5,227.00	15	119.93	5
Vermont	3,680,191	5,903.85	11	119.23	6
Minnesota	33,650,134	6,090.47	8	118.18	7
New Jersey	60,237,873	6,709.19	4	111.06	8
Rhode Island	5,881,850	5,561.69	13	110.97	9
California	238,805,116	6,077.01	9	109.88	10
Illinois	72,574,959	5,654.14	12	109.25	11
Maryland	36,310,235	6,026.84	10	106.39	12
Iowa	15,291,449	4,884.09	19	106.06	13
West Virginia	7,161,887	3,916.52	34	105.73	14
Connecticut	25,904,645	7,220.43	3	105.30	15
Mississippi	10,785,366	3,612.69	44	102.82	16
Wisconsin	27,535,452	4,769.76	21	102.65	17
Massachusetts	44,142,186	6,468.93	6	102.28	18
Oregon	18,420,474	4,508.20	25	101.76	19
Arkansas	11,826,450	3,957.68	31	101.73	20
Nebraska	9,704,585	5,087.32	16	101.67	21
New Mexico	8,114,437	3,891.01	35	101.49	22
Ohio	51,993,411	4,473.49	27	100.78	23
Delaware	4,532,143	4,757.17	22	100.69	24
Pennsylvania	64,677,760	5,058.05	17	100.65	25
Nevada	12,571,202	4,277.00	28	99.04	26
Kentucky	16,958,063	3,822.73	39	98.39	27
Wyoming	3,243,067	5,544.56	14	96.77	28
Washington	36,770,738	5,050.28	18	95.60	29
Kansas	13,068,581	4,494.43	26	95.23	30
North Carolina	39,805,425	3,919.13	33	94.80	31
Michigan	40,549,215	4,082.09	29	94.05	32
Utah	11,397,849	3,743.97	41	93.52	33
Indiana	25,689,873	3,872.45	37	91.85	34
Arizona	24,743,711	3,581.56	45	91.37	35
Louisiana	18,218,729	3,887.78	36	91.06	36
Idaho	5,902,944	3,513.60	46	89.97	37
Colorado	25,557,918	4,621.60	23	89.95	38
Georgia	37,743,701	3,659.60	43	89.26	39
Montana	3,971,835	3,824.01	38	88.53	40
South Carolina	17,037,643	3,435.13	49	88.33	41
New Hampshire	6,431,537	4,817.58	20	87.59	42
Texas	112,180,981	4,020.12	30	87.48	43
Virginia	38,372,579	4,560.36	24	87.05	44
Missouri	22,429,511	3,682.30	42	86.22	45
Alabama	15,570,442	3,203.44	51	83.13	46
South Dakota	3,392,779	3,938.03	32	81.65	47
Oklahoma	13,558,287	3,457.68	48	78.54	48
Tennessee	22,089,758	3,322.07	50	78.29	49
Florida	71,847,399	3,478.18	47	78.16	50
Alaska	2,826,897	3,812.29	40	66.84	51
U.S. Total	\$1,599,449,033	\$4,945.64		\$101.80	
WI % Difference from U.S. Average		-3.6%		0.8%	

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

ATTACHMENT 7

Rankings on State and Local Property Taxes Fiscal Year 2015-16

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$4,159,186	\$3,115.46	3	\$56.64	1
Vermont	1,616,283	2,592.88	6	52.37	2
New Jersey	28,078,904	3,127.38	2	51.77	3
Maine	2,825,079	2,123.75	10	48.73	4
Rhode Island	2,554,186	2,415.16	7	48.19	5
District of Columbia	2,418,896	3,534.66	1	47.48	6
New York	55,176,119	2,781.58	5	47.05	7
Connecticut	10,501,407	2,927.07	4	42.69	8
Wyoming	1,399,911	2,393.38	8	41.77	9
Illinois	27,210,946	2,119.94	11	40.96	10
Texas	49,167,297	1,761.96	14	38.34	11
Nebraska	3,642,245	1,909.33	13	38.16	12
Massachusetts	16,085,279	2,357.26	9	37.27	13
Alaska	1,517,952	2,047.08	12	35.89	14
Montana	1,575,679	1,517.04	21	35.12	15
Wisconsin	9,376,633	1,624.25	15	34.96	16
Iowa	4,953,673	1,582.20	16	34.36	17
Oregon	5,901,786	1,444.40	24	32.60	18
Michigan	14,039,225	1,413.33	27	32.56	19
Kansas	4,331,278	1,489.57	22	31.56	20
Minnesota	8,658,731	1,567.18	17	30.41	21
South Carolina	5,772,550	1,163.86	32	29.93	22
Virginia	13,001,233	1,545.12	20	29.49	23
Pennsylvania	18,891,268	1,477.37	23	29.40	24
South Dakota	1,201,255	1,394.31	28	28.91	25
Ohio	14,689,729	1,263.90	30	28.47	26
Florida	26,098,485	1,263.45	31	28.39	27
Georgia	11,957,637	1,159.40	33	28.28	28
California	61,266,035	1,559.07	18	28.19	29
Mississippi	2,949,747	988.05	38	28.12	30
Colorado	7,880,346	1,424.99	26	27.73	31
Maryland	9,319,099	1,546.80	19	27.31	32
Washington	10,458,113	1,436.37	25	27.19	33
Arizona	7,335,486	1,061.78	35	27.09	34
Utah	3,101,683	1,018.84	36	25.45	35
West Virginia	1,673,725	915.29	43	24.71	36
North Dakota	979,445	1,296.34	29	24.23	37
Idaho	1,586,295	944.21	42	24.18	38
North Carolina	9,905,999	975.32	39	23.59	39
Hawaii	1,629,213	1,140.36	34	23.17	40
Nevada	2,923,029	994.48	37	23.03	41
Indiana	6,417,679	967.39	41	22.94	42
Missouri	5,916,722	971.36	40	22.74	43
Louisiana	4,154,951	886.64	44	20.77	44
New Mexico	1,602,481	768.42	48	20.04	45
Kentucky	3,437,591	774.91	47	19.94	46
Tennessee	5,559,994	836.16	46	19.71	47
Arkansas	2,126,567	711.65	49	18.29	48
Delaware	819,763	860.46	45	18.21	49
Oklahoma	2,741,395	699.12	50	15.88	50
Alabama	<u>2,650,465</u>	545.30	51	14.15	51
U.S. Total	\$503,238,675	\$1,556.06		\$32.03	
WI % Difference from U.S. Average		4.4%		9.1%	

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

ATTACHMENT 8

Rankings on State and Local Individual Income Taxes Fiscal Year 2015-16

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$58,102,548	\$2,929.10	1	\$49.55	1
Oregon	7,690,034	1,882.05	8	42.48	2
Maryland	13,710,859	2,275.75	3	40.17	3
Minnesota	10,732,570	1,942.53	7	37.69	4
District of Columbia	1,907,862	2,787.90	2	37.45	5
California	80,753,345	2,054.98	6	37.16	6
Massachusetts	14,430,331	2,114.73	4	33.44	7
Kentucky	5,639,966	1,271.38	14	32.72	8
Connecticut	7,557,153	2,106.41	5	30.72	9
Hawaii	2,116,130	1,481.18	10	30.09	10
North Carolina	12,042,957	1,185.72	16	28.68	11
Wisconsin	7,486,676	1,296.86	13	27.91	12
Virginia	12,237,996	1,454.41	11	27.76	13
Utah	3,374,535	1,108.47	25	27.69	14
West Virginia	1,845,711	1,009.34	29	27.25	15
Maine	1,551,637	1,166.44	22	26.76	16
Montana	1,181,042	1,137.09	24	26.32	17
Pennsylvania	16,915,827	1,322.88	12	26.32	18
Delaware	1,169,922	1,228.01	15	25.99	19
Ohio	13,322,598	1,146.27	23	25.82	20
Iowa	3,656,375	1,167.85	21	25.36	21
Georgia	10,439,534	1,012.21	28	24.69	22
Missouri	6,413,681	1,052.95	27	24.65	23
New Jersey	13,355,992	1,487.57	9	24.62	24
Arkansas	2,781,458	930.80	32	23.93	25
Vermont	729,986	1,171.06	19	23.65	26
Nebraska	2,244,719	1,176.72	17	23.52	27
Indiana	6,539,377	985.74	31	23.38	28
Rhode Island	1,236,194	1,168.90	20	23.32	29
Idaho	1,521,238	905.48	33	23.19	30
Colorado	6,485,602	1,172.78	18	22.83	31
Michigan	9,797,553	986.32	30	22.72	32
Illinois	13,806,525	1,075.63	26	20.78	33
South Carolina	3,869,342	780.14	34	20.06	34
Alabama	3,612,433	743.22	37	19.29	35
New Mexico	1,409,811	676.03	38	17.63	36
Oklahoma	2,996,870	764.27	36	17.36	37
Mississippi	1,800,053	602.95	40	17.16	38
Kansas	2,233,626	768.17	35	16.28	39
Arizona	3,967,924	574.34	41	14.65	40
Louisiana	2,866,456	611.69	39	14.33	41
North Dakota	351,125	464.73	42	8.68	42
New Hampshire	87,973	65.90	43	1.20	43
Tennessee	323,952	48.72	44	1.15	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	\$376,297,498	\$1,163.55		\$23.95	
WI % Difference from U.S. Average		11.5%		16.5%	

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

ATTACHMENT 9

Rankings on State and Local General Sales Taxes Fiscal Year 2015-16

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$3,439,477	\$2,407.45	1	\$48.91	1
Washington	17,068,353	2,344.25	2	44.37	2
Nevada	4,947,528	1,683.26	5	38.98	3
New Mexico	3,066,700	1,470.53	10	38.36	4
Arkansas	4,432,839	1,483.43	9	38.13	5
Louisiana	7,468,561	1,593.75	6	37.33	6
Arizona	9,587,284	1,387.72	14	35.40	7
Tennessee	9,170,847	1,379.20	15	32.50	8
South Dakota	1,342,390	1,558.12	7	32.31	9
North Dakota	1,282,114	1,696.93	4	31.71	10
Mississippi	3,297,760	1,104.62	23	31.44	11
Texas	39,754,562	1,424.65	12	31.00	12
Kansas	4,193,422	1,442.16	11	30.56	13
Ohio	14,636,239	1,259.30	17	28.37	14
Florida	24,521,655	1,187.11	19	26.68	15
District of Columbia	1,343,192	1,962.77	3	26.36	16
Indiana	7,306,331	1,101.35	24	26.12	17
Oklahoma	4,509,473	1,150.02	20	26.12	18
Alabama	4,784,981	984.45	31	25.55	19
New York	29,754,771	1,500.02	8	25.37	20
Wyoming	816,550	1,396.03	13	24.36	21
Iowa	3,480,691	1,111.73	22	24.14	22
California	52,355,605	1,332.32	16	24.09	23
Colorado	6,771,078	1,224.40	18	23.83	24
Idaho	1,562,111	929.81	34	23.81	25
North Carolina	9,964,550	981.08	32	23.73	26
Missouri	6,127,314	1,005.93	30	23.55	27
Maine	1,362,494	1,024.25	29	23.50	28
Utah	2,827,202	928.68	35	23.20	29
Nebraska	2,173,027	1,139.14	21	22.77	30
Georgia	9,077,701	880.17	39	21.47	31
Michigan	9,163,542	922.49	36	21.25	32
Illinois	14,008,593	1,091.38	25	21.09	33
Wisconsin	5,448,032	943.72	33	20.31	34
Minnesota	5,743,795	1,039.59	27	20.17	35
Kentucky	3,462,704	780.57	41	20.09	36
South Carolina	3,767,174	759.54	42	19.53	37
West Virginia	1,320,903	722.34	44	19.50	38
Rhode Island	973,585	920.59	37	18.37	39
Pennsylvania	11,076,436	866.22	40	17.24	40
New Jersey	9,267,703	1,032.22	28	17.09	41
Connecticut	3,752,793	1,046.02	26	15.25	42
Massachusetts	6,089,860	892.45	38	14.11	43
Maryland	4,504,242	747.62	43	13.20	44
Vermont	384,535	616.88	46	12.46	45
Virginia	5,286,082	628.22	45	11.99	46
Alaska	234,545	316.30	47	5.55	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	\$376,911,326	\$1,165.44		\$23.99	
WI % Difference from U.S. Average		-19.0%		-15.3%	

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

ATTACHMENT 10

Rankings on State and Local Selective Sales Taxes* Fiscal Year 2015-16

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,918,827	\$993.05	2	\$23.00	1
Vermont	669,841	1,074.58	1	21.70	2
West Virginia	1,363,399	745.58	9	20.13	3
Hawaii	1,326,112	928.21	3	18.86	4
Minnesota	4,739,953	857.90	5	16.65	5
Kentucky	2,825,735	636.98	16	16.39	6
Maryland	5,260,989	873.23	4	15.41	7
Alabama	2,863,153	589.06	18	15.29	8
Illinois	10,119,720	788.40	6	15.23	9
Mississippi	1,594,969	534.25	26	15.21	10
Pennsylvania	9,564,551	747.99	8	14.88	11
Washington	5,598,479	768.92	7	14.55	12
Rhode Island	720,799	681.56	12	13.60	13
New Hampshire	986,109	738.65	10	13.43	14
Florida	11,926,493	577.37	21	12.97	15
Texas	16,442,122	589.22	17	12.82	16
Arkansas	1,487,825	497.89	32	12.80	17
Montana	571,557	550.29	22	12.74	18
Indiana	3,519,852	530.58	28	12.58	19
Maine	725,366	545.29	23	12.51	20
North Dakota	504,540	667.78	14	12.48	21
Louisiana	2,494,926	532.40	27	12.47	22
Delaware	555,224	582.79	20	12.33	23
South Dakota	502,369	583.10	19	12.09	24
Ohio	6,209,465	534.26	25	12.04	25
New Mexico	949,087	455.10	38	11.87	26
Iowa	1,692,715	540.65	24	11.74	27
Tennessee	3,294,436	495.45	33	11.68	28
New York	13,671,761	689.23	11	11.66	29
Oregon	2,072,843	507.31	30	11.45	30
Utah	1,295,688	425.61	43	10.63	31
North Carolina	4,429,840	436.15	42	10.55	32
Wisconsin	2,773,632	480.46	35	10.34	33
Michigan	4,351,238	438.04	41	10.09	34
Virginia	4,433,925	526.95	29	10.06	35
Georgia	4,155,687	402.93	44	9.83	36
Kansas	1,347,433	463.40	36	9.82	37
Connecticut	2,396,989	668.12	13	9.74	38
Missouri	2,404,620	394.77	45	9.24	39
Idaho	599,599	356.90	48	9.14	40
California	19,830,705	504.64	31	9.12	41
Oklahoma	1,495,507	381.39	46	8.66	42
Colorado	2,460,403	444.91	39	8.66	43
South Carolina	1,669,028	336.51	51	8.65	44
District of Columbia	440,790	644.11	15	8.65	45
Arizona	2,330,211	337.29	50	8.60	46
Alaska	362,970	489.49	34	8.58	47
New Jersey	4,100,954	456.76	37	7.56	48
Nebraska	671,498	352.01	49	7.03	49
Massachusetts	2,994,245	438.80	40	6.94	50
Wyoming	217,122	371.21	47	6.48	51
U.S. Total	\$181,935,301	\$562.56		\$11.58	
WI % Difference from U.S. Average		-14.6%		-10.7%	

*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 2015-16

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$396,056	\$216.59	5	\$5.85	1
Idaho	337,335	200.79	6	5.14	2
North Dakota	196,837	260.52	1	4.87	3
Iowa	689,693	220.29	3	4.78	4
Pennsylvania	2,971,950	232.42	2	4.62	5
North Carolina	1,936,102	190.62	9	4.61	6
South Dakota	186,990	217.04	4	4.50	7
Kentucky	750,034	169.07	15	4.35	8
Mississippi	451,025	151.08	23	4.30	9
Maine	245,053	184.22	10	4.23	10
Montana	186,083	179.16	13	4.15	11
Arkansas	479,925	160.61	19	4.13	12
Nevada	500,719	170.36	14	3.94	13
Georgia	1,655,028	160.47	20	3.91	14
Wisconsin	1,043,282	180.72	11	3.89	15
Washington	1,457,933	200.24	7	3.79	16
Florida	3,382,354	163.74	17	3.68	17
Ohio	1,855,699	159.66	21	3.60	18
Nebraska	342,004	179.28	12	3.58	19
Utah	419,727	137.87	24	3.44	20
Wyoming	115,175	196.91	8	3.44	21
Arizona	898,234	130.02	30	3.32	22
Kansas	450,633	154.98	22	3.28	23
Alabama	607,814	125.05	34	3.25	24
Tennessee	897,608	134.99	25	3.18	25
Minnesota	901,156	163.10	18	3.16	26
Louisiana	622,234	132.78	26	3.11	27
New Mexico	245,447	117.70	41	3.07	28
Indiana	845,384	127.43	31	3.02	29
Maryland	1,017,769	168.93	16	2.98	30
Oregon	534,143	130.73	28	2.95	31
South Carolina	565,405	114.00	42	2.93	32
Delaware	125,453	131.68	27	2.79	33
Missouri	717,178	117.74	40	2.76	34
Texas	3,500,210	125.43	33	2.73	35
Oklahoma	463,962	118.32	39	2.69	36
Vermont	77,404	124.17	35	2.51	37
Hawaii	171,271	119.88	37	2.44	38
Michigan	1,028,780	103.57	46	2.39	39
Colorado	667,037	120.62	36	2.35	40
Illinois	1,533,982	119.51	38	2.31	41
California	5,000,539	127.25	32	2.30	42
Virginia	945,408	112.36	43	2.14	43
New Hampshire	144,930	108.56	45	1.97	44
Connecticut	467,749	130.38	29	1.90	45
Massachusetts	766,553	112.34	44	1.78	46
Rhode Island	90,032	85.13	47	1.70	47
New York	1,612,425	81.29	48	1.37	48
Alaska	48,773	65.77	49	1.15	49
New Jersey	554,473	61.76	50	1.02	50
District of Columbia	<u>25,332</u>	37.02	51	0.50	51
U.S. Total	\$45,126,322	\$139.53		\$2.87	
WI % Difference from U.S. Average		29.5%		35.4%	

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

ATTACHMENT 12

Rankings on State and Local Public Utility Taxes Fiscal Year 2015-16

	State and Local Public Utility Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$4,449,077	\$215.38	2	\$4.84	1
Hawaii	290,444	203.29	4	4.13	2
Alabama	770,432	158.51	6	4.11	3
Illinois	2,611,442	203.45	3	3.93	4
District of Columbia	186,498	272.52	1	3.66	5
Washington	1,301,209	178.71	5	3.38	6
Ohio	1,186,206	102.06	9	2.30	7
Nevada	289,105	98.36	10	2.28	8
West Virginia	150,669	82.39	18	2.22	9
Kentucky	378,360	85.29	16	2.20	10
Oregon	392,931	96.17	14	2.17	11
Pennsylvania	1,326,944	103.77	8	2.06	12
Rhode Island	103,971	98.31	11	1.96	13
Utah	235,271	77.28	20	1.93	14
New Jersey	1,036,878	115.49	7	1.91	15
California	3,841,715	97.76	13	1.77	16
Maryland	590,491	98.01	12	1.73	17
Iowa	235,902	75.35	22	1.64	18
Kansas	220,024	75.67	21	1.60	19
Virginia	683,739	81.26	19	1.55	20
Missouri	394,663	64.79	26	1.52	21
Texas	1,926,625	69.04	25	1.50	22
New York	1,728,909	87.16	15	1.47	23
North Dakota	55,931	74.03	23	1.38	24
Nebraska	131,958	69.17	24	1.38	25
Delaware	59,801	62.77	27	1.33	26
Arkansas	150,579	50.39	30	1.30	27
Wisconsin	326,990	56.64	28	1.22	28
Connecticut	298,858	83.30	17	1.21	29
Oklahoma	183,307	46.75	31	1.06	30
New Mexico	84,048	40.30	35	1.05	31
Indiana	279,541	42.14	34	1.00	32
Montana	43,995	42.36	33	0.98	33
Louisiana	183,047	39.06	36	0.91	34
Wyoming	29,734	50.84	29	0.89	35
New Hampshire	61,483	46.05	32	0.84	36
Georgia	350,649	34.00	37	0.83	37
Arizona	219,460	31.77	38	0.81	38
Mississippi	66,059	22.13	41	0.63	39
Colorado	173,796	31.43	39	0.61	40
Idaho	37,718	22.45	40	0.57	41
South Carolina	96,935	19.54	44	0.50	42
Maine	28,317	21.29	42	0.49	43
Tennessee	121,130	18.22	46	0.43	44
Minnesota	116,348	21.06	43	0.41	45
Vermont	11,389	18.27	45	0.37	46
South Dakota	12,569	14.59	47	0.30	47
Michigan	87,310	8.79	48	0.20	48
Alaska	6,315	8.52	49	0.15	49
North Carolina	54,773	5.39	50	0.13	50
Massachusetts	24,929	3.65	51	0.06	51
U.S. Total	\$27,628,474	\$85.43		\$1.76	
WI % Difference from U.S. Average		-33.7%		-30.7%	

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

ATTACHMENT 13

Rankings on State and Local Other Selective Sales Taxes* Fiscal Year 2015-16

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$581,048	\$932.13	1	\$18.83	1
Nevada	2,129,003	724.33	2	16.77	2
Minnesota	3,722,449	673.74	3	13.07	3
Hawaii	864,397	605.03	5	12.29	4
West Virginia	816,674	446.60	11	12.06	5
Maryland	3,652,729	606.29	4	10.70	6
New Hampshire	779,696	584.04	6	10.62	7
Mississippi	1,077,885	361.05	18	10.28	8
Rhode Island	526,796	498.12	8	9.94	9
Kentucky	1,697,341	382.62	17	9.85	10
Illinois	5,974,296	465.44	9	8.99	11
New York	10,330,427	520.78	7	8.81	12
Texas	11,015,287	394.74	14	8.59	13
Indiana	2,394,927	361.01	19	8.56	14
Louisiana	1,689,645	360.56	20	8.44	15
Delaware	369,970	388.34	16	8.22	16
Pennsylvania	5,265,657	411.79	13	8.19	17
Tennessee	2,275,698	342.24	22	8.07	18
Alabama	1,484,907	305.50	30	7.93	19
Maine	451,996	339.79	23	7.80	20
New Mexico	619,592	297.10	31	7.75	21
Montana	341,479	328.77	27	7.61	22
Michigan	3,235,148	325.68	28	7.50	23
Washington	2,839,337	389.97	15	7.38	24
Arkansas	857,321	286.90	33	7.37	25
South Dakota	302,810	351.47	21	7.29	26
Alaska	307,882	415.20	12	7.28	27
Connecticut	1,630,382	454.44	10	6.63	28
Virginia	2,804,778	333.33	25	6.36	29
Oregon	1,145,769	280.41	34	6.33	30
North Dakota	251,772	333.23	26	6.23	31
Ohio	3,167,560	272.54	37	6.14	32
North Carolina	2,438,965	240.13	40	5.81	33
Colorado	1,619,570	292.86	32	5.70	34
Iowa	767,120	245.02	38	5.32	35
Utah	640,690	210.45	44	5.26	36
Wisconsin	1,403,360	243.09	39	5.23	37
South Carolina	1,006,688	202.97	46	5.22	38
Massachusetts	2,202,763	322.81	29	5.10	39
Georgia	2,150,010	208.46	45	5.08	40
California	10,988,451	279.63	35	5.06	41
Missouri	1,292,779	212.24	43	4.97	42
Kansas	676,776	232.75	41	4.93	43
Oklahoma	848,238	216.32	42	4.91	44
New Jersey	2,509,603	279.52	36	4.63	45
District of Columbia	228,960	334.57	24	4.49	46
Arizona	1,212,517	175.51	48	4.48	47
Florida	4,095,062	198.24	47	4.45	48
Idaho	224,546	133.66	49	3.42	49
Wyoming	72,213	123.46	50	2.15	50
Nebraska	197,536	103.55	51	2.07	51
U.S. Total	\$109,180,505	\$337.60		\$6.95	
WI % Difference from U.S. Average		-28.0%		-24.7%	

*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 2015-16

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$556,468	\$813.15	1	\$10.92	1
New Hampshire	700,237	524.52	3	9.54	2
New York	10,614,430	535.10	2	9.05	3
Delaware	323,697	339.77	5	7.19	4
Tennessee	1,538,649	231.40	11	5.45	5
Massachusetts	2,333,892	342.03	4	5.41	6
Minnesota	1,515,697	274.33	7	5.32	7
Illinois	3,367,461	262.35	8	5.07	8
Alaska	212,252	286.24	6	5.02	9
Kentucky	788,647	177.78	15	4.58	10
California	9,902,185	251.99	9	4.56	11
Pennsylvania	2,916,491	228.08	12	4.54	12
Mississippi	463,111	155.12	21	4.42	13
New Jersey	2,229,487	248.32	10	4.11	14
Arkansas	450,159	150.64	22	3.87	15
Oregon	690,578	169.01	17	3.81	16
Indiana	1,034,367	155.92	20	3.70	17
Wisconsin	986,785	170.93	16	3.68	18
Maryland	1,129,008	187.39	14	3.31	19
Nebraska	307,672	161.29	18	3.22	20
Vermont	98,336	157.75	19	3.19	21
Connecticut	719,467	200.54	13	2.92	22
Idaho	188,996	112.50	29	2.88	23
Kansas	391,877	134.77	25	2.86	24
Utah	333,358	109.50	31	2.74	25
Rhode Island	144,269	136.42	24	2.72	26
Montana	118,969	114.54	27	2.65	27
Iowa	376,865	120.37	26	2.61	28
North Dakota	103,069	136.42	23	2.55	29
North Carolina	1,066,511	105.01	32	2.54	30
Florida	2,272,230	110.00	30	2.47	31
Maine	137,492	103.36	33	2.37	32
Georgia	981,002	95.12	34	2.32	33
South Carolina	440,489	88.81	37	2.28	34
Colorado	626,109	113.22	28	2.20	35
West Virginia	144,680	79.12	40	2.14	36
Arizona	570,548	82.58	39	2.11	37
Michigan	898,213	90.42	35	2.08	38
Alabama	376,680	77.50	41	2.01	39
Oklahoma	327,783	83.59	38	1.90	40
Virginia	752,689	89.45	36	1.71	41
Missouri	404,453	66.40	43	1.55	42
Hawaii	108,169	75.71	42	1.54	43
New Mexico	113,942	54.64	44	1.43	44
Louisiana	171,579	36.61	46	0.86	45
South Dakota	32,684	37.94	45	0.79	46
Ohio	297,590	25.60	47	0.58	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	\$54,259,322	\$167.77		\$3.45	
WI % Difference from U.S. Average		1.9%		6.5%	

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 2015-16

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$377,589	\$264.29	1	\$5.37	1
Iowa	631,838	201.81	2	4.38	2
Oklahoma	727,864	185.62	3	4.22	3
Montana	152,078	146.42	6	3.39	4
New Mexico	250,265	120.01	11	3.13	5
Oregon	553,037	135.35	9	3.06	6
North Dakota	121,835	161.25	5	3.01	7
Wyoming	100,950	172.59	4	3.01	8
Idaho	185,654	110.51	13	2.83	9
Minnesota	751,315	135.98	7	2.64	10
Illinois	1,740,773	135.62	8	2.62	11
South Dakota	103,447	120.07	10	2.49	12
Michigan	1,070,548	107.77	14	2.48	13
Vermont	71,659	114.96	12	2.32	14
Nebraska	201,073	105.41	16	2.11	15
Colorado	591,789	107.01	15	2.08	16
Texas	2,543,648	91.15	19	1.98	17
North Carolina	796,834	78.45	26	1.90	18
Maine	108,845	81.82	24	1.88	19
California	4,066,584	103.48	17	1.87	20
Wisconsin	494,319	85.63	21	1.84	21
Kansas	244,849	84.21	22	1.78	22
Washington	668,404	91.80	18	1.74	23
Florida	1,552,270	75.15	29	1.69	24
Tennessee	475,737	71.55	32	1.69	25
Ohio	866,058	74.52	30	1.68	26
South Carolina	318,464	64.21	36	1.65	27
New Hampshire	116,127	86.99	20	1.58	28
Nevada	196,610	66.89	35	1.55	29
Utah	184,078	60.47	38	1.51	30
Mississippi	158,029	52.93	42	1.51	31
Virginia	656,840	78.06	27	1.49	32
Alaska	61,169	82.49	23	1.45	33
Maryland	492,753	81.79	25	1.44	34
Arkansas	163,023	54.56	40	1.40	35
Pennsylvania	900,127	70.39	33	1.40	36
New York	1,499,683	75.60	28	1.28	37
Kentucky	218,098	49.16	45	1.27	38
Alabama	235,628	48.48	46	1.26	39
Indiana	340,557	51.34	43	1.22	40
Delaware	54,287	56.98	39	1.21	41
New Jersey	642,537	71.56	31	1.18	42
Missouri	304,137	49.93	44	1.17	43
Massachusetts	464,428	68.06	34	1.08	44
Connecticut	224,287	62.52	37	0.91	45
Georgia	366,897	35.57	48	0.87	46
Rhode Island	45,359	42.89	47	0.86	47
Arizona	231,309	33.48	49	0.85	48
District of Columbia	36,751	53.70	41	0.72	49
Louisiana	136,768	29.19	50	0.68	50
West Virginia	<u>4,397</u>	2.40	51	0.06	51
U.S. Total	\$27,501,605	\$85.04		\$1.75	
WI % Difference from U.S. Average		0.7%		5.3%	

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

ATTACHMENT 16

Rankings on Other State and Local Taxes* Fiscal Year 2015-16

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$1,667,135	\$2,206.52	1	\$41.24	1
Delaware	1,609,250	1,689.15	2	35.75	2
Wyoming	708,534	1,211.36	3	21.14	3
District of Columbia	714,720	1,044.40	4	14.03	4
Nevada	1,585,208	539.32	6	12.49	5
West Virginia	809,072	442.45	8	11.94	6
Alaska	438,009	590.69	5	10.36	7
New Mexico	722,151	346.28	12	9.03	8
Oregon	1,512,196	370.09	10	8.35	9
Montana	372,510	358.65	11	8.30	10
Washington	2,977,389	408.93	9	7.74	11
New York	8,847,977	446.05	7	7.54	12
Pennsylvania	4,413,060	345.12	13	6.87	13
South Carolina	1,200,596	242.06	24	6.22	14
Tennessee	1,726,143	259.59	20	6.12	15
Florida	5,476,266	265.11	19	5.96	16
Alabama	1,047,102	215.43	26	5.59	17
Maryland	1,893,285	314.25	14	5.55	18
Minnesota	1,508,073	272.95	17	5.30	19
New Hampshire	381,905	286.07	15	5.20	20
South Dakota	210,634	244.48	22	5.07	21
Mississippi	521,697	174.75	34	4.97	22
California	10,630,657	270.52	18	4.89	23
Nebraska	464,351	243.42	23	4.86	24
New Jersey	2,562,296	285.38	16	4.72	25
Louisiana	925,488	197.49	28	4.63	26
Virginia	2,003,814	238.14	25	4.55	27
Oklahoma	759,395	193.66	30	4.40	28
Maine	242,205	182.08	31	4.18	29
Massachusetts	1,744,151	255.60	21	4.04	30
Idaho	259,051	154.19	40	3.95	31
Rhode Island	207,458	196.17	29	3.91	32
Ohio	1,971,732	169.65	36	3.82	33
North Carolina	1,598,734	157.41	39	3.81	34
Wisconsin	969,375	167.92	37	3.61	35
Vermont	109,551	175.74	33	3.55	36
Illinois	2,320,941	180.82	32	3.49	37
Iowa	499,292	159.47	38	3.46	38
Hawaii	242,727	169.90	35	3.45	39
Kentucky	585,322	131.94	44	3.40	40
Texas	4,273,352	153.14	41	3.33	41
Arkansas	384,579	128.70	45	3.31	42
Missouri	858,584	140.96	42	3.30	43
Connecticut	752,549	209.76	27	3.06	44
Michigan	1,228,896	123.71	46	2.85	45
Arizona	720,949	104.35	48	2.66	46
Colorado	742,591	134.28	43	2.61	47
Kansas	326,096	112.15	47	2.38	48
Utah	281,305	92.40	49	2.31	49
Indiana	531,710	80.15	50	1.90	50
Georgia	765,243	74.20	51	1.81	51
U.S. Total	\$79,305,306	\$245.22		\$5.05	
WI % Difference from U.S. Average		-31.5%		-28.4%	

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

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

ATTACHMENT 17

Rankings on Total State and Local Government Current Charges Fiscal Year 2015-16

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$11,501,070	\$2,318.85	2	\$59.63	1
Mississippi	5,896,815	1,975.21	10	56.22	2
Alabama	9,965,572	2,050.30	5	53.21	3
Wyoming	1,686,324	2,883.05	1	50.32	4
Iowa	7,135,124	2,278.96	3	49.49	5
Utah	5,769,321	1,895.11	11	47.34	6
Oregon	8,221,781	2,012.19	6	45.42	7
Kansas	5,800,924	1,995.00	9	42.27	8
North Carolina	17,407,530	1,713.90	14	41.46	9
West Virginia	2,700,690	1,476.89	25	39.87	10
Indiana	10,954,038	1,651.19	19	39.16	11
Alaska	1,639,859	2,211.48	4	38.78	12
Michigan	16,593,943	1,670.51	17	38.49	13
Washington	14,631,377	2,009.55	7	38.04	14
California	78,953,576	2,009.18	8	36.33	15
Delaware	1,607,590	1,687.41	15	35.71	16
Hawaii	2,510,337	1,757.10	13	35.70	17
Kentucky	5,913,263	1,332.98	30	34.31	18
Ohio	17,536,334	1,508.82	22	33.99	19
Virginia	14,892,719	1,769.91	12	33.78	20
Florida	30,215,631	1,462.76	26	32.87	21
Idaho	2,155,434	1,282.98	33	32.85	22
Colorado	9,276,797	1,677.51	16	32.65	23
Nebraska	3,108,941	1,629.76	20	32.57	24
New Mexico	2,598,882	1,246.21	36	32.51	25
Oklahoma	5,423,199	1,383.04	28	31.41	26
Arkansas	3,627,248	1,213.84	39	31.20	27
North Dakota	1,260,651	1,668.53	18	31.18	28
Wisconsin	8,208,693	1,421.93	27	30.60	29
Missouri	7,831,555	1,285.72	32	30.10	30
Louisiana	5,998,868	1,280.13	34	29.98	31
Pennsylvania	19,087,217	1,492.69	24	29.70	32
Georgia	12,281,855	1,190.84	40	29.05	33
Minnesota	8,266,882	1,496.25	23	29.03	34
Tennessee	8,149,313	1,225.57	38	28.88	35
Texas	36,322,223	1,301.64	31	28.32	36
Vermont	837,729	1,343.91	29	27.14	37
New York	31,073,410	1,566.49	21	26.50	38
Arizona	6,938,619	1,004.34	50	25.62	39
Nevada	3,237,721	1,101.55	45	25.51	40
Montana	1,124,850	1,082.99	46	25.07	41
Maine	1,422,703	1,069.51	47	24.54	42
South Dakota	969,900	1,125.77	44	23.34	43
Rhode Island	1,236,040	1,168.76	42	23.32	44
New Jersey	11,403,023	1,270.05	35	21.02	45
Maryland	7,144,307	1,185.83	41	20.93	46
Illinois	13,616,053	1,060.79	48	20.50	47
Massachusetts	8,469,620	1,241.20	37	19.63	48
New Hampshire	1,409,922	1,056.11	49	19.20	49
District of Columbia	796,717	1,164.22	43	15.64	50
Connecticut	<u>3,227,666</u>	899.65	51	13.12	51
U.S. Total	\$498,039,856	\$1,539.98		\$31.70	
WI % Difference from U.S. Average		-7.7%		-3.5%	

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

ATTACHMENT 18

Rankings on State and Local Government Higher Education Charges Fiscal Year 2015-16

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Delaware	\$816,971	\$857.53	2	\$18.15	1
Vermont	540,128	866.49	1	17.50	2
Utah	1,704,466	559.88	4	13.99	3
Alabama	2,542,480	523.09	7	13.57	4
West Virginia	874,429	478.19	13	12.91	5
Iowa	1,814,490	579.55	3	12.58	6
Michigan	5,399,758	543.59	6	12.52	7
Indiana	3,406,433	513.48	9	12.18	8
South Carolina	2,250,331	453.71	17	11.67	9
Oklahoma	2,007,998	512.09	10	11.63	10
Mississippi	1,162,099	389.26	28	11.08	11
Oregon	1,989,778	486.98	12	10.99	12
North Dakota	422,141	558.72	5	10.44	13
Colorado	2,848,110	515.02	8	10.02	14
Arizona	2,705,651	391.63	27	9.99	15
Ohio	5,151,943	443.27	18	9.99	16
Kansas	1,333,106	458.47	16	9.71	17
Montana	431,832	415.76	22	9.63	18
Virginia	4,230,888	502.82	11	9.60	19
Pennsylvania	5,918,432	462.84	14	9.21	20
Kentucky	1,567,680	353.39	34	9.10	21
Wisconsin	2,407,871	417.10	21	8.98	22
South Dakota	370,328	429.84	20	8.91	23
Nebraska	845,375	443.16	19	8.86	24
North Carolina	3,687,904	363.10	31	8.78	25
Missouri	2,199,334	361.07	32	8.45	26
New Hampshire	613,144	459.28	15	8.35	27
New Mexico	637,460	305.67	37	7.97	28
Rhode Island	420,852	397.94	25	7.94	29
Arkansas	909,538	304.37	38	7.82	30
Louisiana	1,536,302	327.84	35	7.68	31
Washington	2,902,075	398.59	24	7.54	32
Idaho	479,396	285.35	42	7.31	33
Maryland	2,486,571	412.73	23	7.29	34
Minnesota	1,959,588	354.67	33	6.88	35
Texas	8,735,262	313.04	36	6.81	36
Massachusetts	2,700,547	395.76	26	6.26	37
New Jersey	3,273,332	364.58	30	6.03	38
Hawaii	417,401	292.16	40	5.94	39
Georgia	2,506,497	243.03	45	5.93	40
Tennessee	1,633,340	245.64	44	5.79	41
Illinois	3,800,197	296.06	39	5.72	42
Maine	319,231	239.98	46	5.51	43
Connecticut	1,341,462	373.91	29	5.45	44
Wyoming	170,346	291.23	41	5.08	45
Alaska	196,746	265.33	43	4.65	46
California	9,147,286	232.78	47	4.21	47
Nevada	523,555	178.13	49	4.12	48
Florida	3,510,190	169.93	50	3.82	49
New York	3,769,029	190.01	48	3.21	50
District of Columbia	<u>36,811</u>	53.79	51	0.72	51
U.S. Total	\$112,656,114	\$348.34		\$7.17	
WI % Difference from U.S. Average		19.7%		25.2%	

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

ATTACHMENT 19

Rankings on State and Local Government Hospital Charges Fiscal Year 2015-16

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$6,778,642	\$1,366.71	2	\$35.14	1
Mississippi	3,599,710	1,205.77	3	34.32	2
Wyoming	1,137,596	1,944.91	1	33.94	3
Alabama	5,488,416	1,129.18	5	29.30	4
Iowa	3,548,944	1,133.53	4	24.61	5
North Carolina	9,317,681	917.39	7	22.19	6
Kansas	2,897,033	996.32	6	21.11	7
Utah	2,072,179	680.67	8	17.00	8
Indiana	4,380,847	660.36	9	15.66	9
New Mexico	1,099,964	527.45	16	13.76	10
Kentucky	2,348,155	529.33	15	13.62	11
Oregon	2,308,796	565.05	11	12.75	12
Arkansas	1,456,871	487.54	19	12.53	13
California	25,489,477	648.65	10	11.73	14
Louisiana	2,315,986	494.22	17	11.58	15
Virginia	4,732,843	562.47	12	10.74	16
Washington	4,081,451	560.57	13	10.61	17
Tennessee	2,888,057	434.33	22	10.24	18
Missouri	2,646,361	434.46	21	10.17	19
Michigan	4,311,262	434.01	23	10.00	20
Georgia	4,068,031	394.43	27	9.62	21
Ohio	4,929,773	424.16	26	9.56	22
Texas	12,087,642	433.17	24	9.43	23
Alaska	393,130	530.17	14	9.30	24
Hawaii	650,377	455.23	20	9.25	25
Florida	7,906,408	382.75	28	8.60	26
Nebraska	814,975	427.22	25	8.54	27
Idaho	555,517	330.66	31	8.47	28
New York	9,727,282	490.38	18	8.29	29
Oklahoma	1,287,026	328.22	32	7.46	30
Colorado	2,025,086	366.19	29	7.13	31
Minnesota	2,019,914	365.59	30	7.09	32
Wisconsin	1,797,769	311.41	33	6.70	33
Pennsylvania	3,770,441	294.86	34	5.87	34
West Virginia	395,026	216.02	36	5.83	35
Nevada	702,743	239.09	35	5.54	36
Arizona	816,193	118.14	40	3.01	37
District of Columbia	146,786	214.49	37	2.88	38
Illinois	1,802,140	140.40	38	2.71	39
New Jersey	1,255,669	139.85	39	2.32	40
Maine	133,054	100.02	42	2.29	41
South Dakota	85,289	99.00	43	2.05	42
Montana	90,097	86.74	44	2.01	43
Connecticut	411,182	114.61	41	1.67	44
Massachusetts	312,911	45.86	45	0.73	45
Maryland	184,198	30.57	46	0.54	46
North Dakota	5,275	6.98	47	0.13	47
Delaware	5,563	5.84	48	0.12	48
New Hampshire	7,329	5.49	49	0.10	49
Rhode Island	5,080	4.80	50	0.10	50
Vermont	0	-	NA	-	NA
U.S. Total	\$151,292,177	\$467.81		\$9.63	
WI % Difference from U.S. Average		-33.4%		-30.4%	

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

ATTACHMENT 20

Rankings on State and Local Government Sewerage Charges Fiscal Year 2015-16

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$487,551	\$341.26	3	\$6.93	1
Washington	2,492,650	342.35	2	6.48	2
Oregon	1,130,502	276.68	4	6.25	3
Indiana	1,719,274	259.16	5	6.15	4
District of Columbia	299,665	437.89	1	5.88	5
Ohio	2,400,805	206.56	10	4.65	6
Michigan	1,958,703	197.18	12	4.54	7
Pennsylvania	2,835,831	221.77	7	4.41	8
Rhode Island	226,303	213.98	8	4.27	9
West Virginia	285,036	155.87	23	4.21	10
Iowa	596,067	190.38	16	4.13	11
Massachusetts	1,724,187	252.68	6	4.00	12
Minnesota	1,135,621	205.54	11	3.99	13
Nevada	494,898	168.38	18	3.90	14
Missouri	1,013,250	166.35	19	3.89	15
Idaho	250,405	149.05	27	3.82	16
Maryland	1,287,757	213.74	9	3.77	17
Kentucky	645,446	145.50	31	3.74	18
Florida	3,431,900	166.14	20	3.73	19
Georgia	1,560,657	151.32	25	3.69	20
Virginia	1,620,301	192.56	15	3.68	21
Delaware	164,753	172.93	17	3.66	22
South Carolina	683,301	137.77	33	3.54	23
California	7,606,371	193.56	14	3.50	24
Wisconsin	937,200	162.34	21	3.49	25
Tennessee	973,486	146.40	30	3.45	26
Arizona	915,696	132.54	35	3.38	27
North Carolina	1,392,132	137.07	34	3.32	28
Utah	398,263	130.82	36	3.27	29
New Jersey	1,744,686	194.32	13	3.22	30
Kansas	436,924	150.26	26	3.18	31
Colorado	894,463	161.74	22	3.15	32
Texas	3,846,846	137.86	32	3.00	33
Maine	173,691	130.57	37	3.00	34
Nebraska	279,952	146.76	29	2.93	35
Alabama	540,075	111.11	44	2.88	36
Alaska	114,848	154.88	24	2.72	37
Montana	119,459	115.01	43	2.66	38
Mississippi	273,633	91.66	50	2.61	39
Arkansas	298,340	99.84	47	2.57	40
New Mexico	199,601	95.71	49	2.50	41
New York	2,912,831	146.84	28	2.48	42
Vermont	75,462	121.06	40	2.44	43
South Dakota	100,927	117.15	42	2.43	44
Oklahoma	416,444	106.20	45	2.41	45
Illinois	1,540,567	120.02	41	2.32	46
Wyoming	75,809	129.61	38	2.26	47
Louisiana	450,934	96.23	48	2.25	48
New Hampshire	133,867	100.27	46	1.82	49
Connecticut	446,051	124.33	39	1.81	50
North Dakota	66,080	87.46	51	1.63	51
U.S. Total	\$55,809,501	\$172.57		\$3.55	
WI % Difference from U.S. Average		-5.9%		-1.6%	

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

ATTACHMENT 21

Rankings on Other State and Local Government Current Charges* Fiscal Year 2015-16

	Other State and Local Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$935,135	\$1,261.10	1	\$22.11	1
North Dakota	767,155	1,015.36	2	18.98	2
West Virginia	1,146,199	626.81	11	16.92	3
California	36,710,442	934.19	3	16.89	4
Florida	15,367,133	743.93	4	16.72	5
Oregon	2,792,705	683.48	7	15.43	6
Delaware	620,303	651.10	9	13.78	7
Maine	796,727	598.94	13	13.74	8
Hawaii	955,008	668.45	8	13.58	9
Washington	5,155,201	708.04	6	13.40	10
Idaho	870,116	517.92	21	13.26	11
Utah	1,594,413	523.73	20	13.08	12
New York	14,664,268	739.26	5	12.50	13
Colorado	3,509,138	634.55	10	12.35	14
Nebraska	1,168,639	612.62	12	12.24	15
Nevada	1,516,525	515.96	23	11.95	16
Wisconsin	3,065,853	531.08	18	11.43	17
Michigan	4,924,220	495.72	27	11.42	18
Minnesota	3,151,759	570.45	15	11.07	19
Rhode Island	583,805	552.03	16	11.01	20
Montana	483,462	465.47	30	10.78	21
Pennsylvania	6,562,513	513.21	24	10.21	22
South Dakota	413,356	479.79	29	9.95	23
Oklahoma	1,711,731	436.53	32	9.92	24
Georgia	4,146,670	402.06	35	9.81	25
Ohio	5,053,813	434.83	33	9.80	26
Virginia	4,308,687	512.06	25	9.77	27
Illinois	6,473,149	504.31	26	9.74	28
New Jersey	5,129,336	571.30	14	9.46	29
Tennessee	2,654,430	399.20	36	9.41	30
Maryland	3,185,781	528.78	19	9.33	31
South Carolina	1,788,796	360.66	41	9.27	32
Arizona	2,501,079	362.02	39	9.24	33
Texas	11,652,473	417.58	34	9.09	34
Wyoming	302,573	517.30	22	9.03	35
New Hampshire	655,582	491.07	28	8.93	36
Massachusetts	3,731,975	546.91	17	8.65	37
Louisiana	1,695,646	361.84	40	8.47	38
Arkansas	962,499	322.10	44	8.28	39
New Mexico	661,857	317.37	45	8.28	40
Kansas	1,133,861	389.95	37	8.26	41
Mississippi	861,373	288.53	48	8.21	42
Iowa	1,175,623	375.49	38	8.15	43
Kentucky	1,351,982	304.77	46	7.84	44
Missouri	1,972,610	323.85	43	7.58	45
Alabama	1,394,601	286.92	49	7.45	46
Vermont	222,139	356.36	42	7.20	47
North Carolina	3,009,813	296.34	47	7.17	48
District of Columbia	313,455	458.04	31	6.15	49
Indiana	1,447,484	218.19	51	5.18	50
Connecticut	<u>1,028,971</u>	286.81	50	4.18	51
U.S. Total	\$178,282,064	\$551.26		\$11.35	
WI % Difference from U.S. Average		-3.7%		0.7%	

*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 2015-16

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,208,013	\$4,326.25	1	\$75.86	1
New Mexico	2,827,794	1,355.98	3	35.37	2
Wyoming	1,027,712	1,757.04	2	30.66	3
Delaware	1,210,642	1,270.75	5	26.90	4
North Dakota	946,684	1,252.98	6	23.42	5
West Virginia	1,442,212	788.68	15	21.29	6
New York	23,288,824	1,174.05	7	19.86	7
Hawaii	1,363,296	954.23	9	19.39	8
Oregon	3,393,020	830.40	11	18.74	9
Rhode Island	991,714	937.73	10	18.71	10
Louisiana	3,717,051	793.20	13	18.58	11
Oklahoma	3,100,227	790.63	14	17.96	12
District of Columbia	910,937	1,331.13	4	17.88	13
South Dakota	709,249	823.23	12	17.07	14
Florida	15,048,141	728.49	20	16.37	15
South Carolina	3,156,698	636.45	28	16.37	16
Ohio	8,226,498	707.80	22	15.95	17
Massachusetts	6,623,638	970.68	8	15.35	18
Wisconsin	4,115,281	712.86	21	15.34	19
Montana	684,799	659.31	25	15.26	20
Missouri	3,922,300	643.93	27	15.08	21
Minnesota	4,284,485	775.47	16	15.05	22
Kansas	2,055,163	706.79	23	14.98	23
Colorado	4,221,237	763.32	17	14.86	24
Utah	1,779,820	584.64	35	14.60	25
Michigan	6,266,596	630.86	29	14.53	26
Iowa	2,021,755	645.75	26	14.02	27
New Hampshire	1,009,034	755.82	18	13.74	28
Arizona	3,710,229	537.04	40	13.70	29
Texas	17,562,122	629.36	30	13.69	30
Arkansas	1,525,113	510.37	42	13.12	31
Indiana	3,645,644	549.54	39	13.03	32
Virginia	5,628,249	668.88	24	12.77	33
Vermont	383,956	615.95	33	12.44	34
New Jersey	6,746,470	751.41	19	12.44	35
Nebraska	1,177,941	617.50	32	12.34	36
Washington	4,573,671	628.17	31	11.89	37
Tennessee	3,320,972	499.44	43	11.77	38
North Carolina	4,838,494	476.38	45	11.52	39
California	24,185,288	615.46	34	11.13	40
Alabama	2,074,358	426.77	47	11.07	41
Nevada	1,400,738	476.56	44	11.04	42
Mississippi	1,156,680	387.44	51	11.03	43
Pennsylvania	7,080,235	553.70	38	11.02	44
Illinois	7,288,091	567.80	36	10.97	45
Idaho	700,716	417.09	48	10.68	46
Maine	604,599	454.51	46	10.43	47
Kentucky	1,789,303	403.35	50	10.38	48
Georgia	4,226,682	409.82	49	10.00	49
Maryland	3,213,846	533.44	41	9.42	50
Connecticut	2,026,474	564.84	37	8.24	51
U.S. Total	\$220,412,691	\$681.54		\$14.03	
WI % Difference from U.S. Average		4.6%		9.4%	

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

ATTACHMENT 23

Rankings on State and Local Government Utility Revenue Fiscal Year 2015-16

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$4,532,175	\$2,375.85	1	\$47.48	1
Tennessee	8,933,763	1,343.54	3	31.66	2
District of Columbia	1,033,925	1,510.84	2	20.29	3
South Carolina	3,671,945	740.34	6	19.04	4
Arizona	4,908,019	710.42	7	18.12	5
Washington	6,804,881	934.62	4	17.69	6
Utah	2,035,051	668.47	9	16.70	7
Alabama	2,980,373	613.18	10	15.91	8
New York	15,839,711	798.52	5	13.51	9
California	27,688,464	704.60	8	12.74	10
Georgia	4,825,912	467.92	18	11.41	11
Kansas	1,539,117	529.32	13	11.21	12
Delaware	487,951	512.18	14	10.84	13
Texas	13,801,845	494.60	15	10.76	14
Oklahoma	1,855,045	473.08	17	10.75	15
North Carolina	4,464,079	439.52	20	10.63	16
Kentucky	1,804,776	406.84	26	10.47	17
Florida	9,564,924	463.04	19	10.41	18
Missouri	2,630,002	431.77	22	10.11	19
Nevada	1,276,951	434.45	21	10.06	20
Alaska	412,313	556.04	12	9.75	21
Indiana	2,710,411	408.56	25	9.69	22
Colorado	2,716,154	491.16	16	9.56	23
Massachusetts	3,860,791	565.79	11	8.95	24
South Dakota	366,949	425.92	23	8.83	25
Oregon	1,584,643	387.82	30	8.75	26
Arkansas	982,174	328.68	34	8.45	27
Minnesota	2,348,971	425.15	24	8.25	28
Mississippi	864,607	289.61	37	8.24	29
Wisconsin	2,198,314	380.80	31	8.20	30
Vermont	244,517	392.26	29	7.92	31
Iowa	1,141,176	364.49	32	7.91	32
New Mexico	624,211	299.32	36	7.81	33
Illinois	5,160,235	402.02	28	7.77	34
Wyoming	236,127	403.70	27	7.05	35
North Dakota	255,265	337.85	33	6.31	36
Michigan	2,720,561	273.88	38	6.31	37
Hawaii	440,735	308.49	35	6.27	38
Louisiana	1,232,131	262.93	40	6.16	39
Ohio	3,083,945	265.34	39	5.98	40
Pennsylvania	3,025,683	236.62	42	4.71	41
Rhode Island	240,217	227.14	45	4.53	42
Virginia	1,940,830	230.66	43	4.40	43
New Jersey	2,244,496	249.99	41	4.14	44
Idaho	244,473	145.52	47	3.73	45
West Virginia	242,496	132.61	49	3.58	46
Connecticut	817,227	227.79	44	3.32	47
Montana	140,590	135.36	48	3.13	48
Maryland	1,061,543	176.20	46	3.11	49
Maine	142,272	106.95	50	2.45	50
New Hampshire	<u>120,264</u>	90.08	51	1.64	51
U.S. Total	\$164,083,230	\$507.36		\$10.44	
WI % Difference from U.S. Average		-24.9%		-21.5%	

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

ATTACHMENT 24

Rankings on Total State and Local Government Insurance Trust Revenue Fiscal Year 2015-16

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$2,016,644	\$967.01	6	\$25.22	1
Alabama	4,603,284	947.07	7	24.58	2
Oregon	4,102,939	1,004.15	3	22.67	3
Nevada	2,855,466	971.49	5	22.50	4
Michigan	9,316,547	937.90	8	21.61	5
Wyoming	709,660	1,213.28	1	21.17	6
California	42,585,333	1,083.69	2	19.59	7
Washington	7,238,988	994.24	4	18.82	8
Ohio	9,683,862	833.20	10	18.77	9
Montana	758,349	730.13	17	16.90	10
Idaho	1,095,825	652.27	21	16.70	11
Texas	21,121,369	756.91	15	16.47	12
Iowa	2,351,493	751.07	16	16.31	13
Missouri	4,195,735	688.82	19	16.13	14
Pennsylvania	10,210,047	798.47	13	15.89	15
New York	17,937,411	904.27	9	15.30	16
North Dakota	615,280	814.35	11	15.22	17
Mississippi	1,588,885	532.22	29	15.15	18
Rhode Island	801,835	758.19	14	15.13	19
Colorado	3,966,117	717.19	18	13.96	20
Arizona	3,695,155	534.86	28	13.64	21
Louisiana	2,717,356	579.87	24	13.58	22
Virginia	5,661,872	672.88	20	12.84	23
Massachusetts	5,493,524	805.06	12	12.73	24
Illinois	7,673,749	597.84	22	11.55	25
South Carolina	2,189,627	441.47	35	11.35	26
Utah	1,359,978	446.73	34	11.16	27
West Virginia	733,309	401.01	39	10.83	28
Minnesota	3,009,396	544.68	26	10.57	29
Kentucky	1,739,588	392.14	40	10.09	30
Vermont	311,274	499.35	30	10.08	31
Wisconsin	2,688,944	465.79	33	10.02	32
Alaska	420,920	567.64	25	9.95	33
North Carolina	4,124,546	406.09	37	9.82	34
Arkansas	1,106,778	370.38	44	9.52	35
Tennessee	2,574,132	387.12	41	9.12	36
New Hampshire	661,546	495.53	31	9.01	37
New Jersey	4,827,970	537.73	27	8.90	38
Indiana	2,471,415	372.54	43	8.84	39
Georgia	3,698,953	358.65	45	8.75	40
Nebraska	831,859	436.08	36	8.71	41
Maine	502,083	377.44	42	8.66	42
Maryland	2,954,621	490.41	32	8.66	43
Connecticut	2,115,298	589.60	23	8.60	44
Kansas	1,176,935	404.76	38	8.58	45
Oklahoma	1,371,223	349.69	46	7.94	46
Hawaii	498,176	348.70	47	7.08	47
South Dakota	288,616	335.00	48	6.95	48
Florida	5,339,610	258.49	49	5.81	49
Delaware	118,672	124.56	50	2.64	50
District of Columbia	<u>-18,499</u>	<u>-27.03</u>	51	<u>-0.36</u>	51
U.S. Total	\$220,093,695	\$680.55		\$14.01	
WI % Difference from U.S. Average		-31.6%		-28.4%	

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

ATTACHMENT 25

Rankings on State and Local Government Employee Retirement Trust Revenue Fiscal Year 2015-16

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$4,309,441	\$886.62	1	\$23.01	1
New Mexico	1,632,516	782.82	3	20.42	2
Michigan	7,886,023	793.89	2	18.29	3
Nevada	2,285,516	777.58	4	18.01	4
Texas	17,602,324	630.80	6	13.73	5
Mississippi	1,421,012	475.98	17	13.55	6
Missouri	3,488,356	572.69	11	13.41	7
Iowa	1,907,637	609.30	7	13.23	8
Oregon	2,393,503	585.78	9	13.22	9
Montana	558,670	537.88	12	12.45	10
Ohio	6,161,559	530.14	15	11.94	11
Arizona	3,210,018	464.64	19	11.85	12
California	24,986,261	635.84	5	11.50	13
Virginia	5,038,417	598.79	8	11.43	14
Louisiana	2,251,209	480.40	16	11.25	15
Idaho	730,498	434.81	21	11.13	16
Pennsylvania	6,841,938	535.07	14	10.65	17
New York	11,456,109	577.53	10	9.77	18
Colorado	2,622,514	474.22	18	9.23	19
South Carolina	1,687,606	340.26	29	8.75	20
Massachusetts	3,652,152	535.21	13	8.46	21
Illinois	5,369,597	418.33	23	8.08	22
Tennessee	2,227,251	334.95	30	7.89	23
Wyoming	263,124	449.85	20	7.85	24
New Hampshire	575,065	430.76	22	7.83	25
Washington	2,938,197	403.55	24	7.64	26
Nebraska	721,249	378.09	26	7.56	27
North Dakota	292,146	386.67	25	7.23	28
Minnesota	2,056,043	372.13	27	7.22	29
Georgia	2,804,635	271.94	37	6.63	30
Arkansas	765,995	256.34	42	6.59	31
Utah	800,790	263.04	38	6.57	32
Wisconsin	1,714,544	297.00	34	6.39	33
North Carolina	2,611,158	257.09	40	6.22	34
West Virginia	409,110	223.72	44	6.04	35
Kansas	826,532	284.25	35	6.02	36
Rhode Island	315,336	298.17	33	5.95	37
Maine	341,457	256.69	41	5.89	38
South Dakota	244,076	283.30	36	5.87	39
Indiana	1,564,250	235.79	43	5.59	40
Alaska	232,244	313.20	31	5.49	41
Kentucky	941,535	212.24	45	5.46	42
Maryland	1,844,520	306.16	32	5.40	43
Vermont	161,996	259.88	39	5.25	44
Connecticut	1,258,513	350.79	28	5.12	45
Oklahoma	785,666	200.36	47	4.55	46
Florida	4,089,168	197.96	48	4.45	47
Hawaii	294,658	206.24	46	4.19	48
New Jersey	1,325,534	147.64	49	2.44	49
Delaware	-20,790	-21.82	50	-0.46	50
District of Columbia	<u>-184,886</u>	-270.17	51	-3.63	51
U.S. Total	\$149,691,992	\$462.86		\$9.53	
WI % Difference from U.S. Average		-35.8%		-32.9%	

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

ATTACHMENT 26

Rankings on Total State and Local Government Expenditures Fiscal Year 2015-16

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$15,850,500	\$21,375.63	2	\$374.80	1
District of Columbia	16,584,678	24,234.70	1	325.53	2
Wyoming	10,067,959	17,212.83	3	300.41	3
New Mexico	23,590,658	11,312.12	18	295.06	4
Mississippi	29,929,967	10,025.40	28	285.34	5
New York	327,195,519	16,494.80	4	279.01	6
Oregon	49,654,773	12,152.45	11	274.30	7
North Dakota	10,793,163	14,285.21	5	266.96	8
West Virginia	18,055,482	9,873.74	30	266.55	9
Kentucky	45,455,165	10,246.62	25	263.72	10
Delaware	11,413,963	11,980.67	13	253.57	11
Vermont	7,774,956	12,472.78	9	251.90	12
South Carolina	47,533,649	9,583.74	34	246.44	13
California	533,936,793	13,587.40	6	245.68	14
Ohio	125,583,135	10,805.12	23	243.42	15
Iowa	34,916,262	11,152.26	20	242.17	16
Nebraska	23,071,752	12,094.63	12	241.70	17
Alabama	45,186,160	9,296.52	37	241.25	18
Louisiana	47,492,664	10,134.67	27	237.37	19
Arkansas	27,291,380	9,132.96	39	234.77	20
Hawaii	16,217,724	11,351.52	17	230.62	21
Minnesota	65,611,425	11,875.26	15	230.43	22
Rhode Island	12,166,209	11,503.97	16	229.53	23
Washington	86,881,984	11,932.81	14	225.87	24
Utah	27,330,403	8,977.50	41	224.25	25
Michigan	96,649,955	9,729.75	32	224.16	26
Maine	12,964,023	9,745.69	31	223.60	27
Pennsylvania	143,550,017	11,226.17	19	223.38	28
Montana	10,007,867	9,635.40	33	223.07	29
Wisconsin	59,029,677	10,225.28	26	220.06	30
Arizona	59,020,928	8,543.06	47	217.94	31
North Carolina	88,962,987	8,759.05	44	211.87	32
Illinois	139,837,137	10,894.37	22	210.50	33
Kansas	28,764,531	9,892.43	29	209.60	34
Massachusetts	89,446,078	13,108.11	7	207.26	35
Indiana	57,921,968	8,731.07	45	207.08	36
Missouri	53,642,230	8,806.55	42	206.20	37
Tennessee	57,782,345	8,689.85	46	204.79	38
New Jersey	109,767,625	12,225.72	10	202.37	39
Colorado	57,154,562	10,335.17	24	201.15	40
Oklahoma	34,528,405	8,805.56	43	200.01	41
Texas	252,399,264	9,044.99	40	196.82	42
Georgia	82,188,266	7,968.91	50	194.37	43
Maryland	66,183,014	10,985.18	21	193.92	44
Nevada	24,541,020	8,349.40	48	193.34	45
South Dakota	7,968,273	9,248.85	38	191.77	46
Idaho	12,506,304	7,444.11	51	190.61	47
Connecticut	45,650,212	12,724.14	8	185.56	48
Florida	167,229,459	8,095.70	49	181.92	49
Virginia	80,176,959	9,528.56	35	181.88	50
New Hampshire	12,586,531	9,428.01	36	171.41	51
U.S. Total	\$3,510,045,960	\$10,853.38		\$223.40	
WI % Difference From U.S. Average		-5.8%		-1.5%	

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

ATTACHMENT 27

Rankings on State and Local Government Direct General Expenditures Fiscal Year 2015-16

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$13,717,552	\$18,499.18	2	\$324.36	1
Wyoming	8,776,997	15,005.72	3	261.89	2
New Mexico	20,521,083	9,840.21	15	256.66	3
District of Columbia	12,761,537	18,648.06	1	250.49	4
Mississippi	26,104,768	8,744.10	27	248.87	5
North Dakota	9,576,859	12,675.38	5	236.88	6
West Virginia	15,915,814	8,703.65	28	234.97	7
Oregon	41,373,262	10,125.64	13	228.55	8
Vermont	7,031,170	11,279.58	6	227.80	9
Kentucky	38,879,227	8,764.26	26	225.57	10
New York	264,290,057	13,323.57	4	225.37	11
Delaware	10,092,031	10,593.11	10	224.21	12
Iowa	30,893,618	9,867.43	14	214.27	13
South Carolina	40,888,043	8,243.85	36	211.99	14
Arkansas	24,302,413	8,132.71	37	209.06	15
Louisiana	41,342,876	8,822.34	24	206.63	16
Alabama	38,111,423	7,840.98	40	203.48	17
Maine	11,761,180	8,841.45	23	202.86	18
Ohio	103,578,780	8,911.88	22	200.77	19
Minnesota	56,956,519	10,308.78	11	200.03	20
California	427,077,147	10,868.08	8	196.51	21
Montana	8,775,267	8,448.68	32	195.59	22
Hawaii	13,627,195	9,538.29	19	193.78	23
Rhode Island	10,202,176	9,646.85	17	192.47	24
Michigan	82,813,867	8,336.87	34	192.07	25
Utah	23,289,436	7,650.12	42	191.09	26
Pennsylvania	122,172,491	9,554.37	18	190.12	27
Wisconsin	50,719,406	8,785.75	25	189.08	28
Indiana	52,073,775	7,849.52	39	186.17	29
North Carolina	77,210,973	7,601.98	43	183.88	30
Washington	70,595,670	9,695.96	16	183.53	31
Kansas	25,174,450	8,657.76	30	183.44	32
Nebraska	17,426,285	9,135.17	21	182.56	33
Arizona	48,771,948	7,059.56	46	180.10	34
Missouri	45,483,238	7,467.07	44	174.84	35
Massachusetts	74,668,999	10,942.56	7	173.02	36
New Jersey	92,449,533	10,296.86	12	170.44	37
Oklahoma	29,144,925	7,432.64	45	168.82	38
South Dakota	6,991,455	8,115.05	38	168.26	39
Idaho	11,039,406	6,570.97	51	168.26	40
Maryland	57,353,842	9,519.70	20	168.05	41
Illinois	111,433,768	8,681.53	29	167.75	42
Texas	215,061,922	7,706.97	41	167.71	43
Colorado	46,973,837	8,494.20	31	165.32	44
Georgia	68,696,712	6,660.78	50	162.46	45
Nevada	20,499,945	6,974.54	48	161.51	46
Virginia	70,887,136	8,424.52	33	160.81	47
Tennessee	44,998,336	6,767.27	49	159.48	48
Florida	144,860,827	7,012.81	47	157.59	49
Connecticut	38,425,259	10,710.32	9	156.19	50
New Hampshire	<u>11,127,429</u>	8,335.06	35	151.54	51
U.S. Total	\$2,936,901,864	\$9,081.16		\$186.93	
WI % Difference From U.S. Average		-3.3%		1.2%	

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 2015-16

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$7,830,969	\$10,560.67	2	\$185.17	1
District of Columbia	8,689,527	12,697.75	1	170.56	2
New Mexico	12,284,808	5,890.77	14	153.65	3
Mississippi	15,832,341	5,303.23	24	150.94	4
Oregon	26,148,014	6,399.43	9	144.45	5
West Virginia	9,707,003	5,308.33	22	143.30	6
Wyoming	4,777,621	8,168.13	3	142.55	7
Vermont	4,374,879	7,018.29	5	141.74	8
Delaware	6,292,570	6,605.00	7	139.80	9
New York	159,420,316	8,036.80	4	135.94	10
Kentucky	22,963,156	5,176.41	27	133.23	11
South Carolina	24,989,997	5,038.49	29	129.56	12
Arkansas	14,726,179	4,928.06	32	126.68	13
Maine	7,323,330	5,505.30	17	126.31	14
Nebraska	11,760,069	6,164.84	10	123.20	15
Alabama	22,671,199	4,664.33	36	121.04	16
Ohio	62,410,519	5,369.78	21	120.97	17
Pennsylvania	75,954,474	5,939.94	13	118.19	18
Arizona	31,926,386	4,621.22	37	117.89	19
Michigan	50,721,562	5,106.14	28	117.64	20
Louisiana	23,307,151	4,973.62	30	116.49	21
California	252,305,573	6,420.56	8	116.09	22
Minnesota	32,914,229	5,957.27	12	115.59	23
North Dakota	4,620,906	6,115.97	11	114.29	24
Wisconsin	30,641,679	5,307.83	23	114.23	25
Montana	5,096,837	4,907.15	33	113.60	26
Tennessee	32,022,233	4,815.80	34	113.49	27
Iowa	16,361,740	5,225.94	26	113.48	28
Utah	13,782,231	4,527.19	39	113.08	29
Rhode Island	5,943,150	5,619.65	16	112.12	30
Indiana	31,026,323	4,676.86	35	110.93	31
Hawaii	7,724,466	5,406.70	20	109.84	32
Massachusetts	46,016,349	6,743.59	6	106.63	33
Missouri	27,524,700	4,518.78	41	105.81	34
North Carolina	44,229,604	4,354.73	44	105.34	35
Washington	39,856,931	5,474.15	18	103.62	36
Oklahoma	16,802,881	4,285.13	45	97.33	37
Florida	88,107,458	4,265.34	47	95.85	38
Kansas	12,858,956	4,422.33	43	93.70	39
Idaho	6,094,028	3,627.34	51	92.88	40
Maryland	31,666,683	5,256.10	25	92.78	41
Georgia	39,053,896	3,786.63	50	92.36	42
New Hampshire	6,618,256	4,957.44	31	90.13	43
Nevada	11,429,581	3,888.60	49	90.05	44
New Jersey	48,639,163	5,417.34	19	89.67	45
South Dakota	3,687,907	4,280.59	46	88.76	46
Colorado	25,023,824	4,525.02	40	88.07	47
Illinois	58,456,885	4,554.23	38	88.00	48
Texas	110,514,308	3,960.40	48	86.18	49
Virginia	37,933,009	4,508.12	42	86.05	50
Connecticut	20,524,926	5,720.94	15	83.43	51
U.S. Total	\$1,711,590,782	\$5,292.39		\$108.94	
WI % Difference From U.S. Average		0.3%		4.9%	

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

ATTACHMENT 29

Rankings on State and Local Government Expenditures for Salaries and Wages Fiscal Year 2015-16

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,483,980	\$4,698.42	2	\$82.38	1
Wyoming	2,722,673	4,654.86	3	81.24	2
District of Columbia	3,889,036	5,682.93	1	76.34	3
New Mexico	6,079,140	2,915.05	21	76.03	4
Mississippi	7,935,381	2,658.05	29	75.65	5
New York	82,772,091	4,172.76	4	70.58	6
Vermont	2,137,683	3,429.32	8	69.26	7
Iowa	9,908,622	3,164.82	12	68.72	8
Alabama	12,807,808	2,635.06	30	68.38	9
Kansas	9,165,607	3,152.15	14	66.79	10
West Virginia	4,458,178	2,437.98	38	65.82	11
Oregon	11,740,388	2,873.33	22	64.86	12
North Carolina	26,615,824	2,620.52	31	63.39	13
California	137,287,651	3,493.64	7	63.17	14
Kentucky	10,801,248	2,434.85	39	62.67	15
Nebraska	5,976,486	3,132.98	15	62.61	16
South Carolina	12,054,314	2,430.39	40	62.50	17
New Jersey	33,546,103	3,736.31	5	61.85	18
Montana	2,774,680	2,671.41	26	61.85	19
North Dakota	2,500,230	3,309.16	9	61.84	20
Hawaii	4,315,520	3,020.63	17	61.37	21
Utah	7,464,345	2,451.89	37	61.25	22
Washington	23,543,854	3,233.63	10	61.21	23
Arkansas	7,094,722	2,374.22	42	61.03	24
Delaware	2,716,842	2,851.73	23	60.36	25
Rhode Island	3,141,715	2,970.70	20	59.27	26
Minnesota	16,853,955	3,050.46	16	59.19	27
Ohio	30,418,313	2,617.18	32	58.96	28
Idaho	3,816,933	2,271.95	45	58.18	29
Michigan	25,022,500	2,519.02	34	58.04	30
Louisiana	11,592,990	2,473.88	35	57.94	31
Colorado	16,458,212	2,976.11	19	57.92	32
Texas	74,262,428	2,661.27	28	57.91	33
Illinois	38,204,670	2,976.43	18	57.51	34
Wisconsin	15,384,226	2,664.90	27	57.35	35
Maine	3,269,192	2,457.61	36	56.39	36
Maryland	19,094,511	3,169.34	11	55.95	37
Georgia	23,261,711	2,255.44	47	55.01	38
Arizona	14,674,695	2,124.11	50	54.19	39
Nevada	6,809,344	2,316.69	44	53.65	40
Oklahoma	9,229,251	2,353.68	43	53.46	41
Virginia	23,507,619	2,793.74	24	53.33	42
Missouri	13,771,615	2,260.91	46	52.94	43
Indiana	14,715,728	2,218.23	48	52.61	44
Tennessee	14,668,739	2,206.02	49	51.99	45
Connecticut	12,686,556	3,536.14	6	51.57	46
Pennsylvania	32,261,746	2,522.99	33	50.20	47
South Dakota	2,077,713	2,411.62	41	50.00	48
New Hampshire	3,670,655	2,749.52	25	49.99	49
Massachusetts	21,553,284	3,158.58	13	49.94	50
Florida	<u>43,695,182</u>	2,115.31	51	47.53	51
U.S. Total	\$927,895,889	\$2,869.14		\$59.06	
WI % Difference From U.S. Average		-7.1%		-2.9%	

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

ATTACHMENT 30

Rankings on State and Local Government Capital Outlays Fiscal Year 2015-16

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,694,111	\$3,633.22	2	\$63.70	1
North Dakota	2,451,509	3,244.68	3	60.64	2
District of Columbia	2,769,187	4,046.53	1	54.35	3
Wyoming	1,585,064	2,709.93	4	47.29	4
Nebraska	3,442,405	1,804.57	5	36.06	5
Iowa	4,875,941	1,557.38	8	33.82	6
Hawaii	2,279,163	1,595.29	7	32.41	7
South Dakota	1,327,721	1,541.10	9	31.95	8
Washington	11,153,855	1,531.93	10	29.00	9
New York	31,746,031	1,600.40	6	27.07	10
Louisiana	5,370,546	1,146.04	19	26.84	11
Kentucky	4,601,067	1,037.18	23	26.69	12
Kansas	3,663,318	1,259.85	12	26.69	13
New Mexico	2,106,258	1,009.99	26	26.34	14
Texas	33,518,693	1,201.18	16	26.14	15
Minnesota	7,230,146	1,308.61	11	25.39	16
Mississippi	2,635,141	882.67	34	25.12	17
Oklahoma	4,204,519	1,072.25	20	24.35	18
Utah	2,928,806	962.06	28	24.03	19
Colorado	6,724,750	1,216.03	15	23.67	20
Oregon	4,252,855	1,040.84	22	23.49	21
South Carolina	4,477,163	902.69	32	23.21	22
Delaware	1,009,855	1,059.99	21	22.44	23
Illinois	14,821,243	1,154.69	18	22.31	24
California	48,470,849	1,233.47	14	22.30	25
Alabama	4,045,492	832.31	37	21.60	26
West Virginia	1,445,080	790.25	42	21.33	27
Arkansas	2,459,350	823.01	38	21.16	28
Georgia	8,927,223	865.58	35	21.11	29
Montana	937,723	902.82	31	20.90	30
Ohio	10,690,998	919.85	30	20.72	31
Indiana	5,736,663	864.74	36	20.51	32
Pennsylvania	13,137,813	1,027.43	25	20.44	33
North Carolina	8,160,037	803.42	41	19.43	34
Virginia	8,333,674	990.41	27	18.90	35
Arizona	5,058,644	732.22	47	18.68	36
Massachusetts	8,057,627	1,180.83	17	18.67	37
Florida	16,928,846	819.54	39	18.42	38
Vermont	559,425	897.44	33	18.12	39
Connecticut	4,444,931	1,238.94	13	18.07	40
Missouri	4,686,480	769.39	44	18.01	41
Nevada	2,279,432	775.51	43	17.96	42
Wisconsin	4,651,912	805.82	40	17.34	43
Tennessee	4,882,557	734.28	46	17.30	44
New Jersey	9,229,392	1,027.95	24	17.02	45
Idaho	1,106,108	658.39	50	16.86	46
Maryland	5,615,517	932.07	29	16.45	47
Maine	909,671	683.84	48	15.69	48
Michigan	6,595,286	663.95	49	15.30	49
Rhode Island	806,890	762.97	45	15.22	50
New Hampshire	874,006	654.68	51	11.90	51
U.S. Total	\$350,900,973	\$1,085.02		\$22.33	
WI % Difference From U.S. Average		-25.7%		-22.3%	

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 2015-16

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$14,701,604	\$741.15	2	\$12.54	1
District of Columbia	575,816	841.42	1	11.30	2
Illinois	7,287,429	567.75	3	10.97	3
Rhode Island	554,778	524.58	6	10.47	4
Kentucky	1,537,278	346.54	14	8.92	5
California	19,328,997	491.88	7	8.89	6
Washington	3,411,490	468.55	8	8.87	7
Massachusetts	3,814,010	558.93	4	8.84	8
Texas	11,115,783	398.35	11	8.67	9
Colorado	2,422,934	438.14	9	8.53	10
Nevada	1,012,214	344.38	16	7.97	11
Louisiana	1,593,618	340.07	17	7.96	12
Connecticut	1,932,323	538.60	5	7.85	13
Michigan	3,353,447	337.59	19	7.78	14
Oregon	1,385,905	339.18	18	7.66	15
Alaska	323,445	436.19	10	7.65	16
Indiana	2,120,569	319.65	21	7.58	17
South Carolina	1,427,074	287.73	28	7.40	18
Arizona	1,987,246	287.65	29	7.34	19
Pennsylvania	4,645,902	363.33	13	7.23	20
New Mexico	556,120	266.67	31	6.96	21
Missouri	1,764,161	289.63	27	6.78	22
Delaware	284,621	298.75	24	6.32	23
Wisconsin	1,694,016	293.44	25	6.32	24
New Jersey	3,388,081	377.36	12	6.25	25
Minnesota	1,747,047	316.20	22	6.14	26
West Virginia	415,574	227.26	40	6.14	27
Maryland	2,076,204	344.61	15	6.08	28
Kansas	828,413	284.90	30	6.04	29
New Hampshire	442,827	331.70	20	6.03	30
Alabama	1,111,821	228.74	39	5.94	31
Nebraska	554,260	290.55	26	5.81	32
Virginia	2,554,655	303.61	23	5.80	33
Ohio	2,939,451	252.91	32	5.70	34
Florida	5,066,438	245.27	34	5.51	35
Georgia	2,323,994	225.33	41	5.50	36
Tennessee	1,548,040	232.81	36	5.49	37
Utah	634,878	208.55	44	5.21	38
North Carolina	2,132,992	210.01	43	5.08	39
Maine	293,427	220.58	42	5.06	40
Mississippi	518,220	173.58	49	4.94	41
Vermont	148,790	238.69	35	4.82	42
South Dakota	199,341	231.38	38	4.80	43
Hawaii	332,031	232.40	37	4.72	44
North Dakota	189,197	250.41	33	4.68	45
Arkansas	527,037	176.37	47	4.53	46
Iowa	651,524	208.10	45	4.52	47
Oklahoma	727,584	185.55	46	4.21	48
Montana	180,471	173.75	48	4.02	49
Idaho	247,299	147.20	50	3.77	50
Wyoming	<u>74,517</u>	127.40	51	2.22	51
U.S. Total	\$120,684,893	\$373.17		\$7.68	
WI % Difference From U.S. Average		-21.4%		-17.8%	

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

ATTACHMENT 32

Rankings on State and Local Government Expenditures for Assistance and Subsidies Fiscal Year 2015-16

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Delaware	\$327,965	\$344.25	1	\$7.29	1
Kentucky	1,083,914	244.34	7	6.29	2
North Dakota	252,797	334.59	2	6.25	3
South Carolina	1,145,397	230.94	10	5.94	4
Utah	719,439	236.32	8	5.90	5
Maryland	1,861,189	308.92	3	5.45	6
California	11,750,674	299.03	4	5.41	7
Vermont	153,337	245.99	6	4.97	8
Louisiana	978,626	208.83	15	4.89	9
Indiana	1,357,840	204.68	16	4.85	10
Minnesota	1,375,168	248.90	5	4.83	11
West Virginia	303,787	166.13	23	4.48	12
Tennessee	1,253,525	188.52	20	4.44	13
North Carolina	1,855,505	182.69	22	4.42	14
Washington	1,636,435	224.76	11	4.25	15
Arkansas	485,634	162.52	24	4.18	16
Virginia	1,821,562	216.48	13	4.13	17
Alabama	773,668	159.17	25	4.13	18
Iowa	593,900	189.69	19	4.12	19
Pennsylvania	2,549,435	199.38	18	3.97	20
New York	4,646,893	234.26	9	3.96	21
Alaska	155,125	209.20	14	3.67	22
Mississippi	362,966	121.58	39	3.46	23
Nevada	426,281	145.03	31	3.36	24
Ohio	1,716,691	147.70	29	3.33	25
New Jersey	1,804,590	200.99	17	3.33	26
Oklahoma	573,922	146.36	30	3.32	27
New Mexico	255,283	122.41	38	3.19	28
Michigan	1,374,069	138.33	32	3.19	29
Rhode Island	166,674	157.60	26	3.14	30
Oregon	550,349	134.69	34	3.04	31
District of Columbia	152,274	222.51	12	2.99	32
Massachusetts	1,278,165	187.31	21	2.96	33
Wisconsin	794,323	137.59	33	2.96	34
Maine	171,000	128.55	35	2.95	35
Georgia	1,185,669	114.96	40	2.80	36
New Hampshire	199,278	149.27	28	2.71	37
Hawaii	180,969	126.67	37	2.57	38
Arizona	662,895	95.95	45	2.45	39
Texas	2,968,498	106.38	42	2.31	40
Connecticut	564,555	157.36	27	2.29	41
Idaho	146,238	87.05	49	2.23	42
Wyoming	74,265	126.97	36	2.22	43
South Dakota	90,862	105.46	43	2.19	44
Florida	2,005,006	97.06	44	2.18	45
Colorado	610,834	110.46	41	2.15	46
Missouri	531,621	87.28	48	2.04	47
Nebraska	180,798	94.78	46	1.89	48
Kansas	248,602	85.50	50	1.81	49
Illinois	1,178,148	91.79	47	1.77	50
Montana	72,585	69.88	51	1.62	51
U.S. Total	\$57,609,225	\$178.13		\$3.67	
WI % Difference From U.S. Average		-22.8%		-19.2%	

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

ATTACHMENT 33

Rankings on State and Local Government Expenditures for Elementary and Secondary Education Fiscal Year 2015-16

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$2,015,079	\$3,445.11	2	\$60.13	1
Alaska	2,365,549	3,190.13	3	55.94	2
New York	62,007,621	3,125.97	4	52.88	3
Vermont	1,608,471	2,580.35	7	52.11	4
District of Columbia	2,597,846	3,796.16	1	50.99	5
New Jersey	26,985,958	3,005.65	5	49.75	6
Nebraska	4,530,479	2,374.96	9	47.46	7
North Dakota	1,873,417	2,479.55	8	46.34	8
New Mexico	3,653,353	1,751.84	30	45.69	9
Iowa	6,584,354	2,103.04	15	45.67	10
West Virginia	3,086,288	1,687.75	37	45.56	11
Rhode Island	2,410,811	2,279.58	10	45.48	12
South Carolina	8,755,862	1,765.36	29	45.40	13
Ohio	23,163,315	1,992.96	19	44.90	14
Georgia	18,916,855	1,834.16	26	44.74	15
Pennsylvania	28,200,300	2,205.37	13	43.88	16
Arkansas	5,088,236	1,702.76	33	43.77	17
Mississippi	4,581,223	1,534.53	42	43.68	18
Delaware	1,949,722	2,046.53	17	43.32	19
Minnesota	12,229,969	2,213.55	12	42.95	20
Maine	2,424,796	1,822.84	27	41.82	21
Kentucky	7,125,687	1,606.29	39	41.34	22
Texas	52,800,008	1,892.14	24	41.17	23
Kansas	5,648,205	1,942.48	21	41.16	24
Montana	1,839,192	1,770.74	28	40.99	25
Wisconsin	10,865,747	1,882.19	25	40.51	26
Alabama	7,552,686	1,553.88	41	40.32	27
Illinois	26,537,479	2,067.47	16	39.95	28
New Hampshire	2,924,046	2,190.27	14	39.82	29
Missouri	10,312,395	1,693.01	35	39.64	30
Louisiana	7,930,874	1,692.40	36	39.64	31
Utah	4,817,095	1,582.32	40	39.52	32
Oregon	7,145,470	1,748.77	31	39.47	33
Michigan	16,951,162	1,706.47	32	39.32	34
Washington	14,874,614	2,042.95	18	38.67	35
Connecticut	9,441,199	2,631.56	6	38.38	36
Virginia	16,301,534	1,937.34	22	36.98	37
Indiana	9,967,447	1,502.48	44	35.64	38
Massachusetts	15,344,444	2,248.69	11	35.55	39
California	76,706,139	1,951.99	20	35.29	40
South Dakota	1,431,042	1,661.02	38	34.44	41
Oklahoma	5,915,482	1,508.59	43	34.27	42
Maryland	11,583,497	1,922.65	23	33.94	43
Colorado	9,410,350	1,701.66	34	33.12	44
Nevada	4,202,930	1,429.93	46	33.11	45
North Carolina	13,802,717	1,358.98	48	32.87	46
Tennessee	9,274,112	1,394.73	47	32.87	47
Idaho	2,046,687	1,218.25	50	31.19	48
Hawaii	2,118,410	1,482.77	45	30.12	49
Florida	27,362,892	1,324.66	49	29.77	50
Arizona	<u>7,887,589</u>	1,141.70	51	29.13	51
U.S. Total	\$625,150,635	\$1,933.02		\$39.79	
WI % Difference From U.S. Average		-2.6%		1.8%	

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

ATTACHMENT 34

Rankings on State and Local Government Expenditures for Higher Education Fiscal Year 2015-16

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$4,402,104	\$1,446.01	4	\$36.12	1
New Mexico	2,585,618	1,239.85	9	32.34	2
Mississippi	3,171,851	1,062.45	15	30.24	3
North Dakota	1,220,090	1,614.84	1	30.18	4
Vermont	871,891	1,398.71	5	28.25	5
Delaware	1,248,513	1,310.50	6	27.74	6
Oregon	4,943,952	1,209.98	10	27.31	7
Michigan	11,719,911	1,179.84	12	27.18	8
Iowa	3,918,473	1,251.56	8	27.18	9
Wyoming	898,173	1,535.57	2	26.80	10
Alabama	4,881,370	1,004.28	20	26.06	11
West Virginia	1,754,454	959.43	25	25.90	12
Alaska	1,092,961	1,473.94	3	25.84	13
Nebraska	2,431,684	1,274.73	7	25.47	14
Kentucky	4,375,744	986.39	22	25.39	15
Kansas	3,459,326	1,189.70	11	25.21	16
Oklahoma	4,052,903	1,033.59	17	23.48	17
Wisconsin	6,279,171	1,087.69	13	23.41	18
Arkansas	2,711,408	907.36	30	23.32	19
North Carolina	9,726,928	957.69	26	23.17	20
Indiana	6,434,544	969.93	24	23.00	21
Arizona	5,910,477	855.52	32	21.83	22
Texas	27,959,164	1,001.95	21	21.80	23
South Carolina	4,178,957	842.56	33	21.67	24
South Dakota	881,094	1,022.69	18	21.21	25
Montana	940,038	905.05	31	20.95	26
Colorado	5,920,949	1,070.68	14	20.84	27
Maryland	6,363,889	1,056.29	16	18.65	28
Ohio	9,585,639	824.74	35	18.58	29
Washington	7,098,530	974.95	23	18.45	30
California	39,648,862	1,008.97	19	18.24	31
Minnesota	5,082,362	919.88	29	17.85	32
Louisiana	3,524,192	752.04	39	17.61	33
Virginia	7,759,404	922.16	28	17.60	34
Idaho	1,107,241	659.06	43	16.88	35
Pennsylvania	10,761,940	841.63	34	16.75	36
Hawaii	1,110,246	777.11	38	15.79	37
Missouri	3,983,189	653.93	44	15.31	38
Illinois	9,494,824	739.72	40	14.29	39
Maine	813,161	611.29	46	14.03	40
Connecticut	3,367,320	938.58	27	13.69	41
Georgia	5,721,378	554.74	48	13.53	42
New Hampshire	985,188	737.96	41	13.42	43
Tennessee	3,713,013	558.40	47	13.16	44
New Jersey	6,987,420	778.25	37	12.88	45
Rhode Island	682,812	645.64	45	12.88	46
Massachusetts	5,371,436	787.17	36	12.45	47
New York	14,298,598	720.83	42	12.19	48
Florida	10,798,564	522.77	49	11.75	49
Nevada	1,419,679	483.01	50	11.18	50
District of Columbia	158,943	232.26	51	3.12	51
U.S. Total	\$287,809,578	\$889.93		\$18.32	
WI % Difference From U.S. Average		22.2%		27.8%	

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

ATTACHMENT 35

Rankings on State and Local Government Expenditures for Public Welfare Fiscal Year 2015-16

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$3,785,463	\$5,531.59	1	\$74.30	1
New Mexico	5,722,576	2,744.07	7	71.57	2
West Virginia	4,435,575	2,425.62	14	65.48	3
Kentucky	11,209,221	2,526.81	11	65.03	4
Arkansas	6,996,132	2,341.23	16	60.18	5
Mississippi	6,253,763	2,094.77	21	59.62	6
Maine	3,379,319	2,540.40	10	58.29	7
Oregon	10,439,386	2,554.92	9	57.67	8
Vermont	1,772,358	2,843.26	5	57.42	9
New York	65,607,574	3,307.45	2	55.95	10
Minnesota	15,639,601	2,830.67	6	54.93	11
Delaware	2,447,242	2,568.75	8	54.37	12
Alaska	2,233,847	3,012.52	3	52.82	13
Arizona	14,021,170	2,029.51	23	51.78	14
Ohio	26,163,751	2,251.12	17	50.71	15
Rhode Island	2,620,787	2,478.13	13	49.44	16
Pennsylvania	30,314,179	2,370.69	15	47.17	17
Massachusetts	19,970,612	2,926.65	4	46.27	18
Wisconsin	12,277,348	2,126.71	19	45.77	19
Indiana	12,711,647	1,916.13	27	45.45	20
California	98,459,084	2,505.54	12	45.30	21
Iowa	6,463,373	2,064.40	22	44.83	22
Louisiana	8,699,827	1,856.49	29	43.48	23
Tennessee	11,531,620	1,734.23	31	40.87	24
Hawaii	2,855,188	1,998.48	25	40.60	25
North Dakota	1,626,817	2,153.16	18	40.24	26
Montana	1,758,517	1,693.07	33	39.20	27
Michigan	16,875,727	1,698.88	32	39.14	28
Alabama	7,158,421	1,472.76	38	38.22	29
South Carolina	7,360,229	1,483.97	37	38.16	30
Oklahoma	6,563,419	1,673.83	34	38.02	31
Idaho	2,455,950	1,461.85	40	37.43	32
Maryland	12,087,917	2,006.38	24	35.42	33
New Hampshire	2,550,988	1,910.83	28	34.74	34
Missouri	8,928,192	1,465.76	39	34.32	35
Washington	12,852,765	1,765.26	30	33.41	36
Nevada	4,229,286	1,438.90	42	33.32	37
New Jersey	17,716,379	1,973.22	26	32.66	38
North Carolina	13,386,206	1,317.97	47	31.88	39
Connecticut	7,516,618	2,095.12	20	30.55	40
Kansas	4,182,888	1,438.54	43	30.48	41
Illinois	20,180,604	1,572.22	35	30.38	42
Colorado	8,502,169	1,537.43	36	29.92	43
Utah	3,564,498	1,170.87	50	29.25	44
Florida	26,728,285	1,293.94	48	29.08	45
Texas	36,946,160	1,324.00	46	28.81	46
Nebraska	2,712,254	1,421.81	45	28.41	47
Georgia	11,743,010	1,138.59	51	27.77	48
Virginia	12,099,840	1,438.00	44	27.45	49
South Dakota	1,060,080	1,230.44	49	25.51	50
Wyoming	<u>843,210</u>	1,441.61	41	25.16	51
U.S. Total	\$637,641,072	\$1,971.64		\$40.58	
WI % Difference From U.S. Average		7.9%		12.8%	

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

ATTACHMENT 36

Rankings on State and Local Government Expenditures for Highways Fiscal Year 2015-16

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$1,813,529	\$2,400.28	1	\$44.86	1
Alaska	1,582,895	2,134.66	2	37.43	2
South Dakota	1,047,562	1,215.92	4	25.21	3
Wyoming	715,103	1,222.59	3	21.34	4
Vermont	622,830	999.16	5	20.18	5
Montana	864,210	832.05	8	19.26	6
West Virginia	1,243,065	679.78	14	18.35	7
Iowa	2,581,967	824.68	9	17.91	8
Maine	1,019,434	766.36	12	17.58	9
Minnesota	4,995,877	904.22	6	17.55	10
Delaware	757,706	795.33	11	16.83	11
Nebraska	1,590,435	833.73	7	16.66	12
Pennsylvania	10,421,493	815.00	10	16.22	13
Kentucky	2,766,634	623.66	17	16.05	14
Mississippi	1,659,743	555.95	26	15.82	15
Arkansas	1,734,483	580.44	20	14.92	16
Oklahoma	2,565,776	654.33	16	14.86	17
Illinois	9,564,092	745.12	13	14.40	18
Kansas	1,969,644	677.38	15	14.35	19
Wisconsin	3,520,003	609.74	18	13.12	20
Alabama	2,420,386	497.97	37	12.92	21
Idaho	842,233	501.32	36	12.84	22
New Mexico	981,496	470.64	39	12.28	23
Louisiana	2,393,945	510.85	34	11.97	24
Ohio	5,994,938	515.80	32	11.62	25
Oregon	2,090,987	511.75	33	11.55	26
Nevada	1,430,188	486.58	38	11.27	27
Hawaii	772,029	540.38	27	10.98	28
Texas	14,039,238	503.11	35	10.95	29
Washington	4,185,976	574.92	21	10.88	30
Virginia	4,677,986	555.95	25	10.61	31
Florida	9,696,154	469.40	40	10.55	32
South Carolina	1,979,689	399.15	46	10.26	33
North Carolina	4,263,493	419.77	42	10.15	34
Colorado	2,882,369	521.21	29	10.14	35
New York	11,753,788	592.54	19	10.02	36
Maryland	3,400,755	564.46	23	9.96	37
Georgia	4,134,803	400.91	45	9.78	38
New Hampshire	714,503	535.20	28	9.73	39
Indiana	2,710,435	408.57	43	9.69	40
Utah	1,140,406	374.60	49	9.36	41
Missouri	2,392,442	392.77	47	9.20	42
Arizona	2,457,599	355.73	50	9.08	43
Michigan	3,832,810	385.85	48	8.89	44
Massachusetts	3,804,441	557.53	24	8.82	45
New Jersey	4,676,974	520.91	30	8.62	46
Connecticut	2,050,782	571.62	22	8.34	47
Tennessee	2,260,287	339.92	51	8.01	48
Rhode Island	424,274	401.18	44	8.00	49
California	17,144,786	436.29	41	7.89	50
District of Columbia	354,822	518.49	31	6.96	51
U.S. Total	\$174,941,495	\$540.93		\$11.13	
WI % Difference From U.S. Average		12.7%		17.9%	

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 2015-16

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$869,040	\$1,269.90	1	\$17.06	1
Rhode Island	751,264	710.37	3	14.17	2
Alaska	579,656	781.71	2	13.71	3
Nevada	1,738,991	591.64	8	13.70	4
Florida	11,665,382	564.73	10	12.69	5
New Mexico	1,008,558	483.62	19	12.61	6
Arizona	3,381,202	489.42	18	12.49	7
Illinois	7,818,591	609.13	7	11.77	8
California	25,534,848	649.80	5	11.75	9
New York	13,731,856	692.26	4	11.71	10
Louisiana	2,336,704	498.64	15	11.68	11
Ohio	5,874,033	505.40	13	11.39	12
Oregon	2,050,143	501.75	14	11.33	13
Maryland	3,800,073	630.74	6	11.13	14
North Carolina	4,322,118	425.54	27	10.29	15
Wyoming	335,852	574.19	9	10.02	16
Missouri	2,599,836	426.82	26	9.99	17
Mississippi	1,029,446	344.83	42	9.81	18
Hawaii	686,787	480.71	20	9.77	19
Idaho	634,983	377.96	34	9.68	20
Colorado	2,748,292	496.97	16	9.67	21
Wisconsin	2,556,252	442.80	23	9.53	22
Alabama	1,731,985	356.34	38	9.25	23
Oklahoma	1,590,983	405.74	28	9.22	24
Georgia	3,876,360	375.85	35	9.17	25
Tennessee	2,553,945	384.09	33	9.05	26
Washington	3,454,642	474.48	21	8.98	27
South Carolina	1,731,902	349.19	40	8.98	28
Massachusetts	3,758,970	550.87	11	8.71	29
Montana	389,230	374.74	36	8.68	30
New Hampshire	627,347	469.92	22	8.54	31
Delaware	382,704	401.71	29	8.50	32
Minnesota	2,410,343	436.26	24	8.47	33
Arkansas	983,763	329.21	46	8.46	34
Texas	10,811,626	387.45	32	8.43	35
Kansas	1,146,183	394.18	30	8.35	36
New Jersey	4,441,163	494.65	17	8.19	37
Virginia	3,601,106	427.97	25	8.17	38
Michigan	3,436,974	346.00	41	7.97	39
Vermont	244,245	391.82	31	7.91	40
Maine	455,498	342.42	43	7.86	41
Utah	942,331	309.54	49	7.73	42
Indiana	2,132,708	321.48	47	7.62	43
West Virginia	503,349	275.26	50	7.43	44
Connecticut	1,815,929	506.16	12	7.38	45
Nebraska	689,743	361.58	37	7.23	46
Iowa	1,037,237	331.29	45	7.19	47
Pennsylvania	4,524,439	353.83	39	7.04	48
South Dakota	267,834	310.88	48	6.45	49
North Dakota	255,791	338.55	44	6.33	50
Kentucky	<u>1,084,244</u>	244.41	51	6.29	51
U.S. Total	\$156,936,481	\$485.26		\$9.99	
WI % Difference From U.S. Average		-8.8%		-4.6%	

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

ATTACHMENT 38

Rankings on State and Local Government Health Expenditures Fiscal Year 2015-16

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$397,514	\$637.70	2	\$12.88	1
North Carolina	4,689,026	461.67	6	11.17	2
Delaware	477,926	501.66	5	10.62	3
Arizona	2,850,769	412.64	8	10.53	4
Michigan	4,372,518	440.18	7	10.14	5
California	20,199,102	514.02	4	9.29	6
Wyoming	308,219	526.95	3	9.20	7
District of Columbia	455,573	665.72	1	8.94	8
Ohio	4,376,991	376.59	13	8.48	9
Missouri	2,180,371	357.96	14	8.38	10
Pennsylvania	5,262,760	411.57	9	8.19	11
Montana	357,416	344.11	16	7.97	12
Oregon	1,437,002	351.69	15	7.94	13
Hawaii	544,412	381.06	12	7.74	14
North Dakota	307,831	407.43	10	7.61	15
South Carolina	1,316,978	265.53	25	6.83	16
Alaska	288,452	389.00	11	6.82	17
New Mexico	538,671	258.30	27	6.74	18
Oklahoma	1,089,945	277.96	22	6.31	19
Washington	2,422,444	332.71	18	6.30	20
Nebraska	571,120	299.39	20	5.98	21
New York	6,746,267	340.10	17	5.75	22
Wisconsin	1,491,284	258.32	26	5.56	23
Maryland	1,861,433	308.96	19	5.45	24
Florida	4,932,767	238.80	29	5.37	25
Georgia	2,246,757	217.84	30	5.31	26
South Dakota	218,241	253.31	28	5.25	27
Virginia	2,287,197	271.82	23	5.19	28
Kentucky	836,596	188.59	38	4.85	29
Utah	586,792	192.75	34	4.81	30
Massachusetts	1,994,190	292.24	21	4.62	31
Maine	256,550	192.86	33	4.42	32
Alabama	823,356	169.40	39	4.40	33
West Virginia	289,358	158.24	40	4.27	34
Texas	5,268,933	188.82	37	4.11	35
Minnesota	1,169,679	211.70	31	4.11	36
Connecticut	968,173	269.86	24	3.94	37
Mississippi	410,257	137.42	47	3.91	38
Idaho	255,928	152.34	43	3.90	39
Rhode Island	202,887	191.84	35	3.83	40
Illinois	2,532,558	197.31	32	3.81	41
Louisiana	724,147	154.53	42	3.62	42
Tennessee	974,065	146.49	44	3.45	43
New Jersey	1,698,865	189.22	36	3.13	44
Arkansas	358,700	120.04	50	3.09	45
Iowa	442,101	141.21	45	3.07	46
Colorado	859,633	155.45	41	3.03	47
Kansas	409,356	140.78	46	2.98	48
Nevada	377,363	128.39	49	2.97	49
Indiana	784,073	118.19	51	2.80	50
New Hampshire	173,413	129.90	48	2.36	51
U.S. Total	\$96,625,959	\$298.78		\$6.15	
WI % Difference From U.S. Average		-13.5%		-9.6%	

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

ATTACHMENT 39

Rankings on State and Local Government Expenditures for Corrections Fiscal Year 2015-16

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$696,223	\$333.85	4	\$8.71	1
Alaska	338,266	456.18	1	8.00	2
California	15,468,283	393.63	2	7.12	3
Delaware	308,341	323.65	6	6.85	4
Oregon	1,216,267	297.67	9	6.72	5
Wyoming	214,564	366.83	3	6.40	6
Arizona	1,684,710	243.86	15	6.22	7
Michigan	2,521,274	253.82	13	5.85	8
Virginia	2,560,724	304.33	8	5.81	9
Wisconsin	1,553,919	269.17	11	5.79	10
Montana	257,564	247.98	14	5.74	11
Louisiana	1,138,415	242.93	16	5.69	12
Nevada	711,775	242.16	17	5.61	13
Maryland	1,899,302	315.25	7	5.56	14
New York	6,523,806	328.88	5	5.56	15
Pennsylvania	3,515,548	274.93	10	5.47	16
Kentucky	903,548	203.68	29	5.24	17
Nebraska	499,504	261.85	12	5.23	18
Idaho	342,718	204.00	28	5.22	19
West Virginia	353,589	193.36	32	5.22	20
Arkansas	597,459	199.94	30	5.14	21
Mississippi	497,882	166.77	43	4.75	22
Florida	4,248,590	205.68	27	4.62	23
Colorado	1,313,095	237.44	18	4.62	24
Texas	5,921,011	212.19	23	4.62	25
Maine	264,125	198.56	31	4.56	26
Georgia	1,919,567	186.12	35	4.54	27
Washington	1,727,579	237.27	19	4.49	28
Vermont	137,103	219.94	22	4.44	29
Oklahoma	752,146	191.81	33	4.36	30
North Carolina	1,823,362	179.52	37	4.34	31
North Dakota	175,123	231.78	20	4.33	32
South Dakota	179,646	208.52	26	4.32	33
Utah	526,556	172.96	41	4.32	34
Rhode Island	222,123	210.03	25	4.19	35
Tennessee	1,175,629	176.80	39	4.17	36
Indiana	1,158,724	174.66	40	4.14	37
South Carolina	755,469	152.32	46	3.92	38
Ohio	2,006,589	172.65	42	3.89	39
Alabama	722,269	148.60	49	3.86	40
New Jersey	2,043,128	227.56	21	3.77	41
Kansas	515,617	177.33	38	3.76	42
Missouri	960,445	157.68	45	3.69	43
Minnesota	1,012,828	183.32	36	3.56	44
Hawaii	217,459	152.21	47	3.09	45
Iowa	444,268	141.90	51	3.08	46
District of Columbia	144,915	211.76	24	2.84	47
Illinois	1,852,278	144.31	50	2.79	48
Connecticut	684,159	190.70	34	2.78	49
New Hampshire	198,456	148.65	48	2.70	50
Massachusetts	<u>1,119,463</u>	164.05	44	2.59	51
U.S. Total	\$78,025,403	\$241.26		\$4.97	
WI % Difference From U.S. Average		11.6%		16.7%	

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 2015-16

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$711,302	\$1,039.40	1	\$13.96	1
Hawaii	636,243	445.34	2	9.05	2
Washington	2,708,457	371.99	4	7.04	3
Maryland	2,343,082	388.91	3	6.87	4
Michigan	2,852,159	287.13	10	6.62	5
Florida	6,039,357	292.37	9	6.57	6
Alaska	255,176	344.12	5	6.03	7
West Virginia	395,280	216.16	31	5.84	8
Idaho	379,597	225.95	27	5.79	9
Wyoming	192,641	329.35	6	5.75	10
Oregon	1,034,023	253.07	18	5.71	11
Louisiana	1,130,794	241.31	21	5.65	12
Iowa	793,871	253.56	17	5.51	13
California	11,917,809	303.28	8	5.48	14
Delaware	246,234	258.46	16	5.47	15
Mississippi	570,616	191.13	40	5.44	16
New Mexico	434,342	208.27	34	5.43	17
Rhode Island	287,575	271.92	12	5.43	18
New York	6,253,878	315.27	7	5.33	19
Wisconsin	1,426,558	247.11	20	5.32	20
Maine	307,843	231.42	24	5.31	21
Kentucky	903,717	203.72	35	5.24	22
Montana	233,326	224.64	29	5.20	23
Virginia	2,287,409	271.85	13	5.19	24
Ohio	2,668,537	229.60	25	5.17	25
Missouri	1,336,932	219.49	30	5.14	26
North Dakota	202,927	268.58	14	5.02	27
Nevada	629,294	214.10	32	4.96	28
Pennsylvania	3,185,292	249.10	19	4.96	29
New Jersey	2,568,686	286.10	11	4.74	30
Arkansas	542,681	181.61	44	4.67	31
Minnesota	1,316,625	238.30	23	4.62	32
South Carolina	891,405	179.73	46	4.62	33
Indiana	1,282,588	193.34	39	4.59	34
Nebraska	433,687	227.35	26	4.54	35
Tennessee	1,261,265	189.68	41	4.47	36
Georgia	1,845,928	178.98	47	4.37	37
North Carolina	1,827,756	179.96	45	4.35	38
Texas	5,573,565	199.73	36	4.35	39
Arizona	1,149,428	166.38	48	4.24	40
Illinois	2,724,863	212.29	33	4.10	41
New Hampshire	300,301	224.94	28	4.09	42
Vermont	122,982	197.29	38	3.98	43
Colorado	1,101,198	199.13	37	3.88	44
Kansas	528,985	181.92	43	3.85	45
Connecticut	941,332	262.38	15	3.83	46
Massachusetts	1,644,046	240.93	22	3.81	47
South Dakota	157,484	182.79	42	3.79	48
Alabama	666,635	137.15	51	3.56	49
Utah	421,777	138.55	50	3.46	50
Oklahoma	<u>555,947</u>	141.78	49	3.22	51
U.S. Total	\$80,223,435	\$248.06		\$5.11	
WI % Difference From U.S. Average		-0.4%		4.2%	

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

ATTACHMENT 41

Rankings on State and Local Government Expenditures for Hospitals Fiscal Year 2015-16

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$3,905,221	\$1,308.10	3	\$37.23	1
Wyoming	1,203,804	2,058.10	1	35.92	2
South Carolina	6,582,566	1,327.18	2	34.13	3
Alabama	5,930,242	1,220.08	4	31.66	4
Iowa	3,563,633	1,138.22	5	24.72	5
North Carolina	10,249,102	1,009.10	6	24.41	6
Kansas	2,927,091	1,006.66	7	21.33	7
Indiana	5,288,597	797.19	9	18.91	8
New Mexico	1,365,982	655.01	13	17.08	9
Louisiana	3,097,535	661.00	12	15.48	10
Utah	1,878,110	616.92	18	15.41	11
Missouri	3,839,373	630.32	16	14.76	12
Washington	5,605,993	769.96	10	14.57	13
Oregon	2,632,535	644.28	14	14.54	14
Kentucky	2,429,443	547.65	21	14.10	15
New York	16,528,387	833.24	8	14.09	16
Texas	17,827,339	638.86	15	13.90	17
Tennessee	3,649,603	548.86	20	12.93	18
California	26,921,569	685.09	11	12.39	19
Virginia	5,086,893	604.55	19	11.54	20
Georgia	4,803,495	465.74	23	11.36	21
Alaska	462,107	623.19	17	10.93	22
Idaho	706,750	420.68	29	10.77	23
Michigan	4,627,691	465.87	22	10.73	24
Arkansas	1,213,112	405.96	30	10.44	25
Ohio	5,260,963	452.65	24	10.20	26
Florida	8,699,738	421.16	28	9.46	27
Hawaii	625,576	437.87	25	8.90	28
Nebraska	824,646	432.29	26	8.64	29
Wisconsin	2,248,969	389.57	32	8.38	30
Colorado	2,353,803	425.63	27	8.28	31
Minnesota	2,129,665	385.46	34	7.48	32
Nevada	945,585	321.71	36	7.45	33
West Virginia	479,485	262.21	40	7.08	34
Pennsylvania	4,381,021	342.61	35	6.82	35
Oklahoma	1,152,907	294.02	38	6.68	36
Illinois	3,803,790	296.34	37	5.73	37
Connecticut	1,395,523	388.98	33	5.67	38
District of Columbia	269,888	394.38	31	5.30	39
New Jersey	2,534,883	282.33	39	4.67	40
Arizona	998,819	144.58	43	3.69	41
Montana	165,415	159.26	42	3.69	42
Massachusetts	1,418,149	207.83	41	3.29	43
Maine	182,883	137.48	44	3.15	44
South Dakota	101,037	117.27	45	2.43	45
Maryland	601,475	99.83	46	1.76	46
Rhode Island	67,065	63.41	47	1.27	47
Delaware	45,578	47.84	48	1.01	48
New Hampshire	54,828	41.07	49	0.75	49
North Dakota	27,202	36.00	50	0.67	50
Vermont	<u>20,494</u>	32.88	51	0.66	51
U.S. Total	\$183,115,560	\$566.21		\$11.65	
WI % Difference From U.S. Average		-31.2%		-28.1%	

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 2015-16

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$328,468	\$479.98	1	\$6.45	1
North Dakota	248,946	329.49	2	6.16	2
Nevada	592,875	201.71	7	4.67	3
Hawaii	305,562	213.88	5	4.35	4
Wyoming	145,140	248.14	3	4.33	5
Colorado	1,213,156	219.37	4	4.27	6
New Mexico	320,836	153.85	17	4.01	7
Illinois	2,631,345	205.00	6	3.96	8
Utah	479,464	157.49	16	3.93	9
Minnesota	1,111,572	201.19	8	3.90	10
South Dakota	160,610	186.42	10	3.87	11
Louisiana	738,141	157.52	15	3.69	12
Oregon	651,650	159.48	12	3.60	13
Maryland	1,176,916	195.35	9	3.45	14
Florida	2,981,044	144.31	19	3.24	15
South Carolina	602,083	121.39	24	3.12	16
Washington	1,153,314	158.40	13	3.00	17
California	6,447,740	164.08	11	2.97	18
Oklahoma	494,863	126.20	21	2.87	19
Missouri	742,072	121.83	23	2.85	20
Alaska	117,278	158.16	14	2.77	21
Ohio	1,388,034	119.43	25	2.69	22
Georgia	1,117,578	108.36	28	2.64	23
New York	3,048,351	153.68	18	2.60	24
North Carolina	1,089,234	107.24	29	2.59	25
West Virginia	174,130	95.22	34	2.57	26
Wisconsin	677,951	117.44	26	2.53	27
Nebraska	237,182	124.34	22	2.48	28
Virginia	1,082,468	128.65	20	2.46	29
Arizona	659,143	95.41	33	2.43	30
Kansas	330,537	113.68	27	2.41	31
Arkansas	274,144	91.74	36	2.36	32
Michigan	998,185	100.49	31	2.32	33
Idaho	151,620	90.25	39	2.31	34
Iowa	329,950	105.39	30	2.29	35
Tennessee	594,726	89.44	41	2.11	36
Montana	94,236	90.73	38	2.10	37
Alabama	388,784	79.99	46	2.08	38
Mississippi	216,442	72.50	49	2.06	39
Kentucky	346,215	78.04	47	2.01	40
Indiana	561,357	84.62	43	2.01	41
Texas	2,496,252	89.46	40	1.95	42
Delaware	87,607	91.96	35	1.95	43
Vermont	59,799	95.93	32	1.94	44
Rhode Island	96,943	91.67	37	1.83	45
Maine	96,406	72.47	50	1.66	46
Pennsylvania	1,034,945	80.94	44	1.61	47
New Jersey	791,926	88.20	42	1.46	48
New Hampshire	97,332	72.91	48	1.33	49
Connecticut	288,600	80.44	45	1.17	50
Massachusetts	493,064	72.26	51	1.14	51
U.S. Total	\$41,946,216	\$129.70		\$2.67	
WI % Difference From U.S. Average		-9.5%		-5.3%	

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

ATTACHMENT 43

Rankings on State and Local Government Expenditures for Natural Resources Fiscal Year 2015-16

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$427,450	\$576.45	1	\$10.11	1
Wyoming	335,911	574.30	2	10.02	2
Montana	262,494	252.72	3	5.85	3
Louisiana	1,028,540	219.48	5	5.14	4
North Dakota	182,314	241.30	4	4.51	5
Idaho	285,789	170.11	10	4.36	6
South Dakota	165,853	192.51	7	3.99	7
Oregon	698,815	171.03	9	3.86	8
New Mexico	295,292	141.60	16	3.69	9
Maine	205,442	154.44	13	3.54	10
California	7,685,496	195.58	6	3.54	11
Washington	1,301,395	178.74	8	3.38	12
Vermont	103,251	165.64	11	3.35	13
Florida	3,025,460	146.46	15	3.29	14
West Virginia	222,024	121.42	19	3.28	15
Minnesota	875,704	158.50	12	3.08	16
Arkansas	351,413	117.60	20	3.02	17
Nebraska	285,020	149.41	14	2.99	18
Iowa	407,900	130.28	17	2.83	19
Hawaii	179,601	125.71	18	2.55	20
Kentucky	432,931	97.59	24	2.51	21
Wisconsin	647,517	112.16	21	2.41	22
Mississippi	245,042	82.08	30	2.34	23
Delaware	99,465	104.40	22	2.21	24
Utah	252,439	82.92	29	2.07	25
Nevada	256,664	87.32	27	2.02	26
Kansas	271,887	93.50	26	1.98	27
Colorado	523,684	94.70	25	1.84	28
Arizona	496,300	71.84	31	1.83	29
Maryland	518,633	86.08	28	1.52	30
North Carolina	637,990	62.81	34	1.52	31
Missouri	358,346	58.83	35	1.38	32
Indiana	377,120	56.85	36	1.35	33
District of Columbia	67,548	98.71	23	1.33	34
Tennessee	363,427	54.66	39	1.29	35
Rhode Island	68,192	64.48	33	1.29	36
South Carolina	244,103	49.22	43	1.27	37
Alabama	233,687	48.08	44	1.25	38
Texas	1,585,372	56.81	37	1.24	39
Pennsylvania	719,060	56.23	38	1.12	40
Georgia	457,828	44.39	46	1.08	41
Illinois	661,883	51.57	41	1.00	42
Connecticut	244,931	68.27	32	1.00	43
Michigan	425,429	42.83	47	0.99	44
New Hampshire	72,380	54.22	40	0.99	45
Ohio	475,656	40.93	48	0.92	46
Oklahoma	143,330	36.55	49	0.83	47
Massachusetts	338,555	49.61	42	0.78	48
New Jersey	414,445	46.16	45	0.76	49
Virginia	261,734	31.11	50	0.59	50
New York	<u>576,480</u>	29.06	51	0.49	51
U.S. Total	\$30,797,222	\$95.23		\$1.96	
WI % Difference From U.S. Average		17.8%		23.2%	

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

ATTACHMENT 44

Rankings on State and Local Government Employee Retirement Expenditures Fiscal Year 2015-16

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Ohio	\$15,562,356	\$1,338.98	4	\$30.17	1
Alaska	1,225,837	1,653.14	1	28.99	2
Illinois	17,927,777	1,396.71	3	26.99	3
New Mexico	2,098,361	1,006.20	11	26.24	4
Oregon	4,740,230	1,160.12	7	26.19	5
New York	30,107,694	1,517.81	2	25.67	6
Mississippi	2,546,516	852.99	20	24.28	7
California	49,501,951	1,259.70	6	22.78	8
Kentucky	3,895,017	878.02	17	22.60	9
Rhode Island	1,195,931	1,130.83	9	22.56	10
Louisiana	4,346,889	927.60	13	21.73	11
Michigan	8,710,064	876.84	18	20.20	12
Wisconsin	5,341,986	925.35	14	19.92	13
Connecticut	4,782,400	1,333.00	5	19.44	14
New Jersey	10,369,282	1,154.91	8	19.12	15
Alabama	3,579,468	736.43	26	19.11	16
Pennsylvania	12,249,160	957.93	12	19.06	17
Missouri	4,925,030	808.55	23	18.93	18
West Virginia	1,277,967	698.86	28	18.87	19
Hawaii	1,245,518	871.79	19	17.71	20
Nevada	2,236,262	760.83	24	17.62	21
Colorado	4,937,952	892.92	16	17.38	22
Montana	764,982	736.51	25	17.05	23
Georgia	6,995,262	678.25	29	16.54	24
South Carolina	3,183,951	641.95	34	16.51	25
Arizona	4,432,542	641.59	35	16.37	26
Minnesota	4,608,220	834.06	22	16.18	27
Massachusetts	6,976,845	1,022.44	10	16.17	28
Wyoming	533,724	912.49	15	15.93	29
Delaware	700,844	735.64	27	15.57	30
Maine	891,171	669.94	30	15.37	31
Arkansas	1,778,727	595.24	38	15.30	32
Maryland	5,088,766	844.64	21	14.91	33
Iowa	2,083,503	665.47	32	14.45	34
Oklahoma	2,370,362	604.50	37	13.73	35
North Carolina	5,725,208	563.69	42	13.64	36
South Dakota	556,656	646.12	33	13.40	37
Idaho	852,336	507.34	47	12.99	38
Texas	16,559,878	593.44	39	12.91	39
Kansas	1,769,089	608.41	36	12.89	40
Virginia	5,616,947	667.54	31	12.74	41
Florida	10,917,279	528.51	46	11.88	42
Utah	1,441,635	473.55	49	11.83	43
Tennessee	3,145,223	473.01	50	11.15	44
Nebraska	1,035,654	542.91	43	10.85	45
Washington	4,172,942	573.13	41	10.85	46
Vermont	329,846	529.15	45	10.69	47
New Hampshire	719,732	539.12	44	9.80	48
Indiana	2,621,793	395.21	51	9.37	49
North Dakota	375,989	497.64	48	9.30	50
District of Columbia	394,205	576.04	40	7.74	51
U.S. Total	\$289,446,959	\$895.00		\$18.42	
WI % Difference From U.S. Average		3.4%		8.1%	

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

ATTACHMENT 45

Rankings on State and Local Government Unemployment Compensation Expenditures Fiscal Year 2015-16

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$205,067	\$271.41	1	\$5.07	1
West Virginia	256,533	140.29	12	3.79	2
New Jersey	2,042,564	227.50	2	3.77	3
Pennsylvania	2,340,879	183.07	6	3.64	4
Wyoming	117,282	200.51	4	3.50	5
Massachusetts	1,492,307	218.69	3	3.46	6
Alaska	132,158	178.23	7	3.12	7
Iowa	434,566	138.80	13	3.01	8
Minnesota	836,710	151.44	9	2.94	9
Illinois	1,943,616	151.42	10	2.93	10
Rhode Island	153,322	144.98	11	2.89	11
Connecticut	687,975	191.76	5	2.80	12
Oregon	502,085	122.88	16	2.77	13
Nevada	342,324	116.47	18	2.70	14
Washington	1,005,764	138.14	14	2.61	15
Montana	115,595	111.29	20	2.58	16
California	5,397,144	137.34	15	2.48	17
New Mexico	194,581	93.30	25	2.43	18
Texas	3,090,987	110.77	21	2.41	19
Vermont	70,996	113.89	19	2.30	20
District of Columbia	114,633	167.51	8	2.25	21
Oklahoma	386,652	98.61	23	2.24	22
Kentucky	343,923	77.53	33	2.00	23
New York	2,332,413	117.58	17	1.99	24
Hawaii	139,675	97.76	24	1.99	25
Michigan	849,313	85.50	28	1.97	26
Wisconsin	519,502	89.99	27	1.94	27
Colorado	547,071	98.93	22	1.93	28
Ohio	981,610	84.46	29	1.90	29
Maine	106,232	79.86	30	1.83	30
Arkansas	204,938	68.58	34	1.76	31
Delaware	75,790	79.55	31	1.68	32
Kansas	229,823	79.04	32	1.67	33
Maryland	545,496	90.54	26	1.60	34
Idaho	102,290	60.89	35	1.56	35
Utah	180,058	59.15	36	1.48	36
Indiana	333,332	50.25	37	1.19	37
Missouri	292,884	48.08	39	1.13	38
Louisiana	214,794	45.84	41	1.07	39
Alabama	196,704	40.47	43	1.05	40
Arizona	278,520	40.31	44	1.03	41
Mississippi	99,402	33.30	48	0.95	42
Georgia	394,407	38.24	46	0.93	43
Tennessee	260,540	39.18	45	0.92	44
Virginia	404,643	48.09	38	0.92	45
South Carolina	173,866	35.05	47	0.90	46
New Hampshire	61,777	46.27	40	0.84	47
Nebraska	77,914	40.84	42	0.82	48
South Dakota	26,347	30.58	49	0.63	49
North Carolina	243,817	24.01	50	0.58	50
Florida	<u>452,374</u>	21.90	51	0.49	51
U.S. Total	\$32,533,195	\$100.60		\$2.07	
WI % Difference From U.S. Average		-10.5%		-6.5%	

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

ATTACHMENT 46

Rankings on State and Local Government Utility Expenditures Fiscal Year 2015-16

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$3,314,303	\$4,843.09	1	\$65.05	1
Nebraska	4,487,733	2,352.55	2	47.01	2
Tennessee	9,376,758	1,410.17	4	33.23	3
New York	28,996,878	1,461.81	3	24.73	4
Washington	9,006,895	1,237.05	5	23.42	5
Arizona	5,537,918	801.59	10	20.45	6
California	42,066,597	1,070.49	6	19.36	7
Alaska	767,028	1,034.40	7	18.14	8
Hawaii	1,204,954	843.40	9	17.13	9
South Carolina	3,205,902	646.37	14	16.62	10
Utah	1,982,603	651.25	13	16.27	11
Alabama	2,977,297	612.54	17	15.90	12
Colorado	4,266,717	771.54	11	15.02	13
Georgia	6,055,781	587.16	19	14.32	14
Massachusetts	6,050,436	886.68	8	14.02	15
Oklahoma	2,393,232	610.33	18	13.86	16
Texas	17,317,788	620.60	15	13.50	17
Oregon	2,335,475	571.58	21	12.90	18
Illinois	8,514,607	663.35	12	12.82	19
Kentucky	2,101,726	473.78	29	12.19	20
North Carolina	5,109,851	503.10	26	12.17	21
Delaware	539,822	566.62	22	11.99	22
Florida	10,942,103	529.71	24	11.90	23
Kansas	1,590,446	546.97	23	11.59	24
Nevada	1,456,907	495.67	27	11.48	25
North Dakota	437,780	579.42	20	10.83	26
Missouri	2,795,339	458.92	31	10.75	27
Wyoming	358,998	613.77	16	10.71	28
Indiana	2,883,348	434.63	35	10.31	29
Minnesota	2,886,280	522.40	25	10.14	30
New Mexico	760,526	364.69	39	9.51	31
Vermont	283,282	454.45	32	9.18	32
Wisconsin	2,446,750	423.83	36	9.12	33
South Dakota	375,259	435.57	34	9.03	34
Iowa	1,297,737	414.50	37	9.00	35
Mississippi	900,069	301.49	46	8.58	36
Arkansas	990,509	331.47	42	8.52	37
Michigan	3,428,068	345.10	41	7.95	38
Maryland	2,695,498	447.40	33	7.90	39
Rhode Island	411,031	388.66	38	7.75	40
New Jersey	4,157,796	463.09	30	7.67	41
Louisiana	1,500,055	320.10	44	7.50	42
Ohio	3,783,263	325.51	43	7.33	43
Pennsylvania	4,559,260	356.55	40	7.09	44
Connecticut	1,728,032	481.66	28	7.02	45
Virginia	2,669,754	317.28	45	6.06	46
West Virginia	337,825	184.74	48	4.99	47
Montana	205,490	197.84	47	4.58	48
Idaho	251,133	149.48	50	3.83	49
Maine	205,440	154.44	49	3.54	50
New Hampshire	148,965	111.58	51	2.03	51
U.S. Total	\$224,097,244	\$692.93		\$14.26	
WI % Difference From U.S. Average		-38.8%		-36.0%	

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

ATTACHMENT 47

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

Fiscal Year	Total Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$25,906,321		\$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	277.52	17	8.1
2004-05	48,235,097	-1.2	8,697.02	15	1.6	262.27	18	4.0
2005-06	47,958,813	-0.6	8,598.38	24	-6.4	251.72	18	-2.8
2006-07	56,071,375	16.9	9,993.52	21	-1.9	276.96	20	2.7
2007-08	41,507,003	-26.0	7,358.10	40	-14.6	195.89	43	-10.3
2008-09	23,264,731	-43.9	4,103.66	51	-40.0	105.98	51	-37.2
2009-10	66,290,788	184.9	11,649.58	7	13.3	307.03	7	16.4
2010-11	62,969,064	-5.0	11,035.95	21	0.0	283.78	22	3.4
2011-12	52,157,226	-17.2	9,116.68	27	-5.5	222.35	32	-2.2
2012-13	64,640,604	23.9	11,267.96	17	4.2	263.09	14	7.7
2013-14	65,258,927	1.0	11,346.87	23	-0.5	264.07	21	3.0
2014-15	59,092,939	-9.4	10,259.65	25	-3.7	229.42	26	0.5
2015-16	54,427,683	-7.9	9,428.11	32	-10.4	202.91	34	-6.3
Cumulative Change		110.1%						
Average Annual Change		3.6%						

*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
1994-95	\$23,522,356		\$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	202.64	27	1.8
2004-05	36,720,655	3.0	6,620.91	25	-3.4	199.66	32	-1.2
2005-06	38,361,645	4.5	6,877.74	32	-6.6	201.34	33	-2.9
2006-07	40,066,854	4.4	7,141.06	33	-7.7	197.91	32	-3.4
2007-08	41,797,032	4.3	7,409.51	29	-7.0	197.26	31	-2.2
2008-09	44,253,152	5.9	7,805.80	23	-1.4	201.60	26	3.2
2009-10	45,995,436	3.9	8,082.98	23	-0.4	213.03	26	2.2
2010-11	47,539,727	3.4	8,331.81	23	-0.8	214.24	27	2.6
2011-12	45,659,305	-4.0	7,980.90	29	-3.5	194.65	28	-0.2
2012-13	48,059,915	5.3	8,377.66	27	-1.5	195.60	26	1.8
2013-14	47,195,316	-1.8	8,206.07	30	-5.2	190.98	29	-1.8
2014-15	48,252,865	2.2	8,377.61	31	-7.9	187.34	29	-3.9
2015-16	49,540,425	2.7	8,581.52	30	-7.7	184.69	31	-3.5
Cumulative Change		110.6%						
Average Annual Change		3.6%						

*Two-year growth rate.

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

ATTACHMENT 49

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

Fiscal Year	General Own-Source Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$19,568,075		\$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	161.34	18	4.5
2004-05	29,620,064	4.4	5,340.64	20	-0.6	161.06	25	1.7
2005-06	31,236,392	5.5	5,600.27	26	-4.2	163.95	27	-0.4
2006-07	32,896,580	5.3	5,863.11	27	-5.3	162.49	27	-1.0
2007-08	34,411,501	4.6	6,100.25	23	-4.6	162.41	24	0.2
2008-09	35,093,414	2.0	6,190.12	21	0.4	159.87	17	5.1
2009-10	35,161,423	0.2	6,179.07	19	1.3	162.85	20	4.0
2010-11	36,520,473	3.9	6,400.57	19	1.2	164.58	18	4.8
2011-12	36,139,159	-1.0	6,316.85	22	-1.4	154.06	20	1.9
2012-13	38,539,288	6.6	6,718.06	22	0.9	156.85	18	4.3
2013-14	37,587,588	-2.5	6,535.53	25	-3.4	152.10	22	0.0
2014-15	38,472,110	2.4	6,679.48	26	-5.2	149.36	27	-1.1
2015-16	39,859,426	3.6	6,904.56	25	-3.7	148.60	22	0.7
Cumulative Change		103.7%						
Average Annual Change		3.4%						

*Two-year growth rate.

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

ATTACHMENT 50

Historical Data On Wisconsin Total State and Local Taxes

Fiscal Year	Total Taxes (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$14,505,108		\$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	116.23	6	9.0
2004-05	21,403,526	4.7	3,859.16	17	3.8	116.38	11	6.2
2005-06	22,293,077	4.2	3,996.85	17	-1.1	117.01	15	2.8
2006-07	23,321,799	4.6	4,156.61	19	-2.4	115.20	17	2.1
2007-08	24,192,266	3.7	4,288.65	19	-1.9	114.18	15	3.1
2008-09	24,541,802	1.4	4,328.92	17	3.6	111.80	11	8.5
2009-10	24,811,694	1.1	4,360.27	17	5.5	114.92	10	8.3
2010-11	25,843,414	4.2	4,529.31	17	5.0	116.47	11	8.7
2011-12	25,491,598	-1.4	4,455.74	19	0.9	108.67	15	4.3
2012-13	27,588,284	8.2	4,809.11	17	4.5	112.28	11	8.0
2013-14	26,397,795	-4.3	4,589.91	19	-1.9	106.82	18	1.6
2014-15	26,901,975	1.9	4,670.69	21	-4.3	104.44	22	-0.1
2015-16	27,535,452	2.4	4,769.76	21	-3.6	102.65	17	0.8
Cumulative Change		89.8%						
Average Annual Change		3.1%						

*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
1994-95	\$5,280,687		\$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	42.24	9	26.0
2004-05	7,796,015	4.9	1,405.66	12	23.7	42.39	11	26.6
2005-06	8,016,716	2.8	1,437.29	12	17.6	42.08	10	22.3
2006-07	8,391,341	4.7	1,495.58	13	15.8	41.45	12	21.2
2007-08	8,824,338	5.2	1,564.32	13	16.2	41.65	10	22.1
2008-09	9,625,020	9.1	1,697.75	13	19.8	43.85	9	25.4
2009-10	10,030,053	4.2	1,762.63	13	22.8	46.45	9	26.1
2010-11	10,056,076	0.3	1,762.43	13	23.2	45.32	10	27.5
2011-12	9,046,487	-10.0	1,581.26	14	11.3	38.57	12	15.1
2012-13	10,583,547	17.0	1,844.89	13	28.1	43.08	8	32.4
2013-14	9,544,083	-9.8	1,659.47	14	13.4	38.62	12	17.4
2014-15	9,324,786	-2.3	1,618.96	15	6.5	36.20	15	11.1
2015-16	9,376,633	0.6	1,624.25	15	4.4	34.96	16	9.1
Cumulative Change		77.6%						
Average Annual Change		2.8%						

*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		% Difference From U.S. Average	Amount Per		% Difference From U.S. Average
			Per Capita	Rank		\$1,000 of Pers. Inc.	Rank	
1994-95	\$3,932,948		\$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	29.86	10	31.5
2004-05	5,465,082	4.1	985.38	14	20.2	29.72	14	23.0
2005-06	5,906,515	8.1	1,058.96	15	17.6	31.00	16	22.2
2006-07	6,333,633	7.2	1,128.83	15	17.1	31.28	15	22.6
2007-08	6,466,878	2.1	1,146.41	16	14.3	30.52	13	20.1
2008-09	5,971,177	-7.7	1,053.25	14	19.3	27.20	12	24.9
2009-10	5,791,991	-3.0	1,017.85	14	20.4	26.83	13	23.6
2010-11	6,429,115	11.0	1,126.77	12	23.1	28.97	11	27.4
2011-12	6,762,399	5.2	1,182.02	13	20.8	28.83	13	24.9
2012-13	7,227,690	6.9	1,259.91	14	17.7	29.42	12	21.7
2013-14	6,793,269	-6.0	1,181.18	14	10.3	27.49	12	14.2
2014-15	7,069,248	4.1	1,227.35	15	7.1	27.45	19	11.8
2015-16	7,486,676	5.9	1,296.86	13	11.5	27.91	12	16.5
Cumulative Change		90.4%						
Average Annual Change		3.1%						

*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
1994-95	\$2,714,319		\$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	23.53	31	-9.1
2004-05	4,299,914	3.9	775.29	31	-12.9	23.38	33	-10.8
2005-06	4,394,934	2.2	787.95	33	-17.7	23.07	35	-14.5
2006-07	4,445,533	1.2	792.32	36	-20.6	21.96	35	-16.9
2007-08	4,567,730	2.7	809.74	34	-19.2	21.56	35	-15.1
2008-09	4,428,298	-3.1	781.11	33	-17.7	20.17	35	-13.9
2009-10	4,270,869	-3.6	750.54	35	-19.5	19.78	37	-17.4
2010-11	4,447,693	4.1	779.50	34	-20.3	20.04	37	-17.5
2011-12	4,626,040	4.0	808.60	33	-19.2	19.72	37	-16.4
2012-13	4,770,922	3.1	831.65	34	-19.6	19.42	35	-16.9
2013-14	4,980,431	4.4	865.97	34	-20.5	20.15	35	-17.7
2014-15	5,283,074	6.1	917.24	34	-20.0	20.51	35	-16.5
2015-16	5,448,032	3.1	943.72	33	-19.0	20.31	34	-15.3
Cumulative Change		100.7%						
Average Annual Change		3.4%						

*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
1994-95	\$751,742		\$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	13	44.4
2004-05	957,055	2.3	172.56	7	42.6	5.20	10	45.9
2005-06	975,646	1.9	174.92	4	41.1	5.12	9	46.7
2006-07	996,200	2.1	177.55	5	41.3	4.92	10	47.9
2007-08	1,001,339	0.5	177.51	5	38.5	4.73	9	45.6
2008-09	970,173	-3.1	171.13	5	38.8	4.42	8	45.3
2009-10	972,979	0.3	170.99	6	39.5	4.51	11	43.2
2010-11	989,545	1.7	173.43	6	31.2	4.46	10	35.8
2011-12	985,001	-0.5	172.17	8	30.5	4.20	10	35.0
2012-13	968,338	-1.7	168.80	10	28.9	3.94	11	33.2
2013-14	1,000,595	3.3	173.98	9	29.7	4.05	10	34.3
2014-15	1,014,656	1.4	176.16	9	29.0	3.94	11	34.7
2015-16	1,043,282	2.8	180.72	11	29.5	3.89	15	35.4

Cumulative Change 38.8%

Average Annual Change 1.6%

*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
1994-95	\$672,335		\$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	9.0
2004-05	782,742	14.8	141.13	16	-3.6	4.26	17	-1.3
2005-06	808,200	3.3	144.90	26	-18.5	4.24	29	-15.3
2006-07	923,359	14.2	164.57	24	-18.7	4.56	26	-14.9
2007-08	863,088	-6.5	153.00	20	-18.7	4.07	23	-14.6
2008-09	656,872	-23.9	115.87	23	-23.2	2.99	24	-19.6
2009-10	851,537	29.6	149.64	12	4.9	3.94	13	7.8
2010-11	850,647	-0.1	149.08	18	-4.0	3.83	20	-0.7
2011-12	934,103	9.8	163.27	16	4.8	3.98	17	8.4
2012-13	955,752	2.3	166.60	17	-0.7	3.89	17	2.7
2013-14	981,282	2.7	170.62	17	-0.4	3.97	16	3.2
2014-15	1,032,411	5.2	179.25	18	0.6	4.01	18	5.0
2015-16	986,785	-4.4	170.93	16	1.9	3.68	18	6.5
Cumulative Change		46.8%						
Average Annual Change		1.8%						

*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
1994-95	\$3,350,177		\$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	29.98	29	-1.3
2004-05	5,424,632	2.9	978.09	26	-6.2	29.50	33	-4.0
2005-06	5,782,728	6.6	1,036.77	26	-7.3	30.35	32	-3.6
2006-07	6,146,461	6.3	1,095.47	31	-6.0	30.36	31	-1.7
2007-08	6,651,993	8.2	1,179.22	29	-4.6	31.39	30	0.3
2008-09	7,083,780	6.5	1,249.51	26	-3.0	32.27	29	1.5
2009-10	7,044,417	-0.6	1,237.95	28	-6.9	32.63	32	-4.4
2010-11	7,362,676	4.5	1,290.38	28	-6.2	33.18	30	-2.9
2011-12	7,304,021	-0.8	1,276.69	27	-6.0	31.14	30	-2.7
2012-13	7,628,303	4.4	1,329.74	27	-5.3	31.05	28	-2.1
2013-14	7,580,454	-0.6	1,318.05	27	-7.5	30.67	30	-4.2
2014-15	7,690,373	1.5	1,335.19	27	-10.5	29.86	29	-6.6
2015-16	8,208,693	6.7	1,421.93	27	-7.7	30.60	29	-3.5

Cumulative Change 145.0%

Average Annual Change 4.4%

*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
1994-95	\$3,954,281		\$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	41.29	35	-7.5
2004-05	7,100,591	-2.2	1,280.27	39	-13.7	38.61	37	-11.7
2005-06	7,125,253	0.3	1,277.46	44	-15.9	37.40	39	-12.5
2006-07	7,170,274	0.6	1,277.95	46	-17.2	35.42	40	-13.4
2007-08	7,385,531	3.0	1,309.26	47	-16.6	34.86	40	-12.4
2008-09	9,159,738	24.0	1,615.68	36	-7.9	41.73	35	-3.5
2009-10	10,834,013	18.3	1,903.91	34	-5.6	50.18	34	-3.1
2010-11	11,019,254	1.7	1,931.23	35	-7.1	49.66	35	-3.8
2011-12	9,520,146	-13.6	1,664.05	40	-10.6	40.58	37	-7.5
2012-13	9,520,627	0.0	1,659.61	38	-10.2	38.75	37	-7.2
2013-14	9,607,728	0.9	1,670.54	39	-11.6	38.88	37	-8.5
2014-15	9,780,755	1.8	1,698.12	41	-17.1	37.97	40	-13.5
2015-16	9,680,999	-1.0	1,676.97	44	-21.4	36.09	42	-17.8

Cumulative Change 144.8%

Average Annual Change 4.4%

*Two-year growth rate.

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

ATTACHMENT 58

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

Fiscal Year	Ins. Trust Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	1,685,357		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	68.50	6	50.4
2004-05	10,366,905	-13.9	1,869.20	5	44.3	56.37	4	47.6
2005-06	8,233,583	-20.6	1,476.17	10	6.6	43.21	9	10.8
2006-07	14,624,304	77.6	2,606.47	6	31.6	72.24	5	37.7
2007-08	-1,822,700	-112.5	-323.12	47	-285.2	-8.60	47	-294.6
2008-09	-22,878,526	N.A.	-4,035.54	51	154.4	-104.22	51	166.4
2009-10	18,406,024	N.A.	3,234.57	1	94.5	85.25	1	99.7
2010-11	13,498,929	-26.7	2,365.82	9	10.9	60.83	8	14.8
2011-12	4,635,688	-65.7	810.28	20	-5.8	19.76	20	-2.6
2012-13	14,400,132	210.6	2,510.19	4	41.0	58.61	4	45.8
2013-14	16,057,745	11.5	2,792.03	7	25.9	64.98	8	30.4
2014-15	8,636,426	-46.2	1,499.45	6	49.0	33.53	3	55.5
2015-16	2,688,944	-68.9	465.79	33	-31.6	10.02	32	-28.4
Cumulative Change		59.5%						
Average Annual Change		2.2%						

*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
1994-95	\$25,934,371		\$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	241.53	25	1.0
2004-05	43,146,484	1.6	7,779.52	20	-2.9	234.60	27	-0.7
2005-06	45,311,450	5.0	8,123.75	21	-3.1	237.82	25	0.7
2006-07	46,819,475	3.3	8,344.56	25	-5.8	231.26	30	-1.4
2007-08	49,302,771	5.3	8,740.08	25	-6.4	232.68	31	-1.6
2008-09	52,790,390	7.1	9,311.68	24	-4.6	240.49	29	-0.1
2009-10	55,838,979	5.8	9,812.83	24	-2.6	258.62	25	0.0
2010-11	56,892,801	1.9	9,971.03	23	-1.7	256.39	23	1.8
2011-12	55,870,593	-1.8	9,765.75	25	-2.7	238.18	28	0.7
2012-13	55,719,362	-0.3	9,712.84	26	-4.1	226.78	27	-0.9
2013-14	57,429,497	3.1	9,985.53	26	-2.5	232.39	26	1.0
2014-15	59,350,338	3.3	10,304.34	24	-2.7	230.42	24	1.5
2015-16	59,029,677	-0.5	10,225.28	26	-5.8	220.06	30	-1.5
Cumulative Change		127.6%						
Average Annual Change		4.0%						

*Two-year growth rate.

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

ATTACHMENT 60

Historical Data On Wisconsin State and Local Government Direct General Expenditures

Fiscal Year	Direct General Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$23,079,319		\$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	209.14	23	4.1
2004-05	37,723,710	2.6	6,801.76	19	0.1	205.12	25	2.5
2005-06	39,408,187	4.5	7,065.37	20	-0.4	206.84	23	3.5
2006-07	40,617,747	3.1	7,239.24	22	-3.5	200.63	29	1.0
2007-08	42,464,533	4.5	7,527.84	25	-4.7	200.41	28	0.2
2008-09	44,792,770	5.5	7,900.99	25	-2.9	204.05	26	1.7
2009-10	46,313,491	3.4	8,138.88	23	-0.8	214.50	27	1.9
2010-11	47,927,485	3.5	8,399.77	22	1.5	215.99	23	5.0
2011-12	47,263,983	-1.4	8,261.38	22	0.2	201.49	23	3.6
2012-13	47,194,955	-0.1	8,226.89	24	-1.4	192.08	27	1.9
2013-14	49,402,895	4.7	8,589.91	23	1.1	199.91	22	4.7
2014-15	59,350,338	20.1	10,304.34	24	-2.6	230.42	24	1.6
2015-16	59,029,677	-0.5	10,225.28	26	-5.7	220.06	30	-1.4
Cumulative Change		155.8%						
Average Annual Change		4.6%						

*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
1994-95	\$1,902,107		\$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	24.28	9	16.3
2004-05	4,014,490	-6.0	723.83	15	9.3	21.83	8	11.8
2005-06	4,196,008	4.5	752.29	13	10.0	22.02	10	14.3
2006-07	4,415,898	5.2	787.04	11	10.9	21.81	10	16.0
2007-08	4,993,632	13.1	885.24	11	14.5	23.57	7	20.3
2008-09	5,831,432	16.8	1,028.60	11	13.9	26.57	10	19.3
2009-10	7,305,556	25.3	1,283.84	15	10.6	33.84	13	13.6
2010-11	6,722,894	-8.0	1,178.25	16	1.7	30.30	17	5.3
2011-12	6,503,108	-3.3	1,136.69	15	4.2	27.72	14	7.8
2012-13	6,119,120	-5.9	1,066.67	15	-0.1	24.90	15	3.3
2013-14	5,782,678	-5.5	1,005.46	16	-1.4	23.40	18	2.1
2014-15	5,702,800	-1.4	990.11	16	-1.9	22.14	17	2.3
2015-16	5,863,521	2.8	1,015.69	16	-2.8	21.86	18	1.6
Cumulative Change		208.3%						
Average Annual Change		5.5%						

*Two-year growth rate.

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

ATTACHMENT 62

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

Fiscal Year	Current Operations Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$11,113,580		\$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	111.39	20	5.8
2004-05	20,403,369	4.1	3,678.82	18	2.0	110.94	22	4.4
2005-06	21,566,682	5.7	3,866.62	19	1.7	113.19	23	5.7
2006-07	22,531,323	4.5	4,015.72	21	-0.4	111.29	25	4.2
2007-08	23,378,220	3.8	4,144.34	22	-2.5	110.33	25	2.5
2008-09	25,434,174	8.8	4,486.33	20	1.6	115.87	21	6.4
2009-10	26,639,710	4.7	4,681.52	18	4.6	123.38	19	7.4
2010-11	27,921,365	4.8	4,893.50	15	6.3	125.83	16	10.0
2011-12	27,396,450	-1.9	4,788.69	19	3.7	116.79	21	7.3
2012-13	28,087,111	2.5	4,896.06	20	2.7	114.31	19	6.2
2013-14	29,270,979	4.2	5,089.48	22	4.2	118.44	20	7.9
2014-15	30,481,880	4.1	5,292.23	19	2.3	118.34	20	6.8
2015-16	30,641,679	0.5	5,307.83	23	0.3	114.23	25	4.9
Cumulative Change		175.7%						
Average Annual Change		4.9%						

*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
1994-95	\$8,411,313		\$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	68.37	32	-2.6
2004-05	12,298,435	2.3	2,217.47	26	-5.7	66.87	32	-3.4
2005-06	12,563,304	2.2	2,252.43	26	-7.1	65.94	30	-3.4
2006-07	12,899,234	2.7	2,299.01	27	-9.1	63.71	33	-4.9
2007-08	13,562,918	5.1	2,404.35	30	-8.8	64.01	31	-4.2
2008-09	13,874,899	2.3	2,447.39	31	-9.7	63.21	34	-5.5
2009-10	14,268,264	2.8	2,507.43	26	-8.2	66.08	33	-5.7
2010-11	14,363,523	0.7	2,517.35	28	-7.6	64.73	32	-4.4
2011-12	14,374,691	0.1	2,512.59	25	-6.7	61.28	29	-3.5
2012-13	14,361,813	-0.1	2,503.51	31	-7.6	58.45	35	-4.6
2013-14	14,759,659	2.8	2,566.33	27	-6.8	59.72	34	-3.5
2014-15	15,156,602	2.7	2,631.47	26	-6.1	58.84	31	-2.0
2015-16	15,384,226	1.5	2,664.90	27	-7.1	57.35	35	-2.9
Cumulative Change		82.9%						
Average Annual Change		2.9%						

*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
1994-95	\$2,792,811		\$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	24.71	35	-13.0
2004-05	4,310,691	-0.8	777.24	32	-17.4	23.44	33	-15.5
2005-06	4,691,873	8.8	841.19	33	-15.5	24.63	35	-12.2
2006-07	4,628,644	-1.3	824.96	39	-23.8	22.86	39	-20.3
2007-08	4,912,062	6.1	870.78	39	-24.3	23.18	40	-20.4
2008-09	4,908,819	-0.1	865.87	41	-26.7	22.36	40	-23.3
2009-10	5,110,319	4.1	898.06	38	-21.8	23.67	39	-19.8
2010-11	5,251,251	2.8	920.33	35	-14.7	23.67	39	-11.8
2011-12	4,917,142	-6.4	859.48	37	-19.0	20.96	41	-16.2
2012-13	4,718,721	-4.0	822.55	38	-19.5	19.21	39	-16.8
2013-14	5,090,185	7.9	885.05	30	-12.3	20.60	34	-9.1
2014-15	5,668,029	11.4	984.08	26	-5.5	22.01	27	-1.3
2015-16	4,651,912	-17.9	805.82	40	-25.7	17.34	43	-22.3
Cumulative Change		66.6%						
Average Annual Change		2.5%						

*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
1994-95	\$1,021,870		\$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	8.52	24	-7.0
2005-06	1,704,764	8.8	305.64	21	-6.6	8.95	20	-2.9
2006-07	1,786,594	4.8	318.42	25	-9.6	8.82	25	-5.4
2007-08	1,880,545	5.3	333.37	25	-10.9	8.88	24	-6.3
2008-09	2,095,422	11.4	369.61	22	-4.0	9.55	19	0.5
2009-10	1,822,546	-13.0	320.28	28	-17.4	8.44	28	-15.2
2010-11	1,873,363	2.8	328.33	24	-17.3	8.44	26	-14.4
2011-12	1,891,424	1.0	330.61	24	-17.0	8.06	25	-14.1
2012-13	1,764,552	-6.7	307.59	28	-22.0	7.18	29	-19.4
2013-14	1,766,487	0.1	307.15	27	-20.9	7.15	29	-18.1
2014-15	1,673,906	-5.2	290.62	28	-23.6	6.50	28	-20.3
2015-16	1,694,016	1.2	293.44	25	-21.4	6.32	24	-17.8
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
1994-95	\$570,110		\$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	3.53	23	-10.6
2004-05	553,043	-11.0	99.72	25	-22.0	3.01	27	-20.1
2005-06	562,318	1.7	100.82	25	-22.8	2.95	28	-19.8
2006-07	557,782	-0.8	99.41	31	-25.0	2.76	32	-21.5
2007-08	575,394	3.2	102.00	31	-26.2	2.72	30	-22.4
2008-09	645,644	12.2	113.88	29	-21.8	2.94	29	-18.1
2009-10	692,584	7.3	121.71	29	-21.0	3.21	30	-18.8
2010-11	760,405	9.8	133.27	27	-17.2	3.43	28	-14.3
2011-12	787,778	3.6	137.70	25	-13.9	3.36	27	-11.0
2012-13	668,045	-15.2	116.45	34	-27.8	2.72	35	-25.4
2013-14	759,509	13.7	132.06	28	-22.7	3.07	31	-20.0
2014-15	667,121	-12.2	115.82	40	-33.8	2.59	38	-30.9
2015-16	794,323	19.1	137.59	33	-22.8	2.96	34	-19.2
Cumulative Change		39.3%						
Average Annual Change		1.6%						

*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
1994-95	\$5,824,862		\$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	49.59	15	4.0
2004-05	8,961,006	2.7	1,615.71	17	0.8	48.72	17	3.1
2005-06	9,336,693	4.2	1,673.95	20	-0.6	49.00	18	3.3
2006-07	9,546,602	2.2	1,701.48	21	-4.2	47.15	22	0.2
2007-08	10,091,255	5.7	1,788.91	22	-3.8	47.63	21	1.1
2008-09	10,416,869	3.2	1,837.43	24	-2.5	47.45	21	2.1
2009-10	10,591,098	1.7	1,861.22	20	0.4	49.05	22	3.1
2010-11	10,862,164	2.6	1,903.70	17	5.0	48.95	15	8.6
2011-12	10,131,903	-6.7	1,770.98	22	-1.7	43.19	24	1.7
2012-13	10,237,586	1.0	1,784.59	21	-1.0	41.67	26	2.4
2013-14	10,601,074	3.6	1,843.26	22	0.2	42.90	22	3.8
2014-15	10,898,889	2.8	1,892.25	22	-0.6	42.31	20	3.8
2015-16	10,865,747	-0.3	1,882.19	25	-2.6	40.51	26	1.8
Cumulative Change		86.5%						
Average Annual Change		3.0%						

*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 Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$3,779,596		\$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	39.00	18	10.0
2004-05	7,002,387	2.1	1,262.56	18	3.4	38.07	17	5.9
2005-06	7,202,754	2.9	1,291.36	17	4.9	37.80	18	9.0
2006-07	7,574,585	5.2	1,350.01	17	5.7	37.41	18	10.6
2007-08	7,479,999	-1.2	1,326.01	19	-0.2	35.30	23	4.8
2008-09	8,868,921	18.6	1,564.39	15	11.0	40.40	16	16.2
2009-10	9,573,807	7.9	1,682.45	12	14.1	44.34	16	17.1
2010-11	10,133,269	5.8	1,775.96	13	12.8	45.67	16	16.7
2011-12	9,924,081	-2.1	1,734.65	15	12.2	42.31	16	16.0
2012-13	10,005,925	0.8	1,744.20	17	6.8	40.72	17	10.4
2013-14	11,346,447	13.4	1,972.86	13	15.9	45.91	16	20.0
2014-15	11,987,223	5.6	2,081.21	17	9.6	46.54	16	14.4
2015-16	12,277,348	2.4	2,126.71	19	7.9	45.77	19	12.8
Cumulative Change		224.8%						
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
1994-95	\$2,461,008		\$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	24.01	16	31.8
2004-05	4,375,836	3.6	788.98	10	28.1	23.79	15	31.1
2005-06	4,515,620	3.2	809.59	13	26.1	23.70	18	31.1
2006-07	4,824,377	6.8	859.84	11	26.9	23.83	15	32.8
2007-08	4,966,931	3.0	880.51	14	20.1	23.44	20	26.2
2008-09	5,180,517	4.3	913.79	14	19.5	23.60	19	25.1
2009-10	5,640,994	8.9	991.32	13	25.9	26.13	15	29.3
2010-11	5,869,385	4.0	1,028.67	12	26.7	26.45	12	31.1
2011-12	6,212,398	5.8	1,085.88	9	31.3	26.48	14	35.8
2012-13	5,842,762	-5.9	1,018.49	14	23.3	23.78	16	27.5
2013-14	6,123,991	4.8	1,064.81	12	26.1	24.78	15	30.6
2014-15	6,020,021	-1.7	1,045.19	13	22.5	23.37	17	27.8
2015-16	6,279,171	4.3	1,087.69	13	22.2	23.41	18	27.8
Cumulative Change		155.1%						
Average Annual Change		4.6%						

*Two-year growth rate.

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

ATTACHMENT 70

Historical Data On Wisconsin State and Local Government Expenditures for Highways

Fiscal Year	Highway Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$1,892,978		\$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	19	32.2
2004-05	3,024,457	5.2	545.32	14	27.5	16.45	17	30.5
2005-06	3,262,331	7.9	584.89	16	27.9	17.12	16	32.9
2006-07	3,206,753	-1.7	571.53	15	18.7	15.84	19	24.2
2007-08	3,510,194	9.5	622.26	14	23.0	16.57	16	29.3
2008-09	3,524,001	0.4	621.60	18	23.6	16.05	19	29.4
2009-10	3,650,120	3.6	641.45	15	27.3	16.91	18	30.7
2010-11	3,741,619	2.5	655.76	15	32.8	16.86	16	37.4
2011-12	3,822,929	2.2	668.22	16	30.9	16.30	16	35.4
2012-13	3,829,624	0.2	667.57	14	33.0	15.59	14	37.4
2013-14	4,131,894	7.9	718.43	10	41.2	16.72	11	46.2
2014-15	4,325,151	4.7	750.93	9	43.2	16.79	12	49.5
2015-16	3,520,003	-18.6	609.74	18	12.7	13.12	20	17.9
Cumulative Change		86.0%						
Average Annual Change		3.0%						

*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
1994-95	\$1,172,786		\$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	15	3.2
2004-05	1,866,372	-1.6	336.52	20	-5.3	10.15	17	-3.0
2005-06	1,986,485	6.4	356.15	21	-5.2	10.43	16	-1.5
2006-07	2,075,028	4.5	369.83	22	-7.7	10.25	17	-3.4
2007-08	2,163,721	4.3	383.57	21	-9.4	10.21	16	-4.8
2008-09	2,297,702	6.2	405.29	20	-8.5	10.47	19	-4.2
2009-10	2,300,305	0.1	404.24	23	-8.8	10.65	19	-6.4
2010-11	2,382,383	3.6	417.54	21	-5.8	10.74	18	-2.5
2011-12	2,424,975	1.8	423.87	20	-4.5	10.34	19	-1.2
2012-13	2,444,048	0.8	426.04	22	-6.9	9.95	21	-3.8
2013-14	2,432,359	-0.5	422.93	23	-7.8	9.84	22	-4.5
2014-15	2,543,718	4.6	441.64	23	-6.1	9.88	19	-2.0
2015-16	2,556,252	0.5	442.80	23	-8.8	9.53	22	-4.6
Cumulative Change		118.0%						
Average Annual Change		3.8%						

*Two-year growth rate.

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

ATTACHMENT 72

Historical Data On Wisconsin State and Local Government Health Expenditures

Fiscal Year	Health Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$660,661		\$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	7.38	16	8.8
2004-05	1,350,229	4.0	243.45	17	8.0	7.34	16	10.5
2005-06	1,509,580	11.8	270.65	15	15.4	7.92	14	20.0
2006-07	1,575,659	4.4	280.83	14	13.9	7.78	14	19.2
2007-08	1,857,288	17.9	329.25	11	25.5	8.77	10	31.9
2008-09	1,804,900	-2.8	318.37	14	17.5	8.22	14	23.1
2009-10	1,854,230	2.7	325.85	13	23.9	8.59	12	27.2
2010-11	1,808,586	-2.5	316.97	13	19.9	8.15	13	24.1
2011-12	1,786,992	-1.2	312.35	17	15.4	7.62	14	19.3
2012-13	1,936,502	8.4	337.57	15	22.7	7.88	15	26.8
2013-14	1,607,142	-17.0	279.44	20	-0.8	6.50	21	2.7
2014-15	1,727,232	7.5	299.88	17	3.6	6.71	20	8.1
2015-16	1,491,284	-13.7	258.32	26	-13.5	5.56	23	-9.6
Cumulative Change		125.7%						
Average Annual Change		4.0%						

*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
1994-95	\$621,687		\$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	10.8
2004-05	1,205,599	4.2	217.38	14	8.7	6.56	13	11.2
2005-06	1,276,332	5.9	228.83	13	9.0	6.70	12	13.3
2006-07	1,365,799	7.0	243.42	14	7.8	6.75	12	12.8
2007-08	1,446,503	5.9	256.43	16	7.2	6.83	13	12.6
2008-09	1,516,021	4.8	267.41	14	9.2	6.91	12	14.4
2009-10	1,523,868	0.5	267.80	11	13.3	7.06	11	16.4
2010-11	1,543,626	1.3	270.54	11	15.1	6.96	8	19.1
2011-12	1,545,438	0.1	270.13	11	16.7	6.59	10	20.7
2012-13	1,486,140	-3.8	259.06	13	11.7	6.05	12	15.5
2013-14	1,507,528	1.4	262.12	11	11.7	6.10	11	15.7
2014-15	1,540,158	2.2	267.40	10	11.9	5.98	10	16.8
2015-16	1,553,919	0.9	269.17	11	11.6	5.79	10	16.7
Cumulative Change		150.0%						
Average Annual Change		4.5%						

*Two-year growth rate.

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

ATTACHMENT 74

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

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1994-95	\$829,669		\$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	6.77	10	16.1
2004-05	1,164,687	-2.2	210.00	15	7.1	6.33	12	9.6
2005-06	1,174,299	0.8	210.54	16	1.2	6.16	16	5.2
2006-07	1,190,766	1.4	212.23	22	-4.4	5.88	19	0.0
2007-08	1,229,837	3.3	218.02	20	-5.8	5.80	22	-1.0
2008-09	1,295,924	5.4	228.59	22	-6.7	5.90	18	-2.3
2009-10	1,311,254	1.2	230.43	21	-5.7	6.07	23	-3.2
2010-11	1,357,796	3.5	237.97	22	-3.9	6.12	20	-0.5
2011-12	1,320,516	-2.7	230.82	21	-4.8	5.63	21	-1.5
2012-13	1,399,462	6.0	243.95	18	-1.2	5.70	14	2.1
2013-14	1,314,175	-6.1	228.50	23	-2.3	5.32	24	1.2
2014-15	1,429,902	8.8	248.26	19	4.9	5.55	16	9.5
2015-16	1,426,558	-0.2	247.11	20	-0.4	5.32	20	4.2
Cumulative Change		71.9%						
Average Annual Change		2.6%						

*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
1994-95	\$778,426		\$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	5.60	35	-45.8
2005-06	1,121,839	8.9	201.13	37	-44.9	5.89	35	-42.8
2006-07	1,122,040	0.0	199.98	38	-49.6	5.54	36	-47.3
2007-08	1,273,246	13.5	225.71	38	-47.2	6.01	37	-44.6
2008-09	1,142,446	-10.3	201.52	40	-55.9	5.20	38	-53.8
2009-10	1,160,327	1.6	203.91	41	-56.8	5.37	39	-55.6
2010-11	1,187,957	2.4	208.20	40	-56.9	5.35	40	-55.4
2011-12	1,300,509	9.5	227.32	40	-54.2	5.54	37	-52.7
2012-13	1,422,217	9.4	247.92	38	-51.2	5.79	36	-49.6
2013-14	1,597,887	12.4	277.83	37	-46.5	6.47	37	-44.6
2014-15	1,660,733	3.9	288.33	36	-46.1	6.45	34	-43.8
2015-16	2,248,969	35.4	389.57	32	-31.2	8.38	30	-28.1
Cumulative Change		188.9%						
Average Annual Change		5.2%						

*Two-year growth rate.

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

ATTACHMENT 76

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

Fiscal Year	Park and Recreation Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1994-95	\$380,520		\$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	-3.9
2004-05	611,017	12.4	110.17	23	2.0	3.32	21	4.4
2005-06	624,704	2.2	112.00	24	-3.6	3.28	23	0.2
2006-07	653,954	4.7	116.55	23	-6.4	3.23	21	-2.1
2007-08	589,790	-9.8	104.55	28	-21.7	2.78	30	-17.7
2008-09	618,747	4.9	109.14	28	-19.2	2.82	32	-15.4
2009-10	613,661	-0.8	107.84	29	-17.1	2.84	31	-14.9
2010-11	596,851	-2.7	104.60	26	-15.0	2.69	31	-12.1
2011-12	605,512	1.5	105.84	26	-11.3	2.58	30	-8.2
2012-13	611,622	1.0	106.62	26	-10.7	2.49	31	-7.7
2013-14	609,642	-0.3	106.00	24	-9.7	2.47	27	-6.5
2014-15	639,937	5.0	111.11	23	-9.6	2.48	25	-5.7
2015-16	677,951	5.9	117.44	26	-9.5	2.53	27	-5.3
Cumulative Change		78.2%						
Average Annual Change		2.8%						

*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
1994-95	\$480,288		\$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	55.8
2004-05	693,029	3.1	124.96	13	57.0	3.77	12	60.7
2005-06	696,829	0.5	124.93	13	47.4	3.66	13	53.2
2006-07	732,207	5.1	130.50	16	37.2	3.62	16	43.5
2007-08	799,808	9.2	141.78	12	44.8	3.77	13	52.2
2008-09	753,638	-5.8	132.93	17	34.7	3.43	16	41.1
2009-10	807,197	7.1	141.85	13	54.3	3.74	13	58.5
2010-11	838,775	3.9	147.00	13	59.7	3.78	13	65.2
2011-12	732,966	-12.6	128.12	18	38.8	3.12	19	43.6
2012-13	737,559	0.6	128.57	17	40.5	3.00	18	45.2
2013-14	788,359	6.9	137.08	15	57.5	3.19	17	63.1
2014-15	826,494	4.8	143.49	15	60.2	3.21	17	67.2
2015-16	647,517	-21.7	112.16	21	17.8	2.41	22	23.2
Cumulative Change		34.8%						
Average Annual Change		1.4%						

*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
1994-95	\$1,213,551		\$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	18.51	6	27.5
2004-05	3,240,062	-0.5	584.20	11	18.4	17.62	8	21.2
2005-06	3,444,302	6.3	617.52	11	18.0	18.08	10	22.6
2006-07	3,619,156	5.1	645.04	11	16.2	17.88	10	21.6
2007-08	4,060,459	12.2	719.81	10	20.5	19.16	7	26.7
2008-09	4,193,162	3.3	739.63	11	17.9	19.10	9	23.4
2009-10	4,197,975	0.1	737.73	11	11.4	19.44	12	14.4
2010-11	4,320,817	2.9	757.27	13	7.0	19.47	13	10.7
2011-12	4,693,388	8.6	820.37	11	12.4	20.01	12	16.2
2012-13	4,715,922	0.5	822.07	14	4.7	19.19	13	8.2
2013-14	4,734,716	0.4	823.25	15	1.0	19.16	13	4.6
2014-15	5,069,116	7.1	880.09	14	3.0	19.68	13	7.4
2015-16	5,341,986	5.4	925.35	14	3.4	19.92	13	8.1
Cumulative Change		340.2%						
Average Annual Change		7.3%						

*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
1994-95	\$680,889		\$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	21.8
2004-05	749,436	-23.4	135.13	10	33.8	4.07	8	36.9
2005-06	731,055	-2.5	131.07	10	39.2	3.84	8	44.7
2006-07	792,799	8.4	141.30	8	47.1	3.92	6	53.9
2007-08	928,180	17.1	164.54	9	40.7	4.38	7	47.8
2008-09	1,633,277	76.0	288.09	10	33.6	7.44	7	39.9
2009-10	3,102,192	89.9	545.16	12	24.6	14.37	12	27.9
2010-11	2,399,406	-22.7	420.52	16	7.5	10.81	13	11.3
2011-12	1,799,633	-25.0	314.56	18	3.4	7.67	18	6.9
2012-13	1,400,501	-22.2	244.13	15	8.1	5.70	16	11.7
2013-14	1,046,193	-25.3	181.91	14	20.2	4.23	12	24.4
2014-15	631,630	-39.6	109.66	21	5.6	2.45	21	10.2
2015-16	519,502	1.1	89.99	27	-10.5	1.94	27	-6.5
Cumulative Change		-23.7%						
Average Annual Change		-1.3%						

*Two-year growth rate.

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