Legislative Fiscal Bureau

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February 28, 2006

TO: Members

Senate Select Committee on Taxpayer Protection Amendment

Assembly Committee on Ways and Means

FROM: Bob Lang, Director

SUBJECT: Interstate Comparison of State Aid Provided to Local Units of Government

The attached tables present, for each of the 50 states, information on the amount of local revenues that are provided by state government. This data is from the U.S. Census Bureau's publication "State and Local Government Finances." The information reflects the 2001-02 fiscal year, which is the most recent data available.

Attachment 1 shows the share of local government general revenue received from state governments. As shown in that table, local units of government in Wisconsin received \$8.7 billion from the state, which represented 44.6% of total local government general revenues. Wisconsin was seventh highest on this measure. For all 50 states, revenues transferred from the state represented 36.0% of local government general revenues.

Attachment 2 shows the share of state government general revenue from own sources (primarily state taxes and fees) that is transferred to local units of government. In 2001-02, the \$8.7 billion amount that was transferred from the state to local governments in Wisconsin represented 55.0% of total state general revenue from own sources, which was sixth highest. For all states, the percentage of state own-source revenues transferred to local governments averaged 48.9%.

BL/sas Attachment

ATTACHMENT 1 Share of Local Government General Revenues Received from State Government

	Local Government General Revenue	Amount From State Government	Percent From	
State	(Thousands)	(Thousands)	State Government	Rank
State	(Thousands)	(Thousands)	State Government	Kank
Vermont	\$1,510,640	\$836,594	55.4%	1
New Mexico	5,162,757	2,678,050	51.9	2
Arkansas	5,689,968	2,944,476	51.7	3
Michigan	34,567,001	16,946,254	49.0	4
Delaware	1,888,857	890,876	47.2	5
California	159,819,813	71,639,333	44.8	6
Wisconsin	19,507,188	8,707,893	44.6	7
West Virginia	3,808,465	1,672,297	43.9	8
Minnesota	19,723,791	8,295,510	42.1	9
Mississippi	7,394,493	2,985,022	40.4	10
North Carolina	24,592,246	9,664,333	39.3	11
Idaho	3,698,592	1,448,109	39.2	12
Arizona	16,455,137	6,406,836	38.9	13
Oregon	12,109,934	4,712,830	38.9	14
Massachusetts	20,888,820	8,017,166	38.4	15
Kentucky	8,731,629	3,291,319	37.7	16
Montana	2,219,274	810,136	36.5	17
Oklahoma	8,455,104	3,078,525	36.4	18
Wyoming	2,394,227	869,568	36.3	19
Ohio	40,285,092	14,623,065	36.3	20
Alabama	11,858,423	4,250,360	35.8	21
New Hampshire	3,440,977	1,225,045	35.6	22
Washington	21,261,782	7,559,436	35.6	23
Utah	6,017,440	2,129,121	35.4	24
Kansas	8,466,296	2,985,075	35.3	25
New York	105,031,843	36,854,700	35.1	26
Iowa	9,117,686	3,147,418	34.5	27
South Carolina	10,910,956	3,741,708	34.3	28
Virginia	21,734,543	7,397,354	34.0	29
Pennsylvania	38,501,369	13,036,062	33.9	30
Nevada	7,998,424	2,690,903	33.6	31
Louisiana	12,648,133	4,205,157	33.2	32
Alaska	2,678,056	886,630	33.1	33
Indiana	18,538,509	6,044,151	32.6	34
Georgia	26,907,860	8,592,558	31.9	35
North Dakota	1,682,914	536,482	31.9	36 37
New Jersey	31,721,374	9,921,040	31.3 30.6	38
Missouri Rhode Island	15,182,868 2,706,973	4,649,536 823,643	30.4	36 39
Illinois	42,566,252	12,738,868	29.9	40
Connecticut	10,679,196	3,172,244	29.7	40
Tennessee	14,333,478	4,231,058	29.5	42
Maine	3,531,360	1,041,427	29.5	43
Maryland	17,656,587	5,053,803	28.6	44
Nebraska	5,392,362	1,515,384	28.1	45
South Dakota	1,811,740	496,082	27.4	46
Florida	55,001,070	14,932,349	27.1	47
Texas	64,879,272	17,219,284	26.5	48
Colorado	16,153,765	3,927,934	24.3	49
Hawaii	1,542,547	154,095	10.0	50
U.S. Total	\$988,857,083	\$355,677,099	36.0%	

Source: U.S. Census Bureau

ATTACHMENT 2

Share of State General Revenue from Own Sources Transferred to Local Units of Government

	State General	Amount		
	Revenue from	Transferred to	Percent	
	Own Sources	Local Government	Transferred to	
<u>State</u>	(Thousands)	(Thousands)	Local Government	Rank
	 	<u> </u>		
California	\$97,620,133	\$71,639,333	73.4%	1
New York	55,167,018	36,854,700	66.8	2
Arizona	10,600,401	6,406,836	60.4	3
Michigan	29,379,131	16,946,254	57.7	4
Nevada	4,828,964	2,690,903	55.7	5
Wisconsin	15,843,285	8,707,893	55.0	6
Oregon	8,594,240	4,712,830	54.8	7
Wyoming	1,599,269	869,568	54.4	8
Ohio	27,577,760	14,623,065	53.0	9
Minnesota	16,482,660	8,295,510	50.3	10
Georgia	17,503,427	8,592,558	49.1	11
North Carolina	19,770,761	9,664,333	48.9	12
Kansas	6,187,456	2,985,075	48.2	13
New Mexico	5,623,419	2,678,050	47.6	14
Idaho	3,044,793	1,448,109	47.6	15
Washington	16,426,667	7,559,436	46.0	16
Mississippi	6,508,973	2,985,022	45.9	17
Illinois	28,904,656	12,738,868	44.1	18
Alabama	9,710,666	4,250,360	43.8	19
Florida	34,452,893	14,932,349	43.3	20
Indiana	13,982,808	6,044,151	43.2	21
Texas	40,595,189	17,219,284	42.4	22
Arkansas	7,054,089	2,944,476	41.7	23
Iowa	7,580,585	3,147,418	41.5	24
South Carolina	9,042,262	3,741,708	41.4	25
Tennessee	10,303,482	4,231,058	41.1	26
New Hampshire	3,001,279	1,225,045	40.8	27
Pennsylvania	32,810,709	13,036,062	39.7	28
New Jersey	25,220,077	9,921,040	39.3	29
Missouri	11,834,970	4,649,536	39.3	30
Vermont	2,142,331	836,594	39.1	31
Colorado	10,133,661	3,927,934	38.8	32
Virginia	19,311,558	7,397,354	38.3	33
Massachusetts	21,045,309	8,017,166	38.1	34
Nebraska	4,164,367	1,515,384	36.4	35
Louisiana	11,610,165	4,205,157	36.2	36
Oklahoma	8,640,612	3,078,525	35.6	37
Montana	2,294,388	810,136	35.3	38
Maryland	14,456,227	5,053,803	35.0	39
Utah	6,344,603	2,129,121	33.6	40
West Virginia	5,153,309	1,672,297	32.5	41
South Dakota	1,540,929	496,082	32.2	42
Kentucky	10,688,957	3,291,319	30.8	43
North Dakota	1,825,310	536,482	29.4	44 45
Maine	3,769,847	1,041,427	27.6	45
Connecticut Rhode Island	11,612,585 3,115,828	3,172,244	27.3	46 47
		823,643	26.4	
Delaware	3,550,793 3,866,100	890,876 886,630	25.1 22.9	48 49
Alaska Hawaii	3,866,100 4,675,329	886,630 154,095	3.3	50
1 1 awall	<u>4,073,329</u>	134,073	5.5	30
U.S. Total	\$727,194,230	\$355,677,099	48.9%	

Source: U.S. Census Bureau