



# State and Local Government Revenue and Expenditure Rankings

Informational  
Paper

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Wisconsin Legislative Fiscal Bureau  
January, 2005



# 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," which is generally issued each spring. 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 July, 2004, and cover state fiscal year 2001-02, which ran from July 1, 2001, through June 30, 2002, in most states. Therefore, there is a lag of approximately two years between the end of the period covered by the data and its release. Other organizations, such as the Tax Foundation, issue more timely tax rankings, but their figures are based on projections rather than actual collections. Also, the Tax Foundation does not prepare detailed estimates of state and local government expenditures. Another potential drawback of the Census data is that states may differ in how they report certain revenues and expenditures, such as refundable tax credits. Despite these limitations, the Census data is the most accurate information available for calculating state-by-state revenue and expenditure rankings.

Comprehensive Census Bureau data is available for fiscal year 1971-72, fiscal years 1976-77 through 1999-00, and fiscal year 2001-02. The Census Bureau did not issue state-by-state figures for 2000-01, and less detailed information is

available for some years prior to 1971-72. Government revenue and expenditure amounts are presented on a fiscal-year basis. Personal income amounts are shown for the calendar year in which the fiscal year began, and population amounts are shown for the calendar year in which the fiscal year ended. This paper primarily focuses on Wisconsin's most recent tax and expenditure rankings, and also presents information regarding trends over the past 20 years.

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.

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## Calculation of Revenue and Expenditure Rankings

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There are two measures that are commonly used to portray state and local tax burdens and spending levels:

- Per capita revenue collections or expendi-

tures; 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.

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### **State Population and Personal Income**

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Wisconsin's population in June, 2003, was estimated at 5.47 million, which was 20<sup>th</sup> largest in the nation. Wisconsin residents made up 1.9% of the total U.S. population. Wisconsin's aggregate state

personal income in calendar year 2003 was 18<sup>th</sup> highest at \$168.1 billion. Using these numbers, per capita personal income in Wisconsin was \$30,723, which was 21<sup>st</sup> highest and 2.3% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 15.9% between 1983 and 2003, an average increase of 0.7% per year. In contrast, the population for all 50 states and the District of Columbia rose by 24.4% (1.1% per year) during that period. Wisconsin represented 2.0% of the nation's population in 1983; as noted, Wisconsin's share of the total U.S. population had fallen slightly to 1.9% by 2003.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 5.6% annually compared to 5.8% annually. Wisconsin's per capita personal income was 4.3% less than the national average in 1983 and 2.3% less in 2003. Wisconsin's per capita personal income grew by approximately 4.8% per year during this period, compared to 4.7% annual growth for the entire U.S.

[The population and personal income figures shown above and used in calculating the government revenue and expenditure rankings are the most recent estimates issued by the U.S. Census Bureau and the U.S. Bureau of Economic Analysis. These figures were released in September, 2004.]

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### **State and Local Government Revenue Rankings**

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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 subcategories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2001-02. 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 2001-02, there was one government-owned liquor store in Wisconsin, which was run by the City of Westby. The store has since closed.

- 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 \$31,424.1 million in 2001-02. General revenue was \$32,555.4 million, utility revenue was \$956.7 million, and liquor store revenue was \$0.2 million. Insurance trust revenue was -\$2,088.3 million, primarily due to state retirement system investment losses.

In 2001-02, Wisconsin ranked 35<sup>th</sup> highest on total state and local government revenues per capita (8.0% below the U.S. average), and 37<sup>th</sup> highest on total revenues per \$1,000 of personal income (4.5% below average). These rankings were significantly lower than in most recent years due to the employee retirement investment losses.

If only general revenues are considered, Wisconsin ranked 18<sup>th</sup> and 23<sup>rd</sup>, respectively, on these measures. Wisconsin exceeded the U.S. average by 2.3% on general revenues per capita and by 6.2% on general revenues per \$1,000 of

TABLE 1

Summary of Wisconsin Rankings on State and Local Government Revenues  
Fiscal Year 2001-02

	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
<b>Total Revenues</b>								
General Revenue	\$32,555,386	97.1%	\$5,984.45	18	2.3%	\$205.20	23	6.2%
Utility Revenue	956,719	2.9	175.87	37	-50.5	6.03	36	-48.6
Liquor Store Revenue	209	0.0	0.04	23	-99.8	0.00	23	-99.8
Insurance Trust Revenue	-2,088,260	N.A.	-383.87	49	-817.4	-13.16	49	-844.7
Total Revenues	\$31,424,054	100.0%	\$5,776.48	35	-8.0%	\$198.07	37	-4.5%
<b>Breakdown of General Revenues</b>								
General Revenue from Own Sources	\$26,099,770	77.9%	\$4,797.75	14	4.3%	\$164.51	15	8.3%
Federal Revenue	6,455,616	19.3	1,186.69	32	-5.2	40.69	33	-1.6
Total General Revenue	\$32,555,386	97.1%	\$5,984.45	18	2.3%	\$205.20	23	6.2%
<b>Breakdown of General Revenue from Own Sources</b>								
Taxes	\$18,609,916	55.5%	\$3,420.94	11	8.9%	\$117.30	6	13.0%
Current Charges	4,857,445	14.5	892.91	26	1.6	30.62	25	5.4
Miscellaneous General Revenue	2,632,409	7.9	483.90	39	-16.1	16.59	41	-12.9
Total General Revenue from Own Sources	\$26,099,770	77.9%	\$4,797.75	14	4.3%	\$164.51	15	8.3%
<b>Breakdown of Taxes</b>								
Property Tax	\$6,466,173	19.3%	\$1,188.63	13	22.6%	\$40.76	8	27.3%
Individual Income Tax	4,973,615	14.8	914.27	12	29.8	31.35	11	34.7
General Sales and Use Tax	3,913,811	11.7	719.45	27	-7.1	24.67	25	-3.6
Motor Fuel Taxes	955,404	2.9	175.63	4	53.1	6.02	10	58.9
Corporate Income Tax**	515,537	1.6	94.77	15	-3.3	3.25	15	0.4
Other Selective Sales Taxes	514,110	1.5	94.51	45	-43.0	3.24	47	-40.8
Utility Tax	314,769	0.9	57.86	19	-17.9	1.98	19	-14.8
Vehicle License Tax	313,635	0.9	57.65	26	-2.0	1.98	26	1.7
Other Taxes	642,862	2.0	118.17	38	-36.7	4.05	37	-34.3
Total Taxes	\$18,609,916	55.5%	\$3,420.94	11	8.9%	\$117.30	6	13.0%

**TABLE 1 (continued)**

	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
<b>Breakdown of Current Charges</b>								
Higher Education Charges	\$1,414,699	4.2%	\$260.05	15	21.9%	\$8.92	18	26.6%
Hospital Charges	752,301	2.2	138.29	35	-39.3	4.74	35	-37.0
Sewerage Charges	531,755	1.6	97.75	19	3.9	3.35	15	7.9
Other Current Charges	2,158,690	6.4	396.82	14	15.4	13.61	12	19.8
Total Current Charges	\$4,857,445	14.5%	\$892.91	26	1.6%	\$30.62	25	5.4%
<b>Breakdown of Miscellaneous General Revenue</b>								
Interest	\$1,180,357	3.5%	\$216.98	35	-6.8%	\$7.44	33	-3.3%
Other Misc. General Revenue	1,452,052	4.3	266.92	38	-22.4	9.15	40	-19.4
Total Miscellaneous General Revenue	\$2,632,409	7.9%	\$483.90	39	-16.1%	\$16.59	41	-12.9%
<b>Breakdown of Utility Revenue</b>								
Electric Utility Revenue	\$553,005	1.7%	\$101.66	29	-46.2%	\$3.49	31	-44.1%
Water Utility Revenue	345,629	1.0	63.53	45	-44.9	2.18	45	-42.8
Other Utility Revenue	58,085	0.2	10.68	39	-79.1	0.37	38	-78.3
Total Utility Revenue	\$956,719	2.9%	\$175.87	37	-50.5%	\$6.03	36	-48.6%
<b>Breakdown of Insurance Trust Revenue</b>								
Employee Retirement Revenue	-\$2,715,858	N.A.*	-\$499.24	49	N.A.***	-\$17.12	50	N.A.***
Other Insurance Trust Revenue	627,598	N.A.*	115.37	36	-25.6	3.96	25	-22.8
Total Insurance Trust Revenue	-\$2,088,260	N.A.*	-\$383.87	49	-817.4%	-\$13.16	49	-844.7%

\*Percent of total figures do not include insurance trust revenues because they are negative.

\*\*The corporate income tax amount shown equals revenues from the state corporate income and franchise tax and state recycling surcharge. This amount differs from the figure reported by the Census Bureau due to an error in the Census data.

\*\*\* Comparisons to U.S. average are misleading because both the Wisconsin and U.S. amounts are negative.

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

TABLE 2

Wisconsin State and Local Government Revenues  
Compared to U.S. Average -- Fiscal Year 2001-02

Revenue Sources that Exceeded the U.S. Average	Amount (Thousands)	Percent of Total*	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues		% Difference From U.S. Average	
						Per \$1,000 of Pers. Income	Rank		
Property Tax	\$6,466,173	19.3%	\$1,188.63	13	22.6%	\$40.76	8	27.3%	
Individual Income Tax	4,973,615	14.8	914.27	12	29.8	31.35	11	34.7	
Other Current Charges	2,158,690	6.4	396.82	14	15.4	13.61	12	19.8	
Higher Education Charges	1,414,699	4.2	260.05	15	21.9	8.92	18	26.6	
Motor Fuel Taxes	955,404	2.9	175.63	4	53.1	6.02	10	58.9	
Sewerage Charges	531,755	1.6	97.75	19	3.9	3.35	15	7.9	
Corporate Income Tax**	515,537	1.6	94.77	15	-3.3	3.25	15	0.4	
Vehicle License Tax	313,635	0.9	57.65	26	-2.0	1.98	26	1.7	
<b>Revenue Sources that were Less than the U.S. Average</b>									
Federal Revenue	\$6,455,616	19.3%	\$1,186.69	32	-5.2%	\$40.69	33	-1.6%	
General Sales and Use Tax	3,913,811	11.7	719.45	27	-7.1	24.67	25	-3.6	
Other Misc. General Revenue	1,452,052	4.3	266.92	38	-22.4	9.15	40	-19.4	
Interest	1,180,357	3.5	216.98	35	-6.8	7.44	33	-3.3	
Hospital Charges	752,301	2.2	138.29	35	-39.3	4.74	35	-37.0	
Other Taxes	642,862	2.0	118.17	38	-36.7	4.05	37	-34.3	
Other Insurance Trust Revenue	627,598	N.A.*	115.37	36	-25.6	3.96	25	-22.8	
Electric Utility Revenue	553,005	1.7	101.66	29	-46.2	3.49	31	-44.1	
Other Selective Sales Taxes	514,110	1.5	94.51	45	-43.0	3.24	47	-40.8	
Water Utility Revenue	345,629	1.0	63.53	45	-44.9	2.18	45	-42.8	
Utility Tax	314,769	0.9	57.86	19	-17.9	1.98	19	-14.8	
Other Utility Revenue	58,085	0.2	10.68	39	-79.1	0.37	38	-78.3	
Liquor Store Revenue	209	0.0	0.04	23	-99.8	0.00	23	-99.8	
Employee Retirement Revenue	-2,715,858	N.A.*	-499.24	49	N.A.***	-17.12	50	N.A.***	
Total Revenues	\$31,424,054	100.0%	\$5,776.48	35	-8.0%	\$198.07	37	-4.5%	

\*Percent of total figures do not include insurance trust revenues because they are negative.

\*\*The corporate income tax amount shown equals revenues from the state corporate income and franchise tax and state recycling surcharge. This amount differs from the figure reported by the Census Bureau due to an error in the Census data.

\*\*\* Comparisons to U.S. average are misleading because both the Wisconsin and U.S. amounts are negative.  
Sources: U.S. Census Bureau and Bureau of Economic Analysis.

personal income. Wisconsin was well below the national average on utility, liquor store, and insurance trust revenue per capita and per \$1,000 of personal income.

### **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 for 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 \$26,099.8 million in 2001-02. The per capita amount was \$4,798, which was 14<sup>th</sup> highest in the nation and 4.3% above the U.S. average. General own-source revenue per \$1,000 of personal income was \$165, which was 15<sup>th</sup> highest and 8.3% above average.

Revenues received from the federal government totaled \$6,455.6 million. Federal revenues per capita were \$1,187, which was 32<sup>nd</sup> highest and 5.2% below the national average. Federal revenues per \$1,000 of personal income were \$41, which was 33<sup>rd</sup> highest and 1.6% below average.

State and local taxes totaled \$18,609.9 million in 2001-02, which was \$3,421 per capita and \$117 per \$1,000 of personal income. Wisconsin ranked 11<sup>th</sup> highest on state and local taxes per capita (8.9% above average) and 6<sup>th</sup> highest on taxes per \$1,000 of personal income (13.0% 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 below the national average on most other taxes.

Current charges totaled \$4,857.5 million in 2001-02. The per capita amount was \$893, which ranked 26<sup>th</sup> and was 1.6% above the U.S. average. Current charges per \$1,000 of personal income were approximately \$31, which was 25<sup>th</sup> highest and 5.4% above average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$2,632.4 million, or \$484 per capita and \$17 per \$1,000 of personal income. Wisconsin ranked 39<sup>th</sup> on miscellaneous revenue per capita (16.1% below average) and 41<sup>st</sup> highest on miscellaneous revenue per \$1,000 of personal income (12.9% below average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2001-02.

These figures show that Wisconsin collects slightly more general revenue than most other states, but relies more heavily on taxes and less heavily on federal funds and non-tax revenue sources. Table 2 shows which government revenue sources in Wisconsin exceeded the U.S. average and which sources were lower than average.

### **Historical Revenue Trends**

Historically, Wisconsin has had relatively high individual income and property tax collections, while sales tax revenues have generally been below the U.S. average. The corporate income tax has been less consistent. Since 1982-83, corporate income tax collections (including the recycling surcharge) per \$1,000 of personal income have ranged from 5.3% below the U.S. average in 1988-89 to 20.1% above average in 1982-83. Wisconsin's rankings on this measure have ranged from 11<sup>th</sup> highest in the mid-1980s to 20<sup>th</sup> in 1999-00. 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 in recent years. From fiscal years 1991-92 through 1999-00, total taxes per \$1,000 of personal income exceeded \$125 in each year, with a high of \$133 in 1993-94. As noted, state and local taxes per \$1,000 of personal income had fallen to \$117 by 2001-02, 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.

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2001-02 fiscal year. Attachments 47 through 58 present more detailed historical information regarding state and local government revenues in Wisconsin.

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### **State and Local Government Expenditure Rankings**

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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.

- 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 2001-02 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$39,261.8 million in 2001-02. Of this amount \$34,003.4 million (86.6%) was direct general expenditures, \$4,019.5 million (10.2%) was insurance trust expenditures, and \$1,238.7 million (3.2%) was utility expenditures. There was also a very small amount of liquor store expenditures in that year.

Total expenditures were \$7,217 per capita and \$247 per \$1,000 of personal income. Wisconsin ranked 16<sup>th</sup> highest on total expenditures per capita (1.4% above the U.S. average) and 20<sup>th</sup> highest on total expenditures per \$1,000 of personal income (5.3% above average).

Direct general expenditures were \$6,251 per capita, which was 15<sup>th</sup> highest and 4.0% above average. Direct general expenditures per \$1,000 of personal income were \$214, which was 19<sup>th</sup> highest and 8.0% above the national average.

Insurance trust expenditures were \$739 per capita and \$25 per \$1,000 of personal income. Wisconsin ranked 12<sup>th</sup> on per capita insurance trust expenditures (25.4% above average) and 8<sup>th</sup> on insurance trust expenditures per \$1,000 of personal income (30.2% above average), primarily due to relatively high employee retirement expenditures. Wisconsin was significantly below average on utility and liquor store 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.

TABLE 3

Summary of Wisconsin Rankings on State and Local Government Expenditures  
Fiscal Year 2001-02

	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
<b>Total Expenditures</b>								
Direct General Expenditures	\$34,003,403	86.6%	\$6,250.63	15	4.0%	\$214.32	19	8.0%
Insurance Trust Expenditures	4,019,479	10.2	738.87	12	25.4	25.33	8	30.2
Utility Expenditures	1,238,667	3.2	227.70	36	-53.1	7.81	39	-51.3
Liquor Store Expenditures	218	0.0	0.04	23	-99.7	0.00	23	-99.7
Total Expenditures	\$39,261,767	100.0%	\$7,217.24	16	1.4%	\$247.47	20	5.3%
<b>Breakdown of Total Expenditures by Type</b>								
Current Operations Excluding Salaries	\$17,114,091	43.6%	\$3,145.97	19	2.2%	\$107.87	23	6.1%
Salaries	11,208,846	28.5	2,060.45	21	-2.9	70.65	28	0.8
Capital Outlays	4,773,065	12.2	877.40	21	-1.8	30.08	23	2.0
Insurance Benefits and Repayments	4,019,479	10.2	738.87	12	25.4	25.33	8	30.2
Interest on Debt	1,525,209	3.9	280.37	25	-7.1	9.61	26	-3.6
Assistance and Subsidies	621,077	1.6	114.17	18	-1.2	3.91	19	2.5
Total Expenditures	\$39,261,767	100.0%	\$7,217.24	16	1.4%	\$247.47	20	5.3%
<b>Breakdown of Direct General Expenditures by Functional Area</b>								
Elementary and Secondary Education	\$8,464,946	21.6%	\$1,556.06	9	9.0%	\$53.35	8	13.2%
Public Welfare	5,559,624	14.2	1,021.99	18	5.3	35.04	22	9.3
Higher Education	3,710,116	9.4	682.01	12	25.2	23.38	17	30.0
Highways	2,986,139	7.6	548.92	14	36.9	18.82	15	42.1
Police and Fire	1,761,684	4.5	323.84	16	3.1	11.10	13	7.0
Interest on General Debt	1,457,008	3.7	267.83	18	2.4	9.18	20	6.3
Health	1,229,637	3.1	226.04	16	10.1	7.75	18	14.3
Corrections	1,175,910	3.0	216.16	10	13.8	7.41	8	18.2
Sewerage and Solid Waste Management	1,171,969	3.0	215.44	6	23.4	7.39	6	28.1



TABLE 3 (continued)

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures		% Difference From U.S. Average
						Per \$1,000 of Pers. Income	Rank	
<b>Breakdown of Direct General Expenditures by Functional Area (continued)</b>								
Hospitals	\$851,907	2.2%	\$156.60	39	-48.3%	\$5.37	37	-46.3%
Parks and Recreation	654,798	1.7	120.37	14	15.2	4.13	15	19.6
Other Administration	650,703	1.7	119.61	17	19.2	4.10	16	23.7
Natural Resources	541,637	1.4	99.57	16	30.3	3.41	22	35.3
Judicial and Legal Administration	473,407	1.2	87.02	29	-19.8	2.98	28	-16.7
Financial Administration	426,593	1.1	78.42	45	-30.8	2.69	47	-28.2
Other Education	389,834	1.0	71.66	39	-22.7	2.46	37	-19.8
Housing and Community Development	314,224	0.8	57.76	41	-47.4	1.98	44	-45.4
Other Transportation	227,601	0.6	41.84	32	-44.0	1.43	39	-41.9
Libraries	217,101	0.6	39.91	7	39.2	1.37	6	44.5
Protective Inspection and Regulation	169,601	0.4	31.18	23	-22.8	1.07	25	-19.9
Social Insurance Administration	115,471	0.3	21.23	18	20.3	0.73	21	24.9
Veterans' Services	14,871	0.0	2.73	8	118.6	0.09	8	126.2
Other Expenditures Not Elsewhere Classified	<u>1,438,622</u>	<u>3.7</u>	<u>264.45</u>	27	-24.4	<u>9.07</u>	27	-21.5
Total Direct General Expenditures	\$34,003,403	86.6%	\$6,250.63	15	4.0%	\$214.32	19	8.0%
<b>Breakdown of Insurance Trust Expenditures by Functional Area</b>								
Employee Retirement	\$2,980,467	7.6%	\$547.88	4	38.1%	\$18.79	4	43.4%
Unemployment Compensation	1,004,757	2.6	184.70	13	26.1	6.33	8	30.9
Other	<u>34,255</u>	<u>0.1</u>	<u>6.30</u>	46	-96.6	<u>0.22</u>	45	-96.5
Total Insurance Trust Expenditures	\$4,019,479	10.2%	\$738.87	12	25.4%	\$25.33	8	30.2%
<b>Breakdown of Utility Expenditures by Functional Area</b>								
Electric	\$549,280	1.4%	\$100.97	27	-48.0%	\$3.46	29	-46.1%
Water	413,545	1.1	76.02	41	-46.0	2.61	43	-43.9
Transit	274,837	0.7	50.52	27	-61.2	1.73	28	-59.7
Gas	<u>1,005</u>	<u>0.0</u>	<u>0.18</u>	37	-99.1	<u>0.01</u>	37	-99.0
Total Utility Expenditures	\$1,238,667	3.2%	\$227.70	36	-53.1%	\$7.81	39	-51.3%

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

TABLE 4

**Wisconsin State and Local Government Expenditures  
Compared to the U.S. Average -- 2001-02**

	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
<b>Expenditures that Exceeded the U.S. Average</b>								
Elementary and Secondary Education	\$8,464,946	21.6%	\$1,556.06	9	9.0%	\$53.35	8	13.2%
Public Welfare	5,559,624	14.2	1,021.99	18	5.3	35.04	22	9.3
Higher Education	3,710,116	9.4	682.01	12	25.2	23.38	17	30.0
Highways	2,986,139	7.6	548.92	14	36.9	18.82	15	42.1
Employee Retirement	2,980,467	7.6	547.88	4	38.1	18.79	4	43.4
Police and Fire	1,761,684	4.5	323.84	16	3.1	11.10	13	7.0
Interest on General Debt	1,457,008	3.7	267.83	18	2.4	9.18	20	6.3
Health	1,229,637	3.1	226.04	16	10.1	7.75	18	14.3
Corrections	1,175,910	3.0	216.16	10	13.8	7.41	8	18.2
Sewerage and Solid Waste Management	1,171,969	3.0	215.44	6	23.4	7.39	6	28.1
Unemployment Compensation	1,004,757	2.6	184.70	13	26.1	6.33	8	30.9
Parks and Recreation	654,798	1.7	120.37	14	15.2	4.13	15	19.6
Other Administration	650,703	1.7	119.61	17	19.2	4.10	16	23.7
Natural Resources	541,637	1.4	99.57	16	30.3	3.41	22	35.3
Libraries	217,101	0.6	39.91	7	39.2	1.37	6	44.5
Social Insurance Administration	115,471	0.3	21.23	18	20.3	0.73	21	24.9
Veterans' Services	14,871	0.0	2.73	8	118.0	0.09	8	126.2
<b>Expenditures Less Than the U.S. Average</b>								
Hospitals	\$851,907	2.2%	\$156.60	39	-48.3%	\$5.37	37	-46.3%
Electric Utility	549,280	1.4	100.97	27	-48.0	3.46	29	-46.1
Judicial and Legal Administration	473,407	1.2	87.02	29	-19.8	2.98	28	-16.7
Financial Administration	426,593	1.1	78.42	45	-30.8	2.69	47	-28.2
Water Utility	413,545	1.1	76.02	41	-46.0	2.61	43	-43.9
Other Education	389,834	1.0	71.66	39	-22.7	2.46	37	-19.8
Housing and Community Development	314,224	0.8	57.76	41	-47.4	1.98	44	-45.4
Transit Utility	274,837	0.7	50.52	27	-61.2	1.73	28	-59.7
Other Transportation	227,601	0.6	41.84	32	-44.0	1.43	39	-41.9
Protective Inspection and Regulation	169,601	0.4	31.18	23	-22.8	1.07	25	-19.9
Other Insurance Trust Expenditures	34,255	0.1	6.30	46	-96.6	0.22	45	-96.5
Gas Utility	1,005	0.0	0.18	37	-99.1	0.01	37	-99.0
Liquor Store Expenditures	218	0.0	0.04	23	-99.7	0.00	23	-99.7
Other Expenditures Not Elsewhere Classified	1,438,622	3.7	264.45	27	-24.4	9.07	27	-21.5
Total Expenditures	\$39,261,767	100.0%	\$7,217.24	16	1.4%	\$247.39	20	5.3%

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

Capital outlays include expenditures for construction, land, existing structures, and equipment. 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 2001-02. As noted above and shown in Table 3, Wisconsin had high rankings and significantly exceeded the U.S. average for insurance trust expenditures (insurance benefits and repayments). For each of the other types of expenditure, Wisconsin ranked between 18<sup>th</sup> and 28<sup>th</sup> highest and was close to the U.S. average.

### **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: education (both elementary and secondary education and higher education), highways, employee retirement, sewerage and solid waste management, and unemployment compensation.

Areas where Wisconsin had lower rankings and was significantly below average include hospital expenditures, utility expenditures, judicial and legal administration, transportation other than highways, financial administration, and housing and community development. More detailed information on what specific types of expenditures are included in these categories can be found in the "Government Finance and Employment Classification Manual", which is available on the Census Bureau's website.

### **2001-02 Revenues Compared to Expenditures**

Total state and local government expenditures exceeded total revenues by approximately \$7.9 billion in 2001-02 (\$39.3 billion of expenditures compared to \$31.4 billion of revenues). Most of this variance (\$5.7 billion) was due to employee retirement system activity. In that year, employee retirement system revenues were -\$2.7 billion while employee retirement expenditures were \$3.0 billion. As noted, the large negative revenue amount was due to investment losses. Employee retirement benefit payments were funded with existing reserves. The remaining \$2.2 billion variance between total revenues and expenditures was funded with a combination of existing balances and borrowing. The gap between revenues and expenditures seen in 2001-02 was very unusual. In nearly all of the previous 20 years, state and local government revenues exceeded expenditures in Wisconsin.

### **Historical Expenditure Trends**

During the past 20 years, Wisconsin's total state and local government expenditures per capita have been close to the U.S. average amount, ranging from 4.5% below average in 1989-90 to 4.5% above average in 1982-83. Since 1982-83, Wisconsin's rankings on this measure have ranged from 14<sup>th</sup> highest in 1998-99 and 1999-00 to 24<sup>th</sup> highest in 1988-89. Wisconsin's expenditures per \$1,000 of personal income have generally exceeded the U.S. average by about 2% to 8% since 1982-83.

Wisconsin's rankings on this measure have ranged from 19<sup>th</sup> in the mid-1980s to 24<sup>th</sup> in 1982-83.

Wisconsin has consistently ranked relatively high and had greater-than-average expenditures for elementary and secondary education and for higher education. However, compared to other states, Wisconsin's expenditures for higher education have fallen in recent years. From fiscal years 1982-83 through 1992-93, 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, during the last decade, the state's ranking on public welfare expenditures has fallen to 22<sup>nd</sup> highest, and Wisconsin is much closer to the national average. Wisconsin's rankings on health expenditures have also fallen significantly since the mid-1980s. Wisconsin has had relatively high expenditures for highways throughout the past 20 years, although in more recent years the rankings have moved up by approximately 10 places. Wisconsin's highway expenditures have also exceeded the national average by a larger margin in recent years. The state's rankings on corrections expenditures and employee retirement expenditures have also moved up significantly in recent years.

State-by-state rankings on government expenditures in 2001-02 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning Wisconsin's state and local government expenditures.

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## Attachments

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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 2003.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2001-02.
- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2001-02.
- 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 fiscal year. Therefore, that year is 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 2003**

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,500,752	23	\$118,259,646	24	\$26,276	42
Alaska	648,818	47	21,576,070	48	33,254	14
Arizona	5,580,811	18	150,294,500	23	26,931	39
Arkansas	2,725,714	32	66,223,513	34	24,296	50
California	35,484,453	1	1,185,301,773	1	33,403	11
Colorado	4,550,688	22	157,042,699	21	34,510	8
Connecticut	3,483,372	29	150,800,881	22	43,292	2
Delaware	817,491	45	27,239,950	44	33,321	12
District of Columbia	563,384	50	26,651,113	45	47,305	1
Florida	17,019,068	4	510,090,062	4	29,972	25
Georgia	8,684,715	9	254,103,662	10	29,259	28
Hawaii	1,257,608	42	38,469,572	40	30,589	22
Idaho	1,366,332	39	34,954,325	42	25,583	46
Illinois	12,653,544	5	420,156,497	5	33,205	15
Indiana	6,195,643	14	178,415,131	16	28,797	33
Iowa	2,944,062	30	83,604,480	30	28,398	36
Kansas	2,723,507	33	80,465,753	31	29,545	27
Kentucky	4,117,827	26	108,514,637	26	26,352	41
Louisiana	4,496,334	24	117,074,311	25	26,038	44
Maine	1,305,728	40	37,781,443	41	28,935	31
Maryland	5,508,909	19	206,166,414	14	37,424	5
Massachusetts	6,433,422	13	253,527,948	11	39,408	4
Michigan	10,079,985	8	314,459,608	9	31,196	20
Minnesota	5,059,375	21	172,216,847	17	34,039	9
Mississippi	2,881,281	31	67,258,252	33	23,343	51
Missouri	5,704,484	17	165,967,266	20	29,094	29
Montana	917,621	44	23,651,446	46	25,775	45
Nebraska	1,739,291	38	52,754,918	36	30,331	24
Nevada	2,241,154	35	70,567,359	32	31,487	19
New Hampshire	1,287,687	41	44,686,216	38	34,703	7
New Jersey	8,638,396	10	345,557,341	7	40,002	3
New Mexico	1,874,614	36	47,806,955	37	25,502	47
New York	19,190,115	3	696,530,529	2	36,296	6
North Carolina	8,407,248	11	237,930,804	13	28,301	37
North Dakota	633,837	48	18,077,751	50	28,521	35
Ohio	11,435,798	7	342,532,566	8	29,953	26
Oklahoma	3,511,532	28	93,290,425	29	26,567	40
Oregon	3,559,596	27	102,538,324	28	28,806	32
Pennsylvania	12,365,455	6	392,057,526	6	31,706	18
Rhode Island	1,076,164	43	34,369,304	43	31,937	17
South Carolina	4,147,152	25	108,397,701	27	26,138	43
South Dakota	764,309	46	21,628,873	47	28,299	38
Tennessee	5,841,748	16	166,866,981	19	28,565	34
Texas	22,118,509	2	643,128,719	3	29,076	30
Utah	2,351,467	34	59,326,749	35	25,230	48
Vermont	619,107	49	18,903,515	49	30,534	23
Virginia	7,386,330	12	248,553,897	12	33,651	10
Washington	6,131,445	15	203,955,570	15	33,264	13
West Virginia	1,810,354	37	44,664,607	39	24,672	49
<b>Wisconsin</b>	<b>5,472,299</b>	<b>20</b>	<b>168,128,113</b>	<b>18</b>	<b>30,723</b>	<b>21</b>
Wyoming	501,242	51	16,157,458	51	32,235	16

U.S. Total                      290,809,777                      \$9,148,680,000                      \$31,459

WI Percent Difference  
from U.S. Average                      -2.3%

Source: U.S. Bureau of Economic Analysis.

## ATTACHMENT 2

### Rankings on Total State and Local Government Revenue Fiscal Year 2001-02

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$6,992,884	\$10,909.34	2	\$346.83	1
Wyoming	4,346,263	8,709.95	4	288.61	2
District of Columbia	7,351,982	12,853.12	1	286.98	3
West Virginia	11,344,643	6,285.12	18	270.80	4
New Mexico	11,503,161	6,211.21	20	260.94	5
North Dakota	4,226,558	6,666.50	11	256.63	6
Mississippi	15,905,116	5,547.65	39	252.90	7
New York	170,981,866	8,936.02	3	251.86	8
Louisiana	27,372,666	6,115.43	23	247.93	9
Montana	5,510,513	6,055.51	25	247.32	10
South Carolina	24,984,750	6,087.90	24	245.72	11
Utah	13,788,726	5,945.98	29	244.78	12
Nebraska	12,030,515	6,962.10	9	244.03	13
Delaware	5,972,101	7,409.55	5	234.91	14
Oregon	23,201,119	6,591.23	12	234.83	15
Maine	8,019,443	6,192.62	21	228.46	16
Vermont	4,045,603	6,567.54	13	227.41	17
Alabama	24,739,824	5,523.52	41	223.66	18
Ohio	72,627,137	6,365.78	17	222.97	19
Kentucky	22,474,542	5,495.00	42	221.60	20
California	250,724,771	7,163.16	7	220.93	21
Iowa	17,601,402	5,995.03	27	220.87	22
Arkansas	13,616,364	5,031.92	51	218.80	23
Arizona	30,083,389	5,529.02	40	216.83	24
Tennessee	33,483,212	5,782.94	34	216.81	25
Washington	42,123,922	6,943.12	10	216.66	26
Minnesota	35,131,055	6,991.25	8	215.86	27
North Carolina	48,596,900	5,850.82	32	215.28	28
Rhode Island	6,861,649	6,424.76	15	212.90	29
Hawaii	7,451,684	6,004.58	26	212.67	30
Oklahoma	19,160,982	5,490.25	43	212.43	31
Michigan	63,098,683	6,282.85	19	210.83	32
Idaho	6,872,684	5,117.41	50	207.69	33
Kansas	15,985,150	5,894.23	31	206.53	34
Indiana	34,220,921	5,558.05	37	203.17	35
Pennsylvania	73,694,315	5,977.31	28	198.16	36
<b>Wisconsin</b>	<b>31,424,054</b>	<b>5,776.48</b>	<b>35</b>	<b>198.07</b>	<b>37</b>
Nevada	12,809,362	5,911.10	30	197.90	38
South Dakota	3,964,187	5,216.04	49	194.76	39
Missouri	30,620,582	5,400.46	45	194.74	40
Florida	92,630,871	5,549.42	38	193.52	41
Georgia	46,166,078	5,403.33	44	191.46	42
Texas	114,018,046	5,245.34	48	184.05	43
Illinois	73,587,675	5,846.79	33	180.38	44
Maryland	33,468,019	6,139.79	22	174.99	45
Connecticut	24,831,156	7,178.71	6	168.55	46
Massachusetts	41,925,472	6,528.41	14	168.21	47
Colorado	25,656,651	5,700.21	36	168.01	48
Virginia	38,780,385	5,321.13	46	165.98	49
New Jersey	54,835,385	6,394.80	16	164.82	50
New Hampshire	<u>6,728,627</u>	5,281.50	47	157.55	51
U.S. Total	\$1,807,573,045	\$6,276.77		\$207.33	
WI % Difference from U.S. Average		-8.0%		-4.5%	

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

**ATTACHMENT 3**

**Rankings on State and Local Government General Revenue  
Fiscal Year 2001-02**

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$7,208,865	\$11,246.28	2	\$357.54	1
Wyoming	4,236,875	8,490.73	3	281.34	2
District of Columbia	6,922,336	12,101.99	1	270.21	3
New Mexico	10,867,663	5,868.07	20	246.53	4
Mississippi	15,292,589	5,334.00	34	243.16	5
North Dakota	3,994,092	6,299.83	10	242.51	6
West Virginia	10,110,939	5,601.63	29	241.35	7
Louisiana	26,047,564	5,819.38	22	235.92	8
Maine	8,076,693	6,236.83	12	230.09	9
Montana	5,122,091	5,628.67	28	229.89	10
New York	155,541,158	8,129.05	4	229.12	11
Utah	12,499,430	5,390.01	32	221.89	12
Delaware	5,600,035	6,947.93	5	220.28	13
Oregon	21,625,272	6,143.54	14	218.88	14
Vermont	3,857,389	6,262.00	11	216.83	15
Alabama	23,740,987	5,300.51	36	214.63	16
Arkansas	13,259,552	4,900.06	49	213.06	17
Hawaii	7,428,704	5,986.06	17	212.01	18
Iowa	16,871,168	5,746.31	26	211.70	19
Kentucky	21,231,073	5,190.97	41	209.34	20
South Carolina	21,239,424	5,175.30	42	208.88	21
Rhode Island	6,636,386	6,213.84	13	205.91	22
<b>Wisconsin</b>	<b>32,555,386</b>	<b>5,984.45</b>	<b>18</b>	<b>205.20</b>	<b>23</b>
Minnesota	33,193,234	6,605.62	6	203.95	24
Ohio	65,567,611	5,747.01	25	201.30	25
Oklahoma	18,061,016	5,175.08	43	200.24	26
Idaho	6,619,627	4,928.99	48	200.05	27
California	226,644,021	6,475.17	8	199.71	28
Nebraska	9,821,395	5,683.68	27	199.22	29
North Carolina	44,164,826	5,317.22	35	195.64	30
Michigan	57,941,575	5,769.35	24	193.60	31
Pennsylvania	71,961,412	5,836.76	21	193.50	32
Indiana	32,362,688	5,256.24	38	192.14	33
South Dakota	3,901,972	5,134.17	44	191.70	34
Kansas	14,635,260	5,396.48	31	189.09	35
Washington	36,344,961	5,990.60	16	186.94	36
Missouri	29,061,585	5,125.50	45	184.83	37
Georgia	44,359,631	5,191.90	40	183.97	38
Arizona	25,523,515	4,690.96	51	183.97	39
Florida	86,663,389	5,191.91	39	181.06	40
Tennessee	27,483,649	4,746.74	50	177.96	41
Nevada	11,417,176	5,268.66	37	176.39	42
Texas	109,128,493	5,020.40	47	176.16	43
Colorado	26,041,096	5,785.62	23	170.52	44
Illinois	69,098,138	5,490.08	30	169.37	45
Maryland	32,318,875	5,928.98	19	168.98	46
Virginia	39,026,171	5,354.85	33	167.04	47
New Jersey	55,255,668	6,443.81	9	166.08	48
Massachusetts	39,001,850	6,073.16	15	156.48	49
Connecticut	22,805,192	6,593.00	7	154.80	50
New Hampshire	<u>6,405,833</u>	5,028.13	46	150.00	51
U.S. Total	\$1,684,775,530	\$5,850.36		\$193.25	
WI % Difference from U.S. Average		2.3%		6.2%	

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

**ATTACHMENT 4**

**Rankings on State and Local Government General Revenue from Own Sources  
Fiscal Year 2001-02**

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$5,419,599	\$8,454.91	1	\$268.80	1
Wyoming	3,049,692	6,111.61	4	202.51	2
Delaware	4,641,006	5,758.07	5	182.55	3
Louisiana	19,562,758	4,370.59	28	177.19	4
Maine	6,176,108	4,769.20	15	175.95	5
New York	119,355,529	6,237.88	3	175.81	6
New Mexico	7,744,141	4,181.50	34	175.67	7
Utah	9,886,410	4,263.22	31	175.50	8
North Dakota	2,837,897	4,476.18	27	172.31	9
West Virginia	7,111,968	3,940.15	39	169.77	10
Mississippi	10,667,364	3,720.74	47	169.62	11
Hawaii	5,881,217	4,739.10	16	167.85	12
Minnesota	27,105,143	5,394.06	8	166.54	13
Iowa	13,244,933	4,511.22	23	166.20	14
<b>Wisconsin</b>	<b>26,099,770</b>	<b>4,797.75</b>	<b>14</b>	<b>164.51</b>	<b>15</b>
District of Columbia	4,082,242	7,136.79	2	159.35	16
Nebraska	7,847,901	4,541.61	18	159.19	17
Ohio	51,704,415	4,531.90	20	158.74	18
Montana	3,531,689	3,880.98	42	158.51	19
Alabama	17,477,607	3,902.12	41	158.01	20
Idaho	5,204,475	3,875.26	44	157.28	21
California	178,394,306	5,096.69	10	157.19	22
South Carolina	15,906,729	3,875.91	43	156.44	23
Kentucky	15,817,489	3,867.36	45	155.96	24
Vermont	2,770,283	4,497.21	25	155.72	25
Indiana	26,080,099	4,235.85	33	154.84	26
Arkansas	9,614,278	3,552.95	50	154.49	27
Oregon	15,187,403	4,314.60	29	153.72	28
Michigan	45,398,497	4,520.41	21	151.69	29
Oklahoma	13,648,023	3,910.61	40	151.31	30
Nevada	9,784,738	4,515.34	22	151.17	31
Rhode Island	4,870,229	4,560.14	17	151.11	32
Washington	29,303,365	4,829.96	13	150.72	33
Pennsylvania	55,935,071	4,536.87	19	150.40	34
North Carolina	33,924,004	4,084.28	36	150.28	35
Florida	71,707,132	4,295.90	30	149.81	36
Kansas	11,537,216	4,254.14	32	149.06	37
Georgia	35,002,321	4,096.71	35	145.16	38
Arizona	19,804,935	3,639.94	48	142.75	39
Colorado	21,772,406	4,837.24	12	142.57	40
Virginia	32,791,325	4,499.36	24	140.35	41
New Jersey	46,306,696	5,400.20	7	139.18	42
Texas	86,213,786	3,966.22	38	139.17	43
Missouri	21,733,074	3,832.99	46	138.22	44
Illinois	56,381,620	4,479.71	26	138.20	45
Maryland	26,391,429	4,841.58	11	137.99	46
South Dakota	2,751,679	3,620.63	49	135.19	47
Massachusetts	32,825,907	5,111.48	9	131.71	48
Tennessee	19,879,580	3,433.43	51	128.72	49
Connecticut	18,765,835	5,425.22	6	127.38	50
New Hampshire	<u>5,109,904</u>	4,010.91	37	119.65	51
U.S. Total	\$1,324,241,223	\$4,598.41		\$151.89	
WI % Difference from U.S. Average		4.3%		8.3%	

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 2001-02**

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$2,840,094	\$4,965.20	1	\$110.86	1
Alaska	1,789,266	2,791.37	2	88.74	2
Wyoming	1,187,183	2,379.12	3	78.83	3
Mississippi	4,625,225	1,613.26	12	73.54	4
West Virginia	2,998,971	1,661.48	10	71.59	5
Montana	1,590,402	1,747.69	8	71.38	6
New Mexico	3,123,522	1,686.57	9	70.85	7
North Dakota	1,156,195	1,823.65	6	70.20	8
Oregon	6,437,869	1,828.94	5	65.16	9
Vermont	1,087,106	1,764.78	7	61.11	10
Louisiana	6,484,806	1,448.79	15	58.74	11
Arkansas	3,645,274	1,347.11	18	58.57	12
Alabama	6,263,380	1,398.39	16	56.62	13
South Dakota	1,150,293	1,513.54	13	56.51	14
Rhode Island	1,766,157	1,653.71	11	54.80	15
Maine	1,900,585	1,467.63	14	54.14	16
Kentucky	5,413,584	1,323.61	19	53.38	17
New York	36,185,629	1,891.17	4	53.30	18
South Carolina	5,332,695	1,299.39	22	52.45	19
Tennessee	7,604,069	1,313.31	20	49.24	20
Oklahoma	4,412,993	1,264.47	24	48.93	21
Missouri	7,328,511	1,292.51	23	46.61	22
Utah	2,613,020	1,126.79	37	46.39	23
Iowa	3,626,235	1,235.09	27	45.50	24
North Carolina	10,240,822	1,232.94	28	45.37	25
Hawaii	1,547,487	1,246.97	26	44.16	26
Pennsylvania	16,026,341	1,299.89	21	43.09	27
Idaho	1,415,152	1,053.72	41	42.77	28
Ohio	13,863,196	1,215.11	29	42.56	29
California	48,249,715	1,378.48	17	42.52	30
Michigan	12,543,078	1,248.94	25	41.91	31
Arizona	5,718,580	1,051.02	42	41.22	32
<b>Wisconsin</b>	<b>6,455,616</b>	<b>1,186.69</b>	<b>32</b>	<b>40.69</b>	<b>33</b>
Nebraska	1,973,494	1,142.07	36	40.03	34
Kansas	3,098,044	1,142.35	35	40.03	35
Georgia	9,357,310	1,095.19	38	38.81	36
Delaware	959,029	1,189.86	31	37.72	37
Minnesota	6,088,091	1,211.56	30	37.41	38
Indiana	6,282,589	1,020.40	44	37.30	39
Texas	22,914,707	1,054.18	40	36.99	40
Washington	7,041,596	1,160.64	34	36.22	41
Florida	14,956,257	896.01	49	31.25	42
Illinois	12,716,518	1,010.37	46	31.17	43
Maryland	5,927,446	1,087.41	39	30.99	44
New Hampshire	1,295,929	1,017.21	45	30.34	45
Colorado	4,268,690	948.39	48	27.95	46
Connecticut	4,039,357	1,167.78	33	27.42	47
New Jersey	8,948,972	1,043.61	43	26.90	48
Virginia	6,234,846	855.49	50	26.69	49
Nevada	1,632,438	753.32	51	25.22	50
Massachusetts	<u>6,175,943</u>	961.69	47	24.78	51
U.S. Total	\$360,534,307	\$1,251.95		\$41.35	
WI % Difference from U.S. Average		-5.2%		-1.6%	

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

## ATTACHMENT 6

### Rankings on Total State and Local Taxes Fiscal Year 2001-02

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$88,878,112	\$4,645.04	2	\$130.92	1
Maine	4,541,146	3,506.68	9	129.37	2
District of Columbia	3,227,909	5,643.20	1	126.00	3
Hawaii	4,239,557	3,416.24	12	120.99	4
Wyoming	1,818,368	3,644.02	8	120.75	5
<b>Wisconsin</b>	<b>18,609,916</b>	<b>3,420.94</b>	<b>11</b>	<b>117.30</b>	<b>6</b>
Minnesota	18,456,409	3,672.92	6	113.40	7
Rhode Island	3,622,244	3,391.61	13	112.39	8
Ohio	36,165,190	3,169.88	19	111.03	9
West Virginia	4,641,349	2,571.38	41	110.79	10
New Mexico	4,877,614	2,633.70	39	110.65	11
Vermont	1,965,132	3,190.15	18	110.46	12
Louisiana	12,182,065	2,721.64	32	110.34	13
Nebraska	5,316,341	3,076.59	21	107.84	14
Utah	6,026,142	2,598.60	40	106.98	15
Kentucky	10,780,757	2,635.88	38	106.30	16
California	120,424,066	3,440.49	10	106.11	17
Delaware	2,687,098	3,333.87	14	105.70	18
North Dakota	1,728,755	2,726.74	31	104.97	19
Iowa	8,330,414	2,837.33	27	104.53	20
New Jersey	34,628,804	4,038.34	4	104.08	21
Arizona	14,420,322	2,650.31	37	103.94	22
Maryland	19,874,281	3,645.99	7	103.91	23
Arkansas	6,460,855	2,387.60	46	103.82	24
Mississippi	6,523,722	2,275.45	49	103.73	25
Kansas	7,974,975	2,940.63	26	103.04	26
Connecticut	15,124,928	4,372.63	3	102.67	27
Alaska	2,069,908	3,229.19	16	102.66	28
Michigan	30,644,184	3,051.30	23	102.39	29
Illinois	41,569,580	3,302.84	15	101.90	30
Pennsylvania	37,626,620	3,051.88	22	101.17	31
Indiana	16,986,637	2,758.91	30	100.85	32
Washington	19,513,503	3,216.33	17	100.37	33
North Carolina	22,576,419	2,718.09	33	100.01	34
Georgia	24,058,380	2,815.82	29	99.77	35
Idaho	3,291,095	2,450.55	44	99.46	36
Nevada	6,432,564	2,968.42	25	99.38	37
Oklahoma	8,781,889	2,516.30	43	97.36	38
Missouri	15,123,432	2,667.27	36	96.18	39
South Carolina	9,751,701	2,376.15	47	95.91	40
Massachusetts	23,895,436	3,720.87	5	95.87	41
Montana	2,135,182	2,346.35	48	95.83	42
Texas	58,980,508	2,713.37	34	95.21	43
Virginia	22,131,246	3,036.67	24	94.72	44
Florida	44,840,449	2,686.34	35	93.68	45
Oregon	9,003,237	2,557.74	42	91.13	46
Colorado	13,900,024	3,088.21	20	91.02	47
South Dakota	1,841,448	2,422.96	45	90.47	48
Alabama	9,718,827	2,169.87	51	87.86	49
New Hampshire	3,598,862	2,824.85	28	84.27	50
Tennessee	<u>12,973,768</u>	2,240.72	50	84.01	51
U.S. Total	\$904,971,370	\$3,142.50		\$103.80	
WI % Difference from U.S. Average		8.9%		13.0%	

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

**ATTACHMENT 7**

**Rankings on State and Local Property Taxes  
Fiscal Year 2001-02**

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Maine	\$1,912,158	\$1,476.57	4	\$54.47	1
New Hampshire	2,169,494	1,702.90	3	50.80	2
New Jersey	16,049,550	1,871.67	1	48.24	3
Vermont	823,610	1,337.03	10	46.30	4
Wyoming	692,341	1,387.46	7	45.97	5
Rhode Island	1,462,064	1,368.97	8	45.36	6
Alaska	830,011	1,294.87	11	41.17	7
<b>Wisconsin</b>	<b>6,466,173</b>	<b>1,188.63</b>	<b>13</b>	<b>40.76</b>	<b>8</b>
Connecticut	5,995,482	1,733.30	2	40.70	9
Texas	24,520,989	1,128.08	14	39.58	10
New York	26,825,697	1,401.99	6	39.51	11
Illinois	15,872,667	1,261.14	12	38.91	12
Montana	852,399	936.70	23	38.26	13
Iowa	2,877,921	980.22	18	36.11	14
Indiana	5,976,203	970.64	20	35.48	15
Nebraska	1,748,841	1,012.06	16	35.47	16
Massachusetts	8,721,832	1,358.12	9	34.99	17
Florida	15,754,214	943.82	22	32.91	18
South Dakota	668,048	879.01	30	32.82	19
Michigan	9,793,418	975.15	19	32.72	20
Ohio	10,643,420	932.90	24	32.68	21
Kansas	2,524,888	931.01	25	32.62	22
North Dakota	532,340	839.65	32	32.32	23
Minnesota	5,214,735	1,037.76	15	32.04	24
Oregon	3,138,875	891.73	28	31.77	25
District of Columbia	803,389	1,404.53	5	31.36	26
Arizona	4,254,395	781.91	34	30.66	27
South Carolina	3,096,431	754.49	36	30.45	28
Washington	5,790,556	954.43	21	29.78	29
Pennsylvania	10,910,756	884.97	29	29.34	30
Idaho	958,763	713.90	37	28.97	31
Virginia	6,710,588	920.77	27	28.72	32
Maryland	5,412,209	992.88	17	28.30	33
Georgia	6,640,041	777.16	35	27.54	34
Colorado	4,162,161	924.72	26	27.25	35
California	30,242,523	864.02	31	26.65	36
Nevada	1,702,186	785.50	33	26.30	37
Mississippi	1,646,563	574.32	42	26.18	38
Utah	1,419,769	612.23	40	25.20	39
Missouri	3,880,344	684.36	38	24.68	40
North Carolina	5,421,740	652.75	39	24.02	41
Tennessee	3,453,047	596.38	41	22.36	42
West Virginia	900,999	499.17	43	21.51	43
Kentucky	1,977,011	483.38	46	19.49	44
Louisiana	1,940,420	433.52	47	17.58	45
Hawaii	614,930	495.51	45	17.55	46
New Mexico	755,948	408.18	49	17.15	47
Oklahoma	1,482,139	424.68	48	16.43	48
Arkansas	1,003,909	370.99	50	16.13	49
Delaware	399,939	496.20	44	15.73	50
Alabama	<u>1,473,554</u>	328.99	51	13.32	51
U.S. Total	\$279,121,680	\$969.25		\$32.02	
WI % Difference from U.S. Average		22.6%		27.3%	

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

**ATTACHMENT 8**

**Rankings on State and Local Individual Income Taxes  
Fiscal Year 2001-02**

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$30,207,782	\$1,578.75	2	\$44.50	1
Maryland	7,644,183	1,402.35	3	39.97	2
Oregon	3,674,962	1,044.02	7	37.20	3
District of Columbia	949,175	1,659.40	1	37.05	4
Ohio	11,793,667	1,033.72	8	36.21	5
Kentucky	3,496,353	854.85	15	34.47	6
Minnesota	5,443,355	1,083.25	5	33.45	7
North Carolina	7,265,242	874.70	14	32.18	8
Massachusetts	7,912,934	1,232.16	4	31.75	9
Hawaii	1,111,590	895.72	13	31.72	10
<b>Wisconsin</b>	<b>4,973,615</b>	<b>914.27</b>	<b>12</b>	<b>31.35</b>	<b>11</b>
Maine	1,072,861	828.46	16	30.56	12
Delaware	763,410	947.16	9	30.03	13
California	33,046,665	944.14	10	29.12	14
Virginia	6,710,995	920.83	11	28.72	15
Utah	1,605,310	692.24	23	28.50	16
Georgia	6,487,638	759.32	21	26.91	17
Pennsylvania	9,509,821	771.34	19	25.57	18
Rhode Island	823,521	771.09	20	25.55	19
Idaho	842,375	627.23	30	25.46	20
Oklahoma	2,286,110	655.05	29	25.35	21
Arkansas	1,565,852	578.66	33	25.16	22
Connecticut	3,685,244	1,065.41	6	25.01	23
Missouri	3,928,546	692.87	22	24.99	24
West Virginia	1,034,665	573.22	34	24.70	25
Indiana	4,121,231	669.36	25	24.47	26
Kansas	1,854,848	683.94	24	23.96	27
Nebraska	1,153,444	667.50	26	23.40	28
Montana	517,568	568.76	36	23.23	29
South Carolina	2,349,195	572.42	35	23.10	30
Vermont	407,835	662.07	27	22.93	31
Iowa	1,814,488	618.01	31	22.77	32
Colorado	3,475,760	772.22	18	22.76	33
New Mexico	982,891	530.72	37	22.30	34
Michigan	6,597,755	656.95	28	22.05	35
New Jersey	6,867,275	800.85	17	20.64	36
Alabama	2,126,559	474.78	38	19.23	37
Illinois	7,471,385	593.63	32	18.31	38
Louisiana	1,788,922	399.67	39	16.20	39
Mississippi	985,117	343.61	41	15.66	40
Arizona	2,090,645	384.24	40	15.07	41
North Dakota	199,590	314.81	42	12.12	42
New Hampshire	71,433	56.07	43	1.67	43
Tennessee	146,293	25.27	44	0.95	44
Texas	29	0.00	45	0.00	45
Alaska	0	N.A.	N.A.	N.A.	N.A.
Florida	0	N.A.	N.A.	N.A.	N.A.
Nevada	0	N.A.	N.A.	N.A.	N.A.
South Dakota	0	N.A.	N.A.	N.A.	N.A.
Washington	0	N.A.	N.A.	N.A.	N.A.
Wyoming	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$202,858,134	\$704.42		\$23.27	
WI % Difference from U.S. Average		29.8%		34.7%	

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

**ATTACHMENT 9**

**Rankings on State and Local General Sales Taxes  
Fiscal Year 2001-02**

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$9,231,321	\$1,521.56	1	\$47.48	1
Hawaii	1,612,333	1,299.22	2	46.01	2
Louisiana	4,838,025	1,080.88	4	43.82	3
Arizona	5,783,197	1,062.89	5	41.68	4
Arkansas	2,540,788	938.95	10	40.83	5
New Mexico	1,764,879	952.96	9	40.04	6
Wyoming	579,715	1,161.75	3	38.49	7
Tennessee	5,841,589	1,008.91	7	37.82	8
Mississippi	2,341,447	816.69	21	37.23	9
Utah	1,970,374	849.67	18	34.98	10
Nevada	2,216,779	1,022.97	6	34.25	11
South Dakota	671,952	884.15	14	33.01	12
Florida	15,034,278	900.69	12	31.41	13
Georgia	7,493,304	877.03	16	31.08	14
Kansas	2,294,733	846.14	19	29.65	15
Texas	18,321,523	842.87	20	29.58	16
Oklahoma	2,600,204	745.04	26	28.83	17
California	31,292,794	894.03	13	27.57	18
Colorado	4,127,711	917.07	11	27.03	19
Missouri	4,246,139	748.88	24	27.01	20
Alabama	2,968,306	662.72	32	26.84	21
Nebraska	1,287,487	745.07	25	26.12	22
Michigan	7,784,308	775.10	22	26.01	23
Iowa	2,016,193	686.71	29	25.30	24
<b>Wisconsin</b>	<b>3,913,811</b>	<b>719.45</b>	<b>27</b>	<b>24.67</b>	<b>25</b>
New York	16,630,208	869.14	17	24.50	26
Idaho	796,373	592.98	39	24.07	27
North Dakota	394,508	622.25	34	23.95	28
South Carolina	2,435,404	593.42	38	23.95	29
Maine	836,134	645.66	33	23.82	30
Ohio	7,686,517	673.72	31	23.60	31
Minnesota	3,782,249	752.69	23	23.24	32
West Virginia	962,756	533.38	43	22.98	33
Kentucky	2,312,322	565.36	42	22.80	34
Rhode Island	731,597	685.02	30	22.70	35
Indiana	3,798,490	616.94	35	22.55	36
District of Columbia	558,480	976.36	8	21.80	37
North Carolina	4,909,217	591.04	40	21.75	38
Connecticut	3,043,971	880.01	15	20.66	39
Pennsylvania	7,500,034	608.32	36	20.17	40
Illinois	7,528,462	598.16	37	18.45	41
New Jersey	5,996,839	699.34	28	18.02	42
Virginia	3,586,938	492.17	45	15.35	43
Massachusetts	3,695,874	575.50	41	14.83	44
Maryland	2,690,434	493.57	44	14.07	45
Vermont	214,746	348.61	46	12.07	46
Alaska	121,944	190.24	47	6.05	47
Delaware	0	N.A.	N.A.	N.A.	N.A.
Montana	0	N.A.	N.A.	N.A.	N.A.
New Hampshire	0	N.A.	N.A.	N.A.	N.A.
Oregon	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$222,986,687	\$774.32		\$25.58	
WI % Difference from U.S. Average		-7.1%		-3.6%	

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

**ATTACHMENT 10**

**Rankings on State and Local Selective Sales Taxes\*  
Fiscal Year 2001-02**

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$1,623,412	\$749.15	1	\$25.08	1
West Virginia	1,017,078	563.48	4	24.28	2
Vermont	358,075	581.29	3	20.13	3
Louisiana	2,110,715	471.56	10	19.12	4
Hawaii	631,912	509.20	5	18.03	5
North Dakota	294,135	463.94	11	17.86	6
Montana	374,039	411.03	16	16.79	7
Texas	10,317,758	474.66	8	16.66	8
Alabama	1,831,363	408.88	17	16.56	9
Florida	7,902,139	473.41	9	16.51	10
Kentucky	1,630,065	398.55	21	16.07	11
Illinois	6,347,213	504.31	6	15.56	12
District of Columbia	377,359	659.72	2	14.73	13
Mississippi	913,816	318.74	26	14.53	14
New Hampshire	605,386	475.19	7	14.18	15
Washington	2,744,184	452.31	12	14.11	16
Rhode Island	432,888	405.33	19	13.43	17
Minnesota	2,135,444	424.96	14	13.12	18
North Carolina	2,942,516	354.26	22	13.03	19
Arkansas	799,429	295.43	34	12.85	20
Delaware	326,198	404.71	20	12.83	21
South Dakota	258,016	339.49	23	12.68	22
Virginia	2,955,246	405.49	18	12.65	23
New Mexico	554,576	299.45	32	12.58	24
Maryland	2,283,185	418.86	15	11.94	25
Maine	405,654	313.25	28	11.56	26
Utah	648,201	279.52	40	11.51	27
Missouri	1,797,940	317.10	27	11.43	28
<b>Wisconsin</b>	<b>1,784,283</b>	<b>327.99</b>	<b>24</b>	<b>11.25</b>	<b>29</b>
Iowa	870,145	296.37	33	10.92	30
Nebraska	531,667	307.68	29	10.78	31
Tennessee	1,618,919	279.61	39	10.48	32
Idaho	339,079	252.48	45	10.25	33
Indiana	1,723,942	280.00	38	10.24	34
Pennsylvania	3,790,839	307.47	30	10.19	35
Connecticut	1,472,223	425.62	13	9.99	36
Kansas	771,527	284.49	37	9.97	37
South Carolina	989,145	241.02	48	9.73	38
Ohio	3,079,063	269.88	41	9.45	39
Oklahoma	846,055	242.42	47	9.38	40
Alaska	188,640	294.29	35	9.36	41
Arizona	1,297,807	238.52	49	9.35	42
California	10,267,063	293.33	36	9.05	43
Oregon	888,828	252.51	44	9.00	44
New York	5,860,398	306.28	31	8.63	45
New Jersey	2,806,779	327.32	25	8.44	46
Michigan	2,453,621	244.31	46	8.20	47
Georgia	1,901,748	222.58	51	7.89	48
Colorado	1,174,323	260.90	42	7.69	49
Wyoming	111,742	223.93	50	7.42	50
Massachusetts	<u>1,667,380</u>	259.64	43	6.69	51
U.S. Total	\$101,053,158	\$350.91		\$11.59	
WI % Difference from U.S. Average		-6.5%		-3.0%	

\*Includes taxes imposed on the sale of particular goods or services or on gross receipts of particular businesses separately and apart from general sales or gross receipts taxes. Examples include excise taxes on alcohol, tobacco, and motor fuel; insurance premiums taxes; and utility gross receipts taxes.

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

**ATTACHMENT 11**

**Rankings on State and Local Motor Fuel Taxes  
Fiscal Year 2001-02**

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$191,440	\$210.37	1	\$8.59	1
West Virginia	300,049	166.23	6	7.16	2
North Dakota	110,848	174.84	5	6.73	3
Arkansas	413,932	152.97	9	6.65	4
Mississippi	417,402	145.59	13	6.64	5
Idaho	213,778	159.18	8	6.46	6
Nevada	413,647	190.88	2	6.39	7
Nebraska	308,147	178.33	3	6.25	8
South Dakota	123,427	162.40	7	6.06	9
<b>Wisconsin</b>	<b>955,404</b>	<b>175.63</b>	<b>4</b>	<b>6.02</b>	<b>10</b>
Utah	336,411	145.07	14	5.97	11
Maine	191,694	148.03	11	5.46	12
North Carolina	1,209,386	145.60	12	5.36	13
Tennessee	814,468	140.67	17	5.27	14
Louisiana	558,892	124.86	23	5.06	15
Alabama	557,223	124.41	24	5.04	16
Wyoming	75,053	150.41	10	4.98	17
Florida	2,378,587	142.50	15	4.97	18
Kansas	376,594	138.86	18	4.87	19
Pennsylvania	1,753,338	142.21	16	4.71	20
Texas	2,835,329	130.44	20	4.58	21
Oklahoma	410,392	117.59	33	4.55	22
Kentucky	461,333	112.80	40	4.55	23
New Mexico	199,542	107.74	42	4.53	24
Arizona	624,655	114.81	39	4.50	25
Missouri	695,405	122.65	28	4.42	26
Indiana	742,059	120.52	32	4.41	27
Iowa	343,147	116.88	34	4.31	28
Delaware	107,713	133.64	19	4.24	29
Ohio	1,375,752	120.58	31	4.22	30
Oregon	409,155	116.24	36	4.14	31
Hawaii	143,331	115.50	38	4.09	32
South Carolina	411,074	100.16	44	4.04	33
Rhode Island	130,134	121.85	30	4.04	34
Vermont	71,187	115.56	37	4.00	35
Illinois	1,561,924	124.10	25	3.83	36
Washington	742,699	122.42	29	3.82	37
Minnesota	620,241	123.43	26	3.81	38
Colorado	569,079	126.43	22	3.73	39
Maryland	703,390	129.04	21	3.68	40
Michigan	1,089,813	108.51	41	3.64	41
Virginia	848,528	116.43	35	3.63	42
California	3,295,903	94.16	46	2.90	43
Connecticut	424,669	122.77	27	2.88	44
New Hampshire	120,006	94.20	45	2.81	45
Georgia	649,746	76.05	47	2.69	46
Massachusetts	666,751	103.82	43	2.68	47
Alaska	40,352	62.95	48	2.00	48
New Jersey	523,819	61.09	50	1.57	49
District of Columbia	35,216	61.57	49	1.37	50
New York	<u>492,185</u>	25.72	51	0.73	51
U.S. Total	\$33,044,249	\$114.75		\$3.79	
WI % Difference from U.S. Average		53.1%		58.9%	

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

ATTACHMENT 12

**Rankings on State and Local Public Utility Taxes  
Fiscal Year 2001-02**

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$196,284	\$343.15	1	\$7.66	1
Florida	2,920,228	174.95	3	6.10	2
Illinois	2,362,884	187.74	2	5.79	3
Alabama	580,109	129.52	4	5.24	4
West Virginia	219,385	121.54	6	5.24	5
Hawaii	154,459	124.46	5	4.41	6
Washington	734,989	121.15	7	3.78	7
Texas	1,616,469	74.36	13	2.61	8
New York	1,769,936	92.50	9	2.61	9
Ohio	826,756	72.47	14	2.54	10
Virginia	591,008	81.09	10	2.53	11
New Jersey	839,844	97.94	8	2.52	12
California	2,816,080	80.45	11	2.48	13
Rhode Island	79,844	74.76	12	2.48	14
North Dakota	38,113	60.12	18	2.31	15
Missouri	356,869	62.94	16	2.27	16
Nevada	143,697	66.31	15	2.22	17
Pennsylvania	749,405	60.78	17	2.02	18
<b>Wisconsin</b>	<b>314,769</b>	<b>57.86</b>	<b>19</b>	<b>1.98</b>	<b>19</b>
Nebraska	91,062	52.70	20	1.85	20
North Carolina	407,405	49.05	23	1.80	21
Kentucky	178,957	43.75	26	1.76	22
Kansas	121,972	44.97	25	1.58	23
New Hampshire	63,605	49.93	22	1.49	24
Maryland	278,859	51.16	21	1.46	25
Louisiana	160,170	35.78	29	1.45	26
Oregon	142,585	40.51	28	1.44	27
Utah	80,753	34.82	30	1.43	28
Montana	31,251	34.34	31	1.40	29
Arkansas	86,918	32.12	33	1.40	30
Delaware	32,684	40.55	27	1.29	31
Arizona	177,761	32.67	32	1.28	32
Oklahoma	108,701	31.15	34	1.21	33
New Mexico	49,914	26.95	37	1.13	34
Connecticut	166,580	48.16	24	1.13	35
South Carolina	114,473	27.89	35	1.13	36
Wyoming	13,882	27.82	36	0.92	37
Georgia	207,875	24.33	39	0.86	38
Mississippi	51,228	17.87	40	0.81	39
Colorado	113,670	25.25	38	0.74	40
Vermont	10,036	16.29	41	0.56	41
Idaho	15,511	11.55	45	0.47	42
Alaska	9,216	14.38	42	0.46	43
Iowa	36,154	12.31	44	0.45	44
Minnesota	69,238	13.78	43	0.43	45
Tennessee	55,119	9.52	46	0.36	46
Michigan	77,215	7.69	47	0.26	47
Maine	7,365	5.69	48	0.21	48
South Dakota	3,800	5.00	49	0.19	49
Indiana	18,636	3.03	50	0.11	50
Massachusetts	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$20,293,723	\$70.47		\$2.33	
WI % Difference from U.S. Average		-17.9%		-14.8%	

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



**ATTACHMENT 13**

**Rankings on State and Local Other Selective Sales Taxes\*  
Fiscal Year 2001-02**

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$1,066,068	\$491.96	1	\$16.47	1
Vermont	276,852	449.44	2	15.56	2
Louisiana	1,391,653	310.91	4	12.60	3
West Virginia	497,644	275.70	6	11.88	4
New Hampshire	421,775	331.06	3	9.88	5
Kentucky	989,775	242.00	11	9.76	6
Hawaii	334,122	269.24	8	9.54	7
Texas	5,865,960	269.86	7	9.47	8
Minnesota	1,445,965	287.75	5	8.88	9
North Dakota	145,174	228.98	14	8.81	10
Delaware	185,801	230.52	13	7.31	11
Mississippi	445,186	155.28	31	7.08	12
New Mexico	305,120	164.75	25	6.92	13
Rhode Island	222,910	208.72	17	6.92	14
Alaska	139,072	216.96	15	6.90	15
Maryland	1,300,936	238.66	12	6.80	16
Montana	151,348	166.32	24	6.79	17
Washington	1,266,496	208.75	16	6.51	18
Virginia	1,515,710	207.97	18	6.49	19
South Dakota	130,789	172.09	21	6.43	20
Alabama	694,031	154.95	32	6.27	21
Iowa	490,844	167.18	23	6.16	22
Connecticut	880,974	254.69	10	5.98	23
Illinois	2,422,405	192.47	19	5.94	24
Maine	206,595	159.53	27	5.89	25
North Carolina	1,325,725	159.61	26	5.87	26
Indiana	963,247	156.45	28	5.72	27
District of Columbia	145,859	255.00	9	5.69	28
Florida	2,603,324	155.96	29	5.44	29
New York	3,598,277	188.06	20	5.30	30
Tennessee	749,332	129.42	34	4.85	31
Arkansas	298,579	110.34	39	4.80	32
Missouri	745,666	131.51	33	4.74	33
South Carolina	463,598	112.96	38	4.56	34
New Jersey	1,443,116	168.29	22	4.34	35
Georgia	1,044,127	122.21	36	4.33	36
Michigan	1,286,593	128.11	35	4.30	37
Utah	231,037	99.63	43	4.10	38
Massachusetts	1,000,629	155.81	30	4.01	39
California	4,155,080	118.71	37	3.66	40
Oklahoma	326,962	93.69	46	3.62	41
Arizona	495,391	91.05	47	3.57	42
Kansas	272,961	100.65	42	3.53	43
Pennsylvania	1,288,096	104.48	41	3.46	44
Oregon	337,088	95.76	44	3.41	45
Idaho	109,790	81.75	48	3.32	46
<b>Wisconsin</b>	<b>514,110</b>	<b>94.51</b>	<b>45</b>	<b>3.24</b>	<b>47</b>
Colorado	491,574	109.21	40	3.22	48
Ohio	876,555	76.83	49	2.69	49
Nebraska	132,458	76.65	50	2.69	50
Wyoming	<u>22,807</u>	45.71	51	1.51	51
U.S. Total	\$47,715,186.0	\$165.69		\$5.47	
WI % Difference from U.S. Average		-43.0%		-40.8%	

\*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 2001-02**

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$269,273	\$420.08	1	\$13.36	1
Delaware	251,643	312.21	3	9.90	2
New Hampshire	377,313	296.16	4	8.84	3
District of Columbia	211,249	369.32	2	8.25	4
New York	5,075,411	265.26	5	7.48	5
Michigan	2,065,241	205.64	6	6.90	6
West Virginia	220,158	121.97	10	5.26	7
California	5,333,036	152.36	7	4.70	8
Indiana	709,412	115.22	11	4.21	9
Illinois	1,383,823	109.95	12	3.39	10
New Jersey	1,101,296	128.43	8	3.31	11
Minnesota	533,901	106.25	13	3.28	12
Massachusetts	812,257	126.48	9	3.26	13
Tennessee	502,977	86.87	16	3.26	14
<b>Wisconsin</b>	<b>515,537*</b>	<b>94.77</b>	<b>15</b>	<b>3.25</b>	<b>15</b>
Pennsylvania	1,198,438	97.20	14	3.22	16
Mississippi	195,814	68.30	23	3.11	17
Montana	68,173	74.92	19	3.06	18
North Dakota	49,990	78.85	18	3.04	19
Kentucky	302,129	73.87	20	2.98	20
North Carolina	668,124	80.44	17	2.96	21
Alabama	322,636	72.03	22	2.92	22
Arkansas	176,874	65.36	28	2.84	23
New Mexico	124,327	67.13	24	2.82	24
Florida	1,218,864	73.02	21	2.55	25
Arizona	346,280	63.64	29	2.50	26
Louisiana	264,419	59.07	33	2.39	27
Georgia	568,080	66.49	26	2.36	28
Ohio	761,050	66.71	25	2.34	29
Idaho	76,769	57.16	34	2.32	30
Maine	77,366	59.74	32	2.20	31
Nebraska	107,628	62.28	30	2.18	32
Vermont	37,306	60.56	31	2.10	33
South Dakota	40,547	53.35	36	1.99	34
Oregon	196,257	55.75	35	1.99	35
Utah	110,989	47.86	39	1.97	36
Oklahoma	173,701	49.77	38	1.93	37
Missouri	300,459	52.99	37	1.91	38
Maryland	359,420	65.94	27	1.88	39
Kansas	121,931	44.96	41	1.58	40
South Carolina	159,837	38.95	45	1.57	41
Hawaii	52,640	42.42	43	1.50	42
Colorado	205,217	45.59	40	1.34	43
Virginia	308,554	42.34	44	1.32	44
Iowa	88,310	30.08	46	1.11	45
Connecticut	149,454	43.21	42	1.01	46
Rhode Island	28,273	26.47	47	0.88	47
Nevada	0	N.A.	N.A.	N.A.	N.A.
Texas	0	N.A.	N.A.	N.A.	N.A.
Washington	0	N.A.	N.A.	N.A.	N.A.
Wyoming	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$28,222,383	\$98.00		\$3.24	
WI % Difference from U.S. Average		-3.3%		0.4%	

\* Includes corporate income and franchise tax plus recycling surcharge.

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

## ATTACHMENT 15

**Rankings on State and Local Motor Vehicle License Taxes  
Fiscal Year 2001-02**

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oklahoma	\$570,063	\$163.34	1	\$6.32	1
Montana	127,298	139.89	2	5.71	2
Iowa	378,330	128.86	3	4.75	3
Wyoming	62,666	125.58	4	4.16	4
Hawaii	133,464	107.55	6	3.81	5
Illinois	1,458,071	115.85	5	3.57	6
Idaho	115,589	86.07	10	3.49	7
South Dakota	66,237	87.15	9	3.25	8
North Dakota	52,236	82.39	11	3.17	9
Minnesota	496,951	98.90	7	3.05	10
Maine	104,962	81.05	12	2.99	11
Michigan	890,951	88.71	8	2.98	12
Oregon	275,204	78.18	13	2.79	13
New Mexico	119,490	64.52	17	2.71	14
Alaska	47,380	73.92	14	2.35	15
Vermont	40,974	66.52	16	2.30	16
Tennessee	341,980	59.06	25	2.21	17
Ohio	717,998	62.93	18	2.20	18
Nebraska	104,102	60.24	21	2.11	19
Kentucky	213,877	52.29	31	2.11	20
West Virginia	87,737	48.61	35	2.09	21
Texas	1,291,826	59.43	24	2.09	22
Pennsylvania	771,420	62.57	19	2.07	23
Nevada	129,657	59.83	23	2.00	24
Florida	957,233	57.35	27	2.00	25
<b>Wisconsin</b>	<b>313,635</b>	<b>57.65</b>	<b>26</b>	<b>1.98</b>	<b>26</b>
North Carolina	437,310	52.65	30	1.94	27
Virginia	447,460	61.40	20	1.92	28
Kansas	145,251	53.56	29	1.88	29
Alabama	206,970	46.21	36	1.87	30
New Hampshire	76,625	60.15	22	1.79	31
Indiana	300,656	48.83	34	1.79	32
Mississippi	111,683	38.95	44	1.78	33
Washington	337,727	55.67	28	1.74	34
Arkansas	107,245	39.63	42	1.72	35
Rhode Island	53,197	49.81	32	1.65	36
Connecticut	240,604	69.56	15	1.63	37
Missouri	248,693	43.86	37	1.58	38
California	1,740,434	49.72	33	1.53	39
Utah	85,734	36.97	45	1.52	40
Delaware	31,850	39.52	43	1.25	41
Colorado	183,720	40.82	41	1.20	42
New York	807,568	42.21	39	1.19	43
New Jersey	371,830	43.36	38	1.12	44
Georgia	268,703	31.45	48	1.11	45
Arizona	153,278	28.17	49	1.10	46
South Carolina	110,392	26.90	50	1.09	47
Massachusetts	270,336	42.10	40	1.08	48
Louisiana	118,331	26.44	51	1.07	49
Maryland	199,651	36.63	46	1.04	50
District of Columbia	<u>19,340</u>	33.81	47	0.75	51
U.S. Total	\$16,943,919	\$58.84		\$1.94	
WI % Difference from U.S. Average		-2.0%		1.7%	

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

**ATTACHMENT 16**

**Rankings on Other State and Local Taxes\*  
Fiscal Year 2001-02**

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Delaware	\$914,058	\$1,134.07	1	\$35.95	1
Alaska	612,660	955.79	2	30.39	2
Wyoming	371,904	745.30	3	24.70	3
New Mexico	575,503	310.75	8	13.05	4
North Dakota	205,956	324.85	6	12.51	5
District of Columbia	308,917	540.06	4	12.06	6
Nevada	760,530	350.96	5	11.75	7
Pennsylvania	3,945,312	320.00	7	10.61	8
Louisiana	1,121,233	250.50	9	10.16	9
West Virginia	417,956	231.55	17	9.98	10
Oklahoma	823,617	235.99	12	9.13	11
Montana	195,705	215.06	19	8.78	12
Oregon	829,111	235.54	14	8.39	13
Kentucky	849,000	207.58	21	8.37	14
Florida	3,973,721	238.06	11	8.30	15
Nebraska	383,172	221.74	18	7.77	16
California	8,501,551	242.89	10	7.49	17
Texas	4,528,383	208.33	20	7.31	18
Washington	1,409,715	232.36	16	7.25	19
Alabama	789,439	176.25	26	7.14	20
New Hampshire	298,611	234.39	15	6.99	21
Tennessee	1,068,963	184.62	23	6.92	22
Maryland	1,285,199	235.77	13	6.72	23
South Dakota	136,648	179.80	25	6.71	24
Virginia	1,411,465	193.67	22	6.04	25
South Carolina	611,297	148.95	30	6.01	26
Mississippi	329,282	114.85	39	5.24	27
Minnesota	849,774	169.11	27	5.22	28
New York	3,471,048	181.41	24	5.11	29
Idaho	162,147	120.73	36	4.90	30
Vermont	82,586	134.07	31	4.64	31
Missouri	721,311	127.22	33	4.59	32
Ohio	1,483,475	130.03	32	4.55	33
New Jersey	1,435,235	167.37	28	4.31	34
Arkansas	266,758	98.58	43	4.29	35
North Carolina	932,270	112.24	40	4.13	36
<b>Wisconsin</b>	<b>642,862</b>	<b>118.17</b>	<b>38</b>	<b>4.05</b>	<b>37</b>
Maine	132,011	101.94	42	3.76	38
Colorado	571,132	126.89	34	3.74	39
Illinois	1,507,959	119.81	37	3.70	40
Connecticut	537,950	155.52	29	3.65	41
Iowa	285,027	97.08	44	3.58	42
Arizona	494,720	90.92	46	3.57	43
Michigan	1,058,890	105.44	41	3.54	44
Kansas	261,797	96.53	45	3.38	45
Utah	185,765	80.11	49	3.30	46
Massachusetts	814,823	126.88	35	3.27	47
Georgia	698,866	81.80	48	2.90	48
Rhode Island	90,704	84.93	47	2.81	49
Hawaii	82,688	66.63	50	2.36	50
Indiana	<u>356,703</u>	57.93	51	2.12	51
U.S. Total	\$53,785,409	\$186.77		\$6.17	
WI % Difference from U.S. Average		-36.7%		-34.3%	

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

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

## ATTACHMENT 17

**Rankings on Total State and Local Government Current Charges  
Fiscal Year 2001-02**

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$5,992,142	\$1,337.83	2	\$54.17	1
Mississippi	3,066,357	1,069.54	11	48.76	2
Wyoming	695,826	1,394.44	1	46.21	3
South Carolina	4,579,364	1,115.83	5	45.04	4
Utah	2,504,351	1,079.93	10	44.46	5
North Dakota	706,120	1,113.75	6	42.87	6
Iowa	3,288,176	1,119.95	4	41.26	7
Louisiana	4,440,637	992.10	16	40.22	8
Oregon	3,894,177	1,106.30	7	39.41	9
Idaho	1,299,234	967.41	18	39.26	10
North Carolina	8,543,473	1,028.59	13	37.85	11
Oklahoma	3,264,820	935.48	21	36.20	12
Delaware	908,042	1,126.60	3	35.72	13
Alaska	695,935	1,085.70	9	34.52	14
Indiana	5,762,582	935.94	20	34.21	15
Washington	6,598,826	1,087.66	8	33.94	16
Nevada	2,196,411	1,013.57	15	33.93	17
Montana	747,832	821.79	30	33.56	18
Tennessee	5,140,555	887.83	27	33.29	19
California	36,003,415	1,028.61	12	31.72	20
Arkansas	1,959,544	724.15	37	31.49	21
Florida	15,022,456	899.98	23	31.38	22
West Virginia	1,310,444	726.01	36	31.28	23
Michigan	9,324,148	928.42	22	31.15	24
<b>Wisconsin</b>	<b>4,857,445</b>	<b>892.91</b>	<b>26</b>	<b>30.62</b>	<b>25</b>
Colorado	4,603,454	1,022.76	14	30.14	26
Minnesota	4,874,065	969.96	17	29.95	27
Pennsylvania	11,079,607	898.66	24	29.79	28
Hawaii	1,037,052	835.66	28	29.60	29
Nebraska	1,434,794	830.32	29	29.10	30
Georgia	6,963,408	815.01	31	28.88	31
Ohio	9,107,066	798.24	32	27.96	32
New Mexico	1,230,462	664.40	42	27.91	33
Virginia	6,520,215	894.65	25	27.91	34
Kentucky	2,823,933	690.45	40	27.84	35
Kansas	2,083,916	768.41	34	26.92	36
New York	18,180,170	950.15	19	26.78	37
Texas	16,160,028	743.43	35	26.09	38
Missouri	3,881,748	684.61	41	24.69	39
Vermont	436,720	708.96	39	24.55	40
Maine	801,797	619.15	45	22.84	41
Arizona	2,892,769	531.66	48	20.85	42
South Dakota	423,857	557.71	47	20.82	43
Maryland	3,919,999	719.13	38	20.50	44
New Jersey	6,801,708	793.20	33	20.44	45
Illinois	7,885,807	626.55	44	19.33	46
New Hampshire	804,673	631.61	43	18.84	47
Rhode Island	554,801	519.48	50	17.21	48
Massachusetts	3,823,124	595.32	46	15.34	49
Connecticut	1,763,334	509.78	51	11.97	50
District of Columbia	<u>301,694</u>	527.44	49	11.78	51
U.S. Total	\$253,192,513	\$879.21		\$29.04	
WI % Difference from U.S. Average		1.6%		5.4%	

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

**ATTACHMENT 18**

**Rankings on State and Local Government Higher Education Charges  
Fiscal Year 2001-02**

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$881,316	\$380.04	3	\$15.65	1
Vermont	275,989	448.03	1	15.51	2
North Dakota	242,209	382.03	2	14.71	3
Iowa	1,058,307	360.46	5	13.28	4
Montana	271,510	298.36	9	12.19	5
Oklahoma	1,083,784	310.54	8	12.02	6
Delaware	297,778	369.45	4	11.71	7
Indiana	1,941,672	315.36	7	11.53	8
Michigan	3,288,691	327.46	6	10.99	9
Mississippi	671,786	234.32	24	10.68	10
Alabama	1,153,953	257.64	17	10.43	11
South Carolina	971,649	236.76	21	9.56	12
West Virginia	395,427	219.07	27	9.44	13
Oregon	931,983	264.77	13	9.43	14
Nebraska	450,271	260.57	14	9.13	15
Ohio	2,959,180	259.37	16	9.09	16
Arkansas	558,683	206.46	32	8.98	17
<b>Wisconsin</b>	<b>1,414,699</b>	<b>260.05</b>	<b>15</b>	<b>8.92</b>	<b>18</b>
Kentucky	903,001	220.78	26	8.90	19
Colorado	1,333,488	296.26	10	8.73	20
Kansas	651,619	240.27	20	8.42	21
Louisiana	904,283	202.03	35	8.19	22
New Hampshire	343,638	269.73	12	8.05	23
South Dakota	162,731	214.12	29	7.99	24
North Carolina	1,780,394	214.35	28	7.89	25
Maryland	1,499,322	275.05	11	7.84	26
Wyoming	117,713	235.90	22	7.82	27
Pennsylvania	2,902,985	235.46	23	7.81	28
Washington	1,508,093	248.57	18	7.76	29
Virginia	1,809,186	248.24	19	7.74	30
Maine	268,830	207.59	30	7.66	31
Tennessee	1,172,175	202.45	34	7.59	32
Idaho	250,422	186.46	40	7.57	33
Minnesota	1,175,380	233.91	25	7.22	34
New Mexico	317,526	171.45	42	7.20	35
Missouri	1,102,584	194.46	38	7.01	36
Rhode Island	221,493	207.39	31	6.87	37
Texas	4,257,049	195.84	37	6.87	38
Arizona	947,742	174.19	41	6.83	39
California	7,158,973	204.53	33	6.31	40
Illinois	2,470,977	196.33	36	6.06	41
Hawaii	192,434	155.06	45	5.49	42
Alaska	105,402	164.43	43	5.23	43
Georgia	1,245,515	145.78	46	5.17	44
New Jersey	1,652,518	192.71	39	4.97	45
Nevada	293,368	135.38	47	4.53	46
Massachusetts	1,002,711	156.14	44	4.02	47
Florida	1,899,215	113.78	50	3.97	48
New York	2,456,672	128.39	49	3.62	49
Connecticut	456,145	131.87	48	3.10	50
District of Columbia	<u>16,058</u>	28.07	51	0.63	51
U.S. Total	\$61,428,529	\$213.31		\$7.05	
WI % Difference from U.S. Average		21.9%		26.6%	

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

**ATTACHMENT 19**

**Rankings on State and Local Government Hospital Charges  
Fiscal Year 2001-02**

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$3,519,223	\$785.72	2	\$31.82	1
Wyoming	412,836	827.33	1	27.41	2
Mississippi	1,604,725	559.72	3	25.52	3
South Carolina	2,214,888	539.69	4	21.78	4
Louisiana	2,307,638	515.56	5	20.90	5
North Carolina	3,786,983	455.93	6	16.78	6
Iowa	1,295,216	441.15	7	16.25	7
Idaho	516,243	384.40	8	15.60	8
Tennessee	1,959,335	338.40	10	12.69	9
Georgia	2,978,151	348.57	9	12.35	10
Utah	629,434	271.42	12	11.17	11
Indiana	1,773,887	288.11	11	10.53	12
Arkansas	639,905	236.48	16	10.28	13
Oklahoma	791,278	226.73	19	8.77	14
New Mexico	385,319	208.06	23	8.74	15
Pennsylvania	2,937,941	238.30	15	7.90	16
Washington	1,534,369	252.90	14	7.89	17
Nevada	495,735	228.77	17	7.66	18
Florida	3,634,639	217.75	21	7.59	19
New York	5,136,796	268.46	13	7.57	20
Oregon	744,813	211.59	22	7.54	21
Missouri	1,133,144	199.85	28	7.21	22
Texas	4,448,019	204.63	25	7.18	23
Nebraska	353,026	204.30	26	7.16	24
Kansas	545,913	201.30	27	7.05	25
California	7,952,333	227.20	18	7.01	26
Virginia	1,602,254	219.85	20	6.86	27
Michigan	1,912,496	190.43	29	6.39	28
Minnesota	1,034,365	205.84	24	6.36	29
West Virginia	259,977	144.03	33	6.21	30
Kentucky	586,469	143.39	34	5.78	31
Ohio	1,792,618	157.12	31	5.50	32
Colorado	833,658	185.22	30	5.46	33
Hawaii	180,116	145.14	32	5.14	34
<b>Wisconsin</b>	<b>752,301</b>	<b>138.29</b>	<b>35</b>	<b>4.74</b>	<b>35</b>
Alaska	65,167	101.66	36	3.23	36
New Jersey	783,228	91.34	38	2.35	37
Connecticut	342,447	99.00	37	2.32	38
Illinois	912,300	72.49	39	2.24	39
Arizona	264,735	48.66	42	1.91	40
Montana	41,053	45.11	43	1.84	41
Maine	64,460	49.78	41	1.84	42
South Dakota	28,973	38.12	45	1.42	43
Massachusetts	322,507	50.22	40	1.29	44
Delaware	32,578	40.42	44	1.28	45
Maryland	86,343	15.84	46	0.45	46
North Dakota	5,463	8.62	47	0.33	47
New Hampshire	5,905	4.64	48	0.14	48
Rhode Island	3,950	3.70	49	0.12	49
Vermont	211	0.34	50	0.01	50
District of Columbia	<u>48</u>	0.08	51	0.00	51
U.S. Total	\$65,645,411	\$227.95		\$7.53	
WI % Difference from U.S. Average		-39.3%		-37.0%	

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

**ATTACHMENT 20**

**Rankings on State and Local Government Sewerage Charges  
Fiscal Year 2001-02**

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oregon	\$524,763	\$149.08	3	\$5.31	1
Washington	906,683	149.45	2	4.66	2
Delaware	113,472	140.78	4	4.46	3
Indiana	749,838	121.79	7	4.45	4
North Carolina	962,189	115.84	11	4.26	5
Ohio	1,362,430	119.42	9	4.18	6
Hawaii	144,557	116.48	10	4.13	7
Pennsylvania	1,488,998	120.77	8	4.00	8
Minnesota	613,123	122.01	6	3.77	9
Michigan	1,117,967	111.32	12	3.74	10
Nevada	235,170	108.52	13	3.63	11
District of Columbia	92,392	161.52	1	3.61	12
New Jersey	1,134,969	132.36	5	3.41	13
Florida	1,613,696	96.67	20	3.37	14
<b>Wisconsin</b>	<b>531,755</b>	<b>97.75</b>	<b>19</b>	<b>3.35</b>	<b>15</b>
Maine	115,794	89.42	22	3.30	16
Iowa	255,109	86.89	23	3.20	17
Colorado	488,169	108.46	14	3.20	18
Virginia	741,166	101.70	18	3.17	19
Texas	1,959,338	90.14	21	3.16	20
California	3,585,439	102.44	17	3.16	21
Idaho	104,174	77.57	25	3.15	22
Maryland	589,585	108.16	15	3.08	23
West Virginia	122,542	67.89	34	2.93	24
Utah	162,584	70.11	31	2.89	25
Kentucky	282,499	69.07	33	2.79	26
Arizona	386,340	71.01	29	2.78	27
Arkansas	170,549	63.03	39	2.74	28
Massachusetts	681,640	106.14	16	2.73	29
Tennessee	417,468	72.10	28	2.70	30
Georgia	650,480	76.13	26	2.70	31
Alaska	53,254	83.08	24	2.64	32
New Mexico	113,707	61.40	40	2.58	33
South Carolina	262,197	63.89	38	2.58	34
Oklahoma	230,844	66.14	36	2.56	35
Missouri	394,626	69.60	32	2.51	36
Kansas	190,177	70.12	30	2.46	37
Alabama	257,178	57.42	45	2.33	38
Montana	50,204	55.17	47	2.25	39
Mississippi	139,471	48.65	50	2.22	40
Wyoming	33,386	66.91	35	2.22	41
South Dakota	44,566	58.64	43	2.19	42
New York	1,456,360	76.11	27	2.15	43
Louisiana	235,441	52.60	49	2.13	44
Nebraska	101,798	58.91	42	2.06	45
Illinois	830,853	66.01	37	2.04	46
Vermont	36,002	58.44	44	2.02	47
Rhode Island	59,464	55.68	46	1.85	48
North Dakota	29,926	47.20	51	1.82	49
New Hampshire	76,320	59.91	41	1.79	50
Connecticut	<u>188,613</u>	54.53	48	1.28	51
U.S. Total	\$27,089,265	\$94.07		\$3.11	
WI % Difference from U.S. Average		3.9%		7.9%	

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



**ATTACHMENT 21**

**Rankings on Other State and Local Government Current Charges\*  
Fiscal Year 2001-02**

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$428,522	\$675.90	2	\$26.02	1
Alaska	472,112	736.52	1	23.42	2
Delaware	464,214	575.95	3	18.26	3
Nevada	1,172,138	540.90	4	18.11	4
Montana	385,065	423.15	11	17.28	5
Oregon	1,692,618	480.86	6	17.13	6
Florida	7,874,906	471.78	8	16.45	7
California	17,306,670	494.45	5	15.25	8
Hawaii	519,945	418.97	12	14.84	9
Utah	831,017	358.35	16	14.75	10
Washington	2,649,681	436.74	9	13.63	11
<b>Wisconsin</b>	<b>2,158,690</b>	<b>396.82</b>	<b>14</b>	<b>13.61</b>	<b>12</b>
New York	9,130,342	477.18	7	13.45	13
Idaho	428,395	318.98	21	12.95	14
Oklahoma	1,158,914	332.07	18	12.85	15
Colorado	1,948,139	432.82	10	12.76	16
West Virginia	532,498	295.01	26	12.71	17
Minnesota	2,051,197	408.20	13	12.60	18
South Carolina	1,130,630	275.49	29	11.12	19
Nebraska	529,699	306.54	22	10.74	20
Kentucky	1,051,964	257.20	34	10.37	21
Mississippi	650,375	226.85	44	10.34	22
Tennessee	1,591,577	274.88	30	10.31	23
Virginia	2,367,609	324.86	19	10.13	24
Pennsylvania	3,749,683	304.14	23	10.08	25
Maine	352,713	272.37	31	10.05	26
Michigan	3,004,994	299.21	24	10.04	27
New Jersey	3,230,993	376.79	15	9.71	28
Alabama	1,061,788	237.06	42	9.60	29
Arkansas	590,407	218.18	49	9.49	30
New Mexico	413,910	223.49	46	9.39	31
Arizona	1,293,952	237.82	41	9.33	32
South Dakota	187,587	246.83	38	9.22	33
Ohio	2,992,838	262.32	33	9.19	34
Maryland	1,744,749	320.08	20	9.12	35
Illinois	3,671,677	291.73	27	9.00	36
Louisiana	993,275	221.91	47	9.00	38
Kansas	696,207	256.71	35	9.00	37
North Carolina	2,013,907	242.46	40	8.92	39
Texas	5,495,622	252.82	37	8.87	40
New Hampshire	378,810	297.34	25	8.87	41
Wyoming	131,891	264.31	32	8.76	42
Georgia	2,089,262	244.53	39	8.66	43
Iowa	679,544	231.45	43	8.53	44
Rhode Island	269,894	252.71	36	8.37	45
Missouri	1,251,394	220.70	48	7.96	46
Indiana	1,297,185	210.68	50	7.70	47
District of Columbia	193,196	337.76	17	7.54	48
Massachusetts	1,816,266	282.82	28	7.29	49
Vermont	124,518	202.14	51	7.00	50
Connecticut	<u>776,129</u>	224.38	45	5.27	51
U.S. Total	\$99,029,308	\$343.88		\$11.36	
WI % Difference from U.S. Average		15.4%		19.8%	

\*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 2001-02**

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,653,756	\$4,140.02	1	\$131.62	1
Delaware	1,045,866	1,297.60	2	41.14	2
New Mexico	1,636,065	883.40	5	37.11	3
Wyoming	535,498	1,073.14	3	35.56	4
Montana	648,675	712.83	9	29.11	5
West Virginia	1,160,175	642.76	15	27.69	6
Louisiana	2,940,056	656.85	11	26.63	7
Florida	11,844,227	709.58	10	24.74	8
North Dakota	403,022	635.68	18	24.47	9
Utah	1,355,917	584.70	23	24.07	10
South Dakota	486,374	639.97	17	23.90	11
Maine	833,165	643.37	14	23.74	12
Minnesota	3,774,669	751.18	7	23.19	13
Oregon	2,289,989	650.57	12	23.18	14
Nebraska	1,096,766	634.70	19	22.25	15
Kentucky	2,212,799	541.03	32	21.82	16
District of Columbia	552,639	966.15	4	21.57	17
Rhode Island	693,184	649.05	13	21.51	18
Colorado	3,268,928	726.27	8	21.41	19
Vermont	368,431	598.10	21	20.71	20
Massachusetts	5,107,347	795.29	6	20.49	21
Iowa	1,626,343	553.93	28	20.41	22
Indiana	3,330,880	540.99	33	19.78	23
Ohio	6,432,159	563.78	26	19.75	24
Pennsylvania	7,228,844	586.33	22	19.44	25
California	21,966,825	627.59	20	19.36	26
Arkansas	1,193,879	441.20	46	19.18	27
Kansas	1,478,325	545.11	30	19.10	28
Idaho	614,146	457.29	45	18.56	29
Michigan	5,430,165	540.69	34	18.14	30
New York	12,297,247	642.69	16	18.11	31
Arizona	2,491,844	457.98	44	17.96	32
Texas	11,073,250	509.42	37	17.87	33
Nevada	1,155,763	533.35	35	17.86	34
Oklahoma	1,601,314	458.83	43	17.75	35
Virginia	4,139,864	568.04	25	17.72	36
Missouri	2,727,894	481.11	40	17.35	37
Hawaii	604,608	487.19	38	17.26	38
Mississippi	1,077,285	375.75	49	17.13	39
Illinois	6,926,233	550.31	29	16.98	40
<b>Wisconsin</b>	<b>2,632,409</b>	<b>483.90</b>	<b>39</b>	<b>16.59</b>	<b>41</b>
New Hampshire	706,369	554.45	27	16.54	42
Georgia	3,980,533	465.89	42	16.51	43
Washington	3,191,036	525.97	36	16.41	44
Alabama	1,766,638	394.43	47	15.97	45
South Carolina	1,575,664	383.93	48	15.50	46
New Jersey	4,876,184	568.65	24	14.66	47
Maryland	2,597,149	476.45	41	13.58	48
Connecticut	1,877,573	542.81	31	12.74	49
North Carolina	2,804,112	337.60	50	12.42	50
Tennessee	1,765,257	304.88	51	11.43	51
U.S. Total	\$166,077,340	\$576.70		\$19.05	
WI % Difference from U.S. Average		-16.1%		-12.9%	

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

**ATTACHMENT 23**

**Rankings on State and Local Government Utility Revenue  
Fiscal Year 2001-02**

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$2,348,236	\$1,358.93	1	\$47.63	1
Tennessee	5,669,881	979.25	2	36.71	2
Utah	1,444,839	623.04	5	25.65	3
Washington	4,798,336	790.89	4	24.68	4
Arizona	3,193,228	586.88	7	23.02	5
South Carolina	2,211,893	538.96	8	21.75	6
District of Columbia	498,594	871.67	3	19.46	7
California	21,060,846	601.70	6	18.56	8
Alabama	1,977,783	441.57	10	17.88	9
New York	9,446,283	493.69	9	13.91	10
Nevada	834,704	385.19	12	12.90	11
Georgia	3,109,063	363.89	13	12.89	12
Florida	5,689,187	340.83	16	11.89	13
Texas	7,219,938	332.15	17	11.65	14
Oklahoma	1,047,614	300.18	21	11.61	15
Colorado	1,755,265	389.97	11	11.49	16
Kansas	863,942	318.56	18	11.16	17
Alaska	224,373	350.04	15	11.13	18
North Carolina	2,505,224	301.62	20	11.10	19
Oregon	1,064,188	302.33	19	10.77	20
Indiana	1,719,987	279.35	22	10.21	21
Mississippi	604,093	210.71	31	9.61	22
Arkansas	594,669	219.76	27	9.56	23
Vermont	167,336	271.65	24	9.41	24
Kentucky	951,403	232.62	25	9.38	25
Massachusetts	2,288,115	356.29	14	9.18	26
Minnesota	1,368,557	272.35	23	8.41	27
New Mexico	367,290	198.32	35	8.33	28
Louisiana	900,048	201.08	34	8.15	29
Missouri	1,239,563	218.62	28	7.88	30
South Dakota	160,073	210.62	32	7.86	31
Iowa	615,105	209.50	33	7.72	32
Wyoming	106,323	213.07	29	7.06	33
Illinois	2,781,259	220.98	26	6.82	34
Delaware	170,383	211.39	30	6.70	35
<b>Wisconsin</b>	<b>956,719</b>	<b>175.87</b>	<b>37</b>	<b>6.03</b>	<b>36</b>
Ohio	1,953,617	171.23	39	6.00	37
Pennsylvania	2,225,094	180.48	36	5.98	38
Hawaii	196,583	158.41	41	5.61	39
Michigan	1,633,827	162.68	40	5.46	40
Virginia	1,258,236	172.64	38	5.39	41
North Dakota	76,338	120.41	45	4.64	42
Idaho	141,206	105.14	46	4.27	43
Rhode Island	135,076	126.48	44	4.19	44
New Jersey	1,313,867	153.22	42	3.95	45
Connecticut	508,255	146.94	43	3.45	46
Montana	76,484	84.05	48	3.43	47
West Virginia	142,313	78.84	49	3.40	48
Maryland	538,212	98.74	47	2.81	49
Maine	91,572	70.71	50	2.61	50
New Hampshire	<u>77,361</u>	60.72	51	1.81	51
U.S. Total	\$102,322,381	\$355.31		\$11.74	
WI % Difference from U.S. Average		-50.5%		-48.6%	

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

**ATTACHMENT 24**

**Rankings on Total State and Local Government Insurance Trust Revenue  
Fiscal Year 2001-02**

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$1,038,527	\$575.36	1	\$24.79	1
South Carolina	1,533,433	373.64	4	15.08	2
Ohio	4,581,290	401.55	3	14.07	3
Montana	266,309	292.65	6	11.95	4
Connecticut	1,517,709	438.77	2	10.30	5
Arizona	1,366,646	251.18	9	9.85	6
Michigan	2,915,868	290.34	7	9.74	7
North Dakota	156,128	246.26	11	9.48	8
New York	5,994,425	313.29	5	8.83	9
Nevada	557,482	257.26	8	8.61	10
Delaware	201,683	250.23	10	7.93	11
North Carolina	1,541,057	185.54	12	6.83	12
Kansas	485,948	179.18	13	6.28	13
New Mexico	268,208	144.82	14	6.08	14
Illinois	1,708,278	135.73	15	4.19	15
Louisiana	425,054	94.96	18	3.85	16
Washington	615,512	101.45	16	3.17	17
Kentucky	292,066	71.41	23	2.88	18
Rhode Island	90,187	84.44	20	2.80	19
California	3,019,904	86.28	19	2.66	20
Oregon	256,945	73.00	22	2.60	21
Massachusetts	635,507	98.96	17	2.55	22
Maryland	448,495	82.28	21	2.34	23
Minnesota	356,380	70.92	24	2.19	24
Tennessee	329,682	56.94	25	2.13	25
Missouri	319,434	56.34	26	2.03	26
Idaho	46,853	34.89	27	1.42	27
Indiana	138,246	22.45	28	0.82	28
Florida	278,295	16.67	29	0.58	29
Oklahoma	52,352	15.00	30	0.58	30
Iowa	-798	-0.27	31	-0.01	31
Vermont	-12,079	-19.61	32	-0.68	32
New Hampshire	-80,978	-63.56	34	-1.90	33
Mississippi	-167,591	-58.46	33	-2.66	34
District of Columbia	-68,948	-120.54	40	-2.69	35
Nebraska	-139,116	-80.51	35	-2.82	36
Wyoming	-46,488	-93.16	37	-3.09	37
Texas	-2,330,385	-107.21	38	-3.76	38
Arkansas	-237,857	-87.90	36	-3.82	39
Pennsylvania	-1,451,013	-117.69	39	-3.90	40
Hawaii	-173,603	-139.89	42	-4.95	41
Utah	-287,601	-124.02	41	-5.11	42
New Jersey	-1,734,150	-202.23	46	-5.21	43
Georgia	-1,302,616	-152.46	44	-5.40	44
South Dakota	-113,412	-149.23	43	-5.57	45
Maine	-230,760	-178.19	45	-6.57	46
Virginia	-1,842,205	-252.77	47	-7.88	47
Alabama	-1,139,568	-254.42	48	-10.30	48
<b>Wisconsin</b>	<b>-2,088,260</b>	<b>-383.87</b>	<b>49</b>	<b>-13.16</b>	<b>49</b>
Colorado	-2,139,710	-475.39	50	-14.01	50
Alaska	-440,738	-687.58	51	-21.86	51
U.S. Total	\$15,410,027	\$53.51		\$1.77	
WI % Difference from U.S. Average		-817.4%		-844.7%	

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

## ATTACHMENT 25

**Rankings on State and Local Government Employee Retirement Trust Revenue  
Fiscal Year 2001-02**

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$1,043,991	\$254.38	2	\$10.27	1
West Virginia	356,175	197.33	3	8.50	2
Connecticut	939,138	271.51	1	6.37	3
Arizona	786,577	144.56	5	5.67	4
Michigan	1,568,347	156.16	4	5.24	5
Ohio	1,592,575	139.59	7	4.89	6
North Carolina	1,025,427	123.46	9	4.54	7
Delaware	114,828	142.47	6	4.52	8
Nevada	269,124	124.19	8	4.16	9
New Mexico	158,403	85.53	11	3.59	10
Kansas	255,725	94.29	10	3.30	11
Montana	69,863	76.77	12	3.14	12
New York	1,195,162	62.46	13	1.76	13
Illinois	561,208	44.59	14	1.38	14
Louisiana	133,310	29.78	15	1.21	15
Missouri	-68,391	-12.06	16	-0.43	16
Tennessee	-102,170	-17.65	17	-0.66	17
North Dakota	-16,482	-26.00	18	-1.00	18
Minnesota	-167,982	-33.43	20	-1.03	19
Maryland	-205,764	-37.75	22	-1.08	20
Florida	-571,971	-34.27	21	-1.19	21
Indiana	-205,243	-33.33	19	-1.22	22
Kentucky	-159,054	-38.89	23	-1.57	23
Massachusetts	-572,834	-89.20	25	-2.30	24
Oklahoma	-253,008	-72.50	24	-2.81	25
New Hampshire	-144,223	-113.20	27	-3.38	26
Iowa	-288,057	-98.11	26	-3.61	27
Vermont	-77,145	-125.24	29	-4.34	28
Nebraska	-230,207	-133.22	30	-4.67	29
Mississippi	-344,573	-120.19	28	-5.48	30
Texas	-3,840,417	-176.68	33	-6.20	31
Idaho	-208,711	-155.41	31	-6.31	32
South Dakota	-134,413	-176.86	34	-6.60	33
California	-7,728,460	-220.80	37	-6.81	34
Wyoming	-107,273	-214.98	36	-7.12	35
Georgia	-1,723,886	-201.77	35	-7.15	36
Arkansas	-465,804	-172.14	32	-7.48	37
Rhode Island	-242,400	-226.97	38	-7.52	38
District of Columbia	-194,921	-340.77	46	-7.61	39
Hawaii	-314,884	-253.73	39	-8.99	40
Virginia	-2,121,079	-291.04	43	-9.08	41
Pennsylvania	-3,489,391	-283.02	41	-9.38	42
Oregon	-1,012,927	-287.76	42	-10.25	43
Utah	-595,985	-257.00	40	-10.58	44
Maine	-389,337	-300.65	44	-11.09	45
Washington	-2,193,717	-361.58	47	-11.28	46
New Jersey	-4,011,814	-467.85	48	-12.06	47
Alabama	-1,386,238	-309.50	45	-12.53	48
Colorado	-2,459,042	-546.33	50	-16.10	49
<b>Wisconsin</b>	<b>-2,715,858</b>	<b>-499.24</b>	<b>49</b>	<b>-17.12</b>	<b>50</b>
Alaska	-587,280	-916.19	51	-29.13	51
U.S. Total	-\$29,261,088	-\$101.61		-\$3.36	

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

**ATTACHMENT 26**

**Rankings on Total State and Local Government Expenditures  
Fiscal Year 2001-02**

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$9,397,434	\$14,660.58	1	\$466.09	1
District of Columbia	7,832,123	13,692.52	2	305.73	2
New York	198,535,830	10,376.08	3	292.45	3
Wyoming	4,337,409	8,692.20	4	288.02	4
New Mexico	12,688,548	6,851.27	22	287.83	5
West Virginia	11,929,874	6,609.35	28	284.77	6
Oregon	27,731,191	7,878.18	10	280.68	7
South Carolina	28,105,735	6,848.38	23	276.41	8
Utah	15,523,271	6,693.95	26	275.57	9
Mississippi	17,284,802	6,028.88	40	274.83	10
Hawaii	9,402,041	7,576.18	11	268.33	11
Washington	50,431,244	8,312.39	6	259.39	12
California	293,424,276	8,383.07	5	258.55	13
Alabama	28,530,974	6,369.94	32	257.94	14
North Dakota	4,190,494	6,609.61	27	254.44	15
Nebraska	12,492,121	7,229.24	15	253.39	16
Montana	5,616,294	6,171.75	36	252.07	17
Louisiana	27,667,539	6,181.31	35	250.60	18
Minnesota	40,515,667	8,062.82	7	248.94	19
<b>Wisconsin</b>	<b>39,261,767</b>	<b>7,217.24</b>	<b>16</b>	<b>247.47</b>	<b>20</b>
Maine	8,677,113	6,700.47	25	247.19	21
Rhode Island	7,938,761	7,433.30	13	246.32	22
Ohio	79,971,645	7,009.52	18	245.52	23
Kentucky	24,839,062	6,073.12	39	244.92	24
Iowa	19,293,784	6,571.45	29	242.10	25
Tennessee	36,638,052	6,327.82	33	237.23	26
Vermont	4,218,112	6,847.58	24	237.11	27
Arkansas	14,570,002	5,384.33	51	234.12	28
Delaware	5,947,349	7,378.84	14	233.94	29
Michigan	69,533,498	6,923.58	21	232.33	30
Pennsylvania	86,261,928	6,996.67	19	231.95	31
Oklahoma	20,776,022	5,953.01	43	230.34	32
North Carolina	51,838,538	6,241.10	34	229.64	33
Idaho	7,564,676	5,632.67	48	228.61	34
Arizona	31,308,193	5,754.12	47	225.66	35
Georgia	52,310,112	6,122.44	38	216.94	36
Kansas	16,718,097	6,164.49	37	216.00	37
Nevada	13,970,658	6,447.00	31	215.84	38
Indiana	36,302,060	5,896.06	45	215.53	39
Illinois	87,401,299	6,944.33	20	214.24	40
Missouri	33,036,367	5,826.52	46	210.11	41
South Dakota	4,275,780	5,626.03	49	210.06	42
Texas	129,873,711	5,974.78	42	209.65	43
Colorado	31,890,729	7,085.25	17	208.83	44
Florida	99,307,092	5,949.38	44	207.47	45
Massachusetts	51,146,058	7,964.19	9	205.21	46
New Jersey	64,289,465	7,497.31	12	193.24	47
Connecticut	27,591,660	7,976.77	8	187.29	48
Virginia	43,687,513	5,994.44	41	186.99	49
Maryland	35,576,810	6,526.66	30	186.02	50
New Hampshire	<u>7,065,915</u>	5,546.24	50	165.45	51
U.S. Total	\$2,048,718,695	\$7,114.15		\$234.99	
WI % Difference from U.S. Average		1.4%		5.3%	

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

## ATTACHMENT 27

**Rankings on State and Local Government Direct General Expenditures  
Fiscal Year 2001-02**

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$8,443,238	\$13,171.98	1	\$418.76	1
New Mexico	11,435,993	6,174.94	17	259.42	2
Wyoming	3,853,458	7,722.36	4	255.88	3
Mississippi	15,384,166	5,365.95	37	244.61	4
District of Columbia	6,179,613	10,803.52	2	241.22	5
New York	161,129,758	8,421.12	3	237.35	6
Hawaii	8,289,459	6,679.66	8	236.58	7
North Dakota	3,886,155	6,129.58	19	235.96	8
West Virginia	9,848,116	5,456.02	33	235.08	9
South Carolina	23,819,949	5,804.08	27	234.26	10
Oregon	22,989,775	6,531.19	11	232.69	11
Utah	12,860,641	5,545.77	30	228.30	12
Montana	5,050,712	5,550.23	29	226.68	13
Maine	7,948,044	6,137.49	18	226.42	14
Alabama	24,604,802	5,493.37	31	222.44	15
Louisiana	24,320,549	5,433.55	34	220.28	16
Iowa	17,186,430	5,853.69	25	215.66	17
Minnesota	34,933,058	6,951.85	6	214.64	18
<b>Wisconsin</b>	<b>34,003,403</b>	<b>6,250.63</b>	<b>15</b>	<b>214.32</b>	<b>19</b>
Vermont	3,804,994	6,176.94	16	213.89	20
Kentucky	21,591,680	5,279.14	40	212.90	21
Delaware	5,356,760	6,646.10	9	210.71	22
Arkansas	13,067,988	4,829.26	50	209.98	23
Rhode Island	6,756,404	6,326.22	14	209.63	24
California	235,626,698	6,731.81	7	207.62	25
Ohio	67,047,030	5,876.68	23	205.84	26
Idaho	6,803,725	5,066.06	47	205.61	27
Michigan	60,722,940	6,046.29	20	202.89	28
Oklahoma	18,154,361	5,201.82	43	201.27	29
Washington	38,645,719	6,369.82	12	198.77	30
Nebraska	9,745,328	5,639.66	28	197.68	31
North Carolina	44,539,961	5,362.38	38	197.30	32
Pennsylvania	73,311,585	5,946.27	22	197.13	33
Indiana	32,796,487	5,326.70	39	194.72	34
Kansas	14,875,765	5,485.16	32	192.20	35
South Dakota	3,884,676	5,111.42	46	190.85	36
Tennessee	28,952,456	5,000.42	48	187.47	37
Georgia	44,950,898	5,261.11	41	186.42	38
Missouri	29,044,682	5,122.52	45	184.72	39
Arizona	25,252,471	4,641.15	51	182.01	40
Florida	87,081,941	5,216.99	42	181.93	41
Nevada	11,766,368	5,429.80	35	181.79	42
Illinois	73,818,552	5,865.13	24	180.94	43
Texas	111,603,861	5,134.28	44	180.16	44
Colorado	27,098,646	6,020.58	21	177.45	45
Massachusetts	42,346,880	6,594.03	10	169.91	46
Virginia	39,266,925	5,387.89	36	168.07	47
Maryland	31,796,384	5,833.13	26	166.25	48
Connecticut	24,198,952	6,995.94	5	164.26	49
New Jersey	54,387,436	6,342.56	13	163.47	50
New Hampshire	<u>6,343,015</u>	4,978.82	49	148.53	51
U.S. Total	\$1,730,808,887	\$6,010.21		\$198.53	
WI % Difference from U.S. Average		4.0%		8.0%	

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 2001-02**

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$4,183,147	\$6,525.97	1	\$207.47	1
District of Columbia	3,550,491	6,207.15	2	138.59	2
Mississippi	8,628,321	3,009.53	25	137.19	3
New Mexico	5,802,114	3,132.89	20	131.62	4
Tennessee	19,955,060	3,446.47	11	129.21	5
Maine	4,533,583	3,500.84	10	129.15	6
Oregon	12,633,671	3,589.11	5	127.87	7
South Carolina	12,714,015	3,097.96	21	125.04	8
Utah	7,033,651	3,033.05	24	124.86	9
Hawaii	4,371,592	3,522.64	9	124.76	10
West Virginia	5,139,289	2,847.25	31	122.68	11
North Dakota	1,963,505	3,097.01	22	119.22	12
New York	80,889,884	4,227.55	3	119.15	13
Wyoming	1,779,662	3,566.46	7	118.18	14
Vermont	2,095,158	3,401.23	13	117.77	15
Alabama	12,798,309	2,857.40	29	115.70	16
California	129,173,717	3,690.47	4	113.82	17
Montana	2,517,866	2,766.89	35	113.01	18
Arkansas	6,984,587	2,581.15	41	112.23	19
Rhode Island	3,591,286	3,362.63	14	111.43	20
Oklahoma	9,797,355	2,807.27	32	108.62	21
Pennsylvania	40,239,442	3,263.80	16	108.20	22
<b>Wisconsin</b>	<b>17,114,091</b>	<b>3,145.97</b>	<b>19</b>	<b>107.87</b>	<b>23</b>
Michigan	32,027,495	3,189.04	18	107.01	24
Kentucky	10,677,003	2,610.51	40	105.28	25
Minnesota	17,094,867	3,401.96	12	105.04	26
Indiana	17,650,349	2,866.71	28	104.79	27
Washington	20,054,469	3,305.50	15	103.15	28
Iowa	8,195,845	2,791.50	33	102.84	29
Louisiana	11,238,023	2,510.73	44	101.79	30
Nebraska	4,984,618	2,884.62	27	101.11	31
North Carolina	22,698,332	2,732.76	36	100.55	32
Ohio	32,487,269	2,847.51	30	99.74	33
Idaho	3,256,040	2,424.45	50	98.40	34
Delaware	2,466,713	3,060.44	23	97.03	35
Kansas	7,378,959	2,720.86	37	95.34	36
Arizona	13,147,012	2,416.29	51	94.76	37
South Dakota	1,883,873	2,478.78	45	92.55	38
New Jersey	30,752,591	3,586.31	6	92.43	39
Georgia	21,809,248	2,552.58	43	90.45	40
Missouri	13,885,701	2,448.98	48	88.31	41
Florida	41,173,665	2,466.67	46	86.02	42
Colorado	13,095,946	2,909.56	26	85.76	43
Illinois	34,846,736	2,768.69	34	85.42	44
Texas	52,833,027	2,430.56	49	85.29	45
Virginia	19,464,893	2,670.81	38	83.31	46
Connecticut	12,255,513	3,543.08	8	83.19	47
Massachusetts	20,643,233	3,214.46	17	82.83	48
Nevada	5,327,210	2,458.33	47	82.30	49
New Hampshire	3,265,506	2,563.19	42	76.46	50
Maryland	<u>14,253,651</u>	2,614.87	39	74.53	51
U.S. Total	\$886,337,583	\$3,077.80		\$101.67	
WI % Difference from U.S. Average		2.2%		6.1%	

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 2001-02**

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,474,147	\$3,859.82	1	\$122.71	1
Wyoming	1,401,536	2,808.69	4	93.07	2
Nebraska	4,538,083	2,626.21	5	92.05	3
New Mexico	3,888,019	2,099.36	18	88.20	4
New York	58,979,811	3,082.46	3	86.88	5
Louisiana	9,494,793	2,121.27	17	86.00	6
Iowa	6,443,453	2,194.64	14	80.85	7
Oregon	7,982,835	2,267.85	11	80.80	8
Mississippi	5,026,823	1,753.34	46	79.93	9
District of Columbia	2,022,573	3,535.97	2	78.95	10
South Carolina	7,990,808	1,947.08	28	78.59	11
Alabama	8,647,763	1,930.74	30	78.18	12
Montana	1,741,802	1,914.07	32	78.17	13
Utah	4,374,999	1,886.59	34	77.66	14
California	87,926,670	2,512.05	6	77.48	15
West Virginia	3,238,854	1,794.38	42	77.31	16
Delaware	1,951,792	2,421.58	8	76.77	17
Idaho	2,530,040	1,883.87	35	76.46	18
Washington	14,791,366	2,438.00	7	76.08	19
North Dakota	1,221,779	1,927.10	31	74.18	20
North Carolina	16,716,299	2,012.56	25	74.05	21
Ohio	23,809,109	2,086.87	19	73.10	22
Minnesota	11,879,800	2,364.14	9	72.99	23
Vermont	1,284,424	2,085.10	20	72.20	24
Kentucky	7,312,817	1,787.97	43	72.11	25
Kansas	5,526,494	2,037.79	23	71.40	26
Rhode Island	2,278,184	2,133.13	15	70.69	27
<b>Wisconsin</b>	<b>11,208,846</b>	<b>2,060.45</b>	<b>21</b>	<b>70.65</b>	<b>28</b>
Arkansas	4,356,078	1,609.78	51	70.00	29
Hawaii	2,411,463	1,943.16	29	68.82	30
Oklahoma	6,149,567	1,762.05	45	68.18	31
Michigan	20,363,421	2,027.62	24	68.04	32
Missouri	10,652,953	1,878.83	36	67.75	33
Georgia	16,211,196	1,897.38	33	67.23	34
Nevada	4,342,979	2,004.14	26	67.10	35
Indiana	11,218,350	1,822.05	40	66.60	36
Maine	2,310,393	1,784.09	44	65.82	37
Arizona	9,112,296	1,674.75	48	65.68	38
Texas	40,396,640	1,858.43	39	65.21	39
Florida	31,040,983	1,859.63	38	64.85	40
Maryland	12,289,698	2,254.58	12	64.26	41
Illinois	25,697,343	2,041.74	22	62.99	42
Colorado	9,583,080	2,129.10	16	62.75	43
South Dakota	1,272,309	1,674.09	49	62.51	44
Tennessee	9,443,059	1,630.93	50	61.14	45
Pennsylvania	22,369,168	1,814.35	41	60.15	46
Virginia	13,675,826	1,876.49	37	58.53	47
Massachusetts	14,334,319	2,232.06	13	57.51	48
Connecticut	7,896,172	2,282.79	10	53.60	49
New Hampshire	2,221,087	1,743.40	47	52.01	50
New Jersey	<u>16,846,480</u>	1,964.60	27	50.64	51
U.S. Total	\$610,878,779	\$2,121.27		\$70.07	
WI % Difference from U.S. Average		-2.9%		0.8%	

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

**ATTACHMENT 30**

**Rankings on State and Local Government Capital Outlays  
Fiscal Year 2001-02**

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,456,176	\$2,271.73	2	\$72.22	1
District of Columbia	1,729,273	3,023.20	1	67.50	2
Wyoming	683,475	1,369.69	3	45.38	3
Utah	2,334,296	1,006.60	12	41.44	4
Nebraska	2,017,606	1,167.60	6	40.93	5
Washington	7,376,925	1,215.91	5	37.94	6
Nevada	2,449,630	1,130.42	8	37.85	7
Arizona	5,225,987	960.48	14	37.67	8
New York	25,411,627	1,328.09	4	37.43	9
North Dakota	599,496	945.58	16	36.40	10
Georgia	8,650,412	1,012.45	11	35.87	11
South Carolina	3,529,848	860.10	23	34.72	12
Minnesota	5,537,297	1,101.95	9	34.02	13
Iowa	2,701,114	920.00	18	33.89	14
Colorado	5,172,558	1,149.20	7	33.87	15
Florida	15,936,968	954.77	15	33.30	16
South Dakota	665,514	875.68	22	32.70	17
New Mexico	1,440,273	777.69	32	32.67	18
Texas	19,972,955	918.85	19	32.24	19
Hawaii	1,123,561	905.37	20	32.07	20
Alabama	3,475,028	775.85	33	31.42	21
Illinois	12,644,803	1,004.67	13	30.99	22
<b>Wisconsin</b>	<b>4,773,065</b>	<b>877.40</b>	<b>21</b>	<b>30.08</b>	<b>23</b>
Delaware	748,646	928.84	17	29.45	24
Oregon	2,890,362	821.13	26	29.25	25
Mississippi	1,785,671	622.84	45	28.39	26
Ohio	9,117,079	799.11	27	27.99	27
Kentucky	2,833,957	692.90	38	27.94	28
Montana	621,363	682.82	40	27.89	29
Missouri	4,322,124	762.28	35	27.49	30
Oklahoma	2,448,776	701.66	37	27.15	31
North Carolina	6,103,371	734.81	36	27.04	32
Idaho	893,896	665.60	42	27.01	33
Massachusetts	6,652,870	1,035.95	10	26.69	34
Louisiana	2,925,141	653.52	43	26.49	35
Arkansas	1,641,636	606.67	47	26.38	36
Michigan	7,891,438	785.77	28	26.37	37
West Virginia	1,097,915	608.26	46	26.21	38
Pennsylvania	9,671,275	784.43	29	26.01	39
California	29,063,159	830.33	25	25.61	40
Tennessee	3,775,980	652.16	44	24.45	41
Indiana	4,098,796	665.71	41	24.34	42
Kansas	1,869,768	689.44	39	24.16	43
Virginia	5,576,115	765.11	34	23.87	44
Maryland	4,268,147	783.00	30	22.32	45
Maine	720,506	556.38	49	20.53	46
Vermont	359,749	584.01	48	20.22	47
Connecticut	2,973,307	859.59	24	20.18	48
New Jersey	6,679,505	778.95	31	20.08	49
Rhode Island	589,761	552.21	50	18.30	50
New Hampshire	<u>685,458</u>	538.04	51	16.05	51
U.S. Total	\$257,213,658	\$893.17		\$29.50	
WI % Difference from U.S. Average		-1.8%		2.0%	

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 2001-02**

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$461,457	\$719.90	1	\$22.89	1
Hawaii	577,591	465.42	4	16.48	2
Kentucky	1,565,106	382.67	8	15.43	3
New York	10,161,364	531.06	3	14.97	4
Massachusetts	3,602,850	561.02	2	14.46	5
South Carolina	1,433,857	349.38	12	14.10	6
Delaware	331,927	411.82	7	13.06	7
Nevada	819,477	378.16	9	12.66	8
Utah	659,453	284.37	22	11.71	9
Pennsylvania	4,346,374	352.53	11	11.69	10
Washington	2,195,102	361.81	10	11.29	11
West Virginia	467,747	259.14	28	11.17	12
Florida	4,981,602	298.44	19	10.41	13
Rhode Island	330,461	309.42	18	10.25	14
Illinois	4,159,426	330.48	13	10.20	15
Arizona	1,389,213	255.32	29	10.01	16
Louisiana	1,105,112	246.90	34	10.01	17
Vermont	177,451	288.07	20	9.97	18
Connecticut	1,459,790	422.03	6	9.91	19
Texas	6,102,947	280.76	23	9.85	20
Montana	217,657	239.18	36	9.77	21
New Hampshire	416,514	326.93	14	9.75	22
Minnesota	1,586,648	315.75	16	9.75	23
Maine	341,231	263.50	26	9.72	24
District of Columbia	248,386	434.24	5	9.70	25
<b>Wisconsin</b>	<b>1,525,209</b>	<b>280.37</b>	<b>25</b>	<b>9.61</b>	<b>26</b>
California	10,874,243	310.67	17	9.58	27
North Dakota	156,205	246.38	35	9.48	28
Colorado	1,427,411	317.13	15	9.35	29
Wyoming	139,965	280.49	24	9.29	30
New Mexico	406,333	219.40	40	9.22	31
South Dakota	180,289	237.22	37	8.86	32
Ohio	2,855,673	250.30	32	8.77	33
Kansas	674,820	248.83	33	8.72	34
Mississippi	533,806	186.19	48	8.49	35
Michigan	2,520,018	250.92	31	8.42	36
Oregon	819,203	232.73	38	8.29	37
Alabama	914,442	204.16	42	8.27	38
Nebraska	399,962	231.46	39	8.11	39
Virginia	1,839,778	252.44	30	7.87	40
North Carolina	1,764,068	212.38	41	7.81	41
Maryland	1,424,921	261.41	27	7.45	42
Indiana	1,243,545	201.97	43	7.38	43
Arkansas	459,126	169.67	49	7.38	44
New Jersey	2,447,414	285.41	21	7.36	45
Oklahoma	656,699	188.17	47	7.28	46
Tennessee	1,095,903	189.28	46	7.10	47
Georgia	1,707,573	199.86	44	7.08	48
Missouri	1,111,581	196.05	45	7.07	49
Idaho	217,030	161.60	50	6.56	50
Iowa	<u>413,605</u>	140.87	51	5.19	51
U.S. Total	\$86,947,565	\$301.92		\$9.97	
WI % Difference from U.S. Average		-7.1%		-3.6%	

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 2001-02**

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$929,215	\$207.46	3	\$8.40	1
Alaska	157,835	246.23	1	7.83	2
California	7,403,189	211.51	2	6.52	3
New Mexico	281,419	151.95	10	6.38	4
Vermont	112,251	182.23	6	6.31	5
Rhode Island	200,020	187.28	5	6.21	6
Maine	196,610	151.82	11	5.60	7
Louisiana	603,335	134.79	13	5.46	8
Minnesota	843,806	167.92	7	5.18	9
Ohio	1,686,717	147.84	12	5.18	10
Washington	1,002,888	165.30	8	5.16	11
District of Columbia	118,602	207.35	4	4.63	12
Utah	254,522	109.76	19	4.52	13
New York	2,969,560	155.20	9	4.37	14
South Carolina	428,518	104.41	20	4.21	15
North Carolina	951,129	114.51	16	4.21	16
Hawaii	141,698	114.18	17	4.04	17
West Virginia	165,317	91.59	32	3.95	18
<b>Wisconsin</b>	<b>621,077</b>	<b>114.17</b>	<b>18</b>	<b>3.91</b>	<b>19</b>
Kentucky	390,905	95.58	26	3.85	20
Missouri	590,305	104.11	22	3.75	21
Arizona	499,873	91.87	31	3.60	22
Arkansas	220,315	81.42	35	3.54	23
Iowa	277,284	94.44	29	3.48	24
Maryland	664,227	121.85	15	3.47	25
Georgia	816,236	95.53	27	3.39	26
Kansas	260,136	95.92	25	3.36	27
Oregon	330,751	93.96	30	3.35	28
Montana	74,021	81.34	36	3.32	29
Pennsylvania	1,223,854	99.27	23	3.29	30
Idaho	108,243	80.60	37	3.27	31
Illinois	1,312,210	104.26	21	3.22	32
Tennessee	490,588	84.73	34	3.18	33
Delaware	79,461	98.59	24	3.13	34
Connecticut	442,708	127.99	14	3.01	35
Mississippi	170,082	59.32	47	2.70	36
New Hampshire	108,880	85.46	33	2.55	37
Massachusetts	608,642	94.77	28	2.44	38
Florida	1,138,460	68.20	41	2.38	39
Virginia	547,926	75.18	39	2.35	40
Michigan	698,143	69.52	40	2.33	41
South Dakota	47,127	62.01	45	2.32	42
Texas	1,405,392	64.65	43	2.27	43
Nebraska	111,397	64.47	44	2.26	44
Wyoming	33,369	66.87	42	2.22	45
Indiana	367,765	59.73	46	2.18	46
Oklahoma	189,985	54.44	49	2.11	47
North Dakota	34,589	54.56	48	2.10	48
New Jersey	685,020	79.89	38	2.06	49
Nevada	86,852	40.08	51	1.34	50
Colorado	199,360	44.29	50	1.31	51
U.S. Total	\$33,281,814	\$115.57		\$3.82	
WI % Difference from U.S. Average		-1.2%		2.5%	

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 2001-02**

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,498,827	\$2,338.26	1	\$74.34	1
Wyoming	856,713	1,716.86	6	56.89	2
New Mexico	2,506,800	1,353.56	26	56.86	3
South Carolina	5,756,399	1,402.63	23	56.61	4
New York	38,283,816	2,000.83	2	56.39	5
West Virginia	2,279,292	1,262.77	35	54.41	6
Michigan	15,985,000	1,591.66	8	53.41	7
<b>Wisconsin</b>	<b>8,464,946</b>	<b>1,556.06</b>	<b>9</b>	<b>53.35</b>	<b>8</b>
Vermont	936,676	1,520.58	11	52.65	9
Texas	32,071,684	1,475.44	14	51.77	10
Maine	1,802,826	1,392.14	24	51.36	11
Georgia	12,322,448	1,442.23	18	51.10	12
Montana	1,132,350	1,244.34	37	50.82	13
Ohio	16,494,612	1,445.75	17	50.64	14
Utah	2,845,270	1,226.94	39	50.51	15
Nebraska	2,479,479	1,434.88	19	50.29	16
Idaho	1,630,585	1,214.14	40	49.28	17
Rhode Island	1,574,975	1,474.70	15	48.87	18
Oregon	4,806,560	1,365.50	25	48.65	19
Oklahoma	4,384,386	1,256.27	36	48.61	20
New Jersey	16,009,247	1,866.97	4	48.12	21
Minnesota	7,770,097	1,546.29	10	47.74	22
Iowa	3,803,645	1,295.52	32	47.73	23
Indiana	7,988,381	1,297.45	31	47.43	24
Arkansas	2,951,007	1,090.54	47	47.42	25
Delaware	1,203,692	1,493.41	13	47.35	26
Louisiana	5,223,210	1,166.94	42	47.31	27
Missouri	7,388,110	1,303.02	30	46.99	28
Mississippi	2,952,675	1,029.88	50	46.95	29
California	53,202,893	1,520.00	12	46.88	30
South Dakota	941,262	1,238.50	38	46.24	31
Alabama	5,089,034	1,136.20	45	46.01	32
North Dakota	748,686	1,180.89	41	45.46	33
Kansas	3,454,002	1,273.60	34	44.63	34
Virginia	10,400,990	1,427.14	20	44.52	35
Pennsylvania	16,451,546	1,334.38	28	44.24	36
Illinois	17,940,444	1,425.43	21	43.98	37
Nevada	2,774,848	1,280.50	33	42.87	38
District of Columbia	1,095,449	1,915.12	3	42.76	39
North Carolina	9,600,354	1,155.83	44	42.53	40
New Hampshire	1,809,045	1,419.97	22	42.36	41
Washington	8,190,612	1,350.03	27	42.13	42
Maryland	7,995,206	1,466.74	16	41.80	43
Arizona	5,769,877	1,060.44	49	41.59	44
Massachusetts	10,260,894	1,597.77	7	41.17	45
Hawaii	1,442,094	1,162.04	43	41.16	46
Connecticut	5,959,827	1,722.99	5	40.45	47
Tennessee	6,152,499	1,062.61	48	39.84	48
Florida	18,616,807	1,115.31	46	38.89	49
Colorado	5,876,447	1,305.59	29	38.48	50
Kentucky	<u>3,896,402</u>	952.67	51	38.42	51
U.S. Total	\$411,072,926	\$1,427.45		\$47.15	
WI % Difference from U.S. Average		9.0%		13.2%	

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

## ATTACHMENT 34

**Rankings on State and Local Government Expenditures for Higher Education  
Fiscal Year 2001-02**

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$2,131,325	\$919.07	1	\$37.84	1
New Mexico	1,461,831	789.33	4	33.16	2
North Dakota	510,270	804.84	2	30.98	3
Mississippi	1,841,358	642.26	16	29.28	4
Iowa	2,327,927	792.89	3	29.21	5
Oregon	2,538,085	721.05	9	25.69	6
Delaware	629,493	781.01	5	24.76	7
Oklahoma	2,227,866	638.36	18	24.70	8
Alabama	2,720,196	607.32	21	24.59	9
Michigan	7,296,108	726.49	7	24.38	10
Nebraska	1,192,051	689.84	11	24.18	11
Alaska	487,283	760.19	6	24.17	12
Vermont	428,518	695.65	10	24.09	13
Wyoming	360,402	722.25	8	23.93	14
West Virginia	1,000,161	554.11	29	23.87	15
Kentucky	2,402,629	587.44	22	23.69	16
<b>Wisconsin</b>	<b>3,710,116</b>	<b>682.01</b>	<b>12</b>	<b>23.38</b>	<b>17</b>
Arkansas	1,438,001	531.41	30	23.11	18
Kansas	1,770,463	652.83	14	22.87	19
North Carolina	5,147,632	619.75	20	22.80	20
Montana	506,367	556.45	28	22.73	21
Hawaii	792,210	638.36	17	22.61	22
Indiana	3,614,096	586.99	23	21.46	23
South Carolina	2,130,103	519.03	31	20.95	24
Idaho	692,076	515.32	33	20.91	25
Washington	3,982,261	656.38	13	20.48	26
Texas	12,481,739	574.22	26	20.15	27
Arizona	2,702,906	496.77	36	19.48	28
Tennessee	2,957,768	510.84	35	19.15	29
Louisiana	2,092,465	467.49	40	18.95	30
Colorado	2,856,236	634.58	19	18.70	31
Maryland	3,531,280	647.82	15	18.46	32
Minnesota	2,946,707	586.41	24	18.11	33
California	20,375,753	582.13	25	17.95	34
Ohio	5,833,807	511.33	34	17.91	35
South Dakota	362,050	476.38	37	17.79	36
Virginia	4,154,135	570.00	27	17.78	37
Missouri	2,645,247	466.53	41	16.82	38
Georgia	3,890,955	455.40	42	16.14	39
Illinois	6,506,274	516.95	32	15.95	40
Maine	559,307	431.90	46	15.93	41
Pennsylvania	5,770,486	468.04	39	15.52	42
Rhode Island	479,719	449.18	44	14.88	43
New Hampshire	560,879	440.25	45	13.13	44
Nevada	810,417	373.98	49	12.52	45
New Jersey	4,027,545	469.68	38	12.11	46
Florida	5,791,614	346.97	50	12.10	47
New York	7,982,926	417.21	47	11.76	48
Connecticut	1,554,972	449.54	43	10.55	49
Massachusetts	2,516,945	391.93	48	10.10	50
District of Columbia	<u>79,292</u>	138.62	51	3.10	51
U.S. Total	\$156,810,252	\$544.52		\$17.99	
WI % Difference from U.S. Average		25.2%		30.0%	

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

## ATTACHMENT 35

**Rankings on State and Local Government Expenditures for Public Welfare  
Fiscal Year 2001-02**

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$1,462,362	\$2,556.58	1	\$57.08	1
Rhode Island	1,666,668	1,560.55	4	51.71	2
Mississippi	3,236,353	1,128.83	12	51.46	3
Alaska	1,034,937	1,614.57	3	51.33	4
West Virginia	2,139,275	1,185.19	8	51.07	5
Maine	1,791,700	1,383.55	6	51.04	6
New York	32,503,209	1,698.71	2	47.88	7
Kentucky	4,816,404	1,177.60	9	47.49	8
New Mexico	2,076,797	1,121.38	13	47.11	9
Minnesota	7,473,369	1,487.24	5	45.92	10
South Carolina	4,373,722	1,065.72	16	43.01	11
Vermont	756,815	1,228.60	7	42.54	12
Tennessee	6,458,267	1,115.42	14	41.82	13
Arkansas	2,592,774	958.16	25	41.66	14
Oregon	4,045,141	1,149.19	11	40.94	15
North Dakota	663,785	1,046.98	17	40.30	16
Pennsylvania	14,486,426	1,174.99	10	38.95	17
Ohio	12,278,304	1,076.19	15	37.70	18
Alabama	4,161,953	929.21	26	37.63	19
Oklahoma	3,191,774	914.55	29	35.39	20
Missouri	5,519,734	973.50	24	35.11	21
<b>Wisconsin</b>	<b>5,559,624</b>	<b>1,021.99</b>	<b>18</b>	<b>35.04</b>	<b>22</b>
Nebraska	1,702,873	985.46	22	34.54	23
North Carolina	7,657,145	921.88	27	33.92	24
Iowa	2,682,250	913.57	30	33.66	25
Michigan	9,837,380	979.53	23	32.87	26
Hawaii	1,141,298	919.66	28	32.57	27
Washington	6,198,479	1,021.67	19	31.88	28
Indiana	5,312,531	862.84	33	31.54	29
California	35,559,242	1,015.92	20	31.33	30
Idaho	1,034,938	770.62	39	31.28	31
Louisiana	3,362,348	751.19	41	30.45	32
Montana	670,968	737.33	44	30.11	33
South Dakota	604,844	795.85	36	29.72	34
Utah	1,595,137	687.86	46	28.32	35
Florida	12,500,047	748.86	42	26.11	36
Delaware	659,394	818.11	34	25.94	37
Kansas	2,002,967	738.56	43	25.88	38
Georgia	6,159,345	720.90	45	25.54	39
Wyoming	381,266	764.06	40	25.32	40
Maryland	4,737,003	869.02	32	24.77	41
Illinois	9,861,010	783.49	37	24.17	42
New Hampshire	1,029,934	808.43	35	24.12	43
Texas	14,903,225	685.62	47	24.06	44
Arizona	3,286,119	603.95	50	23.69	45
Connecticut	3,471,835	1,003.71	21	23.57	46
Massachusetts	5,731,241	892.44	31	23.00	47
Virginia	4,673,802	641.30	48	20.00	48
New Jersey	6,608,168	770.63	38	19.86	49
Colorado	2,823,132	627.22	49	18.49	50
Nevada	<u>1,120,376</u>	517.02	51	17.31	51
U.S. Total	\$279,597,690	\$970.90		\$32.07	
WI % Difference from U.S. Average		5.3%		9.3%	

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

## ATTACHMENT 36

**Rankings on State and Local Government Expenditures for Highways  
Fiscal Year 2001-02**

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$915,583	\$1,428.37	1	\$45.41	1
Wyoming	477,110	956.13	2	31.68	2
South Dakota	580,209	763.43	3	28.51	3
North Dakota	460,570	726.45	4	27.96	4
New Mexico	1,143,390	617.38	6	25.94	5
West Virginia	1,040,560	576.49	11	24.84	6
Montana	542,499	596.15	8	24.35	7
Iowa	1,761,868	600.09	7	22.11	8
Arkansas	1,306,857	482.95	18	21.00	9
Vermont	362,207	588.00	9	20.36	10
Kansas	1,527,797	563.35	13	19.74	11
Mississippi	1,236,270	431.21	26	19.66	12
Nevada	1,270,988	586.52	10	19.64	13
Kentucky	1,951,580	477.16	19	19.24	14
<b>Wisconsin</b>	<b>2,986,139</b>	<b>548.92</b>	<b>14</b>	<b>18.82</b>	<b>15</b>
Nebraska	923,818	534.62	15	18.74	16
Idaho	618,379	460.45	21	18.69	17
Colorado	2,835,771	630.03	5	18.57	18
Delaware	464,489	576.29	12	18.27	19
Utah	1,017,172	438.63	24	18.06	20
Maine	617,666	476.96	20	17.60	21
Oklahoma	1,543,648	442.31	23	17.11	22
Minnesota	2,680,526	533.44	16	16.47	23
Missouri	2,472,576	436.08	25	15.73	24
Alabama	1,668,359	372.48	32	15.08	25
South Carolina	1,490,645	363.22	34	14.66	26
Pennsylvania	5,290,164	429.08	27	14.22	27
Florida	6,720,484	402.62	29	14.04	28
Illinois	5,675,903	450.97	22	13.91	29
Louisiana	1,530,557	341.95	42	13.86	30
Arizona	1,913,494	351.68	38	13.79	31
North Carolina	3,016,822	363.21	35	13.36	32
Virginia	3,101,713	425.59	28	13.28	33
Massachusetts	3,257,124	507.18	17	13.07	34
Ohio	4,091,925	358.66	36	12.56	35
Washington	2,376,131	391.65	31	12.22	36
Georgia	2,938,867	343.97	41	12.19	37
Texas	7,527,039	346.28	39	12.15	38
Oregon	1,196,657	339.96	44	12.11	39
Indiana	2,031,064	329.88	46	12.06	40
Hawaii	418,807	337.48	45	11.95	41
New Hampshire	504,318	395.85	30	11.81	42
Tennessee	1,773,129	306.24	50	11.48	43
Michigan	3,218,787	320.50	48	10.75	44
New York	7,077,699	369.90	33	10.43	45
Rhode Island	331,262	310.17	49	10.28	46
California	11,466,787	327.60	47	10.10	47
Maryland	1,855,204	340.34	43	9.70	48
New Jersey	2,963,354	345.58	40	8.91	49
Connecticut	1,224,253	353.93	37	8.31	50
District of Columbia	69,235	121.04	51	2.70	51
U.S. Total	\$115,467,455	\$400.96		\$13.24	
WI % Difference from U.S. Average		36.9%		42.1%	

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



## ATTACHMENT 37

**Rankings on State and Local Government Expenditures for Police and Fire Protection  
Fiscal Year 2001-02**

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$521,100	\$911.01	1	\$20.34	1
Alaska	349,691	545.54	2	17.34	2
Nevada	935,161	431.55	4	14.45	3
New York	9,171,773	479.34	3	13.51	4
Rhode Island	428,271	401.00	6	13.29	5
Florida	6,249,039	374.37	7	13.06	6
California	14,317,133	409.04	5	12.62	7
New Mexico	556,015	300.22	19	12.61	8
Arizona	1,743,959	320.52	17	12.57	9
Oregon	1,148,324	326.23	15	11.62	10
Louisiana	1,248,746	278.99	22	11.31	11
Illinois	4,584,325	364.24	8	11.24	12
<b>Wisconsin</b>	<b>1,761,684</b>	<b>323.84</b>	<b>16</b>	<b>11.10</b>	<b>13</b>
Ohio	3,615,823	316.93	18	11.10	14
Wyoming	163,827	328.31	14	10.88	15
Utah	587,621	253.39	30	10.43	16
Hawaii	358,186	288.63	21	10.22	17
Mississippi	633,924	221.11	42	10.08	18
Colorado	1,495,967	332.36	13	9.80	19
Idaho	322,705	240.29	36	9.75	20
Maryland	1,858,063	340.87	11	9.72	21
Oklahoma	863,925	247.54	32	9.58	22
Montana	212,299	233.30	38	9.53	23
Missouri	1,494,186	263.52	26	9.50	24
South Carolina	954,025	232.46	39	9.38	25
New Jersey	3,119,782	363.82	9	9.38	26
North Carolina	2,077,095	250.07	31	9.20	27
Massachusetts	2,289,716	356.54	10	9.19	28
Georgia	2,191,008	256.44	28	9.09	29
Tennessee	1,400,027	241.80	34	9.07	30
Washington	1,754,831	289.24	20	9.03	31
Alabama	989,007	220.81	43	8.94	32
Michigan	2,657,129	264.58	25	8.88	33
Arkansas	551,076	203.65	47	8.85	34
Kansas	666,667	245.82	33	8.61	35
Delaware	214,569	266.21	23	8.44	36
Texas	5,223,968	240.33	35	8.43	37
Indiana	1,397,964	227.05	41	8.30	38
Virginia	1,932,208	265.12	24	8.27	39
Nebraska	393,886	227.94	40	7.99	40
Kentucky	808,596	197.70	48	7.97	41
Connecticut	1,172,000	338.83	12	7.96	42
Minnesota	1,284,007	255.52	29	7.89	43
Pennsylvania	2,929,926	237.65	37	7.88	44
Iowa	619,356	210.95	44	7.77	45
New Hampshire	330,842	259.69	27	7.75	46
Maine	265,185	204.78	46	7.55	47
Vermont	127,278	206.62	45	7.15	48
South Dakota	141,859	186.66	49	6.97	49
North Dakota	103,346	163.01	50	6.27	50
West Virginia	<u>252,786</u>	140.05	51	6.03	51
U.S. Total	\$90,469,886	\$314.16		\$10.38	
WI % Difference from U.S. Average		3.1%		7.0%	

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

**ATTACHMENT 38**

**Rankings on State and Local Government Health Expenditures  
Fiscal Year 2001-02**

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$377,946	\$660.74	1	\$14.75	1
Hawaii	466,935	376.26	2	13.33	2
Montana	290,174	318.87	5	13.02	3
Michigan	3,276,613	326.26	3	10.95	4
Maine	383,724	296.31	8	10.93	5
Delaware	258,062	320.18	4	10.15	6
Washington	1,851,162	305.12	7	9.52	7
Ohio	3,079,714	269.94	10	9.46	8
Alabama	982,547	219.37	18	8.88	9
North Carolina	1,998,981	240.67	13	8.86	10
California	9,813,693	280.38	9	8.65	11
New Mexico	368,268	198.85	23	8.35	12
Alaska	166,727	260.10	11	8.27	13
Pennsylvania	3,003,948	243.65	12	8.08	14
Massachusetts	1,995,701	310.76	6	8.01	15
Kansas	606,145	223.50	17	7.83	16
Oregon	769,376	218.57	19	7.79	17
<b>Wisconsin</b>	<b>1,229,637</b>	<b>226.04</b>	<b>16</b>	<b>7.75</b>	<b>18</b>
South Carolina	779,193	189.86	25	7.66	19
Wyoming	112,886	226.22	15	7.50	20
Illinois	2,989,614	237.53	14	7.33	21
Kentucky	728,385	178.09	27	7.18	22
Tennessee	1,038,348	179.33	26	6.72	23
Florida	3,184,348	190.77	24	6.65	24
Colorado	959,754	213.23	20	6.28	25
Utah	328,753	141.76	35	5.84	26
Rhode Island	184,603	172.85	28	5.73	27
Maryland	1,089,312	199.84	21	5.70	28
New York	3,819,062	199.60	22	5.63	29
Georgia	1,333,214	156.04	30	5.53	30
West Virginia	231,148	128.06	38	5.52	31
Iowa	433,367	147.60	33	5.44	32
Arizona	739,853	135.98	36	5.33	33
Oklahoma	470,344	134.77	37	5.21	34
Louisiana	555,215	124.04	41	5.03	35
Virginia	1,134,990	155.73	31	4.86	36
Idaho	159,685	118.90	44	4.83	37
Minnesota	784,524	156.12	29	4.82	38
South Dakota	95,543	125.71	40	4.69	39
Arkansas	289,169	106.86	48	4.65	40
Missouri	702,516	123.90	42	4.47	41
Vermont	78,036	126.68	39	4.39	42
Mississippi	274,402	95.71	49	4.36	43
Texas	2,685,724	123.56	43	4.34	44
Indiana	675,081	109.64	46	4.01	45
Nevada	256,822	118.51	45	3.97	46
New Jersey	1,239,632	144.56	34	3.73	47
North Dakota	59,264	93.48	50	3.60	48
Connecticut	523,784	151.43	32	3.56	49
New Hampshire	137,748	108.12	47	3.23	50
Nebraska	<u>138,569</u>	80.19	51	2.81	51
U.S. Total	\$59,132,241	\$205.34		\$6.78	
WI % Difference from U.S. Average		10.1%		14.3%	

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

**ATTACHMENT 39**

**Rankings on State and Local Government Expenditures for Corrections  
Fiscal Year 2001-02**

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Delaware	\$245,203	\$304.22	1	\$9.65	1
Alaska	175,273	273.44	3	8.69	2
New Mexico	371,416	200.55	16	8.43	3
Oregon	827,977	235.22	6	8.38	4
Arizona	1,122,019	206.22	13	8.09	5
California	9,011,574	257.46	4	7.94	6
Nevada	502,993	232.11	7	7.77	7
<b>Wisconsin</b>	<b>1,175,910</b>	<b>216.16</b>	<b>10</b>	<b>7.41</b>	<b>8</b>
Georgia	1,764,894	206.57	12	7.32	9
Wyoming	109,836	220.11	9	7.29	10
Texas	4,400,979	202.46	14	7.10	11
Michigan	2,108,972	209.99	11	7.05	12
Florida	3,364,963	201.59	15	7.03	13
Louisiana	774,344	173.00	24	7.01	14
Idaho	229,177	170.65	25	6.93	15
New York	4,662,509	243.68	5	6.87	16
District of Columbia	173,818	303.88	2	6.78	17
Utah	375,447	161.90	26	6.66	18
Pennsylvania	2,451,080	198.81	17	6.59	19
Maryland	1,256,758	230.56	8	6.57	20
Oklahoma	560,456	160.59	27	6.21	21
Virginia	1,388,451	190.51	18	5.94	22
Arkansas	369,445	136.53	37	5.94	23
Kentucky	599,491	146.57	32	5.91	24
Washington	1,145,962	188.88	20	5.89	25
South Carolina	570,231	138.95	35	5.61	26
Colorado	855,710	190.12	19	5.60	27
Ohio	1,814,446	159.04	28	5.57	28
Montana	121,909	133.97	38	5.47	29
Nebraska	257,547	149.04	30	5.22	30
North Carolina	1,171,635	141.06	34	5.19	31
Missouri	815,640	143.85	33	5.19	32
Mississippi	322,666	112.54	45	5.13	33
Indiana	840,770	136.56	36	4.99	34
Rhode Island	157,531	147.50	31	4.89	35
New Jersey	1,606,822	187.38	21	4.83	36
West Virginia	201,546	111.66	48	4.81	37
Kansas	361,276	133.21	39	4.67	38
Illinois	1,879,410	149.33	29	4.61	39
South Dakota	93,320	122.79	43	4.58	40
Massachusetts	1,124,509	175.10	23	4.51	41
Hawaii	157,286	126.74	42	4.49	42
Vermont	79,555	129.15	40	4.47	43
Tennessee	689,549	119.09	44	4.46	44
Connecticut	637,897	184.42	22	4.33	45
Alabama	460,235	102.75	49	4.16	46
Maine	145,626	112.45	46	4.15	47
Iowa	329,721	112.30	47	4.14	48
Minnesota	648,684	129.09	41	3.99	49
North Dakota	59,857	94.41	50	3.63	50
New Hampshire	<u>114,844</u>	90.14	51	2.69	51
U.S. Total	\$54,687,169	\$189.90		\$6.27	
WI % Difference from U.S. Average		13.8%		18.2%	

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 2001-02**

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$254,177	\$444.37	1	\$9.92	1
Hawaii	315,087	253.90	2	8.99	2
Alabama	845,826	188.84	12	7.65	3
Florida	3,565,636	213.61	7	7.45	4
Oregon	733,790	208.46	8	7.43	5
<b>Wisconsin</b>	<b>1,171,969</b>	<b>215.44</b>	<b>6</b>	<b>7.39</b>	<b>6</b>
Idaho	241,383	179.73	17	7.29	7
Washington	1,403,775	231.38	5	7.22	8
New York	4,611,744	241.02	4	6.79	9
Michigan	1,965,069	195.67	9	6.57	10
Georgia	1,573,464	184.16	14	6.53	11
Indiana	1,095,810	177.98	19	6.51	12
New Jersey	2,160,154	251.91	3	6.49	13
Arizona	887,733	163.16	25	6.40	14
Kentucky	643,409	157.31	28	6.34	15
Ohio	2,054,379	180.07	16	6.31	16
Maine	220,466	170.24	23	6.28	17
Utah	348,036	150.08	32	6.18	18
Pennsylvania	2,182,875	177.05	20	5.87	19
California	6,660,392	190.29	11	5.87	20
Rhode Island	187,181	175.26	22	5.81	21
Delaware	147,592	183.12	15	5.81	22
North Carolina	1,273,451	153.32	30	5.64	23
Louisiana	617,944	138.06	33	5.60	24
Iowa	445,420	151.71	31	5.59	25
Virginia	1,301,325	178.56	18	5.57	26
Minnesota	886,319	176.38	21	5.45	27
Arkansas	337,992	124.90	35	5.43	28
Wyoming	79,559	159.44	27	5.28	29
New Mexico	224,603	121.28	39	5.09	30
Alaska	102,461	159.85	26	5.08	31
Massachusetts	1,229,560	191.46	10	4.93	32
Maryland	925,025	169.70	24	4.84	33
Oklahoma	431,392	123.61	37	4.78	34
Illinois	1,945,924	154.61	29	4.77	35
Montana	105,773	116.23	42	4.75	36
South Carolina	464,101	113.09	43	4.56	37
Tennessee	683,271	118.01	41	4.42	38
West Virginia	183,947	101.91	47	4.39	39
Connecticut	640,072	185.05	13	4.34	40
Texas	2,683,507	123.45	38	4.33	41
Vermont	76,667	124.46	36	4.31	42
North Dakota	64,519	101.76	48	3.92	43
Colorado	592,580	131.66	34	3.88	44
Missouri	598,874	105.62	45	3.81	45
Kansas	289,475	106.74	44	3.74	46
Mississippi	234,162	81.67	51	3.72	47
Nebraska	180,122	104.24	46	3.65	48
New Hampshire	152,600	119.78	40	3.57	49
South Dakota	68,507	90.14	50	3.37	50
Nevada	<u>196,880</u>	90.85	49	3.04	51
U.S. Total	\$50,285,979	\$174.62		\$5.77	
WI % Difference from U.S. Average		23.4%		28.1%	

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

**ATTACHMENT 41**

**Rankings on State and Local Government Expenditures for Hospitals  
Fiscal Year 2001-02**

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$1,865,839	\$650.80	4	\$29.67	1
Alabama	3,099,637	692.04	2	28.02	2
Louisiana	3,066,062	685.00	3	27.77	3
Wyoming	403,430	808.48	1	26.79	4
South Carolina	2,364,115	576.05	5	23.25	5
Iowa	1,452,361	494.67	6	18.22	6
North Carolina	4,088,445	492.23	7	18.11	7
Tennessee	2,261,897	390.66	12	14.65	8
Georgia	3,498,875	409.51	9	14.51	9
Oregon	1,424,243	404.61	10	14.42	10
New York	9,189,139	480.25	8	13.54	11
Idaho	445,773	331.92	16	13.47	12
Indiana	2,201,067	357.49	13	13.07	13
Texas	7,418,558	341.29	15	11.98	14
Washington	2,161,826	356.33	14	11.12	15
Missouri	1,730,692	305.24	20	11.01	16
New Mexico	460,797	248.81	24	10.45	17
Nevada	665,836	307.26	19	10.29	18
Arkansas	626,078	231.37	28	10.06	19
California	11,147,510	318.48	17	9.82	20
Nebraska	468,136	270.91	22	9.50	21
Utah	529,725	228.43	30	9.40	22
Connecticut	1,379,290	398.75	11	9.36	23
Oklahoma	834,967	239.25	26	9.26	24
Florida	4,306,698	258.01	23	9.00	25
Virginia	2,048,955	281.14	21	8.77	26
Kansas	624,755	230.37	29	8.07	27
Ohio	2,373,885	208.07	31	7.29	28
Minnesota	1,180,564	234.94	27	7.25	29
Colorado	1,080,688	240.10	25	7.08	30
Kentucky	717,087	175.33	35	7.07	31
Michigan	2,069,991	206.11	32	6.92	32
District of Columbia	176,920	309.30	18	6.91	33
West Virginia	285,092	157.95	38	6.81	34
Pennsylvania	2,148,955	174.30	37	5.78	35
Illinois	2,209,318	175.54	34	5.42	36
<b>Wisconsin</b>	<b>851,907</b>	<b>156.60</b>	<b>39</b>	<b>5.37</b>	<b>37</b>
Hawaii	184,789	148.90	41	5.27	38
Alaska	96,212	150.10	40	4.77	39
Massachusetts	1,178,524	183.51	33	4.73	40
New Jersey	1,496,652	174.54	36	4.50	41
Montana	87,915	96.61	44	3.95	42
South Dakota	75,162	98.90	43	3.69	43
Rhode Island	114,204	106.93	42	3.54	44
Arizona	469,395	86.27	46	3.38	45
Maine	116,256	89.77	45	3.31	46
Delaware	68,578	85.08	47	2.70	47
North Dakota	44,424	70.07	49	2.70	48
Maryland	400,821	73.53	48	2.10	49
New Hampshire	45,807	35.96	50	1.07	50
Vermont	9,485	15.40	51	0.53	51
U.S. Total	\$87,247,337	\$302.97		\$10.01	
WI % Difference from U.S. Average		-48.3%		-46.3%	

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 2001-02**

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$303,049	\$529.81	1	\$11.83	1
Hawaii	260,403	209.83	3	7.43	2
Colorado	974,753	216.56	2	6.38	3
Illinois	2,523,951	200.54	4	6.19	4
Nevada	381,011	175.82	5	5.89	5
North Dakota	94,934	149.74	8	5.76	6
Utah	323,329	139.43	11	5.74	7
Wyoming	77,722	155.76	6	5.16	8
South Dakota	103,575	136.28	12	5.09	9
Alaska	99,810	155.71	7	4.95	10
New Mexico	205,094	110.74	18	4.65	11
Arizona	643,439	118.26	16	4.64	12
Minnesota	732,795	145.83	9	4.50	13
Washington	865,828	142.71	10	4.45	14
<b>Wisconsin</b>	<b>654,798</b>	<b>120.37</b>	<b>14</b>	<b>4.13</b>	<b>15</b>
Florida	1,836,837	110.04	19	3.84	16
Louisiana	410,375	91.68	25	3.72	17
Iowa	295,540	100.66	22	3.71	18
California	4,172,705	119.21	15	3.68	19
Maryland	695,591	127.61	13	3.64	20
Michigan	1,056,706	105.22	20	3.53	21
Oklahoma	301,700	86.45	31	3.34	22
Texas	2,050,467	94.33	24	3.31	23
Idaho	108,974	81.14	33	3.29	24
Oregon	317,815	90.29	27	3.22	25
Ohio	1,038,388	91.01	26	3.19	26
Georgia	746,364	87.36	28	3.10	27
Alabama	340,479	76.02	37	3.08	28
Delaware	76,157	94.49	23	3.00	29
Nebraska	147,261	85.22	32	2.99	30
New York	2,006,117	104.85	21	2.96	31
New Jersey	961,318	112.11	17	2.89	32
Tennessee	441,600	76.27	36	2.86	33
North Carolina	645,242	77.68	34	2.86	34
Indiana	471,274	76.54	35	2.80	35
Missouri	430,414	75.91	38	2.74	36
West Virginia	113,331	62.79	42	2.71	37
Virginia	631,944	86.71	30	2.70	38
Arkansas	162,798	60.16	43	2.62	39
South Carolina	261,275	63.66	40	2.57	40
Kentucky	259,348	63.41	41	2.56	41
Mississippi	159,518	55.64	45	2.54	42
Kansas	195,616	72.13	39	2.53	43
Connecticut	301,239	87.09	29	2.04	44
Rhode Island	63,751	59.69	44	1.98	45
Montana	43,064	47.32	49	1.93	46
Pennsylvania	677,678	54.97	46	1.82	47
Vermont	30,927	50.21	47	1.74	48
Maine	55,917	43.18	51	1.59	49
New Hampshire	63,938	50.19	48	1.50	50
Massachusetts	<u>279,531</u>	43.53	50	1.12	51
U.S. Total	\$30,095,690	\$104.51		\$3.45	
WI % Difference from U.S. Average		15.2%		19.6%	

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

## ATTACHMENT 43

**Rankings on State and Local Government Expenditures for Natural Resources  
Fiscal Year 2001-02**

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$241,177	\$376.25	1	\$11.96	1
Wyoming	160,756	322.16	2	10.67	2
Montana	216,461	237.87	3	9.72	3
North Dakota	140,052	220.90	4	8.50	4
Idaho	199,817	148.78	5	6.04	5
South Dakota	109,362	143.90	6	5.37	6
Florida	2,401,664	143.88	7	5.02	7
New Mexico	207,462	112.02	14	4.71	8
Nebraska	223,668	129.44	8	4.54	9
West Virginia	178,922	99.13	17	4.27	10
Maine	147,633	114.00	12	4.21	11
Oregon	395,248	112.29	13	4.00	12
California	4,425,398	126.43	9	3.90	13
Utah	215,055	92.74	23	3.82	14
Louisiana	421,392	94.14	21	3.82	15
Vermont	66,499	107.95	15	3.74	16
Mississippi	232,712	81.17	27	3.70	17
Washington	718,570	118.44	10	3.70	18
Arkansas	225,275	83.25	26	3.62	19
Minnesota	585,157	116.45	11	3.60	20
Iowa	275,207	93.74	22	3.45	21
<b>Wisconsin</b>	<b>541,637</b>	<b>99.57</b>	<b>16</b>	<b>3.41</b>	<b>22</b>
Nevada	214,209	98.85	18	3.31	23
Hawaii	106,517	85.83	24	3.04	24
Kentucky	304,669	74.49	30	3.00	25
Delaware	76,316	94.68	20	3.00	26
Arizona	413,174	75.94	29	2.98	27
Kansas	227,521	83.89	25	2.94	28
North Carolina	644,260	77.57	28	2.85	29
Maryland	520,858	95.55	19	2.72	30
South Carolina	246,079	59.96	32	2.42	31
Georgia	516,270	60.42	31	2.14	32
Indiana	357,152	58.01	33	2.12	33
Alabama	234,341	52.32	37	2.12	34
Oklahoma	189,152	54.20	36	2.10	35
Michigan	575,166	57.27	34	1.92	36
Missouri	277,619	48.96	40	1.77	37
Texas	1,008,643	46.40	43	1.63	38
Tennessee	246,537	42.58	45	1.60	39
Pennsylvania	592,488	48.06	41	1.59	40
Illinois	644,281	51.19	38	1.58	41
Rhode Island	47,135	44.13	44	1.46	42
Colorado	222,651	49.47	39	1.46	43
Connecticut	193,687	56.00	35	1.31	44
Ohio	420,215	36.83	48	1.29	45
New Jersey	409,984	47.81	42	1.23	46
New Hampshire	48,879	38.37	47	1.14	47
Massachusetts	259,390	40.39	46	1.04	48
Virginia	218,721	30.01	49	0.94	49
New York	455,151	23.79	50	0.67	50
District of Columbia	<u>0</u>	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$22,000,189	\$76.40		\$2.52	
WI % Difference from U.S. Average		30.3%		35.3%	

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

## ATTACHMENT 44

**Rankings on State and Local Government Employee Retirement Expenditures  
Fiscal Year 2001-02**

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$537,208	\$838.08	1	\$26.64	1
New York	14,139,707	738.98	2	20.83	2
Ohio	6,627,594	580.91	3	20.35	3
<b>Wisconsin</b>	<b>2,980,467</b>	<b>547.88</b>	<b>4</b>	<b>18.79</b>	<b>4</b>
Louisiana	2,016,969	450.62	14	18.27	5
Oregon	1,800,302	511.45	7	18.22	6
Rhode Island	546,149	511.38	8	16.95	7
New Mexico	745,014	402.28	17	16.90	8
Hawaii	568,803	458.34	13	16.23	9
Minnesota	2,586,782	514.78	5	15.89	10
Illinois	6,156,419	489.15	10	15.09	11
California	17,123,475	489.21	9	15.09	12
Mississippi	928,748	323.94	24	14.77	13
Kentucky	1,447,086	353.81	20	14.27	14
Pennsylvania	5,122,593	415.49	15	13.77	15
South Carolina	1,371,896	334.28	22	13.49	16
Michigan	3,972,298	395.53	18	13.27	17
Montana	294,226	323.33	25	13.21	18
Alabama	1,428,833	319.01	26	12.92	19
Oklahoma	1,108,815	317.71	30	12.29	20
New Jersey	4,080,373	475.85	11	12.26	21
Connecticut	1,774,482	513.00	6	12.04	22
Colorado	1,834,062	407.48	16	12.01	23
Massachusetts	2,975,996	463.41	12	11.94	24
West Virginia	492,886	273.07	34	11.77	25
Missouri	1,847,869	325.90	23	11.75	26
Maine	412,221	318.32	28	11.74	27
Wyoming	171,783	344.25	21	11.41	28
Texas	6,909,797	317.88	29	11.15	29
Iowa	839,003	285.76	32	10.53	30
North Carolina	2,330,176	280.54	33	10.32	31
Maryland	1,952,879	358.26	19	10.21	32
Delaware	256,787	318.59	27	10.10	33
Arizona	1,352,905	248.65	40	9.75	34
South Dakota	197,571	259.96	37	9.71	35
Arkansas	592,132	218.82	42	9.51	36
Washington	1,841,004	303.45	31	9.47	37
Kansas	708,632	261.29	36	9.16	38
Georgia	2,204,343	258.00	38	9.14	39
Idaho	294,507	219.29	41	8.90	40
Nevada	549,227	253.45	39	8.49	41
Virginia	1,913,695	262.58	35	8.19	42
Utah	452,059	194.94	46	8.02	43
Tennessee	1,185,081	204.68	45	7.67	44
Florida	3,631,862	217.58	43	7.59	45
North Dakota	123,490	194.78	47	7.50	46
Indiana	1,092,616	177.46	49	6.49	47
Nebraska	311,920	180.51	48	6.33	48
New Hampshire	264,848	207.89	44	6.20	49
Vermont	96,991	157.45	50	5.45	50
District of Columbia	<u>13,322</u>	23.29	51	0.52	51
U.S. Total	\$114,207,903	\$396.59		\$13.10	
WI % Difference from U.S. Average		38.1%		43.4%	

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



## ATTACHMENT 45

**Rankings on State and Local Government Unemployment Compensation Expenditures  
Fiscal Year 2001-02**

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$1,848,662	\$304.71	2	\$9.51	1
Oregon	920,728	261.57	3	9.32	2
Massachusetts	2,101,975	327.31	1	8.43	3
Pennsylvania	2,786,004	225.97	6	7.49	4
Rhode Island	222,275	208.12	7	6.90	5
Michigan	1,977,219	196.88	10	6.61	6
New Jersey	2,158,524	251.72	5	6.49	7
<b>Wisconsin</b>	<b>1,004,757</b>	<b>184.70</b>	<b>13</b>	<b>6.33</b>	<b>8</b>
Illinois	2,569,920	204.19	8	6.30	9
Alaska	124,557	194.32	11	6.18	10
Nevada	387,945	179.02	14	5.99	11
District of Columbia	149,476	261.32	4	5.83	12
North Carolina	1,275,163	153.52	17	5.65	13
Idaho	184,028	137.03	19	5.56	14
Hawaii	193,103	155.60	16	5.51	15
Minnesota	882,920	175.71	15	5.42	16
New York	3,675,094	192.07	12	5.41	17
Kentucky	518,381	126.74	24	5.11	18
Arkansas	305,008	112.72	28	4.90	19
Ohio	1,566,929	137.34	18	4.81	20
South Carolina	486,579	118.56	27	4.79	21
Iowa	380,122	129.47	23	4.77	22
Connecticut	689,688	199.39	9	4.68	23
Vermont	82,199	133.44	21	4.62	24
Utah	254,596	109.79	29	4.52	25
Tennessee	692,381	119.58	26	4.48	26
California	4,778,395	136.52	20	4.21	27
Delaware	106,234	131.80	22	4.18	28
Kansas	294,985	108.77	30	3.81	29
Indiana	626,570	101.77	33	3.72	30
Missouri	577,471	101.85	32	3.67	31
Texas	2,251,354	103.57	31	3.63	32
Colorado	550,923	122.40	25	3.61	33
West Virginia	150,694	83.49	39	3.60	34
Maine	126,253	97.49	34	3.60	35
Montana	78,831	86.63	38	3.54	36
Georgia	832,422	97.43	35	3.45	37
Mississippi	211,351	73.72	43	3.36	38
Alabama	337,384	75.33	42	3.05	39
Virginia	666,763	91.49	36	2.85	40
New Mexico	125,376	67.70	46	2.84	41
Oklahoma	245,621	70.38	44	2.72	42
Florida	1,298,552	77.79	41	2.71	43
Arizona	373,664	68.68	45	2.69	44
Maryland	495,412	90.88	37	2.59	45
Louisiana	284,166	63.49	49	2.57	46
North Dakota	40,945	64.58	48	2.49	47
New Hampshire	103,622	81.34	40	2.43	48
Nebraska	113,288	65.56	47	2.30	49
Wyoming	31,466	63.06	50	2.09	50
South Dakota	<u>26,390</u>	34.72	51	1.30	51
U.S. Total	\$42,166,365	\$146.42		\$4.84	
WI % Difference from U.S. Average		26.1%		30.9%	

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

**ATTACHMENT 46**

**Rankings on State and Local Government Utility Expenditures  
Fiscal Year 2001-02**

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$1,489,712	\$2,604.39	1	\$58.15	1
Nebraska	2,306,338	1,334.69	2	46.78	2
Tennessee	5,808,134	1,003.13	4	37.61	3
Washington	6,453,219	1,063.66	3	33.19	4
Utah	1,697,777	732.12	8	30.14	5
Arizona	4,121,910	757.56	7	29.71	6
New York	17,282,488	903.23	5	25.46	7
California	28,814,280	823.22	6	25.39	8
South Carolina	2,277,097	554.85	10	22.39	9
Nevada	1,259,780	581.35	9	19.46	10
Alabama	1,998,920	446.29	15	18.07	11
Georgia	4,243,767	496.70	13	17.60	12
Oregon	1,540,246	437.57	16	15.59	13
Colorado	2,379,709	528.71	12	15.58	14
Florida	7,189,737	430.73	17	15.02	15
North Carolina	3,359,161	404.43	19	14.88	16
Texas	9,107,100	418.97	18	14.70	17
Alaska	289,269	451.28	14	14.35	18
Massachusetts	3,495,034	544.23	11	14.02	19
Oklahoma	1,088,021	311.75	23	12.06	20
Illinois	4,841,966	384.71	20	11.87	21
Kentucky	1,188,108	290.49	27	11.71	22
Minnesota	1,812,554	360.71	21	11.14	23
Kansas	834,412	307.67	25	10.78	24
Vermont	190,748	309.66	24	10.72	25
Indiana	1,782,318	289.48	28	10.58	26
Mississippi	618,005	215.56	41	9.83	27
Pennsylvania	3,653,341	296.32	26	9.82	28
Missouri	1,517,982	267.72	32	9.65	29
Iowa	765,705	260.80	33	9.61	30
Hawaii	336,446	271.11	31	9.60	31
Arkansas	593,754	219.42	39	9.54	32
Louisiana	1,045,855	233.66	35	9.47	33
Wyoming	141,559	283.69	29	9.40	34
New Jersey	3,023,574	352.60	22	9.09	35
Delaware	221,779	275.16	30	8.72	36
New Mexico	382,165	206.35	43	8.67	37
Ohio	2,581,390	226.26	38	7.93	38
<b>Wisconsin</b>	<b>1,238,667</b>	<b>227.70</b>	<b>36</b>	<b>7.81</b>	<b>39</b>
Michigan	2,276,788	226.70	37	7.61	40
South Dakota	150,294	197.76	44	7.38	41
Rhode Island	233,308	218.45	40	7.24	42
Virginia	1,530,390	209.99	42	6.55	43
Connecticut	828,538	239.53	34	5.62	44
North Dakota	89,419	141.04	46	5.43	45
West Virginia	214,013	118.57	47	5.11	46
Maryland	964,961	177.02	45	5.05	47
Idaho	150,066	111.74	48	4.54	48
Montana	84,011	92.32	49	3.77	49
Maine	98,014	75.69	50	2.79	50
New Hampshire	<u>75,861</u>	59.55	51	1.78	51
U.S. Total	\$139,667,690	\$484.99		\$16.02	
WI % Difference from U.S. Average		-53.1%		-51.3%	

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
1982-83	\$12,908,150		\$2,733.94	16	7.7%	\$235.33	15	9.7%
1983-84	13,933,102	7.9%	2,942.22	17	6.4	244.42	18	10.6
1984-85	14,578,802	4.6	3,070.67	20	1.5	233.40	20	6.2
1985-86	16,044,423	10.1	3,373.78	18	3.4	244.17	14	9.4
1986-87	17,647,546	10.0	3,693.56	13	6.0	255.43	15	12.2
1987-88	17,635,327	-0.1	3,656.97	19	1.1	241.56	15	7.5
1988-89	19,065,968	8.1	3,925.81	17	1.6	246.22	15	9.4
1989-90	21,766,102	14.2	4,437.93	12	7.3	259.32	13	14.8
1990-91	21,046,041	-3.3	4,239.44	18	-0.8	237.45	20	6.8
1991-92	24,922,496	18.4	4,959.31	14	5.7	270.53	9	14.8
1992-93	26,800,285	7.5	5,270.57	12	7.8	270.94	9	14.0
1993-94	28,280,788	5.5	5,508.87	11	8.9	273.56	8	14.0
1994-95	25,906,321	-8.4	4,996.56	24	-6.2	235.67	29	-3.0
1995-96	33,829,017	30.6	6,468.28	10	15.1	293.71	7	19.2
1996-97	33,573,416	-0.8	6,375.25	13	7.6	275.83	12	11.2
1997-98	37,048,643	10.4	6,993.38	10	12.1	286.98	9	15.2
1998-99	38,789,294	4.7	7,273.90	7	13.1	279.73	7	15.6
1999-00	43,002,778	10.9	8,002.08	6	16.3	297.18	9	19.3
2001-02	31,424,054	-26.9**	5,776.48	35	-8.0	198.07	37	-4.5
Cumulative Change		143.4%						
Average Annual Change		4.8%						

\*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
1982-83	\$10,854,421		\$2,298.97	14	10.4%	\$197.89	15	12.4%
1983-84	11,779,793	8.5%	2,487.51	14	8.1	206.65	15	12.3
1984-85	12,509,734	6.2	2,634.87	18	4.8	200.28	16	9.7
1985-86	13,424,768	7.3	2,822.92	14	5.7	204.31	14	11.8
1986-87	13,989,606	4.2	2,927.97	20	3.3	202.49	17	9.3
1987-88	14,642,077	4.7	3,036.27	20	2.1	200.56	16	8.6
1988-89	15,811,592	8.0	3,255.71	19	2.2	204.20	17	10.1
1989-90	16,689,070	5.5	3,402.76	20	0.0	198.83	16	7.0
1990-91	18,026,526	8.0	3,631.20	16	1.8	203.38	16	9.6
1991-92	19,123,325	6.1	3,805.34	16	0.1	207.58	17	7.1
1992-93	20,876,720	9.2	4,105.64	17	2.5	211.05	17	8.4
1993-94	22,181,947	6.3	4,320.87	15	3.3	214.57	18	8.2
1994-95	23,522,356	6.0	4,536.76	16	3.3	213.98	19	6.7
1995-96	24,383,773	3.7	4,662.30	15	2.7	211.70	20	6.4
1996-97	25,380,526	4.1	4,819.50	19	1.9	208.52	19	5.3
1997-98	26,848,016	5.8	5,067.89	20	2.4	207.97	21	5.2
1998-99	28,444,883	5.9	5,334.08	18	3.8	205.13	21	6.1
1999-00	30,571,703	7.5	5,688.87	16	4.1	211.27	19	6.9
2001-02	32,555,386	6.5*	5,984.45	18	2.3	205.20	23	6.2

Cumulative Change                    199.9%  
Average Annual Change                6.0%

\*Two-year growth rate.

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

## ATTACHMENT 49

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

Fiscal Year	General Own-Source Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$8,894,039		\$1,883.76	12	11.0%	\$162.15	11	13.0%
1983-84	9,759,446	9.7%	2,060.88	13	9.0	171.21	11	13.3
1984-85	10,280,358	5.3	2,165.30	16	4.7	164.59	14	9.6
1985-86	11,058,851	7.6	2,325.43	14	5.7	168.30	11	11.8
1986-87	11,566,884	4.6	2,420.90	18	2.5	167.42	14	8.5
1987-88	12,263,326	6.0	2,543.00	17	2.1	167.98	15	8.5
1988-89	13,338,447	8.8	2,746.48	15	2.7	172.26	14	10.5
1989-90	14,094,058	5.7	2,873.66	15	0.6	167.92	14	7.7
1990-91	15,135,641	7.4	3,048.87	13	3.1	170.76	10	11.0
1991-92	15,911,485	5.1	3,166.21	15	2.0	172.72	13	9.2
1992-93	17,340,988	9.0	3,410.30	13	5.2	175.31	8	11.2
1993-94	18,374,060	6.0	3,579.12	12	6.4	177.74	9	11.4
1994-95	19,568,075	6.5	3,774.10	12	6.8	178.01	7	10.4
1995-96	20,488,030	4.7	3,917.42	12	6.8	177.88	8	10.6
1996-97	21,207,549	3.5	4,027.10	13	5.1	174.23	15	8.6
1997-98	22,741,309	7.2	4,292.70	13	6.6	176.15	13	9.5
1998-99	23,826,808	4.8	4,468.09	13	7.2	171.83	15	9.5
1999-00	25,512,675	7.1	4,747.47	12	7.2	176.31	14	10.0
2001-02	26,099,770	2.3*	4,797.75	14	4.3	164.51	15	8.3
Cumulative Change		193.5%						
Average Annual Change		5.8%						

\*Two-year growth rate.

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

## ATTACHMENT 50

### Historical Data On Wisconsin Total State and Local Taxes

Fiscal Year	Total Taxes (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$6,619,661		\$1,402.04	10	15.2%	\$120.68	6	17.3%
1983-84	7,414,566	12.0%	1,565.72	9	15.3	130.07	6	19.8
1984-85	7,739,166	4.4	1,630.07	12	10.7	123.90	6	15.8
1985-86	8,278,628	7.0	1,740.81	9	12.0	125.99	5	18.6
1986-87	8,599,905	3.9	1,799.93	13	7.7	124.48	6	14.0
1987-88	9,169,905	6.6	1,901.53	12	6.7	125.61	9	13.4
1988-89	9,810,924	7.0	2,020.14	13	6.3	126.70	6	14.5
1989-90	10,223,151	4.2	2,084.42	14	3.7	121.80	8	11.0
1990-91	11,030,453	7.9	2,221.94	13	7.0	124.45	6	15.2
1991-92	11,609,642	5.3	2,310.19	14	6.2	126.02	7	13.6
1992-93	12,783,119	10.1	2,513.94	10	9.9	129.23	4	16.3
1993-94	13,715,126	7.3	2,671.60	9	12.4	132.67	4	17.7
1994-95	14,505,108	5.8	2,797.60	9	12.8	131.95	4	16.5
1995-96	15,205,413	4.8	2,907.35	9	13.7	132.01	4	17.7
1996-97	15,625,389	2.8	2,967.10	9	11.0	128.37	6	14.7
1997-98	16,643,017	6.5	3,141.57	10	12.0	128.92	5	15.1
1998-99	17,417,597	4.7	3,266.21	7	11.8	125.61	4	14.2
1999-00	18,546,574	6.5	3,451.20	9	11.6	128.17	5	14.5
2001-02	18,609,916	0.3*	3,420.94	11	8.9	117.30	6	13.0

Cumulative Change                    181.1%  
Average Annual Change                5.6%

\*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
1982-83	\$2,399,659		\$508.25	13	33.4%	\$43.75	11	35.8%
1983-84	2,429,245	1.2%	512.98	14	25.4	42.62	13	30.3
1984-85	2,714,807	11.8	571.81	12	31.1	43.46	10	37.2
1985-86	2,870,298	5.7	603.56	12	29.7	43.68	9	37.3
1986-87	2,972,878	3.6	622.21	12	24.4	43.03	12	31.6
1987-88	3,223,889	8.4	668.53	14	23.6	44.16	11	31.4
1988-89	3,361,688	4.3	692.19	14	20.0	43.41	12	29.2
1989-90	3,610,402	7.4	736.13	16	18.1	43.01	13	26.4
1990-91	3,948,035	9.4	795.28	13	19.8	44.54	11	28.9
1991-92	4,103,127	3.9	816.48	15	16.9	44.54	13	25.1
1992-93	4,679,753	14.1	920.33	10	26.1	47.31	10	33.4
1993-94	5,106,784	9.1	994.76	10	32.8	49.40	6	39.0
1994-95	5,280,687	3.4	1,018.49	11	33.3	48.04	7	37.7
1995-96	5,438,485	3.0	1,039.87	11	33.8	47.22	7	38.5
1996-97	5,220,551	-4.0	991.33	12	23.5	42.89	11	27.6
1997-98	5,248,858	0.5	990.79	14	18.8	40.66	11	22.0
1998-99	5,524,611	5.3	1,035.99	13	20.6	39.84	11	23.3
1999-00	5,689,395	3.0	1,058.70	12	19.9	39.32	10	23.0
2001-02	6,466,173	13.7*	1,188.63	13	22.6	40.76	8	27.3
Cumulative Change		169.5%						
Average Annual Change		5.4%						

\*Two-year growth rate.

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

## ATTACHMENT 52

### Historical Data On Wisconsin Individual Income Taxes

Fiscal Year	Individual Income Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$1,734,056		\$367.27	8	55.8%	\$31.61	8	58.6%
1983-84	2,181,913	25.8%	460.75	7	68.4	38.28	6	75.0
1984-85	2,009,109	-7.9	423.17	8	43.1	32.17	8	49.8
1985-86	2,239,067	11.4	470.82	6	52.0	34.08	6	60.9
1986-87	2,224,053	-0.7	465.49	10	34.4	32.19	8	42.2
1987-88	2,319,967	4.3	481.08	8	33.1	31.78	10	41.5
1988-89	2,576,112	11.0	530.44	10	33.9	33.27	8	44.1
1989-90	2,624,896	1.9	535.19	11	26.5	31.27	9	35.3
1990-91	3,003,381	14.4	604.99	9	40.0	33.88	9	50.7
1991-92	3,142,211	4.6	625.27	8	41.1	34.11	7	51.0
1992-93	3,445,819	9.7	677.66	10	42.9	34.84	5	51.2
1993-94	3,638,710	5.6	708.79	9	44.8	35.20	7	51.6
1994-95	3,932,948	8.1	758.55	9	46.4	35.78	5	51.3
1995-96	4,150,889	5.5	793.67	9	45.6	36.04	8	50.8
1996-97	4,538,218	9.3	861.76	9	47.7	37.28	7	52.6
1997-98	5,047,515	11.2	952.78	9	49.6	39.10	7	53.8
1998-99	5,162,239	2.3	968.04	9	42.7	37.23	8	45.8
1999-00	5,952,301	15.3	1,107.62	9	47.7	41.13	6	51.5
2001-02	4,973,615	-16.4*	914.27	12	29.8	31.35	11	34.7
Cumulative Change		186.8%						
Average Annual Change		5.7%						

\*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
1982-83	\$1,209,447		\$256.16	25	-7.7%	\$22.05	28	-6.0%
1983-84	1,374,591	13.7%	290.27	24	-9.0	24.11	27	-5.4
1984-85	1,453,531	5.7	306.15	27	-13.6	23.27	29	-9.6
1985-86	1,543,352	6.2	324.53	31	-14.1	23.49	28	-9.1
1986-87	1,651,907	7.0	345.74	30	-13.3	23.91	32	-8.2
1987-88	1,776,588	7.5	368.40	30	-14.4	24.33	32	-9.0
1988-89	1,905,760	7.3	392.41	30	-14.0	24.61	33	-7.4
1989-90	2,006,578	5.3	409.12	31	-15.8	23.91	33	-9.9
1990-91	2,058,657	2.6	414.69	31	-16.4	23.23	31	-10.0
1991-92	2,209,763	7.3	439.72	31	-14.4	23.99	33	-8.4
1992-93	2,377,503	7.6	467.56	28	-12.5	24.04	31	-7.4
1993-94	2,555,774	7.5	497.65	28	-12.1	24.71	31	-8.0
1994-95	2,714,319	6.2	523.51	29	-13.0	24.69	34	-10.1
1995-96	2,851,694	5.1	545.26	28	-13.1	24.76	32	-10.0
1996-97	3,017,168	5.8	572.93	28	-12.6	24.79	32	-9.7
1997-98	3,217,885	6.7	607.41	28	-11.2	24.93	32	-8.8
1998-99	3,440,139	6.9	645.11	27	-10.3	24.81	30	-8.3
1999-00	3,695,182	7.4	687.61	27	-9.8	25.54	33	-7.5
2001-02	3,913,811	5.9*	719.45	27	-7.1	24.67	25	-3.6

Cumulative Change                      223.6%  
Average Annual Change                      6.4%

\*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
1982-83	\$287,576		\$60.91	16	30.1%	\$5.24	23	32.5%
1983-84	343,897	19.6%	72.62	12	36.4	6.03	16	41.7
1984-85	370,427	7.7	78.02	11	36.2	5.93	15	42.5
1985-86	389,523	5.2	81.91	9	36.2	5.93	18	44.2
1986-87	418,527	7.4	87.60	11	31.4	6.06	21	39.0
1987-88	491,323	17.4	101.88	6	40.0	6.73	15	48.9
1988-89	517,670	5.4	106.59	9	40.5	6.69	17	51.3
1989-90	529,159	2.2	107.89	12	34.4	6.30	19	43.8
1990-91	546,508	3.3	110.09	13	30.7	6.17	15	40.6
1991-92	568,929	4.1	113.21	16	26.6	6.18	18	35.4
1992-93	590,333	3.8	116.10	15	24.4	5.97	20	31.7
1993-94	634,631	7.5	123.62	11	29.1	6.14	17	35.1
1994-95	656,525	3.4	126.62	9	28.7	5.97	18	33.0
1995-96	673,525	2.6	128.78	10	29.3	5.85	17	33.9
1996-97	693,975	3.0	131.78	11	27.9	5.70	16	32.2
1997-98	845,528	21.8	159.60	6	50.5	6.55	11	54.7
1998-99	909,076	7.5	170.47	2	58.1	6.56	8	61.5
1999-00	915,694	0.7	170.40	3	55.4	6.33	9	59.5
2001-02	955,404	4.3*	175.63	4	53.1	6.02	10	58.9

Cumulative Change                    232.2%  
Average Annual Change                6.5%

\*Two-year growth rate.

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

## ATTACHMENT 55

### Historical Data On Wisconsin Corporate Income Taxes

Fiscal Year	Corporate Income Tax Revenue* (Thousands)	Percent Change	% Difference			% Difference		
			Amount Per Capita	Rank	From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	From U.S. Average
1982-83	\$339,781		\$71.97	11	18.0%	\$6.19	11	20.1%
1983-84	393,481	15.8%	83.09	11	14.3	6.90	11	18.8
1984-85	413,645	5.1	87.12	13	8.2	6.62	13	13.3
1985-86	407,590	-1.5	85.71	12	2.9	6.20	13	8.9
1986-87	470,689	15.5	98.51	12	6.4	6.81	11	12.7
1987-88	461,369	-2.0	95.67	14	-1.1	6.32	13	5.1
1988-89	448,466	-2.8	92.34	16	-12.1	5.79	16	-5.3
1989-90	436,562	-2.7	89.01	17	-5.7	5.20	17	0.9
1990-91	440,917	1.0	88.82	14	1.0	4.97	17	8.7
1991-92	469,792	6.5	93.48	14	0.3	5.10	13	7.3
1992-93	528,807	12.6	104.00	14	2.2	5.35	14	8.1
1993-94	588,914	11.4	114.72	14	6.4	5.70	13	11.4
1994-95	672,335	14.2	129.67	13	9.9	6.12	15	13.6
1995-96	677,588	0.8	129.56	14	8.8	5.88	16	12.7
1996-97	695,301	2.6	132.03	15	6.3	5.71	14	9.8
1997-98	680,639	-2.1	128.48	14	3.0	5.27	15	5.8
1998-99	670,958	-1.4	125.82	16	3.5	4.84	15	5.8
1999-00	654,239	-2.5	121.74	17	-4.9	4.52	20	-2.5
2001-02	515,537	-21.2**	94.77	15	-3.3	3.25	15	0.4
Cumulative Change		51.7%						
Average Annual Change		2.2%						

\*The corporate income tax amounts shown equal revenues from the state corporate income and franchise tax and, beginning in 1991-92, the state recycling surcharge. In some years, these amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

\*\*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		% Difference From U.S. Average	Amount Per		% Difference From U.S. Average
			Per Capita	Rank		\$1,000 of Pers. Inc.	Rank	
1982-83	\$1,563,876		\$331.23	13	23.7%	\$28.51	16	25.9%
1983-84	1,629,147	4.2%	344.02	13	17.5	28.58	15	22.1
1984-85	1,677,168	2.9	353.25	15	13.1	26.85	19	18.3
1985-86	1,820,574	8.6	382.83	14	14.3	27.71	15	21.0
1986-87	1,891,376	3.9	395.86	18	9.7	27.38	21	16.1
1987-88	1,963,600	3.8	407.18	24	5.3	26.90	23	11.9
1988-89	2,153,245	9.7	443.37	22	4.6	27.81	24	12.7
1989-90	2,334,320	8.4	475.95	25	2.8	27.81	25	10.0
1990-91	2,487,012	6.5	500.98	25	1.2	28.06	25	8.9
1991-92	2,700,230	8.6	537.32	27	0.7	29.31	26	7.7
1992-93	2,968,956	10.0	583.88	23	1.6	30.01	27	7.5
1993-94	3,094,139	4.2	602.71	27	-1.6	29.93	29	3.0
1994-95	3,350,177	8.3	646.15	28	0.0	30.48	31	3.3
1995-96	3,438,432	2.6	657.45	30	-2.8	29.85	35	0.7
1996-97	3,586,025	4.3	680.95	30	-2.6	29.46	34	0.7
1997-98	3,705,533	3.3	699.46	30	-4.3	28.70	33	-1.6
1998-99	4,054,748	9.4	760.36	27	0.6	29.24	29	2.8
1999-00	4,308,570	6.3	801.75	26	1.2	29.78	28	3.9
2001-02	4,857,445	12.7*	892.91	26	1.6	30.62	25	5.4
Cumulative Change		210.6%						
Average Annual Change		6.1%						

\*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
1982-83	\$1,960,382		\$415.21	20	7.9%	\$35.74	27	9.8%
1983-84	2,020,347	3.1%	426.63	20	3.8	35.44	28	7.9
1984-85	2,229,376	10.3	469.56	21	5.2	35.69	24	10.1
1985-86	2,365,917	6.1	497.50	22	5.6	36.01	22	11.8
1986-87	2,422,722	2.4	507.07	20	7.0	35.07	22	13.2
1987-88	2,378,751	-1.8	493.27	23	2.6	32.58	25	9.0
1988-89	2,473,145	4.0	509.24	26	-0.1	31.94	27	7.6
1989-90	2,595,012	4.9	529.10	29	-3.5	30.92	28	3.3
1990-91	2,890,885	11.4	582.33	30	-4.4	32.62	29	2.9
1991-92	3,211,840	11.1	639.12	33	-8.5	34.86	29	-2.1
1992-93	3,535,732	10.1	695.34	32	-9.0	35.74	32	-3.7
1993-94	3,807,887	7.7	741.75	34	-9.4	36.83	34	-5.1
1994-95	3,954,281	3.8	762.66	34	-11.2	35.97	37	-8.3
1995-96	3,895,743	-1.5	744.89	41	-14.6	33.82	40	-11.5
1996-97	4,172,977	7.1	792.41	35	-11.7	34.28	34	-8.7
1997-98	4,106,707	-1.6	775.19	40	-16.2	31.81	40	-13.8
1998-99	4,618,075	12.5	866.00	37	-10.7	33.30	36	-8.7
1999-00	5,059,028	9.5	941.40	36	-9.0	34.96	36	-6.6
2001-02	6,455,616	27.6*	1,186.69	32	-5.2	40.69	33	-1.6

Cumulative Change                    229.3%  
Average Annual Change                6.5%

\*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
1982-83	\$1,721,609		\$364.64	10	22.9%	\$31.39	10	25.1%
1983-84	1,778,579	3.3%	375.58	10	29.0	31.20	11	34.1
1984-85	1,675,717	-5.8	352.95	12	8.8	26.83	15	13.9
1985-86	2,213,100	32.1	465.36	11	18.0	33.68	9	24.8
1986-87	3,253,610	47.0	680.97	5	54.4	47.09	4	63.4
1987-88	2,576,717	-20.8	534.32	8	24.6	35.29	8	32.5
1988-89	2,808,227	9.0	578.23	8	28.1	36.27	7	37.9
1989-90	4,618,040	64.4	941.58	2	89.6	55.02	2	102.9
1990-91	2,548,279	-44.8	513.32	12	10.1	28.75	10	18.5
1991-92	5,293,621	107.7	1,053.37	3	82.6	57.46	3	95.4
1992-93	5,284,296	-0.2	1,039.22	4	64.5	53.42	3	74.1
1993-94	5,448,289	3.1	1,061.28	3	73.5	52.70	3	81.7
1994-95	1,685,357	-69.1	325.06	47	-50.9	15.33	46	-49.2
1995-96	8,716,635	417.2	1,666.67	2	108.4	75.68	2	115.8
1996-97	7,448,149	-14.6	1,414.33	3	55.9	61.19	3	61.1
1997-98	9,412,454	26.4	1,776.72	2	78.9	72.91	1	83.8
1998-99	9,512,784	1.1	1,783.87	2	81.7	68.60	3	85.7
1999-00	11,567,852	21.6	2,152.58	12	95.0	79.94	12	100.1
2001-02	-2,088,260	-118.1**	-383.87	49	-817.4	-13.16	49	-844.7

\*Insurance trust 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 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
1982-83	\$11,953,259		\$2,531.70	17	4.5%	\$217.92	24	6.3%
1983-84	12,462,407	4.3%	2,631.66	21	3.4	218.62	19	7.4
1984-85	13,479,830	8.2	2,839.19	19	2.7	215.81	20	7.5
1985-86	14,466,957	7.3	3,042.07	20	1.8	220.17	19	7.8
1986-87	15,182,628	4.9	3,177.66	22	-0.9	219.75	21	4.9
1987-88	15,744,367	3.7	3,264.85	22	-3.5	215.66	22	2.6
1988-89	16,764,994	6.5	3,452.02	24	-4.4	216.51	20	3.0
1989-90	18,309,398	9.2	3,733.14	23	-4.5	218.14	23	2.2
1990-91	20,114,735	9.9	4,051.84	20	-3.6	226.94	23	3.8
1991-92	22,046,744	9.6	4,387.06	19	-2.4	239.32	22	3.8
1992-93	23,768,768	7.8	4,674.39	18	0.1	240.29	20	5.9
1993-94	24,482,338	3.0	4,768.97	18	-0.8	236.82	21	3.9
1994-95	25,934,371	5.9	5,001.97	16	-1.4	235.92	22	1.8
1995-96	26,742,016	3.1	5,113.21	16	-1.4	232.18	23	2.1
1996-97	28,448,813	6.4	5,402.14	16	0.8	233.73	20	4.2
1997-98	29,461,665	3.6	5,561.25	15	0.3	228.21	23	3.1
1998-99	31,673,392	7.5	5,939.50	14	1.9	228.41	22	4.2
1999-00	34,558,971	9.1	6,430.84	14	3.9	238.83	20	6.6
2001-02	39,261,767	13.6*	7,217.24	16	1.4	247.47	20	5.3

Cumulative Change                      228.5%  
Average Annual Change                    6.5%

\*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
1982-83	\$10,656,699		\$2,257.09	9	13.5%	\$194.28	12	15.6%
1983-84	11,263,239	5.7%	2,378.43	13	11.4	197.59	14	15.8
1984-85	12,106,994	7.5	2,550.04	11	9.9	193.83	12	15.0
1985-86	13,011,519	7.5	2,736.03	12	8.9	198.02	15	15.2
1986-87	13,685,872	5.2	2,864.40	16	6.0	198.09	17	12.2
1987-88	14,309,290	4.6	2,967.26	16	3.3	196.00	15	9.8
1988-89	15,233,779	6.5	3,136.74	18	1.9	196.73	15	9.8
1989-90	16,620,468	9.1	3,388.78	17	1.7	198.01	15	8.8
1990-91	18,195,926	9.5	3,665.32	17	2.5	205.29	16	10.3
1991-92	19,609,414	7.8	3,902.06	19	2.4	212.86	17	9.6
1992-93	21,352,589	8.9	4,199.22	14	6.3	215.86	13	12.5
1993-94	21,932,123	2.7	4,272.20	14	4.7	212.15	17	9.6
1994-95	23,079,319	5.2	4,451.31	15	3.4	209.95	19	6.9
1995-96	23,862,375	3.4	4,562.61	15	3.3	207.18	20	7.0
1996-97	25,157,283	5.4	4,777.11	14	4.5	206.68	19	8.0
1997-98	26,151,152	4.0	4,936.35	16	3.6	202.57	23	6.4
1998-99	28,043,255	7.2	5,258.77	15	4.9	202.23	22	7.2
1999-00	30,762,068	9.7	5,724.30	13	7.5	212.59	18	10.3
2001-02	34,003,403	10.5*	6,250.63	15	4.0	214.32	19	8.0

Cumulative Change                    219.1%  
Average Annual Change                6.3%

\*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		Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
	(Thousands)	Percent Change	Per Capita	Rank		Pers. Inc.	Rank	
1982-83	\$729,278		\$154.46	29	-23.7%	\$13.30	32	-22.3%
1983-84	665,316	-8.8%	140.49	25	-17.5	11.67	27	-14.3
1984-85	785,973	18.1	165.55	25	-10.9	12.58	23	-6.7
1985-86	775,446	-1.3	163.06	27	-15.9	11.80	25	-11.0
1986-87	831,069	7.2	173.94	27	-17.0	12.03	28	-12.2
1987-88	828,976	-0.3	171.90	29	-19.0	11.35	30	-13.9
1988-89	895,632	8.0	184.42	26	-17.2	11.57	28	-10.9
1989-90	1,014,275	13.2	206.80	25	-18.5	12.08	31	-12.8
1990-91	1,208,220	19.1	243.38	24	-17.0	13.63	30	-10.6
1991-92	1,449,628	20.0	288.46	25	-18.0	15.74	25	-12.2
1992-93	1,478,509	2.0	290.77	27	-23.5	14.95	30	-19.1
1993-94	1,597,696	8.1	311.22	26	-14.2	15.45	28	-10.2
1994-95	1,902,107	19.1	366.86	24	-9.0	17.30	25	-6.0
1995-96	1,898,014	-0.2	362.91	25	-10.1	16.48	27	-6.9
1996-97	2,181,768	15.0	414.30	19	1.6	17.92	17	5.0
1997-98	2,233,370	2.4	421.58	16	7.3	17.30	14	10.2
1998-99	2,364,277	5.9	443.36	18	7.4	17.05	16	9.8
1999-00	2,602,069	10.1	484.20	16	9.1	17.98	15	11.9
2001-02	4,019,479	54.5*	738.87	12	25.4	25.33	8	30.2
Cumulative Change		451.2%						
Average Annual Change		9.4%						

\*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
1982-83	\$4,514,518		\$956.17	11	13.1%	\$82.31	14	15.2%
1983-84	4,771,498	5.7%	1,007.59	12	10.9	83.71	17	15.2
1984-85	5,242,201	9.9	1,104.14	14	11.6	83.93	12	16.7
1985-86	5,485,801	4.6	1,153.54	16	8.7	83.49	16	15.1
1986-87	5,910,657	7.7	1,237.08	15	8.5	85.55	12	14.8
1987-88	6,227,931	5.4	1,291.46	16	6.8	85.31	13	13.6
1988-89	6,586,844	5.8	1,356.28	19	3.6	85.06	17	11.6
1989-90	7,404,944	12.4	1,509.81	18	4.8	88.22	16	12.2
1990-91	8,130,704	9.8	1,637.82	16	4.7	91.73	17	12.7
1991-92	8,892,187	9.4	1,769.45	21	2.0	96.52	20	9.1
1992-93	9,825,788	10.5	1,932.35	18	4.7	99.33	17	10.8
1993-94	10,414,652	6.0	2,028.69	20	11.3	100.74	19	16.5
1994-95	11,113,580	6.7	2,143.48	21	2.9	101.10	21	6.3
1995-96	11,608,703	4.5	2,219.64	18	4.3	100.79	20	8.0
1996-97	12,022,528	3.6	2,282.96	20	3.8	98.77	19	7.2
1997-98	12,530,940	4.2	2,365.37	22	2.9	97.06	23	5.7
1998-99	13,539,675	8.0	2,539.01	20	4.7	97.64	21	7.0
1999-00	15,308,611	13.1	2,848.67	14	8.6	105.79	19	11.5
2001-02	17,114,091	11.8*	3,145.97	19	2.2	107.87	23	6.1
Cumulative Change		279.1%						
Average Annual Change		7.3%						

\*Two-year growth rate.

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

## ATTACHMENT 63

### Historical Data On Wisconsin State and Local Government Expenditures for Salaries and Wages

Fiscal Year	Salary and Wage Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$4,472,339		\$947.24	15	8.4%	\$81.54	14	10.3%
1983-84	4,620,707	3.3%	975.74	15	4.9	81.06	14	9.1
1984-85	4,841,259	4.8	1,019.69	17	2.4	77.51	19	7.2
1985-86	5,166,417	6.7	1,086.38	17	1.7	78.63	18	7.6
1986-87	5,524,478	6.9	1,156.25	15	2.0	79.96	19	7.9
1987-88	5,812,247	5.2	1,205.26	18	-0.3	79.61	20	5.9
1988-89	6,068,163	4.4	1,249.48	20	-2.9	78.37	23	4.6
1989-90	6,470,336	6.6	1,319.25	20	-3.3	77.09	20	3.4
1990-91	6,899,576	6.6	1,389.83	22	-4.0	77.84	23	3.3
1991-92	7,232,035	4.8	1,439.10	22	-3.7	78.50	25	3.1
1992-93	7,778,601	7.6	1,529.75	18	0.3	78.64	18	6.1
1993-94	8,119,287	4.4	1,581.57	16	1.3	78.54	21	6.1
1994-95	8,411,313	3.6	1,622.29	18	0.2	76.52	24	3.6
1995-96	8,596,591	2.2	1,643.71	20	-1.1	74.64	26	2.5
1996-97	9,050,576	5.3	1,718.61	20	-0.1	74.36	24	3.3
1997-98	9,531,728	5.3	1,799.23	16	0.2	73.83	25	3.0
1998-99	9,934,106	4.2	1,862.88	17	-0.5	71.64	28	1.7
1999-00	10,182,450	2.5	1,894.78	21	-2.6	70.37	28	0.0
2001-02	11,208,846	10.1*	2,060.45	21	-2.9	70.65	28	0.8

Cumulative Change                    150.6%  
Average Annual Change                5.0%

\*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
1982-83	\$1,182,104		\$250.37	31	-13.6%	\$21.55	35	-12.0%
1983-84	1,301,440	10.1%	274.82	27	-8.3	22.83	32	-4.7
1984-85	1,402,870	7.8	295.48	33	-12.0	22.46	36	-7.9
1985-86	1,510,090	7.6	317.54	37	-15.7	22.98	35	-10.8
1986-87	1,466,386	-2.9	306.91	41	-24.8	21.22	40	-20.4
1987-88	1,451,286	-1.0	300.95	46	-29.5	19.88	49	-25.0
1988-89	1,752,638	20.8	360.88	40	-20.4	22.63	37	-14.3
1989-90	1,919,877	9.5	391.45	36	-20.6	22.87	35	-15.1
1990-91	2,282,845	18.9	459.85	32	-11.6	25.76	31	-4.9
1991-92	2,671,026	17.0	531.51	18	-0.1	28.99	24	6.9
1992-93	2,879,758	7.8	566.34	14	8.3	29.11	16	14.6
1993-94	2,548,659	-11.5	496.46	25	-5.0	24.65	27	-0.5
1994-95	2,792,811	9.6	538.65	29	-5.3	25.41	30	-2.1
1995-96	2,863,818	2.5	547.58	29	-7.2	24.86	32	-3.9
1996-97	3,366,242	17.5	639.21	21	1.7	27.66	27	5.1
1997-98	3,458,975	2.8	652.92	21	-1.0	26.79	30	1.8
1998-99	3,861,424	11.6	724.11	21	1.8	27.85	28	4.0
1999-00	4,352,273	12.7	809.88	18	5.3	30.08	25	8.0
2001-02	4,773,065	9.7*	877.40	21	-1.8	30.08	23	2.0
Cumulative Change		303.8%						
Average Annual Change		7.6%						

\*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
1982-83	\$472,735		\$100.13	35	-19.8%	\$8.62	37	-18.3%
1983-84	508,023	7.5%	107.28	40	-26.5	8.91	40	-23.7
1984-85	581,003	14.4	122.37	41	-25.0	9.30	40	-21.5
1985-86	710,047	22.2	149.31	37	-19.2	10.81	38	-14.5
1986-87	689,784	-2.9	144.37	40	-30.6	9.98	44	-26.5
1987-88	710,794	3.0	147.39	41	-31.8	9.74	44	-27.5
1988-89	788,810	11.0	162.42	40	-27.7	10.19	39	-22.2
1989-90	837,425	6.2	170.74	40	-27.7	9.98	40	-22.6
1990-91	910,939	8.8	183.50	38	-24.6	10.28	36	-18.8
1991-92	996,037	9.3	198.20	37	-21.8	10.81	36	-16.3
1992-93	1,065,702	7.0	209.58	33	-15.9	10.77	33	-11.1
1993-94	1,083,008	1.6	210.96	31	-13.9	10.48	33	-9.9
1994-95	1,021,870	-5.6	197.09	34	-21.0	9.30	39	-18.4
1995-96	1,092,905	7.0	208.97	30	-18.1	9.49	33	-15.2
1996-97	1,189,032	8.8	225.79	28	-14.4	9.77	31	-11.5
1997-98	1,280,517	7.7	241.71	27	-10.6	9.92	29	-8.2
1998-99	1,334,266	4.2	250.21	25	-9.9	9.62	30	-7.9
1999-00	1,426,469	6.9	265.44	27	-7.0	9.86	31	-4.5
2001-02	1,525,209	6.9*	280.37	25	-7.1	9.61	26	-3.6

Cumulative Change                    222.6%  
Average Annual Change                6.4%

\*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
1982-83	\$536,723		\$113.68	6	42.2%	\$9.79	6	44.8%
1983-84	549,864	2.4%	116.11	6	39.0	9.65	5	44.5
1984-85	558,362	1.5	117.61	7	35.1	8.94	7	41.4
1985-86	740,941	32.7	155.80	5	65.6	11.28	2	75.3
1986-87	675,469	-8.8	141.37	6	46.0	9.78	4	54.5
1987-88	623,502	-7.7	129.29	7	32.1	8.54	5	40.4
1988-89	579,281	-7.1	119.28	11	17.9	7.48	5	26.9
1989-90	563,482	-2.7	114.89	16	5.3	6.71	13	12.7
1990-91	577,408	2.5	116.31	16	-3.4	6.51	14	4.0
1991-92	609,235	5.5	121.23	17	-5.7	6.61	13	0.9
1992-93	604,357	-0.8	118.85	17	-10.9	6.11	15	-5.7
1993-94	590,421	-2.3	115.01	18	-14.3	5.71	19	-10.2
1994-95	570,110	-3.4	109.96	22	-20.6	5.19	22	-17.9
1995-96	550,095	-3.5	105.18	24	-21.6	4.78	23	-18.8
1996-97	505,580	-8.1	96.00	24	-21.8	4.15	24	-19.1
1997-98	297,853	-41.1	56.22	41	-51.0	2.31	44	-49.6
1998-99	466,837	56.7	87.54	25	-22.4	3.37	26	-20.7
1999-00	585,640	25.4	108.98	20	-2.0	4.05	20	0.6
2001-02	621,077	6.1*	114.17	18	-1.2	3.91	19	2.5
Cumulative Change		15.7%						
Average Annual Change		0.8%						

\*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
1982-83	\$2,440,574		\$516.91	15	7.0%	\$44.49	19	8.9%
1983-84	2,732,288	12.0%	576.97	11	12.5	47.93	12	17.0
1984-85	2,865,435	4.9	603.53	13	8.8	45.87	12	13.9
1985-86	3,101,582	8.2	652.19	14	7.9	47.20	13	14.2
1986-87	3,337,554	7.6	698.54	12	7.9	48.31	11	14.2
1987-88	3,817,698	14.4	791.66	7	14.1	52.29	9	21.3
1988-89	3,929,757	2.9	809.16	11	7.9	50.75	11	16.1
1989-90	4,281,176	8.9	872.90	10	7.9	51.01	11	15.4
1990-91	4,740,929	10.7	955.00	11	11.0	53.49	7	19.5
1991-92	5,086,934	7.3	1,012.25	10	14.2	55.22	7	22.3
1992-93	5,431,063	6.8	1,068.08	9	15.5	54.91	6	22.2
1993-94	5,571,333	2.6	1,085.25	8	15.6	53.89	8	21.1
1994-95	5,824,862	4.6	1,123.44	8	13.2	52.99	9	17.0
1995-96	6,302,703	8.2	1,205.11	7	16.2	54.72	6	20.4
1996-97	6,739,841	6.9	1,279.83	6	18.7	55.37	5	22.7
1997-98	7,245,535	7.5	1,367.68	6	18.6	56.12	6	21.9
1998-99	7,566,569	4.4	1,418.91	7	16.5	54.57	6	19.1
1999-00	7,792,624	3.0	1,450.07	9	12.0	53.85	8	15.0
2001-02	8,464,946	8.6*	1,556.06	9	9.0	53.35	8	13.2
Cumulative Change		246.8%						
Average Annual Change		6.8%						

\*Two-year growth rate.

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

## ATTACHMENT 68

### Historical Data On Wisconsin State and Local Government Expenditures for Public Welfare

Fiscal Year	Public Welfare Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1982-83	\$1,666,465		\$352.96	9	39.5%	\$30.38	6	42.0%
1983-84	1,696,710	1.8%	358.29	8	30.6	29.76	7	35.7
1984-85	1,874,241	10.5	394.76	8	35.1	30.01	7	41.4
1985-86	2,097,483	11.9	441.05	8	43.5	31.92	5	51.9
1986-87	2,341,469	11.6	490.06	6	48.0	33.89	3	56.7
1987-88	2,309,624	-1.4	478.94	7	35.4	31.64	3	44.0
1988-89	2,431,397	5.3	500.64	7	30.1	31.40	6	40.1
1989-90	2,596,312	6.8	529.37	9	23.2	30.93	6	31.8
1990-91	2,889,577	11.3	582.07	10	16.0	32.60	8	24.8
1991-92	3,314,111	14.7	659.47	12	9.0	35.97	12	16.7
1992-93	3,501,893	5.7	688.69	13	7.1	35.40	12	13.3
1993-94	3,756,622	7.3	731.76	15	7.1	36.34	15	12.1
1994-95	3,779,596	0.6	728.97	17	0.5	34.38	18	3.9
1995-96	3,927,732	3.9	751.00	16	4.6	34.10	18	8.3
1996-97	4,018,589	2.3	763.09	16	4.0	33.02	17	7.5
1997-98	3,847,350	-4.3	726.23	21	-2.1	29.80	22	0.6
1998-99	4,128,245	7.3	774.14	21	0.4	29.77	22	2.6
1999-00	4,469,954	8.3	831.78	23	0.6	30.89	24	3.2
2001-02	5,559,624	24.4%	1,021.99	18	5.3	35.04	22	9.3
Cumulative Change		233.6%						
Average Annual Change		6.5%						

\*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
1982-83	\$1,313,152		\$278.13	6	48.4%	\$23.94	9	51.1%
1983-84	1,426,783	8.7%	301.29	5	49.2	25.03	9	55.1
1984-85	1,490,972	4.5	314.04	7	42.8	23.87	9	49.5
1985-86	1,617,220	8.5	340.06	7	44.4	24.61	8	52.9
1986-87	1,568,783	-3.0	328.34	10	32.4	22.71	10	40.2
1987-88	1,651,697	5.3	342.51	9	33.6	22.62	11	42.0
1988-89	1,785,088	8.1	367.56	9	34.3	23.05	9	44.6
1989-90	1,920,526	7.6	391.58	10	33.1	22.88	11	42.5
1990-91	2,043,295	6.4	411.59	9	32.2	23.05	10	42.3
1991-92	1,949,368	-4.6	387.90	16	18.3	21.16	22	26.6
1992-93	2,268,376	16.4	446.10	10	31.6	22.93	9	39.2
1993-94	2,362,746	4.2	460.24	11	33.3	22.86	9	39.5
1994-95	2,461,008	4.2	474.65	12	30.2	22.39	14	34.6
1995-96	2,525,443	2.6	482.88	12	29.1	21.93	16	33.7
1996-97	2,641,317	4.6	501.56	12	28.9	21.70	16	33.2
1997-98	2,792,362	5.7	527.09	12	28.8	21.63	16	32.4
1998-99	2,949,373	5.6	553.08	13	25.8	21.27	20	28.5
1999-00	3,227,670	9.4	600.61	11	26.1	22.31	17	29.4
2001-02	3,710,116	14.9*	682.01	12	25.2	23.38	17	30.0
Cumulative Change		182.5%						
Average Annual Change		5.6%						

\*Two-year growth rate.

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

## ATTACHMENT 70

### Historical Data On Wisconsin State and Local Government Expenditures for Highways

Fiscal Year	Highway Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$945,279		\$200.21	18	27.7%	\$17.23	24	30.0%
1983-84	1,030,443	9.0%	217.60	17	30.2	18.08	19	35.3
1984-85	1,067,293	3.6	224.80	22	18.9	17.09	24	24.4
1985-86	1,136,985	6.5	239.08	21	16.3	17.30	23	23.1
1986-87	1,253,423	10.2	262.34	17	21.4	18.14	20	28.5
1987-88	1,143,803	-8.7	237.19	27	4.3	15.67	29	10.8
1988-89	1,323,482	15.7	272.51	22	15.8	17.09	21	24.6
1989-90	1,357,760	2.6	276.84	22	13.2	16.18	23	21.1
1990-91	1,431,532	5.4	288.36	25	12.3	16.15	22	20.9
1991-92	1,518,158	6.1	302.10	21	15.1	16.48	23	23.1
1992-93	1,756,248	15.7	345.39	15	31.3	17.75	16	38.9
1993-94	1,783,801	1.6	347.47	16	26.9	17.25	17	32.8
1994-95	1,892,978	6.1	365.10	17	26.1	17.22	18	30.3
1995-96	1,915,327	1.2	366.22	17	24.7	16.63	19	29.2
1996-97	2,068,371	8.0	392.76	17	30.5	16.99	18	34.9
1997-98	2,222,131	7.4	419.45	17	32.7	17.21	18	36.3
1998-99	2,386,588	7.4	447.54	15	34.3	17.21	19	37.2
1999-00	2,710,676	13.6	504.41	14	40.5	18.73	18	44.1
2001-02	2,986,139	10.2*	548.92	14	36.9	18.82	15	42.1
Cumulative Change		215.9%						
Average Annual Change		6.2%						

\*Two-year growth rate.

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

## ATTACHMENT 71

### Historical Data On Wisconsin State and Local Government Expenditures for Police and Fire Services

Fiscal Year	Police and Fire Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$566,645		\$120.02	15	9.9%	\$10.33	13	11.8%
1983-84	595,755	5.1%	125.80	16	8.0	10.45	12	12.3
1984-85	641,884	7.7	135.20	17	7.7	10.28	13	12.7
1985-86	653,893	1.9	137.50	19	2.3	9.95	13	8.3
1986-87	722,828	10.5	151.28	16	4.1	10.46	14	10.2
1987-88	769,493	6.5	159.57	17	2.6	10.54	14	9.1
1988-89	811,843	5.5	167.16	17	3.9	10.48	13	11.9
1989-90	879,269	8.3	179.28	16	2.3	10.48	13	9.4
1990-91	951,846	8.3	191.74	15	4.2	10.74	11	12.1
1991-92	1,002,538	5.3	199.49	16	2.0	10.88	12	9.1
1992-93	1,074,439	7.2	211.30	14	6.1	10.86	11	12.2
1993-94	1,123,152	4.5	218.78	14	11.2	10.86	11	16.4
1994-95	1,172,786	4.4	226.20	14	3.7	10.67	11	7.2
1995-96	1,241,955	5.9	237.47	14	2.5	10.78	12	6.2
1996-97	1,310,193	5.5	248.79	15	1.7	10.76	12	5.1
1997-98	1,381,050	5.4	260.69	15	1.7	10.70	13	4.4
1998-99	1,481,597	7.3	277.83	15	3.9	10.68	12	6.2
1999-00	1,581,800	6.8	294.35	14	4.0	10.93	13	6.7
2001-02	1,761,684	11.4*	323.84	16	3.1	11.10	13	7.0
Cumulative Change		210.9%						
Average Annual Change		6.2%						

\*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
1982-83	\$502,512		\$106.43	3	120.3%	\$9.16	2	124.2%
1983-84	499,011	-0.7%	105.38	3	102.4	8.75	2	110.3
1984-85	559,776	12.2	117.90	3	104.6	8.96	2	114.1
1985-86	531,572	-5.0	111.78	4	72.6	8.09	4	82.7
1986-87	350,450	-34.1	73.35	19	5.1	5.07	18	11.3
1987-88	376,248	7.4	78.02	19	3.2	5.15	18	9.7
1988-89	404,271	7.4	83.24	20	-0.7	5.22	21	7.0
1989-90	449,935	11.3	91.74	24	-5.5	5.36	23	1.2
1990-91	494,477	9.9	99.61	25	-5.6	5.58	22	1.6
1991-92	537,697	8.7	107.00	24	-6.7	5.84	20	-0.2
1992-93	625,569	16.3	123.03	21	-1.0	6.32	21	4.8
1993-94	654,535	4.6	127.50	21	-5.0	6.33	22	-0.6
1994-95	660,661	0.9	127.42	25	-10.8	6.01	26	-7.8
1995-96	706,025	6.9	135.00	24	-9.5	6.13	25	-6.2
1996-97	791,435	12.1	150.29	19	-3.0	6.50	18	0.3
1997-98	820,996	3.7	154.97	20	-3.7	6.36	18	-1.0
1998-99	906,664	10.4	170.02	20	-0.4	6.54	20	1.8
1999-00	1,026,484	13.2	191.01	19	4.9	7.09	19	7.7
2001-02	1,229,637	19.8*	226.04	16	10.1	7.75	18	14.3
Cumulative Change		144.7%						
Average Annual Change		4.8%						

\*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
1982-83	\$171,460		\$36.32	23	-13.2%	\$3.13	23	-11.7%
1983-84	176,563	3.0%	37.28	26	-20.7	3.10	26	-17.6
1984-85	228,844	29.6	48.20	20	-10.7	3.66	22	-6.5
1985-86	175,693	-23.2	36.94	39	-40.7	2.67	43	-37.2
1986-87	215,212	22.5	45.04	33	-34.4	3.11	33	-30.6
1987-88	234,458	8.9	48.62	35	-37.4	3.21	35	-33.4
1988-89	263,370	12.3	54.23	37	-36.9	3.40	36	-32.0
1989-90	348,578	32.4	71.07	28	-28.0	4.15	29	-22.9
1990-91	408,223	17.1	82.23	27	-24.0	4.61	29	-18.1
1991-92	484,630	18.7	96.44	25	-14.2	5.26	21	-8.1
1992-93	530,375	9.4	104.30	23	-8.5	5.36	18	-3.2
1993-94	473,503	-10.7	92.23	27	-24.8	4.58	29	-21.3
1994-95	621,687	31.3	119.90	20	-11.0	5.66	18	8.0
1995-96	639,310	2.8	122.24	24	-12.2	5.55	22	-9.1
1996-97	702,983	10.0	133.49	25	-8.7	5.78	21	-5.7
1997-98	821,533	16.9	155.07	16	0.7	6.36	17	3.5
1998-99	926,721	12.8	173.78	15	6.3	6.68	17	8.7
1999-00	1,029,820	11.1	191.63	11	10.8	7.12	13	13.7
2001-02	1,175,910	14.2*	216.16	10	13.8	7.41	8	18.2

Cumulative Change            585.8%  
Average Annual Change        10.7%

\*Two-year growth rate.

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

## ATTACHMENT 74

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

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1982-83	\$540,173		\$114.41	3	71.4%	\$9.85	3	74.5%
1983-84	586,782	8.6%	123.91	4	80.1	10.29	4	87.2
1984-85	584,864	-0.3	123.19	3	68.5	9.36	3	76.3
1985-86	586,602	0.3	123.35	4	54.7	8.93	3	63.8
1986-87	630,036	7.4	131.86	4	47.6	9.12	3	56.2
1987-88	639,469	1.5	132.60	5	36.9	8.76	3	45.6
1988-89	696,238	8.9	143.36	7	37.3	8.99	3	47.8
1989-90	726,639	4.4	148.16	9	30.0	8.66	5	39.1
1990-91	829,284	14.1	167.05	9	36.3	9.36	4	46.7
1991-92	937,674	13.1	186.59	7	43.3	10.18	3	53.3
1992-93	821,402	-12.4	161.54	11	17.9	8.30	8	24.7
1993-94	806,855	-1.8	157.17	12	16.0	7.80	8	21.4
1994-95	829,669	2.8	160.02	17	10.5	7.55	13	14.2
1995-96	766,312	-7.6	146.52	20	0.3	6.65	21	3.9
1996-97	1,057,142	38.0	200.74	8	32.4	8.69	2	36.8
1997-98	996,607	-5.7	188.12	8	24.3	7.72	4	27.7
1998-99	963,917	-3.3	180.76	12	17.2	6.95	7	19.8
1999-00	964,646	0.1	179.50	14	11.9	6.67	11	14.8
2001-02	1,171,969	21.5*	215.44	6	23.4	7.39	6	28.1
Cumulative Change		117.0%						
Average Annual Change		4.2%						

\*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
1982-83	\$476,104		\$100.84	36	-27.4%	\$8.68	35	-26.0%
1983-84	409,519	-14.0%	86.48	41	-40.1	7.18	37	-37.8
1984-85	429,498	4.9	90.46	39	-40.0	6.88	37	-37.2
1985-86	459,267	6.9	96.57	37	-39.0	6.99	37	-35.4
1986-87	492,634	7.3	103.11	37	-37.8	7.13	37	-34.2
1987-88	528,221	7.2	109.54	36	-38.4	7.24	37	-34.5
1988-89	542,139	2.6	111.63	38	-41.5	7.00	37	-37.0
1989-90	611,427	12.8	124.66	38	-38.3	7.28	36	-33.9
1990-91	672,256	9.9	135.42	35	-37.0	7.58	36	-32.2
1991-92	715,693	6.5	142.42	35	-38.2	7.77	36	-33.9
1992-93	788,526	10.2	155.07	34	-35.6	7.97	35	-31.8
1993-94	750,164	-4.9	146.13	35	-40.9	7.26	37	-38.2
1994-95	778,426	3.8	150.14	35	-41.1	7.08	37	-39.2
1995-96	730,844	-6.1	139.74	39	-46.7	6.35	36	-44.8
1996-97	633,338	-13.3	120.26	41	-52.0	5.20	40	-50.4
1997-98	637,958	0.7	120.42	39	-52.3	4.94	38	-51.0
1998-99	702,142	10.1	131.67	39	-48.8	5.06	36	-47.7
1999-00	812,666	15.7	151.22	37	-43.8	5.62	36	-42.4
2001-02	851,907	4.8*	156.60	39	-48.3	5.37	37	-46.3
Cumulative Change		78.9%						
Average Annual Change		3.1%						

\*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
1982-83	\$177,892		\$37.68	18	9.4%	\$3.24	16	11.4%
1983-84	183,814	3.3%	38.82	19	9.7	3.22	16	14.0
1984-85	200,304	9.0	42.19	17	9.6	3.21	17	14.7
1985-86	205,161	2.4	43.14	18	1.9	3.12	19	7.9
1986-87	217,474	6.0	45.52	18	0.1	3.15	17	5.9
1987-88	249,376	14.7	51.71	17	4.8	3.42	17	11.4
1988-89	247,079	-0.9	50.88	21	-2.9	3.19	21	4.6
1989-90	277,951	12.5	56.67	19	-1.2	3.31	18	5.7
1990-91	313,577	12.8	63.17	20	0.3	3.54	18	8.0
1991-92	317,917	1.4	63.26	21	1.4	3.45	19	8.5
1992-93	319,810	0.6	62.89	21	1.1	3.23	19	6.9
1993-94	356,352	11.4	69.41	17	9.5	3.45	17	14.7
1994-95	380,520	6.8	73.39	17	9.2	3.46	15	12.9
1995-96	399,468	5.0	76.38	20	7.5	3.47	19	11.4
1996-97	421,473	5.5	80.03	20	5.3	3.46	20	8.8
1997-98	438,706	4.1	82.81	23	2.1	3.40	22	5.0
1998-99	491,541	12.0	92.18	18	9.8	3.54	21	12.3
1999-00	497,205	1.2	92.52	18	4.3	3.44	22	7.0
2001-02	654,798	31.7*	120.37	14	15.2	4.13	15	19.6

Cumulative Change                    268.1%  
Average Annual Change                7.1%

\*Two-year growth rate.

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



**ATTACHMENT 77**

**Historical Data On Wisconsin State and Local Government Expenditures  
for Natural Resources**

Fiscal Year	Natural Resources Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1982-83	\$152,165		\$32.23	27	6.4%	\$2.77	29	8.3%
1983-84	158,369	4.1%	33.44	27	6.3	2.78	30	10.4
1984-85	173,827	9.8	36.61	27	4.2	2.78	29	9.1
1985-86	184,887	6.4	38.88	29	2.9	2.81	30	8.9
1986-87	207,668	12.3	43.46	27	5.9	3.01	26	12.1
1987-88	212,256	2.2	44.01	24	5.1	2.91	26	11.7
1988-89	248,335	17.0	51.13	21	13.8	3.21	26	22.5
1989-90	254,408	2.4	51.87	27	5.0	3.03	27	12.4
1990-91	280,703	10.3	56.54	24	13.8	3.17	26	22.4
1991-92	322,168	14.8	64.11	22	27.9	3.50	25	36.9
1992-93	502,348	55.9	98.79	8	94.0	5.08	8	105.3
1993-94	463,878	-7.7	90.36	9	70.0	4.49	10	78.0
1994-95	480,288	3.5	92.63	9	61.7	4.37	12	67.1
1995-96	582,479	21.3	111.37	8	89.7	5.06	8	96.4
1996-97	403,684	-30.7	76.66	22	25.8	3.32	24	30.1
1997-98	413,413	2.4	78.04	18	23.1	3.20	25	26.5
1998-99	422,761	2.3	79.28	21	21.3	3.05	27	24.0
1999-00	485,465	14.8	90.34	20	26.0	3.35	24	29.3
2001-02	541,637	11.6*	99.57	16	30.3	3.41	22	35.3

Cumulative Change           256.0%  
Average Annual Change       6.9%

\*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		Amount		% Difference	Amount Per		% Difference
	(Thousands)	Percent Change	Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average
1982-83	\$279,385		\$59.17	25	-28.2%	\$5.09	34	-26.9%
1983-84	285,993	2.4%	60.39	29	-35.0	5.02	36	-32.5
1984-85	349,609	22.2	73.64	26	-28.2	5.60	35	-24.9
1985-86	419,252	19.9	88.16	25	-20.2	6.38	26	-15.5
1986-87	497,103	18.6	104.04	23	-14.8	7.20	22	-9.9
1987-88	537,647	8.2	111.49	24	-15.1	7.36	23	-9.8
1988-89	614,319	14.3	126.49	24	-10.5	7.93	22	-3.7
1989-90	680,189	10.7	138.68	24	-9.7	8.10	23	-3.4
1990-91	824,249	21.2	166.03	19	-0.3	9.30	16	7.3
1991-92	904,224	9.7	179.93	15	-0.4	9.82	16	6.5
1992-93	922,205	2.0	181.36	24	-8.8	9.32	22	-3.5
1993-94	1,121,637	21.6	218.49	16	4.9	10.85	15	9.9
1994-95	1,213,551	8.2	234.06	15	1.5	11.04	17	4.8
1995-96	1,304,077	7.5	249.35	16	-1.2	11.32	16	2.3
1996-97	1,556,930	19.4	295.65	12	11.8	12.79	10	15.6
1997-98	1,768,072	13.6	333.75	12	14.8	13.70	10	17.9
1998-99	1,884,692	6.6	353.42	14	15.6	13.59	10	18.1
1999-00	2,114,983	12.2	393.56	12	16.1	14.62	11	19.1
2001-02	2,980,467	40.9*	547.88	4	38.1	18.79	4	43.4
Cumulative Change		966.8%						
Average Annual Change		13.3%						

\*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**

<u>Fiscal Year</u>	<u>Unemp. Comp. Expenditures (Thousands)</u>	<u>Percent Change</u>	<u>Amount Per Capita</u>	<u>Rank</u>	<u>% Difference From U.S. Average</u>	<u>Amount Per \$1,000 of Pers. Inc.</u>	<u>Rank</u>	<u>% Difference From U.S. Average</u>
1982-83	\$445,017		\$94.25	23	-8.8%	\$8.11	26	-7.2%
1983-84	373,842	-16.0%	78.94	11	32.4	6.56	9	37.6
1984-85	431,307	15.4	90.84	9	44.1	6.91	8	50.8
1985-86	350,699	-18.7	73.74	17	19.0	5.34	13	25.9
1986-87	328,412	-6.4	68.74	20	9.2	4.75	17	15.6
1987-88	286,602	-12.7	59.43	18	11.0	3.93	17	18.0
1988-89	278,189	-2.9	57.28	15	9.9	3.59	15	18.4
1989-90	327,584	17.8	66.79	16	1.1	3.90	16	8.1
1990-91	376,824	15.0	75.91	21	-13.2	4.25	24	-6.6
1991-92	537,532	42.6	106.96	21	-16.6	5.83	21	-10.7
1992-93	548,244	2.0	107.82	24	-20.9	5.54	23	-16.3
1993-94	468,076	-14.6	91.18	21	-16.2	4.53	23	-12.2
1994-95	680,889	45.5	131.32	20	-0.7	6.19	23	2.6
1995-96	586,693	-13.8	112.18	19	2.4	5.09	22	6.1
1996-97	617,566	5.3	117.27	16	17.7	5.07	16	21.7
1997-98	434,425	-29.7	82.00	13	27.2	3.37	14	30.7
1998-99	449,429	3.5	84.28	14	22.3	3.24	13	25.0
1999-00	464,288	3.3	86.40	13	30.7	3.21	11	34.1
2001-02	1,004,757	116.4*	184.70	13	26.1	6.33	8	30.9
Cumulative Change		125.8%						
Average Annual Change		4.4%						

\*Two-year growth rate.

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