

**State and Local Government  
Revenue and Expenditure Rankings**

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# State and Local Government Revenue and Expenditure Rankings

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# State and Local Government Revenue and Expenditure Rankings

## Introduction

This paper presents information on Wisconsin's rankings among all states on state and local taxes, other revenues, and expenditures by state and local governments. The data used in calculating the rankings is from the U.S. Census Bureau's publication "State and Local Government Finances," 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, 2008, and cover state fiscal year 2005-06, which ran from July 1, 2005, through June 30, 2006, in most states. Therefore, there is a lag of 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, fiscal year 2001-02, and fiscal years 2003-04 through 2005-06. The Census Bureau did not issue state-by-state figures for 2000-01 or 2002-03, 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 historical trends.

The remainder of this paper is comprised of five sections. The first section presents an overview of how state and local revenue and expenditure rankings are calculated and the second section provides information about Wisconsin's population and state personal income. This is followed by sections covering Wisconsin's rankings on state and local government revenues and expenditures. Finally, the last part of the paper includes a number of attachments, which show population, personal income, revenue, and expenditure rankings for all 50 states and the District of Columbia. The attachments also present historical information on Wisconsin's state and local government revenues and expenditures.

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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 expenditures; and

- Revenue collections or expenditures per \$1,000 of state personal income.

Per capita revenues or expenditures are calculated by dividing total revenue collections or government spending by a state's population. Revenues or expenditures per \$1,000 of personal income, which is generally believed to more accurately reflect the ability of state residents to pay taxes and fund government expenditures, is calculated by dividing total revenue collections or spending by total state personal income and multiplying that result by \$1,000. State personal income is a broad indicator of the size of a state's economy. It measures income from current production and includes wages and salaries, fringe benefits, personal interest and dividend income, rental income, proprietors' income, and public and private transfer payments to individuals. Employer and employee contributions for social insurance are subtracted and capital gains and losses are not included in calculating personal income.

In comparing revenues and expenditures across states, it is important to include both state and local governments, because there are significant differences among states in the mix of state and local revenues used to fund various programs. The extent to which the state deviates from the U.S. average for each measure is also noteworthy. A relatively high or low tax or expenditure ranking may be viewed as less of a concern if the state is close to the national average than if it significantly differs from the average.

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

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Wisconsin's population in June, 2007, was estimated at 5.60 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 2007 was also 20<sup>th</sup> highest at \$203.0 billion. Using these

numbers, per capita personal income in Wisconsin was \$36,241, which was 25<sup>th</sup> highest and 6.0% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 17.2% between 1987 and 2007, an average increase of 0.8% per year. In contrast, the population for all 50 states and the District of Columbia rose by 24.5% (1.1% per year) during that period. Wisconsin represented 2.0% of the nation's population in 1987 and 1.9% in 2007

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 5.2% annually compared to 5.6% annually. Wisconsin's per capita personal income was 5.9% less than the national average in 1987 and 6.0% less in 2007. Wisconsin's per capita personal income grew by approximately 4.4% per year during this period, which was the same as the growth rate 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, 2008.]

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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 2005-06. 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 2005-06, there

were no government-owned liquor stores in Wisconsin.

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

As shown in Table 1, Wisconsin's total state and local government revenues were \$47,967.2 million in 2005-06. General revenue was \$38,369.6 million, utility revenue was \$1,364.1 million, and insurance trust revenue was \$8,233.6 million.

In 2005-06, Wisconsin ranked 26<sup>th</sup> highest on total state and local government revenues per capita (6.0% below the U.S. average), and 30<sup>th</sup> highest on total revenues per \$1,000 of personal income (0.8% below average).

If only general revenues are considered, Wisconsin ranked 29<sup>th</sup> on both of these measures. Wisconsin was below the U.S. average by 5.9% on general revenues per capita and by 0.7% on general revenues per \$1,000 of personal income. Wisconsin ranked 10<sup>th</sup> highest on insurance trust revenues per capita and 9<sup>th</sup> highest on insurance trust revenues per \$1,000 of personal income, primarily due to strong employee retirement investment earnings. Wisconsin was well below average on utility revenue.

TABLE 1

**Summary of Wisconsin Rankings on State and Local Government Revenues  
Fiscal Year 2005-06**

	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	\$38,369,552	80.0%	\$6,885.32	29	-5.9%	\$211.80	29	-0.7%
Utility Revenue	1,364,114	2.8	244.79	34	-41.6	7.53	34	-38.4
Insurance Trust Revenue	<u>8,233,583</u>	<u>17.2</u>	<u>1,477.50</u>	10	5.4	<u>45.45</u>	9	11.2
Total Revenues	\$47,967,249	100.0%	\$8,607.60	26	-6.0%	\$264.77	30	-0.8%
<b>Breakdown of General Revenues</b>								
General Revenue from Own Sources	\$31,244,714	65.1%	\$5,606.79	24	-3.4%	\$172.47	22	2.0%
Federal Revenue	<u>7,124,838</u>	<u>14.9</u>	<u>1,278.53</u>	43	-15.5	<u>39.33</u>	38	-10.8
Total General Revenue	\$38,369,552	80.0%	\$6,885.32	29	-5.9%	\$211.80	29	-0.7%
<b>Breakdown of General Revenue from Own Sources</b>								
Taxes	\$22,299,546	46.5%	\$4,001.60	17	0.0%	\$123.09	13	5.6%
Current Charges	5,786,859	12.1	1,038.44	27	-7.3	31.94	30	-2.2
Miscellaneous General Revenue	<u>3,158,309</u>	<u>6.6</u>	<u>566.75</u>	38	-16.9	<u>17.43</u>	39	-12.2
Total General Revenue from Own Sources	\$31,244,714	65.1%	\$5,606.79	24	-3.4%	\$172.47	22	2.0%
<b>Breakdown of Taxes</b>								
Property Tax	\$8,023,556	16.7%	\$1,439.81	12	19.8%	\$44.29	9	26.4%
Individual Income Tax	5,906,515	12.3	1,059.91	15	17.9	32.60	16	24.5
General Sales and Use Tax	4,394,934	9.2	788.66	34	-16.5	24.26	34	-11.9
Motor Fuel Taxes*	1,074,406	2.2	192.80	3	55.4	5.93	6	64.0
Corporate Income Tax*	792,729	1.7	142.25	27	-19.7	4.38	29	-15.2
Other Selective Sales Taxes	488,004	1.0	87.57	51	-62.2	2.69	51	-60.1
Vehicle License Tax	336,250	0.7	60.34	32	-12.2	1.86	29	-7.3
Utility Taxes	325,314	0.7	58.38	19	-26.3	1.80	20	-22.2
Other Taxes	<u>957,839</u>	<u>2.0</u>	<u>171.88</u>	31	-37.4	<u>5.29</u>	33	-33.9
Total Taxes	\$22,299,546	46.5%	\$4,001.60	17	0.0%	\$123.09	13	5.6%
<b>Breakdown of Current Charges</b>								
Higher Education Charges	\$1,839,337	3.8%	\$330.06	20	20.1%	\$10.15	21	26.8%
Hospital Charges	977,522	2.0	175.41	33	-37.4	5.40	33	-33.9
Sewerage Charges	583,424	1.2	104.69	21	-7.5	3.22	20	-2.3
Other Current Charges	<u>2,386,576</u>	<u>5.0</u>	<u>428.27</u>	20	-5.4	<u>13.17</u>	20	-0.1
Total Current Charges	\$5,786,859	12.1%	\$1,038.44	27	-7.3%	\$31.94	30	-2.2%
<b>Breakdown of Misc. General Revenue</b>								
Interest	\$1,228,270	2.6%	\$220.41	30	-7.9%	\$6.78	29	-2.8%
Other Misc. General Revenue	<u>1,930,039</u>	<u>4.0</u>	<u>346.34</u>	40	-21.7	<u>10.65</u>	38	-17.4
Total Miscellaneous General Revenue	\$3,158,309	6.6%	\$566.75	38	-16.9%	\$17.43	39	-12.2%
<b>Breakdown of Utility Revenue</b>								
Electric Utility Revenue	\$862,107	1.8%	\$154.70	23	-29.3%	\$4.76	24	-25.4%
Water Utility Revenue	437,225	0.9	78.46	44	-41.8	2.41	42	-38.6
Other Utility Revenue	<u>64,782</u>	<u>0.1</u>	<u>11.62</u>	39	-82.3	<u>0.36</u>	38	-81.3
Total Utility Revenue	\$1,364,114	2.8%	\$244.79	34	-41.6%	\$7.53	34	-38.4%
<b>Breakdown of Insurance Trust Revenue</b>								
Employee Retirement Revenue	\$7,480,012	15.6%	\$1,342.27	9	13.8%	\$41.29	8	20.1%
Other Insurance Trust Revenue	<u>753,571</u>	<u>1.6</u>	<u>135.23</u>	29	-39.1	<u>4.16</u>	25	-35.7
Total Insurance Trust Revenue	\$8,233,583	17.2%	\$1,477.50	10	5.4%	\$45.45	9	11.2%

\*Motor fuel taxes include the motor fuel tax and petroleum inspection fee. The corporate income tax amount includes the corporate income and franchise tax and recycling surcharge. These amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

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

## Breakdown of General Revenues

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

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

- Taxes are defined broadly as compulsory contributions extracted by a government for public purposes, other than employee and employer assessments and contributions to finance retirement and social insurance systems and special assessments to pay for capital improvements. Tax revenue is comprised of gross amounts collected (including interest and penalties) less amounts paid under protest and amounts refunded during the same period. With this definition, some revenue sources that are commonly considered to be fees in Wisconsin, such as the vehicle registration fee, are instead classified as taxes by the Census Bureau. As noted, employer contributions to the state unemployment insurance reserve fund are considered insurance trust revenues rather than taxes.

- Current charges include charges imposed for providing current services or for the sale of products in connection with general government activities (primarily university tuition and other fees for specific services). These are reported as gross amounts without deduction for the costs of

providing the products or services. Utility charges are shown as utility revenues and are not included in this category.

- Miscellaneous general revenue includes all other general revenue of state and local governments from their own sources. It does not include utility, liquor store, or insurance trust revenue, which are not considered to be general revenues. The largest single source of miscellaneous revenue is interest earnings. Special assessments and sales of property are also included in this category.

As Table 1 indicates, Wisconsin's state and local general revenue from own sources totaled \$31,244.7 million in 2005-06. The per capita amount was \$5,607, which was 24<sup>th</sup> highest in the nation and 3.4% below the U.S. average. General own-source revenue per \$1,000 of personal income was \$172, which was 22<sup>nd</sup> highest and 2.0% above average.

Revenues received from the federal government totaled \$7,124.8 million. Federal revenues per capita were \$1,279, which was 43<sup>rd</sup> highest and 15.5% below the national average. Federal revenues per \$1,000 of personal income were \$39, which was 38<sup>th</sup> highest and 10.8% below average.

State and local taxes totaled \$22,229.5 million in 2005-06, which was \$4,002 per capita and \$123 per \$1,000 of personal income. Wisconsin ranked 17<sup>th</sup> highest on state and local taxes per capita (equal to the U.S. average) and 13<sup>th</sup> highest on taxes per \$1,000 of personal income (5.6% 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 \$5,786.9 million in 2005-06. The per capita amount was \$1,038, which ranked 27<sup>th</sup> and was 7.3% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$32, which was 30<sup>th</sup> highest and 2.2% below average. The most significant

sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$3,158.3 million, or \$567 per capita and \$17 per \$1,000 of personal income. Wisconsin ranked 38<sup>th</sup> on miscellaneous revenue per capita (16.9% below average) and 39<sup>th</sup> highest on miscellaneous revenue per \$1,000 of personal income (12.2% below average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2005-06.

These figures show that Wisconsin collects slightly less general revenue than most other states, and relies more heavily on taxes and less heavily on federal funds and non-tax revenue sources. Ta-

ble 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 1984-85, corporate income tax collections (including the recycling surcharge) per \$1,000 of personal income have ranged from 15.2% below the U.S. average in 2005-06 to 13.6% above average in 1994-95. Wisconsin's rankings on this measure have ranged from 11<sup>th</sup>

TABLE 2

### Wisconsin State and Local Government Revenues Compared to U.S. Average -- 2005-06

	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>Revenue Sources that Exceeded the U.S. Average</b>								
Property Tax	\$8,023,556	16.7%	\$1,439.81	12	19.8%	\$44.29	9	26.4%
Employee Retirement Revenue	7,480,012	15.6	1,342.27	9	13.8	41.29	8	20.1
Individual Income Tax	5,906,515	12.3	1,059.91	15	17.9	32.60	16	24.5
Higher Education Charges	1,839,337	3.8	330.06	20	20.1	10.15	21	26.8
Motor Fuel Taxes*	1,074,406	2.2	192.80	3	55.4	5.93	6	64.0
<b>Revenue Sources that were Less Than the U.S. Average</b>								
Federal Revenue	\$7,124,838	14.9%	\$1,278.53	43	-15.5%	\$39.33	38	-10.8%
General Sales and Use Tax	4,394,934	9.2	788.66	34	-16.5	24.26	34	-11.9
Other Current Charges	2,386,576	5.0	428.27	20	-5.4	13.17	20	-0.1
Other Misc. General Revenue	1,930,039	4.0	346.34	40	-21.7	10.65	38	-17.4
Interest	1,228,270	2.6	220.41	30	-7.9	6.78	29	-2.8
Hospital Charges	977,522	2.0	175.41	33	-37.4	5.40	33	-33.9
Other Taxes	957,839	2.0	171.88	31	-37.4	5.29	33	-33.9
Electric Utility Revenue	862,107	1.8	154.70	23	-29.3	4.76	24	-25.4
Corporate Income Tax*	792,729	1.7	142.25	27	-19.7	4.38	29	-15.2
Other Insurance Trust Revenue	753,571	1.6	135.23	29	-39.1	4.16	25	-35.7
Sewerage Charges	583,424	1.2	104.69	21	-7.5	3.22	20	-2.3
Other Selective Sales Taxes	488,004	1.0	87.57	51	-62.2	2.69	51	-60.1
Water Utility Revenue	437,225	0.9	78.46	44	-41.8	2.41	42	-38.6
Vehicle License Tax	336,250	0.7	60.34	32	-12.2	1.86	29	-7.3
Utility Taxes	325,314	0.7	58.38	19	-26.3	1.80	20	-22.2
Other Utility Revenue	64,782	0.1	11.62	39	-82.3	0.36	38	-81.3
<b>Total Revenues</b>	<b>\$47,967,249</b>	<b>100.0%</b>	<b>\$8,607.60</b>	<b>26</b>	<b>-6.0%</b>	<b>\$264.77</b>	<b>30</b>	<b>-0.8%</b>

\*Motor fuel taxes include the motor fuel tax and petroleum inspection fee. The corporate income tax amount includes the corporate income and franchise tax and recycling surcharge. These amounts differ from the figures reported by the Census Bureau due to errors in the Census data.

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

highest in the mid-1980s to 29<sup>th</sup> in 2005-06. Prior to 1982-83, Wisconsin's motor fuel tax revenues were generally below the U.S. average. Since that time, motor fuel tax collections have been significantly higher than average. Wisconsin has historically ranked lower on non-tax state and local revenues and on revenues received from the federal government.

The total tax burden in Wisconsin has fallen significantly since the 1990s. From fiscal years 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. State and local taxes per \$1,000 of personal income fell to \$117 in 2001-02 and rose to \$123 in 2005-06. Compared to the 1990s, the lower tax burden is primarily due to reductions in the state individual income tax and a decreased property tax burden resulting from revenue limits and additional state support for public schools.

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2005-06 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. As noted, there were no government-owned liquor stores in Wisconsin in 2005-06.

- 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 2005-06 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$45,316.3 million in 2005-06. Of this amount \$39,413.1 million (87.0%) was direct general expenditures, \$4,196.0 million (9.3%) was insurance trust expenditures, and \$1,680.8 million (3.7%) was utility expenditures. Wisconsin also had a small amount of inter-governmental expenditures.

Total expenditures were \$8,132 per capita and \$250 per \$1,000 of personal income. Wisconsin ranked 22<sup>nd</sup> highest on total expenditures per capita (3.1% below the U.S. average) and also on total expenditures per \$1,000 of personal income (2.3% above average).

Direct general expenditures were \$7,073 per capita, which was 21<sup>st</sup> highest and 0.7% below average. Direct general expenditures per \$1,000 of personal income were \$218, which was 24<sup>th</sup> highest and 4.9% above the national average.

Insurance trust expenditures were \$753 per capita and \$23 per \$1,000 of personal income. Wisconsin ranked 14<sup>th</sup> on per capita insurance trust expenditures (10.3% above average) and 9<sup>th</sup> on insurance trust expenditures per \$1,000 of personal income (16.4% above average), primarily due to relatively high employee retirement expenditures. Wisconsin was significantly below average on utility expenditures.

As described in the following sections, the Census Bureau also classifies government expenditures

by type and by functional area.

### **State and Local Government Expenditures by Type**

The Census Bureau divides total state and local spending into six broad types of expenditure: salaries and wages, other current operations, capital outlays, insurance benefits and repayments, interest on debt, and assistance and subsidies.

Capital outlays include expenditures for 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 2005-06. 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). Wisconsin was significantly below the U.S. average on expenditures for assistance and subsidies. For the other types of expenditure, Wisconsin ranked between 18<sup>th</sup> and 33<sup>rd</sup> highest and was relatively close to the U.S. average.

TABLE 3

Summary of Wisconsin Rankings on State and Local Government Expenditures  
Fiscal Year 2005-06

	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	\$39,413,057	87.0%	\$7,072.58	21	-0.7%	\$217.56	24	4.9%
Insurance Trust Expenditures	4,196,008	9.3	752.96	14	10.3	23.16	9	16.4
Utility Expenditures	1,680,754	3.7	301.61	34	-46.8	9.28	34	-43.9
Intergovernmental Expenditures	26,501	0.1	4.76	37	-77.1	0.15	37	-75.9
Total Expenditures	\$45,316,320	100.0%	\$8,131.90	22	-3.1%	\$250.14	22	2.3%
<b>Breakdown of Total Expenditures by Type</b>								
Current Operations Excluding Salaries	\$21,614,592	47.7%	\$3,878.68	19	1.5%	\$119.31	21	7.1%
Salaries	12,562,666	27.7	2,254.34	27	-6.6	69.34	27	-1.4
Capital Outlays	4,691,839	10.4	841.94	33	-14.8	25.90	33	-10.1
Insurance Benefits and Repayments	4,196,008	9.3	752.96	14	10.3	23.16	9	16.4
Interest on Debt	1,704,764	3.8	305.92	22	-6.0	9.41	18	-0.7
Assistance and Subsidies	519,950	1.1	93.30	32	-32.0	2.87	33	-28.2
Intergovernmental Expenditures	26,501	0.1	4.76	37	-77.1	0.15	37	-75.9
Total Expenditures	\$45,316,320	100.0%	\$8,131.90	22	-3.1%	\$250.14	22	2.3%
<b>Breakdown of Direct General Expenditures by Functional Area</b>								
Elementary and Secondary Education	\$9,336,693	20.6%	\$1,675.45	19	0.0%	\$51.54	18	5.6%
Public Welfare	7,202,720	15.9	1,292.51	18	4.3	39.76	19	10.1
Higher Education	4,515,620	10.0	810.32	14	26.2	24.93	17	33.3
Highways	3,264,099	7.2	585.73	17	29.2	18.02	17	36.4
Police and Fire	1,990,536	4.4	357.20	21	-5.8	10.99	14	-0.5
Interest on General Debt	1,692,787	3.7	303.77	15	5.9	9.34	12	11.8
Health	1,512,750	3.3	271.46	15	14.0	8.35	15	20.4
Corrections	1,276,332	2.8	229.03	13	9.2	7.05	9	15.3
Sewerage and Solid Waste Management	1,168,694	2.6	209.72	17	1.2	6.45	15	6.9
Hospitals	1,121,839	2.5	201.31	37	-45.6	6.19	34	-42.5
Natural Resources	696,829	1.5	125.04	14	46.6	3.85	14	54.8
Parks and Recreation	624,881	1.4	112.13	25	-3.6	3.45	23	1.7
Other Administration	594,065	1.3	106.60	37	-14.1	3.28	37	-9.3
Judicial and Legal Administration	552,826	1.2	99.20	30	-19.5	3.05	29	-15.0
Financial Administration	507,657	1.1	91.10	43	-27.3	2.80	43	-23.3
Housing and Community Development	440,884	1.0	79.12	43	-43.7	2.43	46	-40.6
Other Education	250,804	0.6	45.01	42	-46.6	1.38	42	-43.6
Other Transportation	248,430	0.5	44.58	35	-43.7	1.37	37	-40.5
Libraries	234,046	0.5	42.00	13	19.5	1.29	10	26.2
Protective Inspection and Regulation	177,609	0.4	31.87	28	-30.3	0.98	32	-26.4
Veterans' Services	22,980	0.1	4.12	7	24.2	0.13	7	31.1
Other Expenditures Not Elsewhere Classified	1,979,976	4.4	355.30	32	-22.3	10.93	31	-18.0
Total Direct General Expenditures	\$39,413,057	87.0%	\$7,072.58	21	-0.7%	\$217.56	24	4.9%
<b>Breakdown of Insurance Trust Expenditures by Functional Area</b>								
Employee Retirement	\$3,444,302	7.6%	\$618.07	11	18.2%	\$19.01	10	24.8%
Unemployment Compensation	731,055	1.6	131.19	10	39.5	4.04	8	47.3
Other	20,651	0.0	3.71	34	-94.4	0.11	34	-94.1
Total Insurance Trust Expenditures	\$4,196,008	9.3%	\$752.96	14	10.3%	\$23.16	9	16.4%
<b>Breakdown of Utility Expenditures by Functional Area</b>								
Electric	\$914,263	2.0%	\$164.06	21	-26.1%	\$5.05	20	-22.0%
Water	471,634	1.0	84.63	44	-47.0	2.60	45	-44.1
Transit	293,172	0.6	52.61	28	-66.1	1.62	28	-64.2
Gas	1,685	0.0	0.30	36	-99.0	0.01	36	-98.9
Total Utility Expenditures	\$1,680,754	3.7%	\$301.61	34	-46.8%	\$9.28	34	-43.9%

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

**TABLE 4**

**Wisconsin State and Local Government Expenditures  
Compared to the U.S. Average -- 2005-06**

	<u>Amount (Thousands)</u>	<u>Percent of Total</u>	<u>Per Capita Expenditures</u>	<u>Rank</u>	<u>% Difference From U.S. Average</u>	<u>Expenditures Per \$1,000 of Pers. Income</u>	<u>Rank</u>	<u>% Difference From U.S. Average</u>
<b>Expenditures that Exceeded the U.S. Average</b>								
Elementary and Secondary Education	\$9,336,693	20.6%	\$1,675.45	19	0.0%	\$51.54	18	5.6%
Public Welfare	7,202,720	15.9	1,292.51	18	4.3	39.76	19	10.1
Higher Education	4,515,620	10.0	810.32	14	26.2	24.93	17	33.3
Employee Retirement	3,444,302	7.6	618.07	11	18.2	19.01	10	24.8
Highways	3,264,099	7.2	585.73	17	29.2	18.02	17	36.4
Interest on General Debt	1,692,787	3.7	303.77	15	5.9	9.34	12	11.8
Health	1,512,750	3.3	271.46	15	14.0	8.35	15	20.4
Corrections	1,276,332	2.8	229.03	13	9.2	7.05	9	15.3
Sewerage and Solid Waste Management	1,168,694	2.6	209.72	17	1.2	6.45	15	6.9
Unemployment Compensation	731,055	1.6	131.19	10	39.5	4.04	8	47.3
Natural Resources	696,829	1.5	125.04	14	46.6	3.85	14	54.8
Parks and Recreation	624,881	1.4	112.13	25	-3.6	3.45	23	1.7
Libraries	234,046	0.5	42.00	13	19.5	1.29	10	26.2
Veterans' Services	22,980	0.1	4.12	7	24.2	0.13	7	31.1
<b>Expenditures Less Than the U.S. Average</b>								
Police and Fire	\$1,990,536	4.4	\$357.20	21	-5.8	\$10.99	14	-0.5
Other Expenditures Not Elsewhere								
Classified	1,979,976	4.4	355.30	32	-22.3	10.93	31	-18.0
Hospitals	1,121,839	2.5	201.31	37	-45.6	6.19	34	-42.5
Electric Utility	914,263	2.0	164.06	21	-26.1	5.05	20	-22.0
Other Administration	594,065	1.3	106.60	37	-14.1	3.28	37	-9.3
Judicial and Legal Administration	552,826	1.2	99.20	30	-19.5	3.05	29	-15.0
Financial Administration	507,657	1.1	91.10	43	-27.3	2.80	43	-23.3
Water Utility	471,634	1.0	84.63	44	-47.0	2.60	45	-44.1
Housing and Community Development	440,884	1.0	79.12	43	-43.7	2.43	46	-40.6
Transit Utility	293,172	0.6	52.61	28	-66.1	1.62	28	-64.2
Other Education	250,804	0.6	45.01	42	-46.6	1.38	42	-43.6
Other Transportation	248,430	0.5	44.58	35	-43.7	1.37	37	-40.5
Protective Inspection and Regulation	177,609	0.4	31.87	28	-30.3	0.98	32	-26.4
Intergovernmental Expenditures	26,501	0.1	4.76	37	-77.1	0.15	37	-75.9
Other Insurance Trust Expenditures	20,651	0.0	3.71	34	-94.4	0.11	34	-94.1
Gas Utility	1,685	0.0	0.30	36	-99.0	0.01	36	-98.9
	<u>\$45,316,320</u>	<u>100.0%</u>	<u>\$8,131.90</u>	<u>22</u>	<u>-3.1%</u>	<u>\$250.14</u>	<u>22</u>	<u>2.3%</u>

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

**State and Local Government Expenditures by  
Functional Area**

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



## 2005-06 Revenues Compared to Expenditures

Total state and local government revenues exceeded total expenditures by approximately \$2.7 billion in 2005-06 (\$48.0 billion of revenues compared to \$45.3 billion of expenditures). All of the excess was due to employee retirement system activity. In that year, employee retirement system revenues were \$7.5 billion while employee retirement expenditures were \$3.4 billion, for a net surplus of \$4.1 billion. The large revenue amount was due to strong investment gains. Other state and local revenues were \$1.4 billion lower than expenditures, primarily due to a -\$1.0 billion difference between general revenues and expenditures. The remaining \$1.4 billion variance between total revenues and expenditures was funded with a combination of existing balances and borrowing.

## Historical Expenditure Trends

Since the mid-1980s, Wisconsin's total state and local government expenditures per capita have been close to the U.S. average amount, ranging from 4.5% below average in 1989-90 to 3.9% above average in 1999-00. Since 1984-85, 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 1% to 8% since 1984-85. Wisconsin's rankings on this measure have ranged from 19<sup>th</sup> in the mid-1980s to 25<sup>th</sup> in 2003-04.

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 education have fallen in recent years. From fiscal years 1984-85 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, since then, the state's ranking on public welfare expenditures has fallen, 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 2005-06 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 2007.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2005-06.
- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2005-06.
- Attachments 47 through 79 show historical data on Wisconsin's rankings on state and local government revenues and expenditures. Specifically, Attachments 47 through 58 show historical data on taxes and other state and local government

revenues in Wisconsin. Attachments 59 through 79 present similar data on state and local government expenditures. As noted, the Census Bureau did not release state-by-state figures for the 2000-01 or 2002-03 fiscal years. Therefore, those years are not

included in the attachments.

A detailed list of the attachments can be found in the Table of Contents.

**ATTACHMENT 1**

**Rankings on State Population, Personal Income, and Per Capita Personal Income  
Calendar Year 2007**

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,627,851	23	\$149,948,709	25	\$32,401	43
Alaska	683,478	47	27,293,793	48	39,934	16
Arizona	6,338,755	16	208,544,895	18	32,900	42
Arkansas	2,834,797	32	85,327,390	33	30,100	48
California	36,553,215	1	1,519,874,746	1	41,580	8
Colorado	4,861,515	22	199,414,480	22	41,019	12
Connecticut	3,502,309	29	192,569,668	23	54,984	2
Delaware	864,764	45	34,640,684	45	40,058	15
District of Columbia	588,292	50	36,119,426	44	61,397	1
Florida	18,251,243	4	699,314,136	4	38,316	21
Georgia	9,544,750	9	318,950,288	11	33,416	38
Hawaii	1,283,388	42	50,129,549	40	39,060	19
Idaho	1,499,402	39	47,536,153	41	31,703	44
Illinois	12,852,548	5	525,919,549	5	40,919	14
Indiana	6,345,289	15	210,358,539	17	33,152	40
Iowa	2,988,046	30	103,973,171	30	34,796	32
Kansas	2,775,997	33	101,276,212	32	36,483	24
Kentucky	4,241,474	26	130,583,813	28	30,787	46
Louisiana	4,293,204	25	153,569,577	24	35,770	28
Maine	1,317,207	40	44,735,475	42	33,962	36
Maryland	5,618,344	19	262,071,799	15	46,646	7
Massachusetts	6,449,755	14	316,954,196	12	49,142	4
Michigan	10,071,822	8	345,885,337	9	34,342	34
Minnesota	5,197,621	21	212,941,365	16	40,969	13
Mississippi	2,918,785	31	83,264,784	34	28,527	51
Missouri	5,878,415	18	199,773,300	21	33,984	35
Montana	957,861	44	31,748,689	46	33,145	41
Nebraska	1,774,571	38	64,220,461	36	36,189	26
Nevada	2,565,382	35	101,714,270	31	39,649	18
New Hampshire	1,315,828	41	54,533,423	38	41,444	10
New Jersey	8,685,920	11	427,673,716	7	49,238	3
New Mexico	1,969,915	36	60,287,108	37	30,604	47
New York	19,297,729	3	900,511,325	2	46,664	6
North Carolina	9,061,032	10	305,023,249	13	33,663	37
North Dakota	639,715	48	23,000,715	51	35,955	27
Ohio	11,466,917	7	395,709,754	8	34,509	33
Oklahoma	3,617,316	28	126,279,662	29	34,910	31
Oregon	3,747,455	27	131,261,193	27	35,027	30
Pennsylvania	12,432,792	6	481,640,806	6	38,740	20
Rhode Island	1,057,832	43	42,008,417	43	39,712	17
South Carolina	4,407,709	24	136,851,452	26	31,048	45
South Dakota	796,214	46	28,396,069	47	35,664	29
Tennessee	6,156,719	17	205,468,743	19	33,373	39
Texas	23,904,380	2	884,601,064	3	37,006	23
Utah	2,645,330	34	79,596,974	35	30,090	49
Vermont	621,254	49	23,263,546	50	37,446	22
Virginia	7,712,091	12	320,522,538	10	41,561	9
Washington	6,468,424	13	265,605,273	14	41,062	11
West Virginia	1,812,035	37	53,080,267	39	29,293	50
<b>Wisconsin</b>	<b>5,601,640</b>	<b>20</b>	<b>203,008,249</b>	<b>20</b>	<b>36,241</b>	<b>25</b>
Wyoming	522,830	51	24,593,003	49	47,038	5
U.S. Total	301,621,157		\$11,631,571,000		\$38,564	
WI % Difference from U.S. Average					-6.0%	

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

## ATTACHMENT 2

### Rankings on Total State and Local Government Revenue Fiscal Year 2005-06

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$13,246,588	\$19,553.60	1	\$549.13	1
Wyoming	7,885,353	15,378.34	3	402.11	2
Louisiana	39,729,372	9,362.87	18	358.52	3
District of Columbia	11,074,878	18,916.57	2	347.45	4
New Mexico	18,452,107	9,500.12	14	345.70	5
New York	266,263,333	13,808.91	4	337.62	6
Mississippi	24,014,912	8,283.54	31	327.68	7
Oregon	36,149,304	9,793.68	10	316.01	8
California	404,540,877	11,159.79	5	301.26	9
Utah	20,781,428	8,056.27	35	297.97	10
Ohio	107,493,558	9,377.02	17	296.37	11
Nebraska	17,006,290	9,642.04	12	295.58	12
West Virginia	14,043,879	7,764.63	40	295.40	13
Montana	8,018,963	8,469.59	27	291.37	14
Maine	11,699,933	8,897.90	21	289.75	15
South Carolina	34,676,115	8,008.14	36	288.44	16
North Dakota	5,772,119	9,054.87	20	287.82	17
Vermont	5,731,780	9,233.22	19	282.70	18
Washington	63,055,038	9,891.13	8	278.30	19
Arkansas	20,797,991	7,403.76	48	277.83	20
Delaware	8,466,664	9,928.69	7	274.59	21
Hawaii	11,998,548	9,383.87	16	272.00	22
Michigan	88,461,211	8,756.52	23	271.95	23
Rhode Island	10,271,239	9,674.87	11	271.18	24
Indiana	51,062,236	8,101.71	33	267.15	25
Alabama	35,696,616	7,776.63	39	266.91	26
Iowa	24,840,099	8,356.45	30	266.49	27
Kentucky	31,152,287	7,409.37	47	266.46	28
Idaho	10,849,844	7,411.71	46	265.59	29
<b>Wisconsin</b>	<b>47,967,249</b>	<b>8,607.60</b>	<b>26</b>	<b>264.77</b>	<b>30</b>
Tennessee	47,255,909	7,778.86	38	257.18	31
Minnesota	48,830,442	9,473.20	15	256.60	32
Pennsylvania	109,300,072	8,812.52	22	254.48	33
North Carolina	67,478,864	7,608.02	42	251.28	34
Oklahoma	26,811,079	7,494.29	45	251.17	35
Arizona	45,324,175	7,351.03	49	248.26	36
Florida	151,623,707	8,396.71	29	246.78	37
Kansas	21,602,087	7,838.72	37	245.18	38
Missouri	44,201,359	7,571.79	43	244.87	39
South Dakota	6,062,212	7,688.61	41	241.56	40
Massachusetts	66,602,744	10,351.06	6	238.95	41
Colorado	41,158,032	8,635.31	24	234.70	42
Illinois	108,036,556	8,455.52	28	233.28	43
Texas	176,919,299	7,558.19	44	233.27	44
Georgia	65,306,752	6,990.60	51	229.78	45
New Jersey	85,516,847	9,868.00	9	226.94	46
Nevada	20,363,376	8,170.10	32	226.20	47
Virginia	61,647,173	8,068.74	34	215.22	48
Maryland	48,367,401	8,633.93	25	207.65	49
Connecticut	33,554,075	9,598.53	13	200.83	50
New Hampshire	9,379,889	7,150.28	50	192.71	51
U.S. Total	\$2,736,541,861	\$9,159.83		\$266.91	
WI % Difference from U.S. Average		-6.0%		-0.8%	

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

**ATTACHMENT 3**

**Rankings on State and Local Government General Revenue  
Fiscal Year 2005-06**

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$11,023,466	\$16,272.00	1	\$456.97	1
Wyoming	7,026,841	13,704.04	3	358.33	2
Louisiana	33,542,557	7,904.85	15	302.69	3
New Mexico	15,371,790	7,914.21	14	287.99	4
District of Columbia	9,170,577	15,663.91	2	287.71	5
Mississippi	20,217,108	6,973.55	26	275.86	6
West Virginia	12,672,487	7,006.41	25	266.56	7
New York	209,640,987	10,872.37	4	265.82	8
Maine	10,539,635	8,015.48	13	261.01	9
Vermont	5,111,970	8,234.78	8	252.13	10
North Dakota	4,942,896	7,754.05	16	246.48	11
Montana	6,729,469	7,107.63	22	244.52	12
Utah	16,792,861	6,510.03	38	240.78	13
South Carolina	28,876,764	6,668.83	35	240.20	14
Indiana	45,837,798	7,272.79	20	239.82	15
Hawaii	10,467,477	8,186.45	9	237.30	16
Delaware	7,216,972	8,463.20	6	234.06	17
Arkansas	17,202,700	6,123.89	46	229.80	18
Rhode Island	8,537,653	8,041.94	12	225.41	19
Kentucky	26,314,518	6,258.74	42	225.08	20
Nebraska	12,918,705	7,324.50	19	224.53	21
Oregon	25,578,874	6,929.91	28	223.61	22
Ohio	81,004,962	7,066.33	23	223.34	23
Iowa	20,640,548	6,943.68	27	221.44	24
Alabama	29,586,039	6,445.42	40	221.22	25
California	293,049,192	8,084.14	11	218.23	26
Idaho	8,856,384	6,049.95	48	216.79	27
North Carolina	57,199,025	6,449.00	39	213.00	28
<b>Wisconsin</b>	<b>38,369,552</b>	<b>6,885.32</b>	<b>29</b>	<b>211.80</b>	<b>29</b>
Oklahoma	22,448,614	6,274.88	41	210.30	30
Michigan	68,243,241	6,755.20	33	209.79	31
Kansas	18,333,615	6,652.70	36	208.08	32
Minnesota	39,379,973	7,639.79	17	206.94	33
Pennsylvania	87,488,936	7,053.96	24	203.70	34
Washington	46,023,653	7,219.50	21	203.13	35
Florida	123,634,781	6,846.72	30	201.23	36
Arizona	36,482,885	5,917.08	51	199.84	37
Missouri	35,510,455	6,083.02	47	196.72	38
Georgia	55,807,130	5,973.74	49	196.35	39
Tennessee	36,046,005	5,933.58	50	196.17	40
New Jersey	73,387,851	8,468.41	5	194.75	41
South Dakota	4,835,581	6,132.89	45	192.68	42
Texas	144,880,569	6,189.46	43	191.03	43
Illinois	87,469,650	6,845.85	32	188.87	44
Massachusetts	52,248,501	8,120.20	10	187.45	45
Colorado	32,631,390	6,846.35	31	186.08	46
Nevada	16,577,526	6,651.16	37	184.15	47
Maryland	41,832,236	7,467.35	18	179.59	48
Virginia	51,279,938	6,711.82	34	179.02	49
Connecticut	28,944,063	8,279.78	7	173.24	50
New Hampshire	8,091,689	6,168.29	44	166.24	51
U.S. Total	\$2,186,018,089	\$7,317.10		\$213.21	
WI % Difference from U.S. Average		-5.9%		-0.7%	

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 2005-06**

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$8,617,027	\$12,719.80	1	\$357.21	1
Wyoming	4,982,258	9,716.61	3	254.07	2
Louisiana	23,504,990	5,539.33	27	212.11	3
New Mexico	11,281,955	5,808.55	19	211.37	4
New York	165,727,484	8,594.94	4	210.14	5
Indiana	38,345,144	6,083.98	12	200.62	6
West Virginia	9,282,610	5,132.20	35	195.25	7
Maine	7,847,318	5,967.95	16	194.34	8
Delaware	5,975,831	7,007.74	6	193.81	9
Hawaii	8,457,460	6,614.44	8	191.73	10
District of Columbia	6,110,539	10,437.18	2	191.71	11
Utah	13,275,165	5,146.34	34	190.34	12
Vermont	3,756,715	6,051.62	14	185.28	13
South Carolina	22,107,381	5,105.50	36	183.89	14
North Dakota	3,643,886	5,716.26	22	181.70	15
Nebraska	10,300,641	5,840.14	18	179.03	16
Oregon	20,160,831	5,462.04	30	176.24	17
California	236,646,725	6,528.21	10	176.23	18
Mississippi	12,838,279	4,428.35	50	175.18	19
Ohio	62,954,296	5,491.71	29	173.57	20
Iowa	16,129,616	5,426.16	31	173.04	21
<b>Wisconsin</b>	<b>31,244,714</b>	<b>5,606.79</b>	<b>24</b>	<b>172.47</b>	<b>22</b>
Montana	4,698,025	4,962.03	37	170.71	23
Arkansas	12,673,712	4,511.65	47	169.30	24
Minnesota	32,171,011	6,241.24	11	169.06	25
Idaho	6,893,826	4,709.29	44	168.75	26
Kansas	14,849,799	5,388.53	32	168.54	27
Rhode Island	6,358,991	5,989.78	15	167.89	28
Kentucky	19,568,757	4,654.30	45	167.38	29
Michigan	54,276,666	5,372.69	33	166.86	30
Washington	37,238,434	5,841.41	17	164.35	31
Alabama	21,893,946	4,769.67	41	163.71	32
North Carolina	43,960,155	4,956.36	38	163.70	33
New Jersey	61,641,550	7,112.97	5	163.58	34
Florida	99,961,184	5,535.71	28	162.69	35
Pennsylvania	69,374,686	5,593.46	26	161.52	36
Oklahoma	17,039,958	4,763.04	42	159.63	37
Nevada	14,185,186	5,691.31	23	157.57	38
Georgia	44,402,258	4,752.93	43	156.23	39
Colorado	27,297,991	5,727.35	21	155.66	40
Illinois	71,523,713	5,597.83	25	154.44	41
Virginia	44,144,819	5,777.93	20	154.12	42
Massachusetts	42,508,632	6,606.48	9	152.51	43
Arizona	27,664,712	4,486.88	49	151.53	44
Texas	113,800,532	4,861.69	40	150.05	45
Tennessee	27,383,235	4,507.59	48	149.03	46
Missouri	26,891,450	4,606.56	46	148.97	47
Maryland	33,950,064	6,060.33	13	145.75	48
Connecticut	24,347,864	6,964.98	7	145.73	49
South Dakota	3,452,962	4,379.34	51	137.59	50
New Hampshire	6,439,786	4,909.04	39	132.31	51
U.S. Total	\$1,733,784,769	\$5,803.37		\$169.10	
WI % Difference from U.S. Average		-3.4%		2.0%	

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

**ATTACHMENT 5**

**Rankings on State and Local Government Revenue Received from the Federal Government  
Fiscal Year 2005-06**

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$2,044,583	\$3,987.43	2	\$104.26	1
Mississippi	7,378,829	2,545.20	4	100.68	2
Alaska	2,406,439	3,552.20	3	99.76	3
District of Columbia	3,060,038	5,226.73	1	96.00	4
Louisiana	10,037,567	2,365.52	5	90.58	5
New Mexico	4,089,835	2,105.66	9	76.62	6
Montana	2,031,444	2,145.60	8	73.81	7
West Virginia	3,389,877	1,874.21	13	71.30	8
Vermont	1,355,255	2,183.16	7	66.84	9
Maine	2,692,317	2,047.53	11	66.68	10
North Dakota	1,299,010	2,037.79	12	64.77	11
Arkansas	4,528,988	1,612.25	16	60.50	12
Kentucky	6,745,761	1,604.44	17	57.70	13
Rhode Island	2,178,662	2,052.16	10	57.52	14
Alabama	7,692,093	1,675.75	15	57.52	15
South Carolina	6,769,383	1,563.33	20	56.31	16
New York	43,913,503	2,277.44	6	55.68	17
South Dakota	1,382,619	1,753.55	14	55.09	18
Oklahoma	5,408,656	1,511.84	24	50.67	19
Utah	3,517,696	1,363.69	37	50.44	20
Ohio	18,050,666	1,574.62	18	49.77	21
North Carolina	13,238,870	1,492.64	25	49.30	22
Iowa	4,510,932	1,517.52	22	48.39	23
Arizona	8,818,173	1,430.20	31	48.30	24
Idaho	1,962,558	1,340.66	39	48.04	25
Missouri	8,619,005	1,476.45	27	47.75	26
Oregon	5,418,043	1,467.87	28	47.36	27
Tennessee	8,662,770	1,425.99	32	47.15	28
Hawaii	2,010,017	1,572.00	19	45.57	29
Nebraska	2,618,064	1,484.36	26	45.50	30
Michigan	13,966,575	1,382.51	35	42.94	31
Pennsylvania	18,114,250	1,460.49	29	42.17	32
California	56,402,467	1,555.94	21	42.00	33
Texas	31,080,037	1,327.77	40	40.98	34
Delaware	1,241,141	1,455.46	30	40.25	35
Georgia	11,404,872	1,220.81	47	40.13	36
Kansas	3,483,816	1,264.17	44	39.54	37
<b>Wisconsin</b>	<b>7,124,838</b>	<b>1,278.53</b>	<b>43</b>	<b>39.33</b>	<b>38</b>
Indiana	7,492,654	1,188.81	48	39.20	39
Washington	8,785,219	1,378.09	36	38.77	40
Florida	23,673,597	1,311.01	42	38.53	41
Minnesota	7,208,962	1,398.55	34	37.88	42
Massachusetts	9,739,869	1,513.72	23	34.94	43
Illinois	15,945,937	1,248.01	46	34.43	44
New Hampshire	1,651,903	1,259.24	45	33.94	45
Maryland	7,882,172	1,407.02	33	33.84	46
New Jersey	11,746,301	1,355.43	38	31.17	47
Colorado	5,333,399	1,118.99	49	30.41	48
Connecticut	4,596,199	1,314.80	41	27.51	49
Nevada	2,392,340	959.84	50	26.57	50
Virginia	7,135,119	933.89	51	24.91	51
U.S. Total	\$452,233,320	\$1,513.73		\$44.11	
WI % Difference from U.S. Average		-15.5%		-10.8%	

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

## ATTACHMENT 6

### Rankings on Total State and Local Taxes Fiscal Year 2005-06

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$3,136,120	\$6,116.19	3	\$159.93	1
New York	123,660,934	6,413.29	2	156.80	2
Alaska	3,664,728	5,409.59	6	151.92	3
Maine	5,805,560	4,415.18	12	143.77	4
District of Columbia	4,545,231	7,763.53	1	142.60	5
Louisiana	15,723,965	3,705.61	26	141.90	6
Hawaii	6,199,404	4,848.45	7	140.54	7
Vermont	2,752,997	4,434.75	11	135.78	8
New Mexico	6,974,456	3,590.82	30	130.67	9
New Jersey	47,307,677	5,458.95	5	125.54	10
West Virginia	5,882,442	3,252.31	37	123.73	11
Rhode Island	4,679,980	4,408.25	13	123.56	12
<b>Wisconsin</b>	<b>22,299,546</b>	<b>4,001.60</b>	<b>17</b>	<b>123.09</b>	<b>13</b>
California	163,749,003	4,517.23	10	121.94	14
Indiana	22,950,381	3,641.39	28	120.07	15
Nebraska	6,874,574	3,897.67	22	119.48	16
Ohio	43,246,872	3,772.57	24	119.24	17
Connecticut	19,871,967	5,684.60	4	118.94	18
Utah	8,283,153	3,211.10	41	118.76	19
Kansas	10,451,865	3,792.66	23	118.63	20
Minnesota	22,490,583	4,363.22	14	118.19	21
North Dakota	2,367,651	3,714.20	25	118.06	22
Delaware	3,618,436	4,243.27	15	117.35	23
Arkansas	8,747,018	3,113.80	45	116.85	24
Kentucky	13,558,452	3,224.79	40	115.97	25
Pennsylvania	49,062,635	3,955.77	18	114.23	26
Illinois	52,144,334	4,081.10	16	112.59	27
North Carolina	30,012,764	3,383.84	34	111.76	28
Mississippi	8,180,449	2,821.71	50	111.62	29
Washington	25,168,807	3,948.10	19	111.08	30
Michigan	36,016,894	3,565.21	31	110.72	31
Maryland	25,788,809	4,603.49	9	110.71	32
Idaho	4,502,606	3,075.81	46	110.22	33
Iowa	10,256,456	3,450.37	32	110.03	34
Massachusetts	30,635,651	4,761.24	8	109.91	35
Montana	3,019,675	3,189.37	42	109.72	36
Arizona	19,940,354	3,234.08	39	109.22	37
Georgia	31,025,457	3,321.04	36	109.16	38
Florida	66,695,224	3,693.49	27	108.55	39
Nevada	9,763,849	3,917.41	21	108.46	40
Oregon	12,402,985	3,360.26	35	108.42	41
Oklahoma	11,257,270	3,146.65	43	105.46	42
Virginia	30,058,820	3,934.27	20	104.94	43
South Carolina	12,444,152	2,873.87	47	103.51	44
Missouri	18,311,736	3,136.84	44	101.44	45
Texas	75,732,050	3,235.36	38	99.85	46
Colorado	17,223,540	3,613.65	29	98.22	47
Alabama	12,768,354	2,781.63	51	95.47	48
Tennessee	17,240,319	2,837.95	49	93.83	49
New Hampshire	4,517,017	3,443.32	33	92.80	50
South Dakota	2,240,776	2,841.94	48	89.29	51
U.S. Total	\$1,195,253,978	\$4,000.79		\$116.58	
WI % Difference from U.S. Average		0.0%		5.6%	

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



**ATTACHMENT 7**

**Rankings on State and Local Property Taxes  
Fiscal Year 2005-06**

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$2,780,460	\$2,119.54	3	\$57.12	1
Vermont	1,148,328	1,849.82	7	56.64	2
Maine	2,210,504	1,681.11	10	54.74	3
New Jersey	20,549,427	2,371.25	1	54.53	4
Wyoming	984,990	1,920.97	5	50.23	5
Rhode Island	1,887,857	1,778.24	8	49.84	6
New York	36,438,151	1,889.75	6	46.20	7
Connecticut	7,566,269	2,164.42	2	45.29	8
<b>Wisconsin</b>	<b>8,023,556</b>	<b>1,439.81</b>	<b>12</b>	<b>44.29</b>	<b>9</b>
Indiana	8,407,529	1,333.97	16	43.99	10
Texas	32,486,125	1,387.84	14	42.83	11
Illinois	19,555,118	1,530.49	11	42.23	12
Michigan	13,525,071	1,338.81	15	41.58	13
Alaska	969,186	1,430.64	13	40.18	14
Massachusetts	10,828,955	1,682.98	9	38.85	15
Nebraska	2,234,031	1,266.63	18	38.83	16
Montana	1,058,805	1,118.30	23	38.47	17
District of Columbia	1,213,606	2,072.91	4	38.07	18
Florida	23,044,982	1,276.20	17	37.51	19
Kansas	3,273,931	1,188.01	20	37.16	20
Iowa	3,391,938	1,141.08	22	36.39	21
Ohio	12,596,479	1,098.83	25	34.73	22
Pennsylvania	14,214,051	1,146.03	21	33.09	23
South Carolina	3,960,046	914.54	35	32.94	24
Virginia	9,233,053	1,208.48	19	32.23	25
Oregon	3,684,953	998.34	31	32.21	26
North Dakota	634,373	995.16	32	31.63	27
Georgia	8,946,070	957.61	34	31.48	28
South Dakota	767,181	973.00	33	30.57	29
Washington	6,910,760	1,084.06	26	30.50	30
Idaho	1,238,724	846.19	38	30.32	31
Arizona	5,524,045	895.93	36	30.26	32
Colorado	5,269,089	1,105.50	24	30.05	33
Mississippi	2,076,028	716.09	42	28.33	34
Minnesota	5,340,562	1,036.08	28	28.06	35
Nevada	2,509,147	1,006.71	30	27.87	36
California	37,225,196	1,026.91	29	27.72	37
Missouri	4,984,531	853.86	37	27.61	38
Utah	1,876,730	727.55	41	26.91	39
North Carolina	6,985,360	787.58	39	26.01	40
Maryland	5,961,742	1,064.21	27	25.59	41
Tennessee	4,125,714	679.14	43	22.45	42
Louisiana	2,469,740	582.03	46	22.29	43
Hawaii	982,653	768.52	40	22.28	44
West Virginia	1,059,060	585.54	45	22.28	45
Kentucky	2,420,696	575.75	47	20.71	46
New Mexico	954,082	491.21	49	17.87	47
Arkansas	1,320,137	469.95	50	17.63	48
Delaware	530,764	622.42	44	17.21	49
Oklahoma	1,802,461	503.83	48	16.89	50
Alabama	<u>1,926,854</u>	419.77	51	14.41	51
U.S. Total	\$359,109,100	\$1,202.02		\$35.03	
WI % Difference from U.S. Average		19.8%		26.4%	

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

**ATTACHMENT 8**

**Rankings on State and Local Individual Income Taxes  
Fiscal Year 2005-06**

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$38,611,920	\$2,002.49	2	\$48.96	1
Oregon	5,537,385	1,500.21	6	48.41	2
Maryland	9,847,319	1,757.82	3	42.28	3
District of Columbia	1,232,384	2,104.99	1	38.66	4
California	51,219,823	1,412.97	7	38.14	5
Ohio	13,766,469	1,200.89	12	37.96	6
Massachusetts	10,483,437	1,629.28	5	37.61	7
Minnesota	6,862,953	1,331.43	8	36.06	8
North Carolina	9,467,278	1,067.40	14	35.25	9
Hawaii	1,550,757	1,212.82	10	35.16	10
Delaware	1,076,552	1,262.45	9	34.91	11
Connecticut	5,777,636	1,652.76	4	34.58	12
Maine	1,368,927	1,041.08	16	33.90	13
Kentucky	3,921,908	932.80	19	33.55	14
Utah	2,277,478	882.90	21	32.65	15
<b>Wisconsin</b>	<b>5,906,515</b>	<b>1,059.91</b>	<b>15</b>	<b>32.60</b>	<b>16</b>
Virginia	9,073,077	1,187.54	13	31.68	17
Idaho	1,222,569	835.16	27	29.93	18
Pennsylvania	12,326,373	993.84	17	28.70	19
Georgia	8,040,366	860.66	25	28.29	20
Montana	768,911	812.12	29	27.94	21
New Jersey	10,506,565	1,212.38	11	27.88	22
West Virginia	1,297,720	717.49	32	27.30	23
Kansas	2,402,083	871.64	24	27.26	24
Rhode Island	1,019,482	960.29	18	26.92	25
Arkansas	2,012,835	716.54	33	26.89	26
Nebraska	1,545,024	875.98	22	26.85	27
Vermont	542,012	873.12	23	26.73	28
Missouri	4,821,082	825.86	28	26.71	29
Iowa	2,482,891	835.27	26	26.64	30
Indiana	4,994,800	792.49	30	26.13	31
Oklahoma	2,755,776	770.30	31	25.82	32
Colorado	4,258,944	893.56	20	24.29	33
South Carolina	2,727,251	629.83	36	22.69	34
Louisiana	2,501,120	589.43	38	22.57	35
Alabama	2,876,442	626.64	37	21.51	36
New Mexico	1,123,954	578.67	39	21.06	37
Michigan	6,698,913	663.11	35	20.59	38
Illinois	8,635,104	675.83	34	18.65	39
Arizona	3,253,279	527.64	40	17.82	40
Mississippi	1,254,733	432.80	41	17.12	41
North Dakota	275,630	432.39	42	13.74	42
New Hampshire	80,931	61.69	43	1.66	43
Tennessee	192,764	31.73	44	1.05	44
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.
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	\$268,599,372	\$899.06		\$26.20	
WI % Difference from U.S. Average		17.9%		24.5%	

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

**ATTACHMENT 9**

**Rankings on State and Local General Sales Taxes  
Fiscal Year 2005-06**

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Louisiana	\$6,597,552	\$1,554.82	4	\$59.54	1
Hawaii	2,355,316	1,842.06	2	53.39	2
Washington	11,813,005	1,853.05	1	52.14	3
Arkansas	3,598,486	1,281.01	8	48.07	4
New Mexico	2,469,425	1,271.39	9	46.26	5
Tennessee	8,205,677	1,350.75	6	44.66	6
Mississippi	3,048,798	1,051.63	15	41.60	7
Wyoming	803,259	1,566.55	3	40.96	8
Arizona	7,463,355	1,210.47	11	40.88	9
Nevada	3,320,670	1,332.30	7	36.89	10
South Dakota	913,848	1,159.02	12	36.41	11
Florida	21,975,794	1,216.99	10	35.77	12
Utah	2,420,532	938.36	20	34.71	13
Georgia	9,491,915	1,016.04	17	33.40	14
Kansas	2,828,945	1,026.54	16	32.11	15
California	40,347,535	1,113.04	14	30.05	16
Oklahoma	3,186,220	890.62	22	29.85	17
Texas	22,529,042	962.47	19	29.70	18
Alabama	3,843,747	837.37	27	28.74	19
Nebraska	1,648,042	934.39	21	28.64	20
Indiana	5,334,275	846.35	25	27.91	21
New York	21,801,869	1,130.69	13	27.64	22
Colorado	4,800,719	1,007.23	18	27.38	23
Missouri	4,932,673	844.98	26	27.33	24
South Carolina	3,282,214	758.00	37	27.30	25
Idaho	1,078,543	736.77	38	26.40	26
Maine	1,041,216	791.85	32	25.79	27
District of Columbia	817,066	1,395.60	5	25.63	28
North Dakota	510,326	800.56	30	25.45	29
Ohio	9,201,348	802.66	29	25.37	30
North Carolina	6,785,052	764.99	35	25.27	31
Michigan	8,080,905	799.91	31	24.84	32
Iowa	2,272,316	764.43	36	24.38	33
<b>Wisconsin</b>	<b>4,394,934</b>	<b>788.66</b>	<b>34</b>	<b>24.26</b>	<b>34</b>
West Virginia	1,125,766	622.42	43	23.68	35
Minnesota	4,505,892	874.15	23	23.68	36
Kentucky	2,758,327	656.05	41	23.59	37
Rhode Island	854,257	804.66	28	22.55	38
Pennsylvania	8,605,237	693.81	40	20.04	39
Illinois	9,064,370	709.43	39	19.57	40
Connecticut	3,040,683	869.82	24	18.20	41
New Jersey	6,853,418	790.83	33	18.19	42
Vermont	330,024	531.63	46	16.28	43
Virginia	4,283,698	560.68	45	14.95	44
Maryland	3,381,694	603.66	44	14.52	45
Massachusetts	4,009,371	623.12	42	14.38	46
Alaska	171,375	252.97	47	7.10	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	\$282,178,731	\$944.52		\$27.52	
WI % Difference from U.S. Average		-16.5%		-11.9%	

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

## ATTACHMENT 10

### Rankings on State and Local Selective Sales Taxes\* Fiscal Year 2005-06

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,426,059	\$973.37	1	\$26.95	1
Vermont	480,876	774.63	2	23.72	2
West Virginia	1,119,970	619.21	6	23.56	3
Kentucky	2,322,780	552.46	10	19.87	4
Louisiana	2,168,626	511.07	16	19.57	5
Illinois	8,828,177	690.94	4	19.06	6
Montana	517,850	546.95	12	18.82	7
Hawaii	812,838	635.71	5	18.43	8
Alabama	2,286,357	498.09	21	17.10	9
Florida	10,367,967	574.16	7	16.87	10
North Dakota	325,494	510.61	17	16.23	11
Washington	3,600,128	564.73	9	15.89	12
Maine	628,969	478.34	23	15.58	13
Minnesota	2,933,005	569.01	8	15.41	14
Texas	11,574,772	494.49	22	15.26	15
Rhode Island	550,948	518.96	14	14.55	16
New Hampshire	707,927	539.65	13	14.54	17
Delaware	440,551	516.63	15	14.29	18
Arkansas	1,043,787	371.57	31	13.94	19
New Mexico	738,773	380.36	29	13.84	20
District of Columbia	440,409	752.25	3	13.82	21
Virginia	3,806,947	498.28	20	13.29	22
Pennsylvania	5,661,718	456.49	24	13.18	23
North Carolina	3,535,024	398.56	26	13.16	24
Mississippi	941,328	324.70	39	12.84	25
Utah	894,504	346.77	36	12.83	26
New York	9,799,216	508.21	18	12.43	27
Maryland	2,840,950	507.13	19	12.20	28
Indiana	2,326,082	369.06	32	12.17	29
South Dakota	302,159	383.22	28	12.04	30
Missouri	2,141,640	366.87	33	11.86	31
Michigan	3,782,046	374.37	30	11.63	32
Connecticut	1,930,063	552.12	11	11.55	33
Iowa	1,069,727	359.87	34	11.48	34
Kansas	988,537	358.71	35	11.22	35
Alaska	264,262	390.08	27	10.95	36
<b>Wisconsin</b>	<b>1,887,724</b>	<b>338.75</b>	<b>37</b>	<b>10.42</b>	<b>37</b>
Ohio	3,778,711	329.63	38	10.42	38
Arizona	1,884,040	305.57	44	10.32	39
Tennessee	1,888,110	310.80	42	10.28	40
Idaho	418,099	285.61	48	10.23	41
South Carolina	1,204,746	278.23	50	10.02	42
New Jersey	3,754,794	433.28	25	9.96	43
Oklahoma	1,045,811	292.33	47	9.80	44
Oregon	1,079,102	292.35	46	9.43	45
Nebraska	540,832	306.63	43	9.40	46
Georgia	2,539,298	271.81	51	8.93	47
California	11,671,845	321.98	41	8.69	48
Colorado	1,415,510	296.99	45	8.07	49
Massachusetts	2,082,979	323.73	40	7.47	50
Wyoming	<u>143,441</u>	279.74	49	7.31	51
U.S. Total	\$129,935,508	\$434.92		\$12.67	
WI % Difference from U.S. Average		-22.1%		-17.8%	

\*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 2005-06**

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$207,256	\$218.90	1	\$7.53	1
West Virginia	320,734	177.33	4	6.75	2
North Dakota	133,607	209.59	2	6.66	3
Arkansas	456,404	162.47	11	6.10	4
Mississippi	446,710	154.09	17	6.10	5
<b>Wisconsin</b>	<b>1,074,406*</b>	<b>192.80</b>	<b>3</b>	<b>5.93</b>	<b>6</b>
Louisiana	648,621	152.86	18	5.85	7
Maine	229,066	174.21	5	5.67	8
Idaho	228,140	155.85	16	5.58	9
North Carolina	1,494,367	168.48	8	5.56	10
Nebraska	304,217	172.48	6	5.29	11
Utah	359,218	139.26	22	5.15	12
South Dakota	125,367	159.00	13	5.00	13
Ohio	1,804,069	157.37	14	4.97	14
Kansas	432,887	157.08	15	4.91	15
Florida	3,010,739	166.73	10	4.90	16
Pennsylvania	2,092,822	168.74	7	4.87	17
Iowa	441,867	148.65	19	4.74	18
Alabama	632,115	137.71	24	4.73	19
Nevada	419,838	168.45	9	4.66	20
New Mexico	247,025	127.18	32	4.63	21
Tennessee	848,348	139.65	21	4.62	22
Kentucky	533,534	126.90	33	4.56	23
Washington	1,030,005	161.57	12	4.55	24
Indiana	838,295	133.01	27	4.39	25
South Carolina	511,834	118.20	40	4.26	26
Vermont	86,018	138.56	23	4.24	27
Arizona	772,849	125.35	36	4.23	28
Missouri	752,286	128.87	28	4.17	29
Texas	2,993,671	127.89	31	3.95	30
Delaware	120,090	140.83	20	3.89	31
Oregon	430,358	116.59	41	3.76	32
Hawaii	164,186	128.41	30	3.72	33
Oklahoma	391,310	109.38	42	3.67	34
Illinois	1,641,297	128.46	29	3.54	35
Rhode Island	133,200	125.47	34	3.52	36
Wyoming	68,845	134.26	26	3.51	37
Minnesota	646,498	125.42	35	3.40	38
Colorado	589,533	123.69	38	3.36	39
Maryland	768,742	137.23	25	3.30	40
Michigan	1,061,656	105.09	43	3.26	41
Virginia	933,207	122.14	39	3.26	42
Georgia	899,222	96.26	46	3.16	43
New Hampshire	128,357	97.85	45	2.64	44
Connecticut	432,948	123.85	37	2.59	45
California	3,393,381	93.61	47	2.53	46
Massachusetts	671,844	104.41	44	2.41	47
Alaska	42,087	62.13	48	1.74	48
New Jersey	519,491	59.95	49	1.38	49
District of Columbia	24,221	41.37	50	0.76	50
New York	<u>533,618</u>	27.67	51	0.68	51
U.S. Total	\$37,070,406	\$124.08		\$3.62	
WI % Difference from U.S. Average		55.4%		64.0%	

\*Includes motor fuel taxes plus petroleum inspection fee.

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

ATTACHMENT 12

Rankings on State and Local Public Utility Taxes  
Fiscal Year 2005-06

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$4,180,462	\$231.51	2	\$6.80	1
District of Columbia	214,353	366.13	1	6.72	2
Illinois	2,860,451	223.87	3	6.18	3
Alabama	742,865	161.84	4	5.55	4
Hawaii	200,520	156.82	5	4.55	5
Washington	919,254	144.20	6	4.06	6
West Virginia	183,665	101.55	9	3.86	7
Virginia	793,915	103.91	8	2.77	8
Pennsylvania	1,173,021	94.58	10	2.73	9
Texas	1,980,755	84.62	13	2.61	10
Rhode Island	95,949	90.38	11	2.53	11
New Jersey	940,580	108.54	7	2.50	12
California	3,167,423	87.38	12	2.36	13
Kentucky	249,992	59.46	18	2.14	14
North Dakota	42,478	66.64	17	2.12	15
Nevada	182,981	73.41	16	2.03	16
Maryland	467,611	83.47	14	2.01	17
Utah	134,579	52.17	25	1.93	18
New York	1,509,614	78.29	15	1.91	19
<b>Wisconsin</b>	<b>325,314</b>	<b>58.38</b>	<b>19</b>	<b>1.80</b>	<b>20</b>
Kansas	155,647	56.48	20	1.77	21
Missouri	317,137	54.33	21	1.76	22
Oregon	192,655	52.19	24	1.68	23
Louisiana	185,854	43.80	27	1.68	24
Delaware	45,144	52.94	23	1.46	25
New Hampshire	70,377	53.65	22	1.45	26
Oklahoma	142,477	39.83	29	1.33	27
Arkansas	99,468	35.41	32	1.33	28
North Carolina	353,066	39.81	30	1.31	29
New Mexico	58,355	30.04	35	1.09	30
Wyoming	21,307	41.55	28	1.09	31
Nebraska	62,499	35.43	31	1.09	32
Iowa	99,651	33.52	34	1.07	33
Connecticut	173,083	49.51	26	1.04	34
Montana	28,203	29.79	37	1.02	35
Arizona	183,726	29.80	36	1.01	36
South Carolina	115,836	26.75	38	0.96	37
Colorado	168,714	35.40	33	0.96	38
Georgia	247,505	26.49	39	0.87	39
Maine	27,028	20.56	40	0.67	40
Mississippi	45,440	15.67	43	0.62	41
Vermont	11,732	18.90	41	0.58	42
Ohio	207,659	18.11	42	0.57	43
Idaho	21,541	14.72	45	0.53	44
Minnesota	80,228	15.56	44	0.42	45
South Dakota	9,676	12.27	46	0.39	46
Tennessee	57,522	9.47	47	0.31	47
Michigan	91,223	9.03	48	0.28	48
Alaska	4,111	6.07	49	0.17	49
Indiana	26,358	4.18	50	0.14	50
Massachusetts	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$23,669,004	\$79.23		\$2.31	
WI % Difference from U.S. Average		-26.3%		-22.2%	

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

**ATTACHMENT 13**

**Rankings on State and Local Other Selective Sales Taxes\*  
Fiscal Year 2005-06**

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$1,823,240	\$731.51	1	\$20.25	1
Vermont	383,126	617.17	2	18.90	2
Kentucky	1,539,254	366.10	7	13.17	3
West Virginia	615,571	340.34	10	12.95	4
Louisiana	1,334,151	314.41	14	12.04	5
Minnesota	2,206,279	428.02	3	11.59	6
New Hampshire	509,193	388.16	5	10.46	7
Montana	282,391	298.26	16	10.26	8
Hawaii	448,132	350.48	8	10.16	9
New York	7,755,984	402.24	4	9.83	10
Illinois	4,326,429	338.61	11	9.34	11
Maine	372,875	283.57	18	9.23	12
Alaska	218,064	321.89	13	9.04	13
Delaware	275,317	322.86	12	8.93	14
Texas	6,600,346	281.97	19	8.70	15
Rhode Island	321,799	303.11	15	8.50	16
New Mexico	433,393	223.13	26	8.12	17
Michigan	2,629,167	260.25	22	8.08	18
Connecticut	1,324,032	378.75	6	7.92	19
Indiana	1,461,429	231.88	25	7.65	20
North Dakota	149,409	234.38	24	7.45	21
Washington	1,650,869	258.96	23	7.29	22
Virginia	2,079,825	272.22	20	7.26	23
Maryland	1,604,597	286.43	17	6.89	24
Alabama	911,377	198.55	29	6.81	25
South Dakota	167,116	211.95	28	6.66	26
Arkansas	487,915	173.69	35	6.52	27
District of Columbia	201,835	344.75	9	6.33	28
North Carolina	1,687,591	190.27	31	6.28	29
Mississippi	449,178	154.94	38	6.13	30
New Jersey	2,294,723	264.79	21	6.09	31
Missouri	1,072,217	183.67	32	5.94	32
Utah	400,707	155.34	37	5.75	33
Iowa	528,209	177.69	33	5.67	34
Pennsylvania	2,395,875	193.17	30	5.58	35
Tennessee	982,240	161.69	36	5.35	36
Florida	3,176,766	175.92	34	5.17	37
Arizona	927,465	150.42	40	5.08	38
Massachusetts	1,411,135	219.31	27	5.06	39
Georgia	1,392,571	149.06	41	4.90	40
Ohio	1,766,983	154.14	39	4.87	41
South Carolina	577,076	133.27	46	4.80	42
Oklahoma	512,024	143.12	43	4.80	43
Kansas	400,003	145.15	42	4.54	44
Idaho	168,418	115.05	48	4.12	45
Oregon	456,089	123.57	47	3.99	46
California	5,111,041	140.99	44	3.81	47
Colorado	657,263	137.90	45	3.75	48
Nebraska	174,116	98.72	50	3.03	49
Wyoming	53,289	103.93	49	2.72	50
<b>Wisconsin</b>	<b>488,004</b>	<b>87.57</b>	<b>51</b>	<b>2.69</b>	<b>51</b>
U.S. Total	\$69,196,098	\$231.62		\$6.75	
WI % Difference from U.S. Average		-62.2%		-60.1%	

\*Includes selective sales and excise taxes other than motor fuel and public utility taxes.  
Sources: U.S. Census Bureau and Bureau of Economic Analysis.

**ATTACHMENT 14**

**Rankings on State and Local Corporate Income Taxes  
Fiscal Year 2005-06**

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$821,664	\$1,212.88	1	\$34.06	1
New York	9,046,281	469.16	2	11.47	2
West Virginia	533,027	294.70	6	11.21	3
New Hampshire	542,644	413.66	3	11.15	4
Delaware	295,577	346.62	5	9.59	5
Kentucky	1,113,124	264.75	10	9.52	6
California	10,316,468	284.59	9	7.68	7
New Mexico	377,185	194.19	12	7.07	8
District of Columbia	219,801	375.43	4	6.90	9
Massachusetts	1,859,009	288.92	8	6.67	10
New Jersey	2,508,428	289.45	7	6.66	11
North Dakota	120,115	188.43	13	5.99	12
Michigan	1,886,168	186.71	15	5.80	13
Minnesota	1,071,953	207.96	11	5.63	14
Montana	153,675	162.31	19	5.58	15
Indiana	1,043,875	165.62	18	5.46	16
Illinois	2,400,323	187.86	14	5.18	17
Tennessee	928,349	152.82	21	5.05	18
Utah	348,129	134.96	31	4.99	19
Pennsylvania	2,116,954	170.68	17	4.93	20
Arkansas	368,529	131.19	34	4.92	21
Arizona	890,004	144.35	25	4.88	22
North Carolina	1,308,022	147.48	24	4.87	23
Idaho	198,302	135.46	30	4.85	24
Maine	188,016	142.99	26	4.66	25
Louisiana	506,174	119.29	36	4.57	26
Nebraska	262,296	148.71	23	4.56	27
Rhode Island	169,865	160.00	20	4.48	28
<b>Wisconsin</b>	<b>792,729*</b>	<b>142.25</b>	<b>27</b>	<b>4.38</b>	<b>29</b>
Kansas	381,273	138.35	29	4.33	30
Mississippi	316,994	109.34	39	4.33	31
Oregon	489,235	132.55	33	4.28	32
Vermont	86,083	138.67	28	4.25	33
Alabama	558,768	121.73	35	4.18	34
Florida	2,406,225	133.25	32	3.92	35
Connecticut	634,990	181.65	16	3.80	36
Maryland	846,863	151.17	22	3.64	37
Hawaii	148,084	115.81	37	3.36	38
Georgia	890,732	95.35	43	3.13	39
Ohio	1,136,382	99.13	40	3.13	40
Iowa	284,976	95.87	42	3.06	41
Virginia	863,320	113.00	38	3.01	42
Oklahoma	304,381	85.08	44	2.85	43
Colorado	457,673	96.02	41	2.61	44
South Carolina	296,753	68.53	46	2.47	45
South Dakota	61,865	78.46	45	2.47	46
Missouri	364,023	62.36	47	2.02	47
Washington	5	0.00	48	0.00	48
Texas	1	0.00	49	0.00	49
Nevada	0	N.A.	N.A.	N.A.	N.A.
Wyoming	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$52,915,312	\$177.12		\$5.16	
WI % Difference from U.S. Average		-19.7%		-15.2%	

\*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 2005-06**

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$145,141	\$153.30	3	\$5.27	1
Oklahoma	562,410	157.21	2	5.27	2
Hawaii	210,433	164.58	1	4.77	3
Iowa	411,634	138.48	5	4.42	4
Oregon	479,282	129.85	6	4.19	5
Wyoming	77,908	151.94	4	3.97	6
New Mexico	187,063	96.31	11	3.50	7
Illinois	1,608,106	125.86	7	3.47	8
North Dakota	69,541	109.09	8	3.47	9
Idaho	123,124	84.11	14	3.01	10
Vermont	59,503	95.85	12	2.93	11
Alaska	67,697	99.93	10	2.81	12
Michigan	905,298	89.61	13	2.78	13
Minnesota	524,486	101.75	9	2.76	14
Ohio	918,838	80.15	15	2.53	15
South Dakota	60,675	76.95	17	2.42	16
Maine	94,772	72.07	18	2.35	17
Tennessee	418,006	68.81	22	2.27	18
North Carolina	608,023	68.55	24	2.26	19
Texas	1,674,898	71.55	19	2.21	20
Nebraska	121,975	69.16	21	2.12	21
Kansas	178,815	64.89	30	2.03	22
Florida	1,206,020	66.79	27	1.96	23
Washington	438,581	68.80	23	1.94	24
Pennsylvania	829,189	66.85	26	1.93	25
California	2,586,975	71.37	20	1.93	26
Maryland	446,520	79.71	16	1.92	27
Alabama	255,755	55.72	33	1.91	28
<b>Wisconsin</b>	<b>336,250</b>	<b>60.34</b>	<b>32</b>	<b>1.86</b>	<b>29</b>
West Virginia	87,969	48.64	38	1.85	30
New Hampshire	88,505	67.47	25	1.82	31
Nevada	162,443	65.17	29	1.80	32
Virginia	507,490	66.42	28	1.77	33
Kentucky	204,810	48.71	37	1.75	34
Arkansas	130,203	46.35	40	1.74	35
Mississippi	122,183	42.14	44	1.67	36
Missouri	294,743	50.49	36	1.63	37
Rhode Island	56,820	53.52	34	1.50	38
Utah	103,901	40.28	46	1.49	39
South Carolina	177,681	41.03	45	1.48	40
Connecticut	225,939	64.63	31	1.35	41
Colorado	230,663	48.40	39	1.32	42
Louisiana	133,907	31.56	49	1.21	43
Indiana	226,966	36.01	48	1.19	44
New Jersey	440,572	50.84	35	1.17	45
New York	887,148	46.01	43	1.12	46
Delaware	33,890	39.74	47	1.10	47
Massachusetts	296,382	46.06	42	1.06	48
Arizona	192,171	31.17	50	1.05	49
Georgia	281,462	30.13	51	0.99	50
District of Columbia	<u>27,039</u>	46.18	41	0.85	51
U.S. Total	\$20,519,805	\$68.68		\$2.00	
WI % Difference from U.S. Average		-12.2%		-7.3%	

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

**ATTACHMENT 16**

**Rankings on Other State and Local Taxes\*  
Fiscal Year 2005-06**

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,126,522	\$2,196.99	1	\$57.45	1
Alaska	1,370,544	2,023.09	2	56.81	2
Delaware	1,241,102	1,455.42	3	40.25	3
North Dakota	432,172	677.96	5	21.55	4
New Mexico	1,123,974	578.68	6	21.06	5
District of Columbia	594,926	1,016.17	4	18.66	6
Oklahoma	1,600,211	447.29	8	14.99	7
Nevada	1,345,530	539.85	7	14.95	8
West Virginia	658,930	364.31	15	13.86	9
Montana	375,293	396.38	12	13.64	10
Florida	7,694,236	426.10	11	12.52	11
Pennsylvania	5,309,113	428.06	10	12.36	12
Louisiana	1,346,846	317.41	17	12.15	13
Washington	2,406,328	377.47	13	10.62	14
Maryland	2,463,721	439.79	9	10.58	15
Oregon	1,133,028	306.96	19	9.90	16
Texas	7,467,212	319.01	16	9.85	17
Nebraska	522,374	296.17	21	9.08	18
New York	7,076,349	366.99	14	8.97	19
Tennessee	1,481,699	243.90	23	8.06	20
Virginia	2,291,235	299.89	20	8.00	21
California	10,381,161	286.38	22	7.73	22
Alabama	1,020,431	222.30	26	7.63	23
New Jersey	2,694,473	310.92	18	7.15	24
Kentucky	816,807	194.27	29	6.99	25
Maine	273,156	207.74	27	6.76	26
South Carolina	795,461	183.70	30	6.62	27
Minnesota	1,251,732	242.84	24	6.58	28
New Hampshire	316,550	241.31	25	6.50	29
Mississippi	420,385	145.00	40	5.74	30
Idaho	223,245	152.50	38	5.46	31
South Dakota	135,048	171.28	32	5.38	32
<b>Wisconsin</b>	<b>957,839</b>	<b>171.88</b>	<b>31</b>	<b>5.29</b>	<b>33</b>
Vermont	106,171	171.03	33	5.24	34
Utah	361,879	140.29	42	5.19	35
Ohio	1,848,645	161.26	36	5.10	36
North Carolina	1,324,005	149.28	39	4.93	37
Kansas	398,281	144.52	41	4.52	38
Colorado	790,942	165.95	35	4.51	39
Illinois	2,053,136	160.69	37	4.43	40
Missouri	773,044	132.42	44	4.28	41
Connecticut	696,387	199.21	28	4.17	42
Arizona	733,460	118.96	45	4.02	43
Massachusetts	1,075,518	167.15	34	3.86	44
Rhode Island	140,751	132.58	43	3.72	45
Iowa	342,974	115.38	46	3.68	46
Arkansas	273,041	97.20	50	3.65	47
Michigan	1,138,493	112.70	47	3.50	48
Indiana	616,854	97.87	49	3.23	49
Hawaii	139,323	108.96	48	3.16	50
Georgia	<u>835,614</u>	89.45	51	2.94	51
U.S. Total	\$81,996,151	\$274.46		\$8.00	
WI % Difference from U.S. Average		-37.4%		-33.9%	

\*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 2005-06

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$7,179,955	\$1,658.15	3	\$59.72	1
Indiana	11,261,441	1,786.78	2	58.92	2
Wyoming	1,065,523	2,078.03	1	54.34	3
Alabama	6,734,604	1,467.16	4	50.36	4
Utah	3,466,574	1,343.88	9	49.70	5
Mississippi	3,634,649	1,253.71	13	49.59	6
Iowa	4,234,913	1,424.67	5	45.43	7
Louisiana	4,795,580	1,130.16	23	43.28	8
Oregon	4,902,690	1,328.25	10	42.86	9
Idaho	1,729,817	1,181.67	18	42.34	10
Alaska	963,890	1,422.82	6	39.96	11
North Dakota	767,786	1,204.45	14	38.29	12
Washington	8,619,238	1,352.06	8	38.04	13
North Carolina	10,137,906	1,143.02	22	37.75	14
Delaware	1,154,330	1,353.66	7	37.44	15
Michigan	12,061,513	1,193.93	17	37.08	16
Colorado	6,307,672	1,323.40	11	35.97	17
Arkansas	2,679,130	953.73	36	35.79	18
California	47,740,172	1,316.97	12	35.55	19
West Virginia	1,680,814	929.29	40	35.35	20
Oklahoma	3,696,054	1,033.13	28	34.63	21
Ohio	12,513,140	1,091.56	24	34.50	22
Florida	20,942,244	1,159.75	21	34.09	23
Montana	936,548	989.18	31	34.03	24
Hawaii	1,497,139	1,170.89	20	33.94	25
Nebraska	1,904,909	1,080.02	25	33.11	26
Minnesota	6,195,595	1,201.96	16	32.56	27
Virginia	9,185,243	1,202.22	15	32.07	28
Tennessee	5,871,021	966.44	34	31.95	29
<b>Wisconsin</b>	<b>5,786,859</b>	<b>1,038.44</b>	<b>27</b>	<b>31.94</b>	<b>30</b>
Kansas	2,805,954	1,018.19	29	31.85	31
Georgia	8,995,199	962.87	35	31.65	32
Kentucky	3,688,330	877.25	44	31.55	33
New Mexico	1,663,877	856.65	45	31.17	34
Missouri	5,393,294	923.88	41	29.88	35
Texas	22,055,428	942.23	39	29.08	36
Vermont	588,932	948.70	38	29.05	37
Nevada	2,594,186	1,040.83	26	28.82	38
Pennsylvania	12,356,204	996.24	30	28.77	39
New York	22,612,316	1,172.72	19	28.67	40
Maine	1,117,795	850.09	46	27.68	41
Illinois	12,147,180	950.70	37	26.23	42
Arizona	4,418,044	716.55	49	24.20	43
South Dakota	561,205	711.77	50	22.36	44
New Jersey	8,419,076	971.50	33	22.34	45
Maryland	5,122,268	914.36	42	21.99	46
New Hampshire	1,060,570	808.47	47	21.79	47
Massachusetts	5,813,522	903.51	43	20.86	48
Rhode Island	761,353	717.15	48	20.10	49
District of Columbia	573,538	979.64	32	17.99	50
Connecticut	<u>2,445,641</u>	699.60	51	14.64	51
U.S. Total	\$334,840,861	\$1,120.79		\$32.66	
WI % Difference from U.S. Average		-7.3%		-2.2%	

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

**ATTACHMENT 18**

**Rankings on State and Local Government Higher Education Charges  
Fiscal Year 2005-06**

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$379,576	\$611.45	1	\$18.72	1
North Dakota	355,230	557.26	2	17.71	2
Utah	1,132,103	438.88	5	16.23	3
Iowa	1,358,272	456.94	4	14.57	4
Montana	394,235	416.39	7	14.32	5
Delaware	437,150	512.64	3	14.18	6
Indiana	2,599,215	412.40	9	13.60	7
West Virginia	625,244	345.69	16	13.15	8
Michigan	4,239,053	419.61	6	13.03	9
South Carolina	1,545,984	357.03	15	12.86	10
Kansas	1,105,761	401.25	10	12.55	11
Oklahoma	1,320,715	369.17	12	12.37	12
Alabama	1,575,839	343.30	18	11.78	13
Ohio	4,269,723	372.46	11	11.77	14
Colorado	1,968,540	413.02	8	11.23	15
Mississippi	820,965	283.18	31	11.20	16
Arkansas	834,620	297.11	25	11.15	17
Nebraska	603,162	341.97	19	10.48	18
Oregon	1,184,226	320.83	22	10.35	19
Kentucky	1,191,018	283.28	30	10.19	20
<b>Wisconsin</b>	<b>1,839,337</b>	<b>330.06</b>	<b>20</b>	<b>10.15</b>	<b>21</b>
Missouri	1,745,290	298.97	24	9.67	22
New Hampshire	470,149	358.39	14	9.66	23
Virginia	2,630,199	344.26	17	9.18	24
Louisiana	1,010,003	238.02	41	9.11	25
South Dakota	225,753	286.32	29	9.00	26
Idaho	366,586	250.42	38	8.97	27
Minnesota	1,691,652	328.18	21	8.89	28
Maine	357,830	272.13	33	8.86	29
North Carolina	2,372,817	267.53	35	8.84	30
New Mexico	463,435	238.60	40	8.68	31
Maryland	2,017,948	360.22	13	8.66	32
Pennsylvania	3,631,374	292.79	26	8.45	33
Rhode Island	319,794	301.23	23	8.44	34
Washington	1,834,314	287.74	28	8.10	35
Texas	6,060,984	258.93	36	7.99	36
Arizona	1,437,224	233.10	42	7.87	37
Wyoming	149,645	291.84	27	7.63	38
Illinois	3,432,676	268.66	34	7.41	39
Tennessee	1,237,772	203.75	45	6.74	40
Massachusetts	1,779,792	276.61	32	6.39	41
Georgia	1,735,073	185.73	46	6.10	42
Alaska	143,153	211.31	43	5.93	43
New Jersey	2,214,196	255.50	37	5.88	44
California	7,465,356	205.94	44	5.56	45
Hawaii	233,221	182.40	47	5.29	46
Connecticut	848,588	242.75	39	5.08	47
Nevada	423,457	169.90	49	4.70	48
New York	3,416,532	177.19	48	4.33	49
Florida	2,606,075	144.32	50	4.24	50
District of Columbia	<u>26,093</u>	44.57	51	0.82	51
U.S. Total	\$82,126,949	\$274.90		\$8.01	
WI % Difference from U.S. Average		20.1%		26.8%	

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

**ATTACHMENT 19**

**Rankings on State and Local Government Hospital Charges  
Fiscal Year 2005-06**

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$684,347	\$1,334.64	1	\$34.90	1
South Carolina	3,735,755	862.74	2	31.07	2
Mississippi	2,061,525	711.09	4	28.13	3
Alabama	3,548,434	773.04	3	26.53	4
Louisiana	2,280,873	537.52	6	20.58	5
Iowa	1,730,047	582.00	5	18.56	6
Idaho	637,176	435.27	7	15.60	7
North Carolina	3,730,307	420.58	8	13.89	8
Indiana	2,429,352	385.45	9	12.71	9
Utah	851,138	329.96	13	12.20	10
Arkansas	893,774	318.17	16	11.94	11
Tennessee	2,131,142	350.81	11	11.60	12
Georgia	3,290,683	352.24	10	11.58	13
Washington	2,231,656	350.07	12	9.85	14
Kentucky	1,119,159	266.18	24	9.57	15
Nebraska	542,935	307.83	17	9.44	16
Hawaii	414,270	323.99	15	9.39	17
New Mexico	492,668	253.65	27	9.23	18
Michigan	2,863,823	283.48	20	8.80	19
California	11,795,037	325.38	14	8.78	20
Oregon	997,784	270.32	23	8.72	21
Missouri	1,551,765	265.82	25	8.60	22
Texas	6,496,234	277.53	21	8.57	23
Florida	4,952,804	274.28	22	8.06	24
Oklahoma	843,199	235.69	30	7.90	25
Virginia	2,246,254	294.00	19	7.84	26
Ohio	2,719,044	237.19	28	7.50	27
New York	5,732,021	297.27	18	7.27	28
Kansas	622,392	225.85	31	7.06	29
Colorado	1,230,312	258.13	26	7.02	30
Minnesota	1,217,078	236.12	29	6.40	31
Nevada	547,493	219.66	32	6.08	32
<b>Wisconsin</b>	<b>977,522</b>	<b>175.41</b>	<b>33</b>	<b>5.40</b>	<b>33</b>
West Virginia	237,490	131.30	36	5.00	34
Pennsylvania	1,874,889	151.17	34	4.37	35
Alaska	91,156	134.56	35	3.78	36
Arizona	515,185	83.56	40	2.82	37
Illinois	1,276,265	99.89	38	2.76	38
Connecticut	396,312	113.37	37	2.37	39
New Jersey	846,499	97.68	39	2.25	40
Maine	74,001	56.28	42	1.83	41
Massachusetts	494,197	76.81	41	1.77	42
Montana	47,288	49.95	43	1.72	43
South Dakota	34,354	43.57	44	1.37	44
Maryland	144,392	25.78	45	0.62	45
Delaware	13,512	15.85	46	0.44	46
North Dakota	3,638	5.71	47	0.18	47
New Hampshire	5,709	4.35	48	0.12	48
Rhode Island	4,282	4.03	49	0.11	49
Vermont	225	0.36	50	0.01	50
District of Columbia	<u>111</u>	0.19	51	0.00	51
U.S. Total	\$83,657,508	\$280.02		\$8.16	
WI % Difference from U.S. Average		-37.4%		-33.9%	

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

**ATTACHMENT 20**

**Rankings on State and Local Government Sewerage Charges  
Fiscal Year 2005-06**

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oregon	\$665,642	\$180.34	3	\$5.82	1
District of Columbia	176,753	301.91	1	5.55	2
Washington	1,207,851	189.47	2	5.33	3
North Carolina	1,379,116	155.49	5	5.14	4
Delaware	152,677	179.04	4	4.95	5
Ohio	1,593,435	139.00	10	4.39	6
Indiana	832,070	132.02	13	4.35	7
Michigan	1,400,606	138.64	11	4.31	8
Pennsylvania	1,830,398	147.58	6	4.26	9
Hawaii	185,825	145.33	8	4.21	10
Nevada	367,578	147.48	7	4.08	11
West Virginia	180,143	99.60	24	3.79	12
Florida	2,184,493	120.97	17	3.56	13
Idaho	144,720	98.86	25	3.54	14
Colorado	611,817	128.36	16	3.49	15
Maine	140,185	106.61	20	3.47	16
California	4,654,248	128.39	15	3.47	17
Maryland	789,989	141.02	9	3.39	18
Utah	235,434	91.27	29	3.38	19
<b>Wisconsin</b>	<b>583,424</b>	<b>104.69</b>	<b>21</b>	<b>3.22</b>	<b>20</b>
Virginia	918,668	120.24	18	3.21	21
New Jersey	1,200,808	138.56	12	3.19	22
Texas	2,407,705	102.86	22	3.17	23
South Carolina	378,353	87.38	31	3.15	24
Iowa	292,609	98.44	26	3.14	25
Kansas	270,491	98.15	27	3.07	26
Massachusetts	831,659	129.25	14	2.98	27
Minnesota	565,593	109.73	19	2.97	28
Missouri	534,014	91.48	28	2.96	29
Arizona	533,040	86.45	33	2.92	30
Georgia	825,428	88.36	30	2.90	31
Tennessee	524,921	86.41	34	2.86	32
Kentucky	333,908	79.42	36	2.86	33
Alaska	67,977	100.34	23	2.82	34
Louisiana	306,131	72.14	44	2.76	35
Arkansas	204,522	72.81	43	2.73	36
Alabama	351,532	76.58	39	2.63	37
Montana	69,901	73.83	41	2.54	38
New Mexico	129,531	66.69	46	2.43	39
Mississippi	173,939	60.00	50	2.37	40
Nebraska	136,379	77.32	38	2.37	41
Vermont	45,920	73.97	40	2.26	42
Wyoming	43,629	85.09	35	2.22	43
Rhode Island	83,556	78.70	37	2.21	44
Oklahoma	231,427	64.69	49	2.17	45
New York	1,672,004	86.71	32	2.12	46
South Dakota	51,339	65.11	48	2.05	47
Illinois	941,652	73.70	42	2.03	48
North Dakota	37,951	59.53	51	1.89	49
New Hampshire	90,883	69.28	45	1.87	50
Connecticut	231,972	66.36	47	1.39	51
U.S. Total	\$33,803,846	\$113.15		\$3.30	
WI % Difference from U.S. Average		-7.5%		-2.3%	

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

**ATTACHMENT 21**

**Rankings on Other State and Local Government Current Charges\*  
Fiscal Year 2005-06**

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Indiana	\$5,400,804	\$856.91	2	\$28.26	1
Alaska	661,604	976.61	1	27.43	2
North Dakota	370,967	581.95	8	18.50	3
Florida	11,198,872	620.18	6	18.23	4
Oregon	2,055,038	556.76	9	17.96	5
Utah	1,247,899	483.77	16	17.89	6
Delaware	550,991	646.14	4	17.87	7
California	23,825,531	657.26	3	17.74	8
Montana	425,124	449.01	18	15.45	9
Hawaii	663,823	519.17	13	15.05	10
New York	11,791,759	611.54	7	14.95	11
Washington	3,345,417	524.78	11	14.77	12
Minnesota	2,721,272	527.93	10	14.30	13
Colorado	2,497,003	523.89	12	14.24	14
Idaho	581,335	397.12	24	14.23	15
Illinois	6,496,587	508.46	14	14.03	16
Nevada	1,255,658	503.79	15	13.95	17
Maine	545,779	415.07	22	13.52	18
West Virginia	637,937	352.70	30	13.42	19
<b>Wisconsin</b>	<b>2,386,576</b>	<b>428.27</b>	<b>20</b>	<b>13.17</b>	<b>20</b>
South Carolina	1,519,863	351.00	32	12.64	21
Oklahoma	1,300,713	363.58	28	12.19	22
Virginia	3,390,122	443.72	19	11.84	23
Pennsylvania	5,019,543	404.71	23	11.69	24
District of Columbia	370,581	632.98	5	11.63	25
Georgia	3,144,015	336.54	34	11.06	26
New Jersey	4,157,573	479.75	17	11.03	27
Michigan	3,558,031	352.20	31	10.94	28
Ohio	3,930,938	342.91	33	10.84	29
New Mexico	578,243	297.71	41	10.83	30
Nebraska	622,433	352.90	29	10.82	31
Louisiana	1,198,573	282.46	44	10.82	32
Tennessee	1,977,186	325.47	36	10.76	33
Arizona	1,932,595	313.44	38	10.59	34
New Hampshire	493,829	376.45	26	10.15	35
Arkansas	746,214	265.64	48	9.97	36
South Dakota	249,759	316.77	37	9.95	37
North Carolina	2,655,666	299.42	40	9.89	38
Massachusetts	2,707,874	420.84	21	9.71	39
Wyoming	187,902	366.45	27	9.58	40
Alabama	1,258,799	274.23	46	9.41	41
Texas	7,090,505	302.91	39	9.35	42
Rhode Island	353,721	333.18	35	9.34	43
Maryland	2,169,939	387.35	25	9.32	44
Kansas	807,310	292.95	42	9.16	45
Iowa	853,985	287.29	43	9.16	46
Kentucky	1,044,245	248.37	50	8.93	47
Missouri	1,562,225	267.61	47	8.65	48
Vermont	163,211	262.91	49	8.05	49
Mississippi	578,220	199.45	51	7.89	50
Connecticut	968,769	277.13	45	5.80	51
U.S. Total	\$135,252,558	\$452.72		\$13.19	
WI % Difference from U.S. Average		-5.4%		-0.1%	

\*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 2005-06**

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,988,409	\$5,887.39	1	\$165.34	1
New Mexico	2,643,622	1,361.08	5	49.53	2
Wyoming	780,615	1,522.39	3	39.81	3
Delaware	1,203,065	1,410.81	4	39.02	4
West Virginia	1,719,354	950.60	7	36.17	5
District of Columbia	991,770	1,694.00	2	31.11	6
Montana	741,802	783.49	14	26.95	7
Louisiana	2,985,445	703.57	17	26.94	8
Nebraska	1,521,158	862.45	10	26.44	9
South Dakota	650,981	825.63	11	25.94	10
North Dakota	508,449	797.62	12	25.35	11
Oregon	2,855,156	773.53	15	24.96	12
New York	19,454,234	1,008.93	6	24.67	13
Rhode Island	917,658	864.38	9	24.23	14
Tennessee	4,271,895	703.20	18	23.25	15
Maine	923,963	702.68	19	22.88	16
Utah	1,525,438	591.36	33	21.87	17
Massachusetts	6,059,459	941.73	8	21.74	18
Indiana	4,133,322	655.81	27	21.62	19
Colorado	3,766,779	790.30	13	21.48	20
Texas	16,013,054	684.10	21	21.11	21
South Carolina	2,483,274	573.49	37	20.66	22
Vermont	414,786	668.17	25	20.46	23
Nevada	1,827,151	733.08	16	20.30	24
Florida	12,323,716	682.47	23	20.06	25
Kentucky	2,321,975	552.27	40	19.86	26
Ohio	7,194,284	627.58	30	19.84	27
Oklahoma	2,086,634	583.26	34	19.55	28
Michigan	6,198,259	613.55	31	19.05	29
California	25,157,550	694.00	20	18.73	30
Pennsylvania	7,955,847	641.45	28	18.52	31
Minnesota	3,484,833	676.06	24	18.31	32
Arizona	3,306,314	536.24	45	18.11	33
Kansas	1,591,980	577.68	36	18.07	34
Alabama	2,390,988	520.89	46	17.88	35
New Hampshire	862,199	657.25	26	17.71	36
Missouri	3,186,420	545.84	42	17.65	37
Iowa	1,638,247	551.12	41	17.58	38
<b>Wisconsin</b>	<b>3,158,309</b>	<b>566.75</b>	<b>38</b>	<b>17.43</b>	<b>39</b>
Hawaii	760,917	595.10	32	17.25	40
Virginia	4,900,756	641.44	29	17.11	41
Arkansas	1,247,564	444.11	49	16.67	42
Idaho	661,403	451.82	48	16.19	43
New Jersey	5,914,797	682.52	22	15.70	44
Illinois	7,232,199	566.03	39	15.62	45
Georgia	4,381,602	469.02	47	15.42	46
Washington	3,450,389	541.25	44	15.23	47
North Carolina	3,809,485	429.51	50	14.19	48
Mississippi	1,023,181	352.93	51	13.96	49
Maryland	3,038,987	542.48	43	13.05	50
Connecticut	<u>2,030,256</u>	580.78	35	12.15	51
U.S. Total	\$203,689,930	\$681.80		\$19.87	
WI % Difference from U.S. Average		-16.9%		-12.2%	

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



**ATTACHMENT 23**

**Rankings on State and Local Government Utility Revenue  
Fiscal Year 2005-06**

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$2,824,797	\$1,601.57	1	\$49.10	1
Tennessee	7,743,710	1,274.70	3	42.14	2
District of Columbia	792,500	1,353.64	2	24.86	3
South Carolina	2,851,353	658.49	6	23.72	4
Utah	1,611,739	624.82	8	23.11	5
Washington	5,138,802	806.10	4	22.68	6
Arizona	3,753,569	608.78	9	20.56	7
California	23,928,915	660.11	5	17.82	8
Alabama	2,284,403	497.67	10	17.08	9
New York	12,111,610	628.13	7	15.36	10
Georgia	3,965,847	424.51	12	13.95	11
Oklahoma	1,351,498	377.77	18	12.66	12
Florida	7,504,930	415.61	15	12.21	13
Texas	9,088,951	388.29	17	11.98	14
North Carolina	3,187,311	359.36	21	11.87	15
Alaska	284,096	419.36	14	11.78	16
Kansas	1,023,137	371.26	19	11.61	17
Oregon	1,321,412	358.00	22	11.55	18
Colorado	2,016,015	422.98	13	11.50	19
Nevada	1,029,037	412.87	16	11.43	20
Kentucky	1,321,173	314.23	24	11.30	21
Louisiana	1,231,423	290.20	26	11.11	22
Arkansas	790,790	281.51	28	10.56	23
Massachusetts	2,942,916	457.37	11	10.56	24
Delaware	311,175	364.91	20	10.09	25
Indiana	1,892,308	300.24	25	9.90	26
Mississippi	658,719	227.21	36	8.99	27
Vermont	179,710	289.49	27	8.86	28
Iowa	819,822	275.80	29	8.80	29
New Mexico	463,615	238.69	35	8.69	30
Minnesota	1,644,297	319.00	23	8.64	31
South Dakota	209,737	266.01	31	8.36	32
Missouri	1,481,603	253.80	32	8.21	33
<b>Wisconsin</b>	<b>1,364,114</b>	<b>244.79</b>	<b>34</b>	<b>7.53</b>	<b>34</b>
Wyoming	138,960	271.01	30	7.09	35
Illinois	3,205,434	250.87	33	6.92	36
Michigan	2,100,942	207.97	39	6.46	37
Pennsylvania	2,665,239	214.89	37	6.21	38
Ohio	2,242,516	195.62	40	6.18	39
Virginia	1,618,672	211.86	38	5.65	40
North Dakota	103,987	163.13	45	5.19	41
Hawaii	226,415	177.08	43	5.13	42
Rhode Island	185,837	175.05	44	4.91	43
Idaho	185,488	126.71	46	4.54	44
New Jersey	1,677,578	193.58	41	4.45	45
Connecticut	641,326	183.46	42	3.84	46
West Virginia	175,049	96.78	49	3.68	47
Montana	94,247	99.54	48	3.42	48
Maryland	696,058	124.25	47	2.99	49
Maine	94,720	72.04	50	2.35	50
New Hampshire	87,750	66.89	51	1.80	51
U.S. Total	\$125,265,252	\$419.29		\$12.22	
WI % Difference from U.S. Average		-41.6%		-38.4%	

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

**ATTACHMENT 24**

**Rankings on Total State and Local Government Insurance Trust Revenue  
Fiscal Year 2005-06**

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,935,672	\$2,857.29	1	\$80.24	1
Oregon	8,904,014	2,412.30	3	77.84	2
California	87,562,770	2,415.53	2	65.21	3
Ohio	23,592,257	2,058.03	5	65.05	4
New York	44,510,736	2,308.41	4	56.44	5
Michigan	17,398,943	1,722.27	9	53.49	6
Washington	11,387,666	1,786.33	7	50.26	7
New Mexico	2,616,702	1,347.22	16	49.02	8
<b>Wisconsin</b>	<b>8,233,583</b>	<b>1,477.50</b>	<b>10</b>	<b>45.45</b>	<b>9</b>
Louisiana	4,955,392	1,167.82	23	44.72	10
Idaho	1,711,236	1,168.97	22	41.89	11
Pennsylvania	17,887,647	1,442.22	13	41.65	12
Montana	1,136,252	1,200.10	21	41.29	13
Massachusetts	11,411,327	1,773.49	8	40.94	14
Rhode Island	1,547,749	1,457.88	12	40.86	15
Missouri	7,209,301	1,234.97	19	39.94	16
Mississippi	2,918,028	1,006.52	32	39.82	17
Minnesota	7,562,828	1,467.20	11	39.74	18
South Dakota	995,904	1,263.09	18	39.68	19
Illinois	17,361,472	1,358.80	15	37.49	20
Arkansas	2,804,501	998.36	34	37.46	21
Colorado	6,510,627	1,365.99	14	37.13	22
North Dakota	725,236	1,137.70	24	36.16	23
District of Columbia	1,111,801	1,899.02	6	34.88	24
Iowa	3,216,358	1,082.01	30	34.51	25
Wyoming	655,093	1,277.59	17	33.41	26
Florida	20,483,996	1,134.38	26	33.34	27
Utah	2,205,341	854.94	36	31.62	28
Nevada	2,756,813	1,106.08	27	30.62	29
Delaware	938,517	1,100.58	28	30.44	30
Texas	22,949,779	980.44	35	30.26	31
Kentucky	3,516,596	836.40	38	30.08	32
Hawaii	1,304,656	1,020.35	31	29.58	33
Virginia	8,276,057	1,083.22	29	28.89	34
Oklahoma	3,010,967	841.63	37	28.21	35
Arizona	5,087,721	825.17	39	27.87	36
New Jersey	10,451,418	1,206.02	20	27.74	37
Alabama	3,648,526	794.84	42	27.28	38
Maine	1,065,553	810.36	41	26.39	39
Kansas	2,245,335	814.76	40	25.48	40
North Carolina	6,622,393	746.65	43	24.66	41
South Carolina	2,947,998	680.81	45	24.52	42
Maryland	5,629,604	1,004.92	33	24.17	43
West Virginia	1,130,307	624.93	47	23.78	44
Connecticut	3,968,686	1,135.29	25	23.75	45
Nebraska	1,262,788	715.96	44	21.95	46
Vermont	400,361	644.93	46	19.75	47
Georgia	5,533,775	592.35	49	19.47	48
Tennessee	3,466,194	570.58	50	18.86	49
Indiana	3,332,130	528.69	51	17.43	50
New Hampshire	782,768	596.70	48	16.08	51
U.S. Total	\$418,881,374	\$1,402.09		\$40.86	
WI % Difference from U.S. Average		5.4%		11.2%	

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

**ATTACHMENT 25**

**Rankings on State and Local Government Employee Retirement Trust Revenue  
Fiscal Year 2005-06**

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,755,615	\$2,591.50	1	\$72.78	1
Oregon	7,393,828	2,003.16	3	64.64	2
Ohio	19,286,282	1,682.41	6	53.17	3
California	70,605,225	1,947.74	4	52.58	4
New York	39,116,720	2,028.67	2	49.60	5
Michigan	15,817,538	1,565.73	7	48.63	6
New Mexico	2,494,805	1,284.46	10	46.74	7
<b>Wisconsin</b>	<b>7,480,012</b>	<b>1,342.27</b>	<b>9</b>	<b>41.29</b>	<b>8</b>
South Dakota	967,933	1,227.61	12	38.57	9
Louisiana	4,159,211	980.19	22	37.53	10
Mississippi	2,749,791	948.49	28	37.52	11
Missouri	6,565,908	1,124.75	16	36.37	12
Pennsylvania	15,016,196	1,210.71	13	34.96	13
Massachusetts	9,698,062	1,507.22	8	34.79	14
Minnesota	6,567,285	1,274.07	11	34.51	15
Arkansas	2,504,271	891.48	30	33.45	16
Washington	7,539,928	1,182.75	14	33.28	17
Idaho	1,338,139	914.11	29	32.76	18
Illinois	14,729,790	1,152.83	15	31.81	19
Iowa	2,906,216	977.68	23	31.18	20
District of Columbia	986,363	1,684.77	5	30.95	21
Rhode Island	1,171,008	1,103.02	18	30.92	22
Colorado	5,255,738	1,102.70	19	29.97	23
Montana	811,700	857.31	32	29.49	24
Wyoming	566,644	1,105.09	17	28.90	25
Florida	17,507,406	969.54	24	28.49	26
Delaware	844,233	990.02	21	27.38	27
Virginia	7,708,910	1,008.99	20	26.91	28
North Dakota	535,662	840.31	34	26.71	29
Nevada	2,386,036	957.31	25	26.50	30
Texas	20,000,633	854.45	33	26.37	31
Kentucky	3,063,377	728.60	37	26.20	32
Hawaii	1,123,519	878.69	31	25.47	33
Alabama	3,361,165	732.24	36	25.13	34
Arizona	4,363,361	707.68	39	23.90	35
Maine	932,081	708.86	38	23.08	36
Utah	1,605,621	622.45	44	23.02	37
Oklahoma	2,395,485	669.59	41	22.44	38
New Jersey	8,228,196	949.47	27	21.84	39
Kansas	1,885,752	684.28	40	21.40	40
North Carolina	5,676,420	640.00	42	21.14	41
South Carolina	2,465,490	569.38	45	20.51	42
Connecticut	3,320,742	949.94	26	19.88	43
Maryland	4,595,908	820.40	35	19.73	44
Nebraska	1,107,780	628.08	43	19.25	45
Vermont	340,379	548.31	46	16.79	46
Tennessee	3,049,727	502.02	49	16.60	47
Georgia	4,700,690	503.17	48	16.54	48
New Hampshire	700,592	534.06	47	14.39	49
Indiana	2,703,486	428.94	50	14.14	50
West Virginia	<u>433,769</u>	239.82	51	9.12	51
U.S. Total	\$352,520,628	\$1,179.97		\$34.38	
WI % Difference from U.S. Average		13.8%		20.1%	

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

**ATTACHMENT 26**

**Rankings on Total State and Local Government Expenditures  
Fiscal Year 2005-06**

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$10,788,399	\$15,925.01	2	\$447.22	1
Louisiana	35,313,984	8,322.32	19	318.68	2
District of Columbia	10,090,556	17,235.29	1	316.57	3
New Mexico	16,404,142	8,445.72	17	307.33	4
New York	240,995,906	12,498.50	3	305.58	5
Wyoming	5,971,848	11,646.55	4	304.53	6
Mississippi	22,108,938	7,626.11	31	301.68	7
South Carolina	34,234,040	7,906.05	23	284.76	8
California	365,040,847	10,070.13	5	271.84	9
Delaware	8,292,167	9,724.06	6	268.93	10
Ohio	97,513,745	8,506.45	16	268.85	11
Oregon	30,548,995	8,276.43	20	267.05	12
Nebraska	15,319,868	8,685.89	13	266.27	13
Vermont	5,389,968	8,682.60	14	265.84	14
Utah	18,527,260	7,182.40	39	265.65	15
Maine	10,713,474	8,147.69	21	265.32	16
Alabama	35,276,063	7,685.01	30	263.77	17
West Virginia	12,387,150	6,848.65	45	260.55	18
Rhode Island	9,666,737	9,105.47	9	255.22	19
Montana	6,948,273	7,338.73	35	252.47	20
Kentucky	29,513,571	7,019.61	40	252.45	21
<b>Wisconsin</b>	<b>45,316,320</b>	<b>8,131.90</b>	<b>22</b>	<b>250.14</b>	<b>22</b>
Hawaii	11,018,210	8,617.17	15	249.78	23
Washington	56,588,137	8,876.70	11	249.75	24
Iowa	23,101,674	7,771.63	28	247.84	25
Arkansas	18,502,793	6,586.71	50	247.17	26
North Dakota	4,925,772	7,727.19	29	245.62	27
Pennsylvania	104,227,916	8,403.57	18	242.67	28
Tennessee	44,399,429	7,308.65	37	241.64	29
North Carolina	64,330,147	7,253.01	38	239.55	30
Michigan	77,015,558	7,623.55	32	236.76	31
Minnesota	44,819,953	8,695.16	12	235.53	32
Arizona	42,762,878	6,935.62	42	234.23	33
Indiana	44,032,871	6,986.41	41	230.37	34
Kansas	20,294,613	7,364.28	34	230.34	35
Florida	140,637,947	7,788.34	26	228.90	36
Idaho	9,330,463	6,373.80	51	228.39	37
Oklahoma	23,966,885	6,699.27	48	224.53	38
Massachusetts	61,909,591	9,621.67	7	222.11	39
Georgia	63,053,021	6,749.36	47	221.85	40
New Jersey	82,928,181	9,569.29	8	220.07	41
Missouri	39,550,979	6,775.17	46	219.10	42
Illinois	100,994,852	7,904.40	24	218.08	43
Texas	160,532,410	6,858.12	44	211.66	44
Colorado	37,106,817	7,785.33	27	211.60	45
Nevada	18,818,068	7,550.10	33	209.04	46
South Dakota	5,209,822	6,607.53	49	207.60	47
Virginia	55,852,961	7,310.36	36	194.99	48
Maryland	44,280,412	7,904.37	25	190.10	49
Connecticut	31,501,583	9,011.39	10	188.54	50
New Hampshire	9,030,277	6,883.77	43	185.53	51
U.S. Total	\$2,507,086,471	\$8,391.79		\$244.53	
WI % Difference from U.S. Average		-3.1%		2.3%	

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

## ATTACHMENT 27

**Rankings on State and Local Government Direct General Expenditures  
Fiscal Year 2005-06**

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$9,361,797	\$13,819.17	1	\$388.09	1
New Mexico	14,866,463	7,654.04	13	278.52	2
Wyoming	5,426,481	10,582.95	3	276.72	3
Louisiana	30,475,380	7,182.02	18	275.01	4
Mississippi	19,429,241	6,701.79	28	265.11	5
District of Columbia	8,003,672	13,670.76	2	251.10	6
New York	194,727,565	10,098.94	4	246.91	7
Maine	9,965,992	7,579.22	14	246.81	8
Vermont	4,951,862	7,976.86	9	244.23	9
Delaware	7,459,343	8,747.43	5	241.92	10
West Virginia	11,490,996	6,353.18	38	241.70	11
South Carolina	29,057,107	6,710.48	27	241.70	12
Alabama	30,920,325	6,736.10	26	231.20	13
Montana	6,276,128	6,628.81	31	228.05	14
Ohio	82,462,118	7,193.44	17	227.36	15
Utah	15,734,764	6,099.85	41	225.61	16
North Dakota	4,514,973	7,082.75	20	225.14	17
Hawaii	9,845,658	7,700.13	12	223.20	18
Oregon	25,497,110	6,907.76	24	222.89	19
Iowa	20,716,146	6,969.11	23	222.25	20
Arkansas	16,585,028	5,904.01	46	221.55	21
California	293,473,398	8,095.85	8	218.55	22
Rhode Island	8,247,394	7,768.53	11	217.75	23
<b>Wisconsin</b>	<b>39,413,057</b>	<b>7,072.58</b>	<b>21</b>	<b>217.56</b>	<b>24</b>
Kentucky	25,319,000	6,021.96	42	216.57	25
Pennsylvania	90,548,367	7,300.63	16	210.82	26
North Carolina	56,292,894	6,346.84	39	209.62	27
Indiana	39,894,318	6,329.77	40	208.72	28
Idaho	8,498,881	5,805.73	48	208.04	29
Michigan	67,059,378	6,638.02	30	206.15	30
Minnesota	39,060,019	7,577.72	15	205.26	31
Kansas	18,044,162	6,547.66	34	204.80	32
Nebraska	11,687,829	6,626.64	32	203.14	33
Washington	45,580,862	7,150.04	19	201.17	34
Florida	122,624,458	6,790.77	25	199.58	35
Arizona	35,747,327	5,797.78	50	195.81	36
Oklahoma	20,831,737	5,822.93	47	195.15	37
Missouri	34,539,071	5,916.62	44	191.34	38
Georgia	54,209,946	5,802.77	49	190.73	39
New Jersey	71,180,161	8,213.66	6	188.89	40
Massachusetts	52,418,202	8,146.57	7	188.06	41
Tennessee	34,385,978	5,660.32	51	187.14	42
South Dakota	4,681,950	5,938.04	43	186.56	43
Texas	138,254,324	5,906.38	45	182.29	44
Illinois	84,194,593	6,589.52	33	181.80	45
Nevada	16,098,617	6,459.01	36	178.83	46
Virginia	50,788,467	6,647.49	29	177.31	47
Colorado	30,780,131	6,457.94	37	175.52	48
New Hampshire	8,500,868	6,480.20	35	174.65	49
Maryland	39,566,127	7,062.84	22	169.86	50
Connecticut	<u>27,484,065</u>	7,862.13	10	164.50	51
U.S. Total	\$2,127,173,730	\$7,120.13		\$207.47	
WI % Difference from U.S. Average		-0.7%		4.9%	

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 2005-06**

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$5,022,410	\$7,413.70	2	\$208.20	1
District of Columbia	5,163,981	8,820.40	1	162.01	2
Mississippi	11,444,691	3,947.65	18	156.16	3
Maine	6,267,570	4,766.54	6	155.22	4
New Mexico	7,998,914	4,118.26	13	149.86	5
Louisiana	15,752,281	3,712.28	24	142.15	6
Vermont	2,857,327	4,602.82	7	140.93	7
New York	108,418,027	5,622.76	3	137.47	8
West Virginia	6,532,806	3,611.88	28	137.41	9
Wyoming	2,665,673	5,198.71	4	135.94	10
South Carolina	16,139,619	3,727.30	23	134.25	11
Tennessee	24,140,616	3,973.82	17	131.38	12
Arkansas	9,754,827	3,472.57	33	130.31	13
Hawaii	5,730,437	4,481.68	9	129.91	14
Rhode Island	4,770,244	4,493.27	8	125.94	15
Alabama	16,824,632	3,665.31	26	125.80	16
Utah	8,516,567	3,301.59	38	122.11	17
Nebraska	7,023,039	3,981.85	16	122.06	18
Pennsylvania	52,120,478	4,202.31	11	121.35	19
California	161,702,433	4,460.77	10	120.42	20
<b>Wisconsin</b>	<b>21,614,592</b>	<b>3,878.68</b>	<b>19</b>	<b>119.31</b>	<b>21</b>
Michigan	38,406,103	3,801.71	21	118.07	22
Indiana	22,562,380	3,579.83	29	118.04	23
Ohio	42,425,063	3,700.88	25	116.97	24
Iowa	10,864,146	3,654.80	27	116.55	25
Montana	3,163,032	3,340.78	36	114.93	26
Kentucky	13,323,054	3,168.80	43	113.96	27
Oregon	12,946,283	3,507.45	32	113.17	28
Massachusetts	30,858,511	4,795.87	5	110.71	29
Florida	67,848,531	3,757.36	22	110.43	30
Oklahoma	11,585,711	3,238.46	41	108.54	31
Minnesota	20,539,466	3,984.70	15	107.93	32
North Dakota	2,162,565	3,392.47	35	107.84	33
North Carolina	28,626,518	3,227.54	42	106.60	34
Delaware	3,279,712	3,846.06	20	106.37	35
Idaho	4,340,665	2,965.18	48	106.25	36
Georgia	29,488,703	3,156.55	44	103.75	37
Arizona	18,772,186	3,044.62	47	102.82	38
Washington	22,806,031	3,577.47	30	100.66	39
Missouri	17,934,094	3,072.15	46	99.35	40
New Jersey	36,008,602	4,155.12	12	95.56	41
Virginia	26,325,279	3,445.60	34	91.90	42
Nevada	8,232,764	3,303.11	37	91.45	43
Kansas	7,904,196	2,868.19	49	89.71	44
Illinois	41,516,706	3,249.32	40	89.65	45
New Hampshire	4,299,426	3,277.45	39	88.33	46
South Dakota	2,169,031	2,750.95	50	86.43	47
Colorado	14,911,485	3,128.56	45	85.03	48
Maryland	19,745,788	3,524.76	31	84.77	49
Texas	64,204,126	2,742.87	51	84.65	50
Connecticut	<u>14,095,767</u>	4,032.25	14	84.37	51
U.S. Total	\$1,141,807,088	\$3,821.89		\$111.36	
WI % Difference from U.S. Average		1.5%		7.1%	

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 2005-06**

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,648,966	\$3,910.20	2	\$109.81	1
Delaware	3,085,129	3,617.87	3	100.06	2
Wyoming	1,814,717	3,539.14	4	92.54	3
Louisiana	10,095,200	2,379.10	22	91.10	4
New Mexico	4,690,428	2,414.88	18	87.87	5
Nebraska	4,983,632	2,825.56	7	86.62	6
Kansas	7,520,056	2,728.79	9	85.35	7
New York	66,934,109	3,471.33	5	84.87	8
Mississippi	6,053,181	2,087.94	37	82.60	9
Oregon	9,136,904	2,475.40	15	79.87	10
South Carolina	9,558,149	2,207.37	29	79.51	11
North Dakota	1,559,835	2,446.95	16	77.78	12
Vermont	1,570,631	2,530.10	13	77.46	13
Utah	5,380,697	2,085.92	38	77.15	14
North Carolina	20,632,466	2,326.24	24	76.83	15
District of Columbia	2,442,612	4,172.13	1	76.63	16
Ohio	27,601,291	2,407.75	19	76.10	17
Alabama	10,096,354	2,199.53	31	75.49	18
California	101,035,643	2,787.20	8	75.24	19
Washington	16,941,989	2,657.60	11	74.77	20
Idaho	2,965,174	2,025.56	42	72.58	21
Montana	1,995,620	2,107.76	35	72.51	22
Iowa	6,731,754	2,264.63	26	72.22	23
Kentucky	8,441,774	2,007.82	44	72.21	24
West Virginia	3,343,281	1,848.45	49	70.32	25
New Jersey	26,428,812	3,049.69	6	70.14	26
<b>Wisconsin</b>	<b>12,562,666</b>	<b>2,254.34</b>	<b>27</b>	<b>69.34</b>	<b>27</b>
Arizona	12,629,193	2,048.30	41	69.18	28
Texas	52,190,671	2,229.64	28	68.81	29
Illinois	31,752,755	2,485.14	14	68.56	30
South Dakota	1,698,689	2,154.42	32	67.69	31
Arkansas	5,046,191	1,796.37	51	67.41	32
Rhode Island	2,550,543	2,402.45	20	67.34	33
Hawaii	2,931,979	2,293.05	25	66.47	34
Georgia	18,661,494	1,997.57	45	65.66	35
Missouri	11,819,735	2,024.75	43	65.48	36
Indiana	12,431,340	1,972.40	46	65.04	37
Minnesota	12,322,375	2,390.57	21	64.75	38
Colorado	11,331,503	2,377.45	23	64.62	39
Michigan	20,781,905	2,057.14	40	63.89	40
Oklahoma	6,802,774	1,901.52	48	63.73	41
Tennessee	11,698,158	1,925.65	47	63.67	42
Pennsylvania	26,440,610	2,131.82	33	61.56	43
Maryland	14,333,606	2,558.65	12	61.54	44
Florida	37,217,890	2,061.08	39	60.58	45
Maine	2,417,332	1,838.40	50	59.87	46
Nevada	5,306,129	2,128.90	34	58.94	47
Virginia	16,810,877	2,200.30	30	58.69	48
Connecticut	9,530,093	2,726.19	10	57.04	49
New Hampshire	2,739,347	2,088.20	36	56.28	50
Massachusetts	<u>15,558,561</u>	2,418.03	17	55.82	51
U.S. Total	\$721,254,820	\$2,414.20		\$70.35	
WI % Difference from U.S. Average		-6.6%		-1.4%	

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

**ATTACHMENT 30**

**Rankings on State and Local Government Capital Outlays  
Fiscal Year 2005-06**

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,510,841	\$2,230.19	2	\$62.63	1
District of Columbia	1,890,540	3,229.16	1	59.31	2
Wyoming	971,583	1,894.82	3	49.55	3
Louisiana	4,298,130	1,012.92	18	38.79	4
Nebraska	2,213,342	1,254.90	8	38.47	5
Washington	8,497,564	1,332.97	5	37.50	6
Utah	2,605,904	1,010.22	19	37.36	7
Arizona	6,769,988	1,098.01	10	37.08	8
Delaware	1,114,364	1,306.79	6	36.14	9
Nevada	3,250,082	1,303.98	7	36.10	10
New York	28,328,463	1,469.17	4	35.92	11
North Dakota	689,935	1,082.32	11	34.40	12
Iowa	3,171,756	1,067.01	14	34.03	13
Montana	925,683	977.70	20	33.64	14
South Carolina	4,001,664	924.15	24	33.29	15
South Dakota	818,894	1,038.59	16	32.63	16
Mississippi	2,388,184	823.76	36	32.59	17
Texas	24,576,061	1,049.92	15	32.40	18
New Mexico	1,716,300	883.64	28	32.15	19
Florida	19,369,711	1,072.67	13	31.53	20
California	41,838,416	1,154.17	9	31.16	21
Alabama	4,116,034	896.69	26	30.78	22
Oregon	3,512,965	951.74	21	30.71	23
Kansas	2,604,819	945.21	22	29.56	24
Georgia	8,347,689	893.56	27	29.37	25
West Virginia	1,395,817	771.72	39	29.36	26
Colorado	5,119,432	1,074.10	12	29.19	27
North Carolina	7,639,848	861.37	29	28.45	28
Ohio	10,295,740	898.13	25	28.39	29
Minnesota	5,298,782	1,027.97	17	27.84	30
Kentucky	3,132,385	745.02	44	26.79	31
Idaho	1,069,727	730.75	45	26.19	32
<b>Wisconsin</b>	<b>4,691,839</b>	<b>841.94</b>	<b>33</b>	<b>25.90</b>	<b>33</b>
Missouri	4,604,821	788.82	37	25.51	34
Indiana	4,848,310	769.25	40	25.37	35
Oklahoma	2,691,451	752.32	42	25.21	36
Arkansas	1,873,380	666.89	48	25.03	37
Tennessee	4,544,142	748.02	43	24.73	38
Illinois	10,863,431	850.23	31	23.46	39
Pennsylvania	9,778,616	788.42	38	22.77	40
Virginia	6,338,207	829.58	35	22.13	41
Vermont	440,642	709.82	46	21.73	42
New Jersey	8,073,720	931.65	23	21.43	43
Michigan	6,693,562	662.58	49	20.58	44
New Hampshire	988,694	753.68	41	20.31	45
Maine	809,370	615.53	51	20.04	46
Maryland	4,668,027	833.28	34	20.04	47
Massachusetts	5,474,115	850.76	30	19.64	48
Hawaii	865,712	677.06	47	19.63	49
Rhode Island	681,600	642.02	50	18.00	50
Connecticut	2,957,834	846.12	32	17.70	51
U.S. Total	\$295,368,116	\$988.66		\$28.81	
WI % Difference from U.S. Average		-14.8%		-10.1%	

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 2005-06**

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$423,956	\$625.81	2	\$17.57	1
Massachusetts	4,077,853	633.76	1	14.63	2
New York	10,963,621	568.59	3	13.90	3
Hawaii	561,672	439.27	5	12.73	4
Louisiana	1,283,551	302.49	23	11.58	5
South Carolina	1,341,948	309.91	18	11.16	6
Colorado	1,950,528	409.24	6	11.12	7
Washington	2,516,318	394.72	8	11.11	8
Kentucky	1,291,518	307.18	20	11.05	9
Pennsylvania	4,571,067	368.55	11	10.64	10
Illinois	4,914,923	384.67	9	10.61	11
District of Columbia	329,516	562.83	4	10.34	12
California	13,626,476	375.90	10	10.15	13
Kansas	887,800	322.15	17	10.08	14
Oregon	1,133,933	307.21	19	9.91	15
Utah	682,838	264.71	31	9.79	16
Texas	7,190,272	307.18	21	9.48	17
<b>Wisconsin</b>	<b>1,704,764</b>	<b>305.92</b>	<b>22</b>	<b>9.41</b>	<b>18</b>
Rhode Island	354,935	334.33	13	9.37	19
New Hampshire	453,792	345.93	12	9.32	20
North Dakota	183,833	288.38	26	9.17	21
Vermont	183,733	295.97	24	9.06	22
New Mexico	483,137	248.74	36	9.05	23
Missouri	1,632,500	279.65	28	9.04	24
Nevada	810,902	325.35	16	9.01	25
Minnesota	1,703,450	330.47	14	8.95	26
Ohio	3,208,639	279.90	27	8.85	27
Arizona	1,563,859	253.64	35	8.57	28
Michigan	2,780,579	275.24	30	8.55	29
Connecticut	1,407,425	402.61	7	8.42	30
Maine	338,007	257.06	34	8.37	31
Florida	4,994,527	276.59	29	8.13	32
West Virginia	383,474	212.02	42	8.07	33
Delaware	248,617	291.55	25	8.06	34
Indiana	1,537,816	244.00	37	8.05	35
Montana	211,251	223.12	41	7.68	36
Oklahoma	804,087	224.76	40	7.53	37
New Jersey	2,823,803	325.85	15	7.49	38
South Dakota	178,029	225.79	39	7.09	39
Nebraska	403,348	228.69	38	7.01	40
Virginia	1,989,808	260.44	33	6.95	41
North Carolina	1,858,019	209.49	43	6.92	42
Tennessee	1,232,141	202.82	44	6.71	43
Mississippi	489,078	168.70	49	6.67	44
Alabama	883,415	192.46	46	6.61	45
Arkansas	479,041	170.53	48	6.40	46
Maryland	1,470,484	262.49	32	6.31	47
Georgia	1,791,751	191.79	47	6.30	48
Iowa	574,320	193.21	45	6.16	49
Idaho	201,422	137.59	51	4.93	50
Wyoming	<u>86,228</u>	168.17	50	4.40	51
U.S. Total	\$97,198,004	\$325.34		\$9.48	
WI % Difference from U.S. Average		-6.0%		-0.7%	

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 2005-06**

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$1,157,803	\$252.23	1	\$8.66	1
New Mexico	387,630	199.57	6	7.26	2
South Carolina	817,743	188.85	8	6.80	3
Alaska	160,451	236.85	2	6.65	4
California	8,514,635	234.89	3	6.34	5
North Carolina	1,675,349	188.89	7	6.24	6
Maine	235,426	179.04	12	5.83	7
Vermont	116,518	187.70	10	5.75	8
Minnesota	1,033,092	200.42	5	5.43	9
Utah	377,826	146.47	17	5.42	10
Ohio	1,947,450	169.88	14	5.37	11
Kentucky	618,858	147.19	16	5.29	12
Washington	1,197,403	187.83	9	5.28	13
Rhode Island	183,391	172.74	13	4.84	14
Louisiana	507,215	119.53	22	4.58	15
New York	3,582,336	185.79	11	4.54	16
Virginia	1,286,253	168.35	15	4.49	17
District of Columbia	135,895	232.12	4	4.26	18
Pennsylvania	1,753,963	141.42	18	4.08	19
Tennessee	711,826	117.17	23	3.87	20
Michigan	1,128,823	111.74	27	3.47	21
Oregon	392,522	106.34	28	3.43	22
Florida	2,045,157	113.26	25	3.33	23
Montana	91,232	96.36	29	3.31	24
West Virginia	155,542	86.00	35	3.27	25
Arkansas	236,686	84.26	37	3.16	26
Delaware	96,784	113.50	24	3.14	27
Georgia	867,311	92.84	33	3.05	28
Idaho	124,558	85.09	36	3.05	29
New Jersey	1,142,821	131.87	19	3.03	30
Maryland	701,534	125.23	21	3.01	31
Iowa	279,513	94.03	31	3.00	32
<b>Wisconsin</b>	<b>519,950</b>	<b>93.30</b>	<b>32</b>	<b>2.87</b>	<b>33</b>
Nebraska	161,653	91.65	34	2.81	34
Connecticut	453,699	129.79	20	2.72	35
Indiana	518,911	82.33	39	2.71	36
Massachusetts	719,609	111.84	26	2.58	37
New Hampshire	123,648	94.26	30	2.54	38
Arizona	461,205	74.80	43	2.53	39
Oklahoma	259,552	72.55	44	2.43	40
Kansas	212,941	77.27	42	2.42	41
Missouri	419,001	71.78	45	2.32	42
Illinois	1,064,142	83.29	38	2.30	43
Hawaii	100,772	78.81	41	2.28	44
Mississippi	162,598	56.09	50	2.22	45
Texas	1,620,462	69.23	46	2.14	46
North Dakota	42,748	67.06	47	2.13	47
Wyoming	41,414	80.77	40	2.11	48
Nevada	148,004	59.38	48	1.64	49
Colorado	267,526	56.13	49	1.53	50
South Dakota	34,955	44.33	51	1.39	51
U.S. Total	\$40,996,336	\$137.22		\$4.00	
WI % Difference from U.S. Average		-32.0%		-28.2%	

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

ATTACHMENT 33

**Rankings on State and Local Government Expenditures for Elementary and Secondary Education  
Fiscal Year 2005-06**

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,797,278	\$2,653.00	1	\$74.50	1
Vermont	1,244,749	2,005.14	7	61.39	2
New Jersey	21,916,583	2,529.01	2	58.16	3
Wyoming	1,136,677	2,216.79	5	57.96	4
South Carolina	6,938,614	1,602.41	24	57.72	5
New York	45,450,507	2,357.15	3	57.63	6
New Mexico	3,056,165	1,573.48	25	57.26	7
Arkansas	4,130,799	1,470.50	35	55.18	8
Ohio	19,875,665	1,733.82	15	54.80	9
West Virginia	2,603,707	1,439.55	37	54.77	10
Mississippi	3,996,588	1,378.56	44	54.53	11
Georgia	15,405,290	1,649.02	20	54.20	12
Louisiana	5,962,672	1,405.20	41	53.81	13
Michigan	17,232,992	1,705.84	18	52.98	14
Maine	2,129,772	1,619.71	22	52.74	15
Delaware	1,616,178	1,895.26	8	52.42	16
Rhode Island	1,956,737	1,843.12	9	51.66	17
<b>Wisconsin</b>	<b>9,336,693</b>	<b>1,675.45</b>	<b>19</b>	<b>51.54</b>	<b>18</b>
Indiana	9,773,748	1,550.74	28	51.13	19
Texas	38,566,506	1,647.60	21	50.85	20
Pennsylvania	21,692,242	1,748.98	12	50.51	21
Iowa	4,661,811	1,568.28	26	50.01	22
Montana	1,351,358	1,427.30	39	49.10	23
Alabama	6,552,215	1,427.42	38	48.99	24
California	64,120,762	1,768.85	11	47.75	25
Nebraska	2,724,220	1,544.55	29	47.35	26
North Dakota	949,027	1,488.76	34	47.32	27
Utah	3,290,697	1,275.69	47	47.18	28
Oklahoma	5,018,183	1,402.69	42	47.01	29
New Hampshire	2,286,783	1,743.21	13	46.98	30
Minnesota	8,898,683	1,726.36	16	46.76	31
Kansas	4,117,364	1,494.06	33	46.73	32
Missouri	8,330,413	1,427.02	40	46.15	33
Virginia	13,151,802	1,721.38	17	45.91	34
Idaho	1,856,893	1,268.48	48	45.45	35
Oregon	5,146,735	1,394.37	43	44.99	36
Illinois	20,688,589	1,619.20	23	44.67	37
Kentucky	5,183,328	1,232.82	50	44.34	38
Hawaii	1,937,230	1,515.08	31	43.92	39
Connecticut	7,308,070	2,090.56	6	43.74	40
District of Columbia	1,365,241	2,331.92	4	42.83	41
North Carolina	11,501,994	1,296.81	45	42.83	42
Arizona	7,737,742	1,254.97	49	42.38	43
Florida	26,022,019	1,441.06	36	42.35	44
Nevada	3,808,948	1,528.21	30	42.31	45
Colorado	7,418,124	1,556.39	27	42.30	46
Washington	9,544,778	1,497.24	32	42.13	47
Maryland	9,722,594	1,735.55	14	41.74	48
Massachusetts	11,608,055	1,804.06	10	41.65	49
South Dakota	1,011,132	1,282.40	46	40.29	50
Tennessee	7,392,710	1,216.92	51	40.23	51
U.S. Total	\$500,527,662	\$1,675.38		\$48.82	
WI % Difference from U.S. Average		0.0%		5.6%	

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

## ATTACHMENT 34

**Rankings on State and Local Government Expenditures for Higher Education  
Fiscal Year 2005-06**

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$1,872,375	\$964.00	4	\$35.08	1
Utah	2,384,707	924.47	7	34.19	2
North Dakota	661,792	1,038.17	2	33.00	3
Vermont	665,304	1,071.73	1	32.81	4
Iowa	2,764,634	930.05	6	29.66	5
North Carolina	7,865,612	886.82	8	29.29	6
Mississippi	2,131,491	735.22	18	29.08	7
Alabama	3,742,723	815.37	13	27.99	8
Delaware	862,471	1,011.40	3	27.97	9
Kansas	2,417,696	877.31	9	27.44	10
West Virginia	1,258,605	695.86	23	26.47	11
Oregon	2,946,081	798.16	15	25.75	12
Michigan	8,297,996	821.39	12	25.51	13
Arkansas	1,905,583	678.36	25	25.46	14
Nebraska	1,451,073	822.71	11	25.22	15
Wyoming	492,110	959.73	5	25.10	16
<b>Wisconsin</b>	<b>4,515,620</b>	<b>810.32</b>	<b>14</b>	<b>24.93</b>	<b>17</b>
Oklahoma	2,630,284	735.22	17	24.64	18
Montana	669,116	706.72	21	24.31	19
Alaska	578,760	854.32	10	23.99	20
Kentucky	2,749,348	653.91	30	23.52	21
South Carolina	2,805,237	647.84	31	23.33	22
Indiana	4,323,891	686.04	24	22.62	23
Louisiana	2,454,460	578.43	38	22.15	24
Idaho	890,413	608.26	33	21.80	25
Hawaii	935,690	731.79	19	21.21	26
Washington	4,745,606	744.42	16	20.94	27
Texas	15,634,719	667.93	27	20.61	28
Ohio	7,122,573	621.33	32	19.64	29
Arizona	3,574,947	579.81	37	19.58	30
Virginia	5,326,964	697.22	22	18.60	31
California	24,336,273	671.35	26	18.12	32
Colorado	3,176,266	666.41	28	18.11	33
Minnesota	3,402,412	660.07	29	17.88	34
Maine	715,163	543.89	43	17.71	35
Maryland	4,050,962	723.13	20	17.39	36
South Dakota	433,946	550.37	42	17.29	37
Missouri	3,090,730	529.45	45	17.12	38
Illinois	7,419,827	580.72	35	16.02	39
Georgia	4,531,106	485.02	47	15.94	40
Rhode Island	596,395	561.77	40	15.75	41
New Hampshire	761,743	580.68	36	15.65	42
Tennessee	2,847,347	468.71	49	15.50	43
Pennsylvania	6,641,603	535.49	44	15.46	44
New Jersey	4,906,779	566.21	39	13.02	45
Nevada	1,171,794	470.14	48	13.02	46
Massachusetts	3,545,056	550.95	41	12.72	47
Connecticut	2,123,802	607.54	34	12.71	48
New York	9,770,123	506.70	46	12.39	49
Florida	7,446,821	412.39	50	12.12	50
District of Columbia	112,403	191.99	51	3.53	51
U.S. Total	\$191,758,432	\$641.86		\$18.70	
WI % Difference from U.S. Average		26.2%		33.3%	

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

## ATTACHMENT 35

**Rankings on State and Local Government Expenditures for Public Welfare  
Fiscal Year 2005-06**

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Maine	\$2,496,584	\$1,898.67	5	\$61.83	1
Alaska	1,396,920	2,062.03	3	57.91	2
District of Columbia	1,840,853	3,144.29	1	57.75	3
Rhode Island	2,150,032	2,025.20	4	56.76	4
Vermont	1,122,519	1,808.25	6	55.36	5
New York	43,176,118	2,239.19	2	54.75	6
New Mexico	2,865,694	1,475.41	10	53.69	7
Mississippi	3,751,720	1,294.09	17	51.19	8
West Virginia	2,347,758	1,298.04	16	49.38	9
Kentucky	5,681,183	1,351.23	14	48.59	10
Minnesota	9,174,962	1,779.96	7	48.21	11
Pennsylvania	20,251,802	1,632.84	9	47.15	12
Arkansas	3,443,502	1,225.83	21	46.00	13
Ohio	16,646,360	1,452.12	12	45.90	14
Tennessee	7,592,937	1,249.88	19	41.32	15
Louisiana	4,561,496	1,074.99	33	41.16	16
Massachusetts	11,449,407	1,779.41	8	41.08	17
Delaware	1,241,647	1,456.06	11	40.27	18
<b>Wisconsin</b>	<b>7,202,720</b>	<b>1,292.51</b>	<b>18</b>	<b>39.76</b>	<b>19</b>
South Carolina	4,775,310	1,102.82	32	39.72	20
Alabama	5,150,273	1,122.01	29	38.51	21
Oklahoma	4,069,771	1,137.59	26	38.13	22
Iowa	3,529,889	1,187.49	22	37.87	23
North Carolina	9,837,851	1,109.18	31	36.63	24
North Dakota	728,947	1,143.52	24	36.35	25
Idaho	1,465,508	1,001.11	40	35.87	26
Nebraska	2,002,501	1,135.36	27	34.80	27
Oregon	3,876,977	1,050.36	36	33.89	28
Indiana	6,460,373	1,025.03	39	33.80	29
Utah	2,355,508	913.15	46	33.77	30
California	44,667,030	1,232.20	20	33.26	31
Missouri	5,997,742	1,027.43	38	33.23	32
Arizona	6,059,588	982.79	42	33.19	33
New Jersey	12,438,643	1,435.33	13	33.01	34
Hawaii	1,444,426	1,129.66	28	32.74	35
Kansas	2,846,821	1,033.02	37	32.31	36
Montana	860,278	908.62	48	31.26	37
Michigan	9,891,413	979.12	43	30.41	38
New Hampshire	1,471,657	1,121.84	30	30.24	39
Georgia	8,492,975	909.11	47	29.88	40
Wyoming	585,646	1,142.15	25	29.86	41
South Dakota	748,503	949.31	45	29.83	42
Washington	6,705,827	1,051.91	35	29.60	43
Florida	17,950,759	994.09	41	29.22	44
Illinois	13,443,926	1,052.19	34	29.03	45
Maryland	6,509,690	1,162.03	23	27.95	46
Connecticut	4,636,259	1,326.25	15	27.75	47
Texas	20,357,232	869.68	49	26.84	48
Virginia	7,270,306	951.58	44	25.38	49
Colorado	3,507,268	735.86	50	20.00	50
Nevada	<u>1,792,192</u>	719.05	51	19.91	51
U.S. Total	\$370,325,303	\$1,239.56		\$36.12	
WI % Difference from U.S. Average		4.3%		10.1%	

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

**ATTACHMENT 36**

**Rankings on State and Local Government Expenditures for Highways  
Fiscal Year 2005-06**

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,303,802	\$1,924.57	1	\$54.05	1
Wyoming	578,161	1,127.55	2	29.48	2
North Dakota	573,301	899.35	3	28.59	3
South Dakota	668,451	847.79	4	26.64	4
Montana	696,581	735.73	5	25.31	5
Mississippi	1,722,913	594.29	14	23.51	6
West Virginia	1,102,148	609.36	12	23.18	7
New Mexico	1,193,616	614.54	10	22.36	8
Kansas	1,787,969	648.80	7	20.29	9
Delaware	619,711	726.72	6	20.10	10
Iowa	1,862,452	626.55	8	19.98	11
Maine	798,176	607.02	13	19.77	12
Nebraska	1,097,693	622.36	9	19.08	13
Louisiana	2,106,714	496.48	20	19.01	14
Vermont	379,810	611.83	11	18.73	15
Idaho	740,019	505.52	19	18.11	16
<b>Wisconsin</b>	<b>3,264,099</b>	<b>585.73</b>	<b>17</b>	<b>18.02</b>	<b>17</b>
Nevada	1,464,890	587.74	16	16.27	18
Minnesota	3,054,987	592.67	15	16.05	19
Kentucky	1,876,174	446.24	28	16.05	20
Utah	1,098,258	425.76	32	15.75	21
Oregon	1,797,522	486.99	22	15.71	22
Pennsylvania	6,742,014	543.59	18	15.70	23
Missouri	2,756,719	472.23	24	15.27	24
Arkansas	1,132,217	403.05	38	15.12	25
Texas	11,020,545	470.81	25	14.53	26
Florida	8,910,783	493.47	21	14.50	27
Alabama	1,928,920	420.22	35	14.42	28
Oklahoma	1,507,506	421.38	33	14.12	29
South Carolina	1,696,752	391.85	40	14.11	30
Arizona	2,466,482	400.03	39	13.51	31
Washington	2,944,621	461.91	26	13.00	32
Ohio	4,639,315	404.70	37	12.79	33
New Hampshire	620,166	472.75	23	12.74	34
Indiana	2,393,855	379.82	42	12.52	35
North Carolina	3,342,606	376.87	43	12.45	36
Tennessee	2,186,264	359.88	46	11.90	37
Colorado	2,069,000	434.09	29	11.80	38
Illinois	5,369,649	420.26	34	11.59	39
California	15,445,505	426.08	31	11.50	40
Michigan	3,621,241	358.46	47	11.13	41
New York	8,707,019	451.56	27	11.04	42
Rhode Island	395,294	372.34	44	10.44	43
Maryland	2,430,857	433.93	30	10.44	44
Virginia	2,942,667	385.15	41	10.27	45
Hawaii	445,164	348.16	49	10.09	46
Georgia	2,718,877	291.04	50	9.57	47
New Jersey	3,565,641	411.45	36	9.46	48
Massachusetts	2,252,061	350.00	48	8.08	49
Connecticut	1,276,808	365.25	45	7.64	50
District of Columbia	95,730	163.51	51	3.00	51
U.S. Total	\$135,411,725	\$453.25		\$13.21	
WI % Difference from U.S. Average		29.2%		36.4%	

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 2005-06**

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$669,721	\$1,143.92	1	\$21.01	1
Louisiana	1,668,283	393.16	14	15.05	2
California	19,287,822	532.08	3	14.36	3
Nevada	1,270,601	509.78	4	14.11	4
Florida	8,628,680	477.84	7	14.04	5
Rhode Island	530,078	499.30	5	14.00	6
Arizona	2,502,235	405.83	13	13.71	7
Alaska	324,857	479.53	6	13.47	8
New Mexico	705,735	363.35	18	13.22	9
New York	10,398,079	539.26	2	13.18	10
Illinois	5,508,639	431.14	9	11.89	11
Oregon	1,328,106	359.81	20	11.61	12
Ohio	4,142,621	361.37	19	11.42	13
<b>Wisconsin</b>	<b>1,990,536</b>	<b>357.20</b>	<b>21</b>	<b>10.99</b>	<b>14</b>
Utah	758,611	294.09	33	10.88	15
Wyoming	209,678	408.92	12	10.69	16
Mississippi	781,394	269.53	39	10.66	17
Delaware	315,488	369.97	16	10.23	18
New Jersey	3,816,839	440.43	8	10.13	19
Kansas	882,494	320.23	27	10.02	20
Michigan	3,249,013	321.61	26	9.99	21
Georgia	2,835,991	303.57	29	9.98	22
Maryland	2,315,843	413.39	10	9.94	23
Colorado	1,735,597	364.14	17	9.90	24
North Carolina	2,633,862	296.96	31	9.81	25
Washington	2,213,349	347.20	23	9.77	26
Missouri	1,760,580	301.59	30	9.75	27
Oklahoma	1,039,076	290.44	34	9.73	28
Alabama	1,297,881	282.75	37	9.70	29
Massachusetts	2,652,094	412.17	11	9.51	30
South Carolina	1,133,791	261.84	43	9.43	31
Tennessee	1,731,817	285.08	36	9.43	32
Hawaii	415,609	325.04	25	9.42	33
Idaho	384,316	262.53	42	9.41	34
Virginia	2,666,601	349.02	22	9.31	35
Montana	255,044	269.38	40	9.27	36
Arkansas	686,922	244.53	47	9.18	37
Texas	6,910,367	295.22	32	9.11	38
New Hampshire	437,370	333.41	24	8.99	39
Indiana	1,690,888	268.28	41	8.85	40
Vermont	177,344	285.68	35	8.75	41
Kentucky	1,013,880	241.14	48	8.67	42
Minnesota	1,609,569	312.26	28	8.46	43
Maine	341,032	259.36	44	8.45	44
Nebraska	478,523	271.31	38	8.32	45
Connecticut	1,360,364	389.15	15	8.14	46
Iowa	747,890	251.60	45	8.02	47
Pennsylvania	3,100,279	249.97	46	7.22	48
South Dakota	180,208	228.55	49	7.18	49
North Dakota	136,261	213.76	50	6.79	50
West Virginia	<u>320,874</u>	177.41	51	6.75	51
U.S. Total	\$113,232,732	\$379.02		\$11.04	
WI % Difference from U.S. Average		-5.8%		-0.5%	

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

**ATTACHMENT 38**

**Rankings on State and Local Government Health Expenditures  
Fiscal Year 2005-06**

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$507,701	\$867.18	1	\$15.93	1
Montana	361,403	381.71	6	13.13	2
Michigan	4,163,136	412.10	3	12.80	3
Maine	495,633	376.93	7	12.27	4
Wyoming	238,911	465.93	2	12.18	5
Hawaii	517,047	404.37	4	11.72	6
North Carolina	3,101,656	349.70	8	11.55	7
Delaware	339,544	398.18	5	11.01	8
Ohio	3,986,118	347.72	9	10.99	9
Alabama	1,392,316	303.32	14	10.41	10
Washington	2,101,105	329.59	10	9.27	11
Alaska	212,569	313.78	12	8.81	12
Pennsylvania	3,771,864	304.11	13	8.78	13
California	11,523,754	317.90	11	8.58	14
<b>Wisconsin</b>	<b>1,512,750</b>	<b>271.46</b>	<b>15</b>	<b>8.35</b>	<b>15</b>
Arizona	1,510,920	245.05	18	8.28	16
South Carolina	972,866	224.67	24	8.09	17
Tennessee	1,437,804	236.68	21	7.83	18
Oregon	894,114	242.24	19	7.82	19
Missouri	1,393,628	238.73	20	7.72	20
New Mexico	391,731	201.68	28	7.34	21
Nebraska	409,482	232.16	22	7.12	22
Vermont	140,252	225.93	23	6.92	23
Utah	465,884	180.61	33	6.68	24
New York	5,194,732	269.41	16	6.59	25
West Virginia	313,028	173.07	34	6.58	26
Georgia	1,847,548	197.77	29	6.50	27
Louisiana	715,209	168.55	35	6.45	28
Maryland	1,493,256	266.56	17	6.41	29
Florida	3,874,421	214.56	26	6.31	30
Virginia	1,674,253	219.14	25	5.85	31
Illinois	2,578,166	201.78	27	5.57	32
Kentucky	643,284	153.00	38	5.50	33
Oklahoma	579,390	161.95	36	5.43	34
Colorado	941,131	197.46	30	5.37	35
Idaho	214,283	146.38	42	5.25	36
Arkansas	382,779	136.26	43	5.11	37
Mississippi	363,893	125.52	46	4.97	38
Minnesota	931,746	180.76	32	4.90	39
South Dakota	122,315	155.13	37	4.87	40
Iowa	444,149	149.42	40	4.76	41
Kansas	408,157	148.11	41	4.63	42
Rhode Island	162,046	152.64	39	4.28	43
Connecticut	657,466	188.08	31	3.94	44
North Dakota	78,697	123.45	47	3.92	45
Indiana	740,961	117.56	49	3.88	46
Nevada	306,120	122.82	48	3.40	47
Texas	2,463,388	105.24	50	3.25	48
New Jersey	1,165,312	134.47	44	3.09	49
Massachusetts	846,630	131.58	45	3.04	50
New Hampshire	125,043	95.32	51	2.57	51
U.S. Total	\$71,109,591	\$238.02		\$6.94	
WI % Difference from U.S. Average		14.0%		20.4%	

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



**ATTACHMENT 39**

**Rankings on State and Local Government Expenditures for Corrections  
Fiscal Year 2005-06**

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$180,162	\$351.36	1	\$9.19	1
Louisiana	998,847	235.39	10	9.01	2
New Mexico	476,009	245.07	9	8.92	3
Alaska	212,043	313.00	3	8.79	4
California	10,914,128	301.08	4	8.13	5
Oregon	921,710	249.71	8	8.06	6
Delaware	244,736	287.00	5	7.94	7
Arizona	1,428,310	231.65	11	7.82	8
<b>Wisconsin</b>	<b>1,276,332</b>	<b>229.03</b>	<b>13</b>	<b>7.05</b>	<b>9</b>
Georgia	2,000,477	214.14	20	7.04	10
Michigan	2,288,841	226.57	14	7.04	11
Arkansas	521,496	185.64	23	6.97	12
Florida	4,048,081	224.18	16	6.59	13
Pennsylvania	2,795,776	225.41	15	6.51	14
New York	5,104,079	264.71	6	6.47	15
District of Columbia	205,558	351.11	2	6.45	16
Utah	446,338	173.03	33	6.40	17
Idaho	261,083	178.35	26	6.39	18
Montana	175,599	185.47	24	6.38	19
Maryland	1,461,192	260.83	7	6.27	20
Washington	1,413,352	221.71	18	6.24	21
Nevada	555,564	222.90	17	6.17	22
Virginia	1,756,137	229.85	12	6.13	23
Oklahoma	632,383	176.76	30	5.92	24
Texas	4,429,650	189.24	22	5.84	25
North Carolina	1,546,822	174.40	31	5.76	26
Colorado	1,000,771	209.97	21	5.71	27
South Dakota	140,574	178.29	27	5.60	28
Ohio	1,994,398	173.98	32	5.50	29
Kentucky	629,018	149.61	36	5.38	30
West Virginia	254,160	140.52	42	5.35	31
South Carolina	620,251	143.24	40	5.16	32
Rhode Island	194,796	183.49	25	5.14	33
Mississippi	376,892	130.00	48	5.14	34
Nebraska	293,113	166.19	34	5.09	35
New Jersey	1,918,843	221.42	19	5.09	36
Vermont	101,311	163.20	35	5.00	37
Indiana	934,105	148.21	37	4.89	38
Tennessee	895,959	147.49	38	4.88	39
Alabama	646,478	140.84	41	4.83	40
Maine	182,639	138.90	44	4.52	41
Missouri	805,061	137.91	45	4.46	42
Kansas	376,395	136.58	46	4.27	43
Massachusetts	1,141,061	177.34	28	4.09	44
Hawaii	179,322	140.24	43	4.07	45
Minnesota	738,800	143.33	39	3.88	46
Iowa	359,343	120.89	50	3.86	47
Illinois	1,731,733	135.53	47	3.74	48
Connecticut	618,398	176.90	29	3.70	49
North Dakota	73,959	116.02	51	3.69	50
New Hampshire	<u>165,118</u>	125.87	49	3.39	51
U.S. Total	\$62,667,203	\$209.76		\$6.11	
WI % Difference from U.S. Average		9.2%		15.3%	

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 2005-06**

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$503,181	\$859.46	1	\$15.79	1
Hawaii	385,155	301.22	3	8.73	2
Delaware	255,359	299.45	4	8.28	3
Florida	4,765,307	263.90	5	7.76	4
Ohio	2,792,217	243.57	8	7.70	5
New York	5,899,869	305.98	2	7.48	6
North Carolina	1,997,332	225.19	12	7.44	7
Louisiana	788,138	185.74	26	7.11	8
Oregon	783,809	212.35	14	6.85	9
Indiana	1,306,756	207.33	20	6.84	10
Georgia	1,941,423	207.81	18	6.83	11
Washington	1,546,937	242.66	9	6.83	12
California	9,022,404	248.89	7	6.72	13
Utah	466,562	180.87	27	6.69	14
<b>Wisconsin</b>	<b>1,168,694</b>	<b>209.72</b>	<b>17</b>	<b>6.45</b>	<b>15</b>
Alabama	861,832	187.75	25	6.44	16
Michigan	2,065,477	204.46	21	6.35	17
Maine	254,766	193.75	23	6.31	18
Idaho	251,820	172.02	29	6.16	19
Alaska	147,687	218.00	13	6.12	20
Arizona	1,111,106	180.21	28	6.09	21
West Virginia	283,400	156.69	34	5.96	22
New Jersey	2,237,564	258.20	6	5.94	23
Rhode Island	223,706	210.72	16	5.91	24
Arkansas	427,590	152.22	37	5.71	25
Virginia	1,609,935	210.72	15	5.62	26
Maryland	1,277,326	228.01	10	5.48	27
Pennsylvania	2,342,019	188.83	24	5.45	28
Wyoming	106,442	207.59	19	5.43	29
South Carolina	641,369	148.12	40	5.33	30
Massachusetts	1,455,181	226.16	11	5.22	31
Montana	142,921	150.95	38	5.19	32
Tennessee	953,672	156.99	33	5.19	33
New Mexico	264,429	136.14	44	4.95	34
Kansas	429,366	155.80	35	4.87	35
Oklahoma	517,729	144.72	42	4.85	36
Kentucky	565,596	134.52	45	4.84	37
Iowa	437,925	147.32	41	4.70	38
Vermont	94,929	152.92	36	4.68	39
Texas	3,513,178	150.09	39	4.63	40
Colorado	797,532	167.33	32	4.55	41
Minnesota	863,004	167.42	31	4.54	42
New Hampshire	220,230	167.88	30	4.52	43
Mississippi	331,123	114.22	48	4.52	44
Missouri	755,127	129.35	46	4.18	45
Connecticut	691,427	197.79	22	4.14	46
South Dakota	96,793	122.76	47	3.86	47
Illinois	1,784,058	139.63	43	3.85	48
North Dakota	71,738	112.54	49	3.58	49
Nebraska	193,791	109.87	50	3.37	50
Nevada	<u>254,604</u>	102.15	51	2.83	51
U.S. Total	\$61,899,535	\$207.19		\$6.04	
WI % Difference from U.S. Average		1.2%		6.9%	

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

ATTACHMENT 41

**Rankings on State and Local Government Expenditures for Hospitals  
Fiscal Year 2005-06**

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$659,849	\$1,286.86	1	\$33.65	1
Mississippi	2,331,634	804.26	4	31.82	2
South Carolina	3,733,631	862.25	2	31.06	3
Louisiana	3,122,466	735.86	5	28.18	4
Alabama	3,762,417	819.66	3	28.13	5
Iowa	1,914,428	644.03	7	20.54	6
New York	13,186,993	683.90	6	16.72	7
North Carolina	4,358,535	491.41	8	16.23	8
Idaho	654,213	446.90	11	16.01	9
Indiana	3,052,267	484.28	10	15.97	10
New Mexico	833,062	428.90	13	15.61	11
Tennessee	2,667,273	439.06	12	14.52	12
Washington	3,128,792	490.80	9	13.81	13
Georgia	3,712,025	397.34	15	13.06	14
Missouri	2,280,185	390.60	16	12.63	15
Oregon	1,352,159	366.33	17	11.82	16
Arkansas	868,447	309.15	25	11.60	17
California	14,715,283	405.94	14	10.96	18
Texas	8,268,785	353.25	18	10.90	19
Nebraska	598,743	339.47	22	10.41	20
Utah	702,004	272.14	32	10.07	21
Kentucky	1,172,567	278.89	30	10.03	22
Florida	6,137,946	339.91	21	9.99	23
Hawaii	407,814	318.94	24	9.25	24
Michigan	2,990,320	296.00	28	9.19	25
Virginia	2,626,634	343.79	20	9.17	26
Ohio	3,290,784	287.07	29	9.07	27
Colorado	1,537,013	322.48	23	8.76	28
Nevada	763,116	306.17	26	8.48	29
Minnesota	1,567,186	304.04	27	8.24	30
Kansas	722,420	262.14	33	8.20	31
Oklahoma	837,004	233.96	34	7.84	32
Connecticut	1,215,481	347.70	19	7.27	33
<b>Wisconsin</b>	<b>1,121,839</b>	<b>201.31</b>	<b>37</b>	<b>6.19</b>	<b>34</b>
West Virginia	288,288	159.39	41	6.06	35
Alaska	133,521	197.09	38	5.53	36
Pennsylvania	2,253,238	181.67	40	5.25	37
Illinois	2,352,600	184.13	39	5.08	38
District of Columbia	161,498	275.85	31	5.07	39
Arizona	882,105	143.07	42	4.83	40
Massachusetts	1,331,711	206.97	35	4.78	41
New Jersey	1,749,946	201.93	36	4.64	42
South Dakota	85,562	108.52	43	3.41	43
Montana	90,952	96.06	45	3.30	44
Rhode Island	115,164	108.48	44	3.04	45
Maine	120,645	91.75	46	2.99	46
Delaware	60,712	71.20	48	1.97	47
Maryland	452,995	80.86	47	1.94	48
North Dakota	22,622	35.49	50	1.13	49
New Hampshire	54,845	41.81	49	1.13	50
Vermont	5,363	8.64	51	0.26	51
U.S. Total	\$110,455,082	\$369.72		\$10.77	
WI % Difference from U.S. Average		-45.6%		-42.5%	

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 2005-06**

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$332,182	\$567.39	1	\$10.42	1
Nevada	634,829	254.70	2	7.05	2
Arizona	1,246,282	202.13	6	6.83	3
Colorado	1,055,416	221.44	3	6.02	4
Illinois	2,705,332	211.73	5	5.84	5
Wyoming	110,408	215.32	4	5.63	6
Utah	380,357	147.45	11	5.45	7
New Mexico	290,960	149.80	10	5.45	8
Hawaii	228,904	179.02	8	5.19	9
Louisiana	519,136	122.34	20	4.68	10
North Dakota	93,260	146.30	12	4.65	11
Maryland	1,067,908	190.63	7	4.58	12
Minnesota	862,444	167.32	9	4.53	13
South Dakota	106,340	134.87	15	4.24	14
Oregon	457,788	124.03	19	4.00	15
Florida	2,450,826	135.72	14	3.99	16
California	5,277,525	145.59	13	3.93	17
Alaska	88,590	130.77	16	3.67	18
Washington	832,052	130.52	17	3.67	19
Iowa	339,742	114.29	23	3.64	20
Nebraska	205,075	116.27	22	3.56	21
Alabama	468,165	101.99	27	3.50	22
<b>Wisconsin</b>	<b>624,881</b>	<b>112.13</b>	<b>25</b>	<b>3.45</b>	<b>23</b>
Virginia	972,706	127.31	18	3.40	24
Missouri	573,264	98.20	28	3.18	25
Delaware	96,151	112.75	24	3.12	26
Georgia	884,814	94.71	29	3.11	27
North Carolina	802,623	90.49	30	2.99	28
Oklahoma	318,328	88.98	31	2.98	29
Montana	79,396	83.86	33	2.88	30
West Virginia	134,950	74.61	40	2.84	31
Idaho	113,952	77.84	37	2.79	32
Kansas	242,157	87.87	32	2.75	33
New Jersey	1,013,205	116.92	21	2.69	34
New York	2,119,950	109.94	26	2.69	35
Tennessee	488,294	80.38	34	2.66	36
South Carolina	313,076	72.30	41	2.60	37
Arkansas	189,649	67.51	44	2.53	38
Indiana	480,285	76.20	38	2.51	39
Ohio	910,890	79.46	36	2.51	40
Michigan	803,848	79.57	35	2.47	41
Kentucky	271,906	64.67	46	2.33	42
Mississippi	166,748	57.52	48	2.28	43
Texas	1,665,830	71.17	42	2.20	44
Pennsylvania	867,195	69.92	43	2.02	45
New Hampshire	86,210	65.72	45	1.77	46
Vermont	35,620	57.38	49	1.76	47
Maine	67,438	51.29	51	1.67	48
Rhode Island	59,718	56.25	50	1.58	49
Connecticut	260,869	74.62	39	1.56	50
Massachusetts	<u>371,222</u>	57.69	47	1.33	51
U.S. Total	\$34,768,696	\$116.38		\$3.39	
WI % Difference from U.S. Average		-3.6%		1.7%	

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

ATTACHMENT 43

Rankings on State and Local Government Expenditures for Natural Resources  
Fiscal Year 2005-06

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$276,752	\$408.52	2	\$11.47	1
Wyoming	211,403	412.29	1	10.78	2
North Dakota	195,714	307.02	3	9.76	3
Montana	237,682	251.04	4	8.64	4
Louisiana	623,576	146.96	10	5.63	5
Idaho	229,138	156.53	7	5.61	6
South Dakota	140,022	177.59	6	5.58	7
Florida	3,305,843	183.07	5	5.38	8
New Mexico	282,699	145.55	11	5.30	9
Vermont	92,499	149.00	9	4.56	10
Maine	176,339	134.11	13	4.37	11
Nebraska	241,200	136.75	12	4.19	12
California	5,554,801	153.24	8	4.14	13
<b>Wisconsin</b>	<b>696,829</b>	<b>125.04</b>	<b>14</b>	<b>3.85</b>	<b>14</b>
Kentucky	442,772	105.31	18	3.79	15
Oregon	424,081	114.89	15	3.71	16
Mississippi	250,609	86.44	27	3.42	17
West Virginia	159,900	88.41	25	3.36	18
Arizona	575,514	93.34	22	3.15	19
Washington	713,915	111.99	16	3.15	20
Utah	215,617	83.59	28	3.09	21
Arkansas	230,497	82.05	29	3.08	22
Delaware	90,969	106.68	17	2.95	23
Iowa	273,964	92.16	23	2.94	24
Kansas	251,485	91.26	24	2.85	25
Hawaii	122,566	95.86	21	2.78	26
Minnesota	526,868	102.21	19	2.77	27
Colorado	469,640	98.53	20	2.68	28
Alabama	310,809	67.71	30	2.32	29
North Carolina	584,311	65.88	31	2.18	30
Maryland	490,563	87.57	26	2.11	31
Oklahoma	219,516	61.36	33	2.06	32
Missouri	357,703	61.28	34	1.98	33
South Carolina	233,120	53.84	38	1.94	34
Indiana	354,654	56.27	37	1.86	35
Nevada	155,321	62.32	32	1.73	36
Texas	1,256,639	53.69	39	1.66	37
Georgia	463,978	49.67	41	1.63	38
New Hampshire	79,217	60.39	35	1.63	39
Pennsylvania	640,660	51.65	40	1.49	40
Tennessee	268,685	44.23	44	1.46	41
Michigan	459,585	45.49	42	1.41	42
New Jersey	488,298	56.35	36	1.30	43
Rhode Island	44,067	41.51	45	1.16	44
Ohio	417,604	36.43	47	1.15	45
Massachusetts	284,890	44.28	43	1.02	46
Illinois	466,358	36.50	46	1.01	47
Virginia	249,887	32.71	48	0.87	48
New York	549,306	28.49	49	0.70	49
Connecticut	93,530	26.76	50	0.56	50
District of Columbia	301	0.51	51	0.01	51
U.S. Total	\$25,481,896	\$85.29		\$2.49	
WI % Difference from U.S. Average		46.6%		54.8%	

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

## ATTACHMENT 44

**Rankings on State and Local Government Employee Retirement Expenditures  
Fiscal Year 2005-06**

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$908,002	\$1,340.32	1	\$37.64	1
Ohio	8,983,890	783.69	3	24.77	2
Louisiana	2,588,575	610.04	12	23.36	3
New York	18,006,418	933.85	2	22.83	4
Oregon	2,485,614	673.41	8	21.73	5
Illinois	9,199,966	720.04	4	19.87	6
Kentucky	2,277,173	541.61	17	19.48	7
New Mexico	1,022,790	526.59	19	19.16	8
Rhode Island	721,903	679.99	7	19.06	9
<b>Wisconsin</b>	<b>3,444,302</b>	<b>618.07</b>	<b>11</b>	<b>19.01</b>	<b>10</b>
Mississippi	1,326,842	457.67	21	18.10	11
California	24,061,913	663.78	9	17.92	12
Minnesota	3,205,692	621.91	10	16.85	13
Pennsylvania	7,099,250	572.39	14	16.53	14
Michigan	5,341,419	528.73	18	16.42	15
Hawaii	723,030	565.47	16	16.39	16
New Jersey	6,088,813	702.60	6	16.16	17
Colorado	2,784,646	584.24	13	15.88	18
South Carolina	1,844,835	426.05	26	15.35	19
Connecticut	2,458,576	703.30	5	14.72	20
Alabama	1,963,373	427.73	25	14.68	21
Missouri	2,641,061	452.42	23	14.63	22
Montana	385,743	407.42	27	14.02	23
Oklahoma	1,417,845	396.32	30	13.28	24
Massachusetts	3,672,540	570.77	15	13.18	25
Maine	521,936	396.94	28	12.93	26
Wyoming	246,991	481.69	20	12.60	27
Texas	9,289,556	396.86	29	12.25	28
Delaware	370,384	434.34	24	12.01	29
North Carolina	3,206,353	361.51	33	11.94	30
Arizona	2,120,007	343.84	38	11.61	31
Arkansas	868,316	309.11	40	11.60	32
Iowa	1,076,778	362.24	32	11.55	33
Georgia	3,224,263	345.13	37	11.34	34
Maryland	2,553,043	455.74	22	10.96	35
South Dakota	274,099	347.64	36	10.92	36
Kansas	958,412	347.78	35	10.88	37
Washington	2,338,852	366.88	31	10.32	38
Idaho	403,429	275.59	42	9.88	39
Virginia	2,754,616	360.54	34	9.62	40
Nevada	851,534	341.65	39	9.46	41
Utah	639,702	247.99	46	9.17	42
Florida	5,395,887	298.82	41	8.78	43
Tennessee	1,589,829	261.70	45	8.65	44
North Dakota	167,852	263.31	44	8.37	45
Indiana	1,493,114	236.90	47	7.81	46
New Hampshire	353,806	269.71	43	7.27	47
Nebraska	406,343	230.38	48	7.06	48
Vermont	137,340	221.24	49	6.77	49
West Virginia	243,306	134.52	50	5.12	50
District of Columbia	<u>39,543</u>	67.54	51	1.24	51
U.S. Total	\$156,179,502	\$522.77		\$15.23	
WI % Difference from U.S. Average		18.2%		24.8%	

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

## ATTACHMENT 45

**Rankings on State and Local Government Unemployment Compensation Expenditures  
Fiscal Year 2005-06**

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Louisiana	\$670,867	\$158.10	5	\$6.05	1
Michigan	1,773,235	175.53	4	5.45	2
Rhode Island	192,761	181.57	3	5.09	3
Pennsylvania	1,931,306	155.72	7	4.50	4
New Jersey	1,675,685	193.36	1	4.45	5
Massachusetts	1,227,151	190.72	2	4.40	6
Alaska	105,824	156.21	6	4.39	7
<b>Wisconsin</b>	<b>731,055</b>	<b>131.19</b>	<b>10</b>	<b>4.04</b>	<b>8</b>
Oregon	448,705	121.56	13	3.92	9
Vermont	76,781	123.69	12	3.79	10
Illinois	1,609,163	125.94	11	3.47	11
Minnesota	609,846	118.31	14	3.20	12
Mississippi	232,675	80.26	24	3.17	13
Indiana	605,824	96.12	19	3.17	14
Washington	705,284	110.63	16	3.11	15
Connecticut	514,600	147.21	9	3.08	16
California	4,114,800	113.51	15	3.06	17
Iowa	284,283	95.64	20	3.05	18
Kentucky	340,422	80.97	23	2.91	19
Arkansas	216,181	76.96	26	2.89	20
Ohio	1,039,195	90.65	21	2.87	21
District of Columbia	88,469	151.11	8	2.78	22
Delaware	85,492	100.25	18	2.77	23
New York	2,131,007	110.52	17	2.70	24
West Virginia	121,388	67.11	31	2.55	25
South Carolina	303,942	70.19	27	2.53	26
Maine	101,236	76.99	25	2.51	27
Idaho	99,580	68.02	29	2.44	28
Nevada	212,317	85.18	22	2.36	29
North Carolina	599,595	67.60	30	2.23	30
Kansas	192,984	70.03	28	2.19	31
Tennessee	390,111	64.22	33	2.12	32
Montana	57,553	60.79	36	2.09	33
Missouri	370,336	63.44	34	2.05	34
Hawaii	84,089	65.76	32	1.91	35
New Mexico	97,852	50.38	42	1.83	36
Georgia	500,535	53.58	38	1.76	37
North Dakota	33,539	52.61	40	1.67	38
Colorado	284,291	59.65	37	1.62	39
Nebraska	89,114	50.52	41	1.55	40
Maryland	351,814	62.80	35	1.51	41
Alabama	200,788	43.74	45	1.50	42
Wyoming	27,399	53.43	39	1.40	43
Texas	1,058,365	45.21	44	1.40	44
Utah	93,644	36.30	49	1.34	45
New Hampshire	62,961	48.00	43	1.29	46
Oklahoma	134,185	37.51	48	1.26	47
Florida	717,549	39.74	46	1.17	48
Virginia	296,444	38.80	47	1.03	49
Arizona	185,399	30.07	50	1.02	50
South Dakota	19,708	25.00	51	0.79	51
U.S. Total	\$28,097,329	\$94.05		\$2.74	
WI % Difference from U.S. Average		39.5%		47.3%	

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

**ATTACHMENT 46**

**Rankings on State and Local Government Utility Expenditures  
Fiscal Year 2005-06**

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$1,958,872	\$3,345.87	1	\$61.46	1
Nebraska	3,097,185	1,756.01	2	53.83	2
Tennessee	7,940,905	1,307.16	3	43.22	3
New York	23,498,991	1,218.70	4	29.80	4
Washington	6,378,443	1,000.55	5	28.15	5
Utah	1,829,068	709.07	8	26.23	6
California	33,244,205	917.08	6	24.76	7
Arizona	4,449,104	721.59	7	24.37	8
South Carolina	2,802,016	647.10	11	23.31	9
Nevada	1,649,264	661.71	10	18.32	10
Georgia	4,947,002	529.54	14	17.41	11
Alaska	404,827	597.57	12	16.78	12
Alabama	2,157,913	470.11	17	16.14	13
Colorado	2,800,343	587.54	13	15.97	14
North Carolina	4,139,306	466.69	18	15.41	15
Massachusetts	4,270,447	663.69	9	15.32	16
Texas	11,527,268	492.46	15	15.20	17
Mississippi	1,108,491	382.36	23	15.13	18
Florida	8,851,358	490.18	16	14.41	19
Oregon	1,625,497	440.38	20	14.21	20
Louisiana	1,460,997	344.31	29	13.18	21
Illinois	5,917,364	463.12	19	12.78	22
Kentucky	1,488,589	354.05	27	12.73	23
Kansas	1,085,650	393.95	22	12.32	24
Oklahoma	1,311,838	366.69	25	12.29	25
Delaware	365,263	428.34	21	11.85	26
Arkansas	805,097	286.60	36	10.75	27
Vermont	216,989	349.54	28	10.70	28
Indiana	2,004,439	318.03	32	10.49	29
Missouri	1,871,080	320.52	31	10.37	30
Iowa	905,343	304.57	33	9.71	31
Minnesota	1,837,146	356.41	26	9.65	32
Pennsylvania	4,116,367	331.89	30	9.58	33
<b>Wisconsin</b>	<b>1,680,754</b>	<b>301.61</b>	<b>34</b>	<b>9.28</b>	<b>34</b>
New Jersey	3,297,597	380.52	24	8.75	35
South Dakota	217,648	276.04	38	8.67	36
Michigan	2,731,594	270.39	40	8.40	37
Ohio	3,016,065	263.10	42	8.32	38
Hawaii	344,914	269.75	41	7.82	39
Wyoming	153,134	298.65	35	7.81	40
Rhode Island	293,319	276.29	37	7.74	41
New Mexico	409,946	211.06	45	7.68	42
Virginia	1,961,957	256.79	43	6.85	43
West Virginia	319,924	176.88	47	6.73	44
North Dakota	123,943	194.43	46	6.18	45
Maryland	1,353,312	241.58	44	5.81	46
Connecticut	960,753	274.83	39	5.75	47
Idaho	202,665	138.44	48	4.96	48
Montana	110,690	116.91	49	4.02	49
Maine	101,713	77.35	51	2.52	50
New Hampshire	<u>104,039</u>	79.31	50	2.14	51
U.S. Total	\$169,450,634	\$567.19		\$16.53	
WI % Difference from U.S. Average		-46.8%		-43.9%	

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
1984-85	\$14,578,802		\$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	8,001.41	6	16.2	297.18	9	19.3
2001-02	31,424,054	-26.9**	5,771.05	35	-8.1	197.77	38	-4.6
2003-04	48,697,796	55.0**	8,837.76	13	6.4	289.66	17	8.8
2004-05	48,429,818	-0.6	8,741.10	16	2.5	277.29	18	6.7
2005-06	47,967,249	-1.0	8,607.60	26	-6.0	264.77	30	-0.8
Cumulative Change		229.0%						
Average Annual Change		5.8%						

\*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
1984-85	\$12,509,734		\$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	5,688.39	16	4.1	211.27	19	6.9
2001-02	32,555,386	6.5*	5,978.82	18	2.2	204.89	22	6.0
2003-04	35,527,864	9.1*	6,447.66	21	0.0	211.32	26	2.3
2004-05	36,720,655	3.4	6,627.71	25	-3.0	210.25	28	1.0
2005-06	38,369,552	4.5	6,885.32	29	-5.9	211.80	29	-0.7
Cumulative Change		206.7%						
Average Annual Change		5.5%						

\*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
1984-85	\$10,280,358		\$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	4,747.07	12	7.2	176.31	14	10.0
2001-02	26,099,770	2.3*	4,793.24	14	4.2	164.26	15	8.1
2003-04	28,265,838	8.3*	5,129.73	17	2.7	168.13	17	5.1
2004-05	29,620,064	4.8	5,346.13	20	-0.1	169.59	19	4.1
2005-06	31,244,714	5.5	5,606.79	24	-3.4	172.47	22	2.0
Cumulative Change		203.9%						
Average Annual Change		5.4%						

\*Two-year growth rate.

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

## ATTACHMENT 50

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

Fiscal Year	Total Taxes (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1984-85	\$7,739,166		\$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	3,450.91	9	11.6	128.17	5	14.5
2001-02	18,609,916	0.3*	3,417.73	12	8.7	117.13	6	12.8
2003-04	20,440,988	9.8*	3,709.66	13	7.7	121.59	7	10.1
2004-05	21,403,526	4.7	3,863.12	17	4.3	122.55	8	8.5
2005-06	22,299,546	4.2	4,001.60	17	0.0	123.09	13	5.6
Cumulative Change		188.1%						
Average Annual Change		5.2%						

\*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		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1984-85	\$2,714,807		\$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	1,058.61	12	19.9	39.32	10	23.0
2001-02	6,466,173	13.7*	1,187.52	13	22.5	40.70	8	27.1
2003-04	7,429,001	14.9*	1,348.23	12	24.2	44.19	8	27.1
2004-05	7,796,015	4.9	1,407.10	12	24.0	44.64	9	29.1
2005-06	8,023,556	2.9	1,439.81	12	19.8	44.29	9	26.4
Cumulative Change		195.5%						
Average Annual Change		5.3%						

\*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
1984-85	\$2,009,109		\$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	26.4	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	1,107.53	9	47.7	41.13	6	51.5
2001-02	4,973,615	-16.4*	913.41	12	29.6	31.30	11	34.5
2003-04	5,251,190	5.6*	952.99	12	29.8	31.23	10	32.8
2004-05	5,465,082	4.1	986.39	14	21.1	31.29	15	26.1
2005-06	5,906,515	8.1	1,059.91	15	17.9	32.60	16	24.5
Cumulative Change		194.0%						
Average Annual Change		5.3%						

\*Two-year growth rate.

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

## ATTACHMENT 53

### Historical Data On Wisconsin State and Local General Sales Taxes

Fiscal Year	General Sales Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1984-85	\$1,453,531		\$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	497.84	28	-12.1	24.72	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	687.55	27	-9.8	25.54	33	-7.5
2001-02	3,913,811	5.9*	718.77	27	-7.2	24.63	25	-3.7
2003-04	4,139,085	5.8*	751.17	29	-10.1	24.62	31	-8.0
2004-05	4,299,914	3.9	776.09	32	-12.7	24.62	32	-9.1
2005-06	4,394,934	2.2	788.66	34	-16.5	24.26	34	-11.9
Cumulative Change		202.4%						
Average Annual Change		5.4%						

\*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
1984-85	\$371,707		\$78.29	11	36.6%	\$5.95	15	43.0%
1985-86	391,206	5.2%	82.26	9	36.8	5.95	17	44.8
1986-87	419,979	7.4	87.90	11	31.8	6.08	21	39.5
1987-88	494,480	17.7	102.54	6	40.9	6.77	15	49.8
1988-89	529,682	7.1	109.07	9	43.7	6.84	15	54.7
1989-90	541,187	2.2	110.34	11	37.3	6.45	18	47.0
1990-91	563,253	4.1	113.46	11	34.6	6.35	15	44.8
1991-92	599,945	6.5	119.38	10	33.3	6.51	15	42.6
1992-93	654,743	9.1	128.76	4	37.7	6.62	12	45.6
1993-94	729,302	11.4	142.06	4	47.8	7.05	8	54.7
1994-95	751,742	3.1	144.99	4	46.8	6.84	7	51.7
1995-96	781,785	4.0	149.48	4	49.5	6.79	8	54.8
1996-97	798,630	2.2	151.65	7	46.6	6.56	9	51.5
1997-98	844,052	5.7	159.33	6	50.3	6.54	11	54.4
1998-99	907,722	7.5	170.22	2	57.8	6.55	8	61.3
1999-00	919,848	1.3	171.15	3	56.1	6.36	9	60.2
2001-02	978,516	6.4**	179.71	3	56.5	6.16	9	62.3
2003-04	1,048,205	7.1**	190.23	2	59.1	6.23	7	62.7
2004-05	1,073,261	2.4	193.71	2	60.2	6.15	6	66.8
2005-06	1,074,406	0.1	192.80	3	55.4	5.93	6	64.0
Cumulative Change		189.0%						
Average Annual Change		5.2%						

\*Includes revenues from the state motor fuel tax and petroleum inspection fee. 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 55**

**Historical Data On Wisconsin Corporate Income Taxes**

Fiscal Year	Corporate Income Tax Revenue* (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1984-85	\$413,645		\$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	448,367	-2.8	92.32	16	-12.1	5.79	16	-5.3
1989-90	436,562	-2.6	89.01	17	-5.7	5.20	17	0.9
1990-91	440,918	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	121.73	17	-4.9	4.52	20	-2.5
2001-02	515,537	-21.2**	94.68	15	-3.4	3.24	15	0.2
2003-04	676,069	31.1**	122.69	12	6.7	4.02	13	9.2
2004-05	777,299	15.0	140.29	16	-3.8	4.45	16	0.2
2005-06	792,729	2.0	142.25	27	-19.7	4.38	29	-15.2
Cumulative Change		91.6%						
Average Annual Change		3.1%						

\*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	
1984-85	\$1,677,168		\$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	801.68	26	1.2	29.78	28	3.9
2001-02	4,857,445	12.7*	892.07	26	1.4	30.57	25	5.3
2003-04	5,272,313	8.5*	956.83	26	-2.8	31.36	28	-0.6
2004-05	5,424,632	2.9	979.09	27	-6.0	31.06	30	-2.2
2005-06	5,786,859	6.7	1,038.44	27	-7.3	31.94	30	-2.2
Cumulative Change		245.0%						
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
1984-85	\$2,229,376		\$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	941.32	36	-9.0	34.96	36	-6.6
2001-02	6,455,616	27.6*	1,185.58	32	-5.3	40.63	33	-1.8
2003-04	7,262,026	12.5*	1,317.92	37	-9.2	43.20	34	-7.1
2004-05	7,100,591	-2.2	1,281.59	39	-13.5	40.65	35	-9.9
2005-06	7,124,838	0.3	1,278.53	43	-15.5	39.33	38	-10.8
Cumulative Change		219.6%						
Average Annual Change		5.7%						

\*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
1984-85	\$1,675,717		\$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	2,152.40	12	95.0	79.94	12	100.1
2001-02	(2,088,260)	-118.1**	(383.51)	49	-816.5	(13.14)	49	-843.5
2003-04	12,046,845	N.A.***	2,186.28	6	48.6	71.66	6	52.0
2004-05	10,561,626	-12.3	1,906.27	4	47.6	60.47	4	53.6
2005-06	8,233,583	-22.0	1,477.50	10	5.4	45.45	9	11.2
Cumulative Change		391.3%						
Average Annual Change		7.9%						

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

\*\*Two-year growth rate.

\*\*\*No growth rate is shown for 2003-04 over 2001-02 because the amount in 2001-02 is negative.

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

**ATTACHMENT 59**

**Historical Data On Wisconsin Total State and Local Government Expenditures**

Fiscal Year	Total Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1984-85	\$13,479,830		\$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	6,430.29	14	3.9	238.83	20	6.6
2001-02	39,261,767	13.6*	7,210.46	16	1.3	247.10	21	5.1
2003-04	42,410,081	8.0*	7,696.65	18	-0.4	252.26	25	1.9
2004-05	43,146,506	1.7	7,787.51	21	-2.9	247.04	24	1.1
2005-06	45,316,320	5.0	8,131.90	22	-3.1	250.14	22	2.3
Cumulative Change		236.2%						
Average Annual Change		5.9%						

\*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
1984-85	\$12,106,994		\$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	5,723.82	13	7.5	212.59	18	10.3
2001-02	34,003,403	10.5*	6,244.75	15	3.9	214.01	20	7.8
2003-04	36,713,839	8.0*	6,662.89	18	2.6	218.38	22	5.0
2004-05	37,723,732	2.8	6,808.76	19	0.3	215.99	23	4.4
2005-06	39,413,057	4.5	7,072.58	21	-0.7	217.56	24	4.9
Cumulative Change		225.5%						
Average Annual Change		5.8%						

\*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		Amount		% Difference	Amount Per		% Difference
	Expenditures (Thousands)	Percent Change	Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average
1984-85	\$785,973		\$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	484.16	16	9.1	17.98	15	11.9
2001-02	4,019,479	54.5*	738.18	12	25.2	25.30	8	30.0
2003-04	4,269,389	6.2*	774.82	12	15.1	25.39	9	17.7
2004-05	4,014,490	-6.0	724.58	14	9.6	22.99	8	14.2
2005-06	4,196,008	4.5	752.96	14	10.3	23.16	9	16.4
Cumulative Change		433.9%						
Average Annual Change		8.3%						

\*Two-year growth rate.

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

## ATTACHMENT 62

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

Fiscal Year	Current Operations Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per		% Difference From U.S. Average
			Per Capita	Rank		\$1,000 of Pers. Inc.	Rank	
1984-85	\$5,242,201		\$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	2,848.43	14	8.6	105.79	19	11.5
2001-02	17,114,091	11.8*	3,143.02	19	2.1	107.71	23	5.9
2003-04	19,512,584	14.0*	3,541.18	16	4.2	116.06	19	6.6
2004-05	20,336,182	4.2	3,670.48	18	1.7	116.44	22	5.9
2005-06	21,614,592	6.3	3,878.68	19	1.5	119.31	21	7.1%
Cumulative Change		312.3%						
Average Annual Change		7.0%						

\*Two-year growth rate.

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



## ATTACHMENT 63

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

Fiscal Year	Salary and Wage Expenditures		% Difference From U.S. Average			Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
	(Thousands)	Percent Change	Amount Per Capita	Rank	Average	Rank	Average	
1984-85	\$4,841,259		\$1,019.69	17	2.4%	19	77.51	7.2%
1985-86	5,166,417	6.7%	1,086.38	17	1.7	18	78.63	7.6
1986-87	5,524,478	6.9	1,156.25	15	2.0	19	79.96	7.9
1987-88	5,812,247	5.2	1,205.26	18	-0.3	20	79.61	5.9
1988-89	6,068,163	4.4	1,249.48	20	-2.9	23	78.37	4.6
1989-90	6,470,336	6.6	1,319.25	20	-3.3	20	77.09	3.4
1990-91	6,899,576	6.6	1,389.83	22	-4.0	23	77.84	3.3
1991-92	7,232,035	4.8	1,439.10	22	-3.7	25	78.50	3.1
1992-93	7,778,601	7.6	1,529.75	18	0.3	18	78.64	6.1
1993-94	8,119,287	4.4	1,581.57	16	1.3	21	78.54	6.1
1994-95	8,411,313	3.6	1,622.29	18	0.2	24	76.52	3.6
1995-96	8,596,591	2.2	1,643.71	20	-1.1	26	74.64	2.5
1996-97	9,050,576	5.3	1,718.61	20	-0.1	24	74.36	3.3
1997-98	9,531,728	5.3	1,799.23	16	0.2	25	73.83	3.0
1998-99	9,934,106	4.2	1,862.88	17	-0.5	28	71.64	1.7
1999-00	10,182,450	2.5	1,894.62	21	-2.6	28	70.37	0.0
2001-02	11,208,846	10.1*	2,058.51	21	-3.0	27	70.55	0.7
2003-04	12,024,334	7.3*	2,182.20	26	-3.9	32	71.52	-1.7
2004-05	12,298,435	2.3	2,219.74	28	-5.4	29	70.42	-1.5
2005-06	12,562,666	2.1	2,254.34	27	-6.6	27	69.34	-1.4
Cumulative Change		159.5%						
Average Annual Change		4.6%						

\*Two-year growth rate.

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

## ATTACHMENT 64

### Historical Data On Wisconsin State and Local Government Capital Outlays

Fiscal Year	Capital Outlays (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1984-85	\$1,402,870		\$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	809.82	18	5.3	30.08	25	8.0
2001-02	4,773,065	9.7*	876.58	21	-1.9	30.04	23	1.8
2003-04	4,345,163	-9.0*	788.57	28	-14.4	25.85	34	-12.4
2004-05	4,310,691	-0.8	778.04	31	-17.3	24.68	32	-13.9
2005-06	4,691,839	8.8	841.94	33	-14.8	25.90	33	-10.1
Cumulative Change		234.4%						
Average Annual Change		5.9%						

\*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
1984-85	\$581,003		\$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	265.42	27	-7.0	9.86	31	-4.5
2001-02	1,525,209	6.9*	280.11	25	-7.3	9.60	26	-3.8
2003-04	1,637,056	7.3*	297.10	22	-6.9	9.74	22	-4.7
2004-05	1,566,478	-4.3	282.73	24	-8.9	8.97	23	-5.2
2005-06	1,704,764	8.8	305.92	22	-6.0	9.41	18	-0.7
Cumulative Change		193.4%						
Average Annual Change		5.3%						

\*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
1984-85	\$558,362		\$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	108.97	20	-2.0	4.05	20	0.6
2001-02	621,077	6.1*	114.06	18	-1.3	3.91	19	2.4
2003-04	621,555	0.1*	112.80	21	-10.4	3.70	23	-8.4
2004-05	620,230	-0.2	111.95	25	-16.3	3.55	22	-12.9
2005-06	519,950	-16.2	93.30	32	-32.0	2.87	33	-28.2
Cumulative Change		-6.9%						
Average Annual Change		-0.3%						

\*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		Amount		% Difference	Amount Per		% Difference
	Expenditures (Thousands)	Percent Change	Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average
1984-85	\$2,865,435		\$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	1,449.95	9	12.0	53.85	8	15.0
2001-02	8,464,946	8.6*	1,554.59	9	8.9	53.28	8	13.0
2003-04	8,722,218	3.0*	1,582.92	18	2.7	51.88	14	5.0
2004-05	8,961,006	2.7	1,617.37	17	1.1	51.31	16	5.2
2005-06	9,336,693	4.2	1,675.45	19	0.0	51.54	18	5.6
Cumulative Change		225.8%						
Average Annual Change		5.8%						

\*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	
1984-85	\$1,874,241		\$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	831.71	24	0.6	30.89	24	3.2
2001-02	5,559,624	24.4*	1,021.03	19	5.1	34.99	22	9.1
2003-04	6,858,367	23.4*	1,244.67	16	8.8	40.79	17	11.3
2004-05	7,002,387	2.1	1,263.86	17	3.3	40.09	18	7.6
2005-06	7,202,720	2.9	1,292.51	18	4.3	39.76	19	10.1
Cumulative Change		284.3%						
Average Annual Change		6.6%						

\*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
1984-85	\$1,490,972		\$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	600.56	11	26.1	22.31	17	29.4
2001-02	3,710,116	14.9*	681.37	12	25.1	23.35	17	29.8
2003-04	4,222,486	13.8*	766.30	12	29.8	25.12	14	32.8
2004-05	4,375,836	3.6	789.79	11	28.2	25.05	12	33.5
2005-06	4,515,620	3.2	810.32	14	26.2	24.93	17	33.3
Cumulative Change		202.9%						
Average Annual Change		5.4%						

\*Two-year growth rate.

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

## ATTACHMENT 70

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

Fiscal Year	Highway Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1984-85	\$1,067,293		\$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	504.37	14	40.5	18.73	18	44.1
2001-02	2,986,139	10.2*	548.41	14	36.7	18.79	15	41.9
2003-04	2,874,697	-3.7*	521.70	17	29.4	17.10	19	32.4
2004-05	3,024,457	5.2	545.88	14	30.4	17.32	17	35.7
2005-06	3,264,099	7.9	585.73	17	29.2	18.02	17	36.4
Cumulative Change		205.8%						
Average Annual Change		5.5%						

\*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
1984-85	\$641,884		\$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	294.32	14	3.9	10.93	13	6.7
2001-02	1,761,684	11.4*	323.53	16	3.0	11.09	14	6.8
2003-04	1,896,783	7.7*	344.23	16	2.9	11.28	14	5.3
2004-05	1,866,372	-1.6	336.86	20	-5.4	10.69	16	-1.5
2005-06	1,990,536	6.7	357.20	21	-5.8	10.99	14	-0.5
Cumulative Change		210.1%						
Average Annual Change		5.5%						

\*Two-year growth rate.

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

## ATTACHMENT 72

### Historical Data On Wisconsin State and Local Government Health Expenditures

Fiscal Year	Health Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1984-85	\$559,776		\$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	191.00	19	4.9	7.09	19	7.7
2001-02	1,229,637	19.8*	225.82	16	9.9	7.74	18	14.1
2003-04	1,298,765	5.6*	235.70	16	9.5	7.73	16	12.0
2004-05	1,350,229	4.0	243.70	17	7.7	7.73	18	12.2
2005-06	1,512,750	12.0	271.46	15	14.0	8.35	15	20.4
Cumulative Change		170.2%						
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
1984-85	\$228,844		\$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	191.62	11	10.8	7.12	13	13.7
2001-02	1,175,910	14.2*	215.96	10	13.7	7.40	8	18.0
2003-04	1,157,417	-1.6*	210.05	12	9.0	6.88	15	11.5
2004-05	1,205,599	4.2	217.60	13	8.7	6.90	13	13.1
2005-06	1,276,332	5.9	229.03	13	9.2	7.05	9	15.3
Cumulative Change		457.7%						
Average Annual Change		8.5%						

\*Two-year growth rate.

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

## ATTACHMENT 74

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

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1984-85	\$584,864		\$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	179.49	14	11.9	6.67	11	14.8
2001-02	1,171,969	21.5*	215.23	6	23.2	7.38	6	27.9
2003-04	1,191,110	1.6*	216.16	10	13.4	7.08	10	16.0
2004-05	1,164,687	-2.2	210.21	14	7.9	6.67	12	12.3
2005-06	1,168,694	0.3	209.72	17	1.2	6.45	15	6.9
Cumulative Change		99.8%						
Average Annual Change		3.4%						

\*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**

<u>Fiscal Year</u>	<u>Hospital 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>
1984-85	\$429,498		\$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	151.21	37	-43.8	5.62	36	-42.4
2001-02	851,907	4.8*	156.45	39	-48.4	5.36	37	-46.4
2003-04	980,842	15.1*	178.00	37	-45.9	5.83	36	-44.7
2004-05	1,030,148	5.0	185.93	37	-46.7	5.90	36	-44.6
2005-06	1,121,839	8.9	201.31	37	-45.6	6.19	34	-42.5
Cumulative Change		161.2%						
Average Annual Change		4.7%						

\*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
1984-85	\$200,304		\$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	92.51	18	4.3	3.44	22	7.0
2001-02	654,798	31.7*	120.25	14	15.0	4.12	15	19.4
2003-04	543,561	-17.0*	98.65	26	-5.1	3.23	22	-2.9
2004-05	611,017	12.4	110.28	24	2.3	3.50	21	6.5
2005-06	624,881	2.3	112.13	25	-3.6	3.45	23	1.7
Cumulative Change		212.0%						
Average Annual Change		5.6%						

\*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
1984-85	\$173,827		\$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	90.33	20	26.0	3.35	24	29.3
2001-02	541,637	11.6*	99.47	16	30.2	3.41	22	35.1
2003-04	672,025	24.1*	121.96	14	53.5	4.00	14	57.0
2004-05	693,029	3.1	125.08	13	54.8	3.97	14	61.1
2005-06	696,829	0.5	125.04	14	46.6	3.85	14	54.8
Cumulative Change		300.9%						
Average Annual Change		6.8%						

\*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		% Difference From U.S.			Amount Per \$1,000 of Pers. Inc.		% Difference From U.S.	
	(Thousands)	Percent Change	Per Capita	Rank	Average	Rank	Average	Rank	Average
1984-85	\$349,609		\$73.64	26	-28.2%	35	\$5.60	35	-24.9%
1985-86	419,252	19.9%	88.16	25	-20.2	26	6.38	26	-15.5
1986-87	497,103	18.6	104.04	23	-14.8	22	7.20	22	-9.9
1987-88	537,647	8.2	111.49	24	-15.1	23	7.36	23	-9.8
1988-89	614,319	14.3	126.49	24	-10.5	22	7.93	22	-3.7
1989-90	680,189	10.7	138.68	24	-9.7	23	8.10	23	-3.4
1990-91	824,249	21.2	166.03	19	-0.3	16	9.30	16	7.3
1991-92	904,224	9.7	179.93	15	-0.4	16	9.82	16	6.5
1992-93	922,205	2.0	181.36	24	-8.8	22	9.32	22	-3.5
1993-94	1,121,637	21.6	218.49	16	4.9	15	10.85	15	9.9
1994-95	1,213,551	8.2	234.06	15	1.5	17	11.04	17	4.8
1995-96	1,304,077	7.5	249.35	16	-1.2	16	11.32	16	2.3
1996-97	1,556,930	19.4	295.65	12	11.8	10	12.79	10	15.6
1997-98	1,768,072	13.6	333.75	12	14.8	10	13.70	10	17.9
1998-99	1,884,692	6.6	353.42	14	15.6	10	13.59	10	18.1
1999-00	2,114,983	12.2	393.53	12	16.1	11	14.62	11	19.1
2001-02	2,980,467	40.9*	547.37	4	38.0	4	18.76	4	43.2
2003-04	3,256,120	9.2*	590.93	9	26.0	6	19.37	6	28.9
2004-05	3,240,062	-0.5	584.80	11	18.7	8	18.55	8	23.6
2005-06	3,444,302	6.3	618.07	11	18.2	10	19.01	10	24.8
Cumulative Change		885.2%							
Average Annual Change		11.5%							

\*Two-year growth rate.

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



**ATTACHMENT 79**

**Historical Data On Wisconsin State and Local Government Unemployment Compensation Benefit Expenditures**

Fiscal Year	Unemp. Comp. Expenditures		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
1984-85	\$431,307		\$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	86.39	13	30.7	3.21	11	34.1
2001-02	1,004,757	116.4*	184.52	13	26.0	6.32	8	30.7
2003-04	978,071	-2.7*	177.50	12	20.3	5.82	10	23.0
2004-05	749,436	-23.4	135.27	11	34.0	4.29	8	39.5
2005-06	731,055	-2.5	131.19	10	39.5	4.04	8	47.3
Cumulative Change		69.5%						
Average Annual Change		2.5%						

\*Two-year growth rate.

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