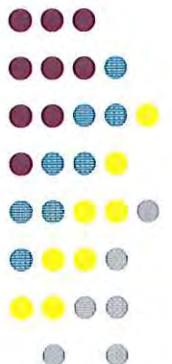


State and Local Government Revenue and Expenditure Rankings

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TABLE OF CONTENTS

Introduction	1
Calculation of Revenue and Expenditure Rankings.....	1
State Population and Personal Income.....	2
State and Local Government Revenue Rankings	2
State and Local Government Expenditure Rankings.....	7

Attachments

Attachment 1	Rankings on State Population, Personal Income, and Per Capita Personal Income.....	13
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State and Local Government Revenue Rankings in 2007-08

Attachment 2	Total Revenue	14
Attachment 3	General Revenue	15
Attachment 4	General Revenue from Own Sources	16
Attachment 5	Revenue Received from the Federal Government.....	17
Attachment 6	Total Taxes	18
Attachment 7	Property Taxes.....	19
Attachment 8	Individual Income Taxes	20
Attachment 9	General Sales Taxes	21
Attachment 10	Selective Sales Taxes.....	22
Attachment 11	Motor Fuel Taxes.....	23
Attachment 12	Public Utility Taxes.....	24
Attachment 13	Other Selective Sales Taxes	25
Attachment 14	Corporate Income Taxes.....	26
Attachment 15	Motor Vehicle License Taxes.....	27
Attachment 16	Other Taxes	28
Attachment 17	Total Current Charges.....	29
Attachment 18	Higher Education Charges.....	30
Attachment 19	Hospital Charges.....	31
Attachment 20	Sewerage Charges.....	32
Attachment 21	Other Current Charges	33
Attachment 22	Miscellaneous General Revenue	34
Attachment 23	Utility Revenue.....	35
Attachment 24	Insurance Trust Revenue.....	36
Attachment 25	Employee Retirement Trust Revenue	37

State and Local Government Expenditure Rankings in 2007-08

Attachment 26	Total Expenditures.....	38
Attachment 27	Direct General Expenditures.....	39
Attachment 28	Current Operations, Other than Wages.....	40
Attachment 29	Salaries and Wages	41
Attachment 30	Capital Outlays.....	42
Attachment 31	Interest on Debt	43
Attachment 32	Assistance and Subsidies.....	44
Attachment 33	Elementary and Secondary Education.....	45
Attachment 34	Higher Education.....	46
Attachment 35	Public Welfare.....	47

Attachment 36	Highways	48
Attachment 37	Police and Fire Protection.....	49
Attachment 38	Health.....	50
Attachment 39	Corrections.....	51
Attachment 40	Sewerage and Solid Waste Management	52
Attachment 41	Hospitals.....	53
Attachment 42	Parks and Recreation.....	54
Attachment 43	Natural Resources.....	55
Attachment 44	Employee Retirement.....	56
Attachment 45	Unemployment Compensation	57
Attachment 46	Utility	58

Historical Data on Wisconsin State and Local Government Revenues

Attachment 47	Total Revenue	59
Attachment 48	General Revenue	60
Attachment 49	General Revenue from Own Sources	61
Attachment 50	Total Taxes	62
Attachment 51	Property Taxes.....	63
Attachment 52	Individual Income Taxes	64
Attachment 53	General Sales Taxes	65
Attachment 54	Motor Fuel Taxes.....	66
Attachment 55	Corporate Income Taxes.....	67
Attachment 56	Revenue from Current Charges	68
Attachment 57	Revenue Received from the Federal Government.....	69
Attachment 58	Insurance Trust Revenue.....	70

Historical Data on Wisconsin State and Local Government Expenditures

Attachment 59	Total Expenditures.....	71
Attachment 60	Direct General Expenditures.....	72
Attachment 61	Insurance Trust Expenditures.....	73
Attachment 62	Current Operations Other Than Wages.....	74
Attachment 63	Salaries and Wages	75
Attachment 64	Capital Outlays.....	76
Attachment 65	Interest on Debt	77
Attachment 66	Assistance and Subsidies.....	78
Attachment 67	Elementary and Secondary Education.....	79
Attachment 68	Public Welfare.....	80
Attachment 69	Higher Education.....	81
Attachment 70	Highways	82
Attachment 71	Police and Fire Services.....	83
Attachment 72	Health.....	84
Attachment 73	Corrections.....	85
Attachment 74	Sewerage and Solid Waste Management	86
Attachment 75	Hospitals.....	87
Attachment 76	Parks and Recreation.....	88
Attachment 77	Natural Resources.....	89
Attachment 78	Retirement	90
Attachment 79	Unemployment Compensation Benefits.....	91

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 summer. 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, 2010, and cover state fiscal year 2007-08, which ran from July 1, 2007, through June 30, 2008, 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 2007-08. 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.

Calculation of Revenue and Expenditure Rankings

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

- Per capita revenue collections or expenditures; and

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

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

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

State Population and Personal Income

Wisconsin's population in June, 2009, was estimated at 5.65 million, which was 20th largest in the nation. Wisconsin residents made up 1.8% of the total U.S. population. Wisconsin's aggregate state personal income in calendar year 2009 was 21st highest at \$211.5 billion. Using these numbers, per capita personal income in Wisconsin was

\$37,398, which was 30th highest and 5.6% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 16.4% between 1989 and 2009, an average increase of 0.8% per year. In contrast, the population for all 50 states and the District of Columbia rose by 24.4% (1.1% per year) during that period. Wisconsin represented 2.0% of the nation's population in 1989 and 1.8% in 2009

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 4.8% annually compared to 5.0% annually. Wisconsin's per capita personal income was 6.6% less than the national average in 1989 and 5.6% less in 2009. Wisconsin's per capita personal income grew by approximately 4.0% per year during this period, which was slightly above the 3.9% 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, 2010.]

State and Local Government Revenue Rankings

The Census Bureau's definition of government revenue includes all amounts of money received by a government from external sources during its fiscal year, net of refunds and other correcting transactions. Under this definition, transfers of funds within the same level of government, such as contributions to employee retirement systems, are not counted as revenues. Non-cash transactions, such as the receipt of technical services or property, are also not included.

The Census Bureau also does not include as government revenue money received from the

issuance of debt, sales of investments, or agency or private trust transactions. An agency transaction is a financial activity in which one government acts as an agent for another unit of government, such as when the state withholds federal income and payroll taxes from its employees for disbursement to the federal government or when the state Department of Revenue collects local sales taxes for distribution to counties and other local taxing jurisdictions. A private trust transaction is a situation where a government accounting fund receives and disburses assets held in trust for a particular individual or corporation, such as the state support collections trust fund, which is used for the receipt and disbursement of child support payments.

As outlined below, the Census Bureau divides total government revenues into a number of subcategories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2007-08. 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 2007-08, 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 \$41,701.4 million in 2007-08. General revenue was \$41,996.3 million, utility revenue was \$1,529.4 million, and insurance trust revenue was -\$1,824.3 million, primarily due to losses on monies invested in employee retirement trust funds.

In 2007-08, Wisconsin ranked 40th highest on total state and local government revenues per capita (15.2% below the U.S. average), and 42nd highest on total revenues per \$1,000 of personal income (9.6% below average). These rankings are significantly lower than in previous years because of the retirement system investment losses.

If only general revenues are considered, Wisconsin ranked 28th on both of these measures. Wisconsin was below the U.S. average by 6.4% on general revenues per capita and by 0.2% on general revenues per \$1,000 of personal income. Wisconsin ranked 47th highest on insurance trust revenues per capita and on insurance trust revenues per \$1,000 of personal income, again due to the employee retirement investment losses. Wisconsin was also well below average on utility revenue.

TABLE 1

**Summary of Wisconsin Rankings on State and Local Government Revenues
Fiscal Year 2007-08**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Total Revenues								
General Revenue	\$41,996,310	100.7%	\$7,462.55	28	-6.4%	\$203.49	28	-0.2%
Utility Revenue	1,529,379	3.7	271.76	34	-40.6	7.41	34	-36.6
Insurance Trust Revenue	<u>-1,824,296</u>	<u>-4.4</u>	<u>-324.17</u>	47	-211.7	<u>-8.84</u>	47	-219.1
Total Revenues	\$41,701,393	100.0%	\$7,410.14	40	-15.2%	\$202.06	42	-9.6%
Breakdown of General Revenues								
General Revenue from Own Sources	\$34,623,422	83.0%	\$6,152.42	22	-3.7%	\$167.77	22	2.7%
Federal Revenue	<u>7,372,888</u>	<u>17.7</u>	<u>1,310.13</u>	47	-17.2	<u>35.72</u>	39	-11.7
Total General Revenue	\$41,996,310	100.7%	\$7,462.55	28	-6.4%	\$203.49	28	-0.2%
Breakdown of General Revenue from Own Sources								
Taxes	\$24,372,341	58.4%	\$4,330.85	18	-0.9%	\$118.09	13	5.6%
Current Charges	6,681,711	16.0	1,187.31	27	-3.3	32.38	26	3.1
Miscellaneous General Revenue	<u>3,569,370</u>	<u>8.6</u>	<u>634.26</u>	43	-19.7	<u>17.30</u>	41	-14.4
Total General Revenue from Own Sources	\$34,623,422	83.0%	\$6,152.42	22	-3.7%	\$167.77	22	2.7%
Breakdown of Taxes								
Property Tax	\$8,829,539	21.2%	\$1,568.97	13	16.6%	\$42.78	8	24.3%
Individual Income Tax	6,640,528	15.9	1,179.99	16	17.9	32.18	13	25.7
General Sales and Use Tax	4,567,730	11.0	811.66	34	-18.8	22.13	34	-13.5
Motor Fuel Taxes*	1,001,339	2.4	177.93	5	42.9	4.85	9	52.3
Corporate Income Tax*	863,088	2.1	153.37	21	-19.3	4.18	24	-13.9
Other Selective Sales Taxes	795,494	1.9	141.36	47	-45.0	3.85	45	-41.4
Vehicle License Tax	407,087	1.0	72.34	22	3.2	1.97	21	10.0
Utility Taxes	327,060	0.8	58.12	28	-37.1	1.58	25	-33.0
Other Taxes	<u>940,476</u>	<u>2.3</u>	<u>167.12</u>	37	-42.4	<u>4.56</u>	36	-38.6
Total Taxes	\$24,372,341	58.4%	\$4,330.85	18	-0.9%	\$118.09	13	5.6%
Breakdown of Current Charges								
Higher Education Charges	\$2,111,174	5.1%	\$375.15	21	20.6%	\$10.23	20	28.6%
Hospital Charges	1,054,277	2.5	187.34	35	-41.4	5.11	35	-37.5
Sewerage Charges	645,807	1.5	114.76	21	-8.2	3.13	23	-2.2
Other Current Charges	<u>2,870,453</u>	<u>6.9</u>	<u>510.07</u>	14	8.1	<u>13.91</u>	12	15.2
Total Current Charges	\$6,681,711	16.0%	\$1,187.31	27	-3.3%	\$32.38	26	3.1%
Breakdown of Misc. General Revenue								
Interest	\$1,605,223	3.8%	\$285.24	28	-7.0%	\$7.78	26	-0.9%
Other Misc. General Revenue	<u>1,964,147</u>	<u>4.7</u>	<u>349.02</u>	45	-27.7	<u>9.52</u>	43	-22.9
Total Miscellaneous General Revenue	\$3,569,370	8.6%	\$634.26	43	-19.7%	\$17.30	41	-14.4%
Breakdown of Utility Revenue								
Electric Utility Revenue	\$971,636	2.3%	\$172.66	23	-27.7%	\$4.71	22	-22.9%
Water Utility Revenue	482,542	1.2	85.75	42	-42.5	2.34	44	-38.7
Other Utility Revenue	<u>75,201</u>	<u>0.2</u>	<u>13.36</u>	40	-80.7	<u>0.36</u>	39	-79.4
Total Utility Revenue	\$1,529,379	3.7%	\$271.76	34	-40.6%	\$7.41	34	-36.6%
Breakdown of Insurance Trust Revenue								
Employee Retirement Revenue	-\$2,536,264	-6.1%	-\$450.68	47	-622.1%	-\$12.29	47	-656.6%
Other Insurance Trust Revenue	<u>711,968</u>	<u>1.7</u>	<u>126.51</u>	29	-37.9	<u>3.45</u>	29	-33.8
Total Insurance Trust Revenue	-\$1,824,296	-4.4%	-\$324.17	47	-211.7%	-\$8.84	47	-219.1%

*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.

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 \$34,623.4 million in 2007-08. The per capita amount was \$6,152, which was 22nd highest in the nation and 3.7% below the U.S. average. General own-source revenue per \$1,000 of personal income was \$168, which was 22nd highest and 2.7% above average.

Revenues received from the federal government totaled \$7,372.9 million. Federal revenues per capita were \$1,310, which was 47th highest and 17.2% below the national average. Federal revenues per \$1,000 of personal income were \$36, which was 39th highest and 11.7% below average.

State and local taxes totaled \$24,372.3 million in 2007-08, which was \$4,331 per capita and \$118 per \$1,000 of personal income. Wisconsin ranked 18th highest on state and local taxes per capita (0.9% below the U.S. average) and 13th 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 \$6,681.7 million in 2007-08. The per capita amount was \$1,187, which ranked 27th and was 3.3% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$32, which was 26th highest

and 3.1% above average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$3,569.4 million, or \$634 per capita and \$17 per \$1,000 of personal income. Wisconsin ranked 43rd on miscellaneous revenue per capita (19.7% below average) and 41st highest on miscellaneous revenue per \$1,000 of personal income (14.4% below average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2007-08.

These figures show that Wisconsin collects about the same amount of general revenue as the U.S. average, but relies more heavily on taxes and

less heavily on federal funds and non-tax revenue sources. Table 2 shows which government revenue sources in Wisconsin exceeded the U.S. average and which sources were lower than average.

Historical Revenue Trends

Historically, Wisconsin has had relatively high individual income and property tax collections, while sales tax revenues have generally been below the U.S. average. The corporate income tax has been less consistent. Since 1986-87, corporate income tax collections (including the recycling surcharge) per \$1,000 of personal income have ranged from 15.9% below the U.S. average in 2005-06 to 13.5% above average in 1994-95. Wisconsin's

TABLE 2

**Wisconsin State and Local Government Revenues
Compared to U.S. Average -- 2007-08**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Revenue Sources that Exceeded the U.S. Average								
Property Tax	\$8,829,539	21.2%	\$1,568.97	13	16.6%	\$42.78	8	24.3%
Individual Income Tax	6,640,528	15.9%	1,179.99	16	17.9	32.18	13	25.7
Other Current Charges	2,870,453	6.9%	510.07	14	8.1	13.91	12	15.2
Higher Education Charges	2,111,174	5.1%	375.15	21	20.6	10.23	20	28.6
Motor Fuel Taxes*	1,001,339	2.4%	177.93	5	42.9	4.85	9	52.3
Vehicle License Tax	407,087	1.0%	72.34	22	3.2	1.97	21	10.0
Revenue Sources that were Less Than the U.S. Average								
Federal Revenue	\$7,372,888	17.7%	\$1,310.13	47	-17.2%	\$35.72	39	-11.7%
General Sales and Use Tax	4,567,730	11.0	811.66	34	-18.8	22.13	34	-13.5
Other Misc. General Revenue	1,964,147	4.7	349.02	45	-27.7	9.52	43	-22.9
Interest	1,605,223	3.8	285.24	28	-7.0	7.78	26	-0.9
Hospital Charges	1,054,277	2.5	187.34	35	-41.4	5.11	35	-37.5
Electric Utility Revenue	971,636	2.3	172.66	23	-27.7	4.71	22	-22.9
Other Taxes	940,476	2.3	167.12	37	-42.4	4.56	36	-38.6
Corporate Income Tax*	863,088	2.1	153.37	21	-19.3	4.18	24	-13.9
Other Selective Sales Taxes	795,494	1.9	141.36	47	-45.0	3.85	45	-41.4
Other Insurance Trust Revenue	711,968	1.7	126.51	29	-37.9	3.45	29	-33.8
Sewerage Charges	645,807	1.5	114.76	21	-8.2	3.13	23	-2.2
Water Utility Revenue	482,542	1.2	85.75	42	-42.5	2.34	44	-38.7
Utility Taxes	327,060	0.8	58.12	28	-37.1	1.58	25	-33.0
Other Utility Revenue	75,201	0.2	13.36	40	-80.7	0.36	39	-79.4
Employee Retirement Revenue	<u>-2,536,264</u>	<u>-6.1</u>	<u>-450.68</u>	47	-622.1	<u>-12.29</u>	47	-656.6
Total Revenues	\$41,701,393	100.0%	\$7,410.14	40	-15.2%	\$202.06	42	-9.6%

*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.

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

rankings on this measure have ranged from 11th highest in the mid-1980s to 28th in 2005-06. Prior to 1982-83, Wisconsin's motor fuel tax revenues were generally below the U.S. average. Since that time, motor fuel tax collections have been significantly higher than average. Wisconsin has historically ranked lower on non-tax state and local revenues and on revenues received from the federal government.

The total tax burden in Wisconsin has fallen significantly since the 1990s. From fiscal years 1993-94 through 1995-96, total taxes per \$1,000 of personal income exceeded \$130 in each year, with a high of \$132 in 1993-94. State and local taxes per \$1,000 of personal income fell to \$114 in 2001-02 and have been between \$117 and \$120 in each year since 2003-04. 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. These figures do not reflect the tax increases enacted during the 2009-2010 legislative session.

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2007-08 fiscal year. Attachments 47 through 58 present more detailed historical information regarding state and local government revenues in Wisconsin.

State and Local Government Expenditure Rankings

The Census Bureau defines government expenditures to include all amounts of money paid out by a government during its fiscal year, other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Expenditures are reported net of recoveries and other correcting transactions. Expenditures include payments from all sources of funds, including current revenues, prior year bal-

ances, 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 2007-08.

- 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 2007-08 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$49,283.4 million in 2007-08. Of this amount \$42,439.7 million (86.1%) was direct general expenditures, \$4,993.8 million (10.1%) was insurance trust expenditures, and \$1,849.9 million (3.8%) was utility expenditures.

Total expenditures were \$8,757 per capita and \$239 per \$1,000 of personal income. Wisconsin ranked 24th highest on total expenditures per capita (6.1% below the U.S. average) and 27th highest on total expenditures per \$1,000 of personal income (0.1% above average).

Direct general expenditures were \$7,541 per capita, which was 23rd highest and 4.4% below average. Direct general expenditures per \$1,000 of personal income were \$206, which was 26th highest and 2.0% above the national average.

Insurance trust expenditures were \$887 per capita and \$24 per \$1,000 of personal income. Wisconsin ranked 11th on per capita insurance trust expenditures (15.1% above average) and 7th on insurance trust expenditures per \$1,000 of personal income (22.7% above average), primarily due to relatively high employee retirement and unemployment compensation 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 2007-08. 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 and for capital outlays. For the other types of expenditure, Wisconsin ranked between 23rd and 30th highest and was relatively close to the U.S. average.

State and Local Government Expenditures by Functional Area

The Census Bureau also reports state and local

TABLE 3

**Summary of Wisconsin Rankings on State and Local Government Expenditures
Fiscal Year 2007-08**

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Total Expenditures								
Direct General Expenditures	\$42,439,720	86.1%	\$7,541.34	23	-4.4%	\$205.64	26	2.0%
Insurance Trust Expenditures	4,993,767	10.1	887.37	11	15.1	24.20	7	22.7
Utility Expenditures	<u>1,849,886</u>	<u>3.8</u>	<u>328.72</u>	37	-48.3	<u>8.96</u>	37	-44.8
Total Expenditures	\$49,283,373	100.0%	\$8,757.43	24	-6.1%	\$238.80	27	0.1%
Breakdown of Total Expenditures by Type								
Current Operations Excluding Salaries	\$23,349,820	47.4%	\$4,149.15	23	-2.5%	\$113.14	24	4.0%
Salaries	13,563,918	27.5	2,410.24	30	-8.4	65.72	28	-2.3
Capital Outlays	4,922,681	10.0	874.74	39	-23.7	23.85	38	-18.6
Insurance Benefits and Repayments	4,993,767	10.1	887.37	11	15.1	24.20	7	22.7
Interest on Debt	1,877,793	3.8	333.68	25	-10.1	9.10	24	-4.1
Assistance and Subsidies	<u>575,394</u>	<u>1.2</u>	<u>102.24</u>	31	-25.8	<u>2.79</u>	29	-20.9
Total Expenditures	\$49,283,373	100.0%	\$8,757.43	24	-6.1%	\$238.80	27	0.1%
Breakdown of Direct General Expenditures by Functional Area								
Elementary and Secondary Education	\$10,091,255	20.5%	\$1,793.17	22	-3.5%	\$48.90	21	2.9%
Public Welfare	7,479,999	15.2	1,329.16	19	0.0	36.24	22	6.6
Higher Education	4,966,931	10.1	882.60	14	20.3	24.07	21	28.3
Highways	3,510,194	7.1	623.75	13	23.7	17.01	16	31.8
Police and Fire	2,163,721	4.4	384.48	22	-9.5	10.48	17	-3.6
Interest on General Debt	1,852,341	3.8	329.15	22	0.1	8.98	17	6.7
Health	1,837,620	3.7	326.54	11	24.7	8.90	10	32.9
Corrections	1,446,503	2.9	257.04	15	7.3	7.01	12	14.4
Hospitals	1,273,838	2.6	226.36	38	-46.5	6.17	37	-43.0
Sewerage and Solid Waste Management	1,230,703	2.5	218.69	20	-5.5	5.96	21	0.7
Natural Resources	797,242	1.6	141.67	13	44.1	3.86	13	53.7
Parks and Recreation	589,669	1.2	104.78	30	-21.5	2.86	32	-16.3
Judicial and Legal Administration	589,121	1.2	104.68	30	-23.1	2.85	31	-18.1
Other Education	534,179	1.1	94.92	39	-22.2	2.59	37	-17.1
Financial Administration	502,032	1.0	89.21	47	-33.8	2.43	48	-29.4
Housing and Community Development	284,262	0.6	50.51	49	-69.8	1.38	49	-67.8
Other Transportation	257,363	0.5	45.73	39	-49.9	1.25	41	-46.6
Libraries	244,024	0.5	43.36	18	13.7	1.18	12	21.2
Protective Inspection and Regulation	136,894	0.3	24.33	45	-50.4	0.66	45	-47.2
Veterans' Services	14,036	0.0	2.49	9	-29.9	0.07	8	-25.3
Other Administration	762,408	1.5	135.48	41	-15.2	3.69	38	-9.6
Other Expenditures Not Elsewhere Classified	<u>1,875,385</u>	<u>3.8</u>	<u>333.25</u>	26	-19.9	<u>9.09</u>	28	-14.6
Total Direct General Expenditures	\$42,439,720	86.1%	\$7,541.34	23	-4.4%	\$205.64	26	2.0%
Breakdown of Insurance Trust Expenditures by Functional Area								
Employee Retirement	\$4,060,594	8.2%	\$721.55	10	22.0%	\$19.68	7	30.0%
Unemployment Compensation	928,180	1.9	164.93	8	41.1	4.50	7	50.5
Other	<u>4,993</u>	<u>0.0</u>	<u>0.89</u>	37	-98.6	<u>0.02</u>	36	-98.5
Total Insurance Trust Expenditures	\$4,993,767	10.1%	\$887.37	11	15.1%	\$24.20	7	22.7%
Breakdown of Utility Expenditures by Functional Area								
Electric	\$1,002,744	2.0%	\$178.18	21	-29.3%	\$4.86	20	-24.6%
Water	538,095	1.1	95.62	44	-47.3	2.61	45	-43.8
Transit	307,172	0.6	54.58	29	-67.4	1.49	29	-65.2
Gas	<u>1,875</u>	<u>0.0</u>	<u>0.33</u>	36	-99.0	<u>0.01</u>	36	-99.0
Total Utility Expenditures	\$1,849,886	3.8%	\$328.72	37	-48.3%	\$8.96	37	-44.8%

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

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, health, 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.

2007-08 Revenues Compared to Expenditures

Total state and local government revenues were lower than total expenditures by approximately \$7.6 billion in 2007-08 (\$41.7 billion of revenues

TABLE 4
Wisconsin State and Local Government Expenditures
Compared to the U.S. Average -- 2007-08

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
Expenditures that Exceeded the U.S. Average								
Elementary and Secondary Education	\$10,091,255	20.5%	\$1,793.17	22	-3.5%	\$48.90	21	2.9%
Public Welfare	7,479,999	15.2	1,329.16	19	0.0	36.24	22	6.6
Higher Education	4,966,931	10.1	882.60	14	20.3	24.07	21	28.3
Employee Retirement	4,060,594	8.2	721.55	10	22.0	19.68	7	30.0
Highways	3,510,194	7.1	623.75	13	23.7	17.01	16	31.8
Interest on General Debt	1,852,341	3.8	329.15	22	0.1	8.98	17	6.7
Health	1,837,620	3.7	326.54	11	24.7	8.90	10	32.9
Corrections	1,446,503	2.9	257.04	15	7.3	7.01	12	14.4
Sewerage and Solid Waste Management	1,230,703	2.5	218.69	20	-5.5	5.96	21	0.7
Unemployment Compensation	928,180	1.9	164.93	8	41.1	4.50	7	50.5
Natural Resources	797,242	1.6	141.67	13	44.1	3.86	13	53.7
Libraries	244,024	0.5	43.36	18	13.7	1.18	12	21.2
Expenditures Less Than the U.S. Average								
Police and Fire	\$2,163,721	4.4%	\$384.48	22	-9.5%	\$10.48	17	-3.6%
Hospitals	1,273,838	2.6	226.36	38	-46.5	6.17	37	-43.0
Electric Utility	1,002,744	2.0	178.18	21	-29.3	4.86	20	-24.6
Other Administration	762,408	1.5	135.48	41	-15.2	3.69	38	-9.6
Parks and Recreation	589,669	1.2	104.78	30	-21.5	2.86	32	-16.3
Judicial and Legal Administration	589,121	1.2	104.68	30	-23.1	2.85	31	-18.1
Water Utility	538,095	1.1	95.62	44	-47.3	2.61	45	-43.8
Other Education	534,179	1.1	94.92	39	-22.2	2.59	37	-17.1
Financial Administration	502,032	1.0	89.21	47	-33.8	2.43	48	-29.4
Transit Utility	307,172	0.6	54.58	29	-67.4	1.49	29	-65.2
Housing and Community Development	284,262	0.6	50.51	49	-69.8	1.38	49	-67.8
Other Transportation	257,363	0.5	45.73	39	-49.9	1.25	41	-46.6
Protective Inspection and Regulation	136,894	0.3	24.33	45	-50.4	0.66	45	-47.2
Veterans' Services	14,036	0.0	2.49	9	-29.9	0.07	8	-25.3
Other Insurance Trust Expenditures	4,993	0.0	0.89	37	-98.6	0.02	36	-98.5
Gas Utility	1,875	0.0	0.33	36	-99.0	0.01	36	-99.0
Other Expenditures Not Elsewhere Classified	<u>1,875,385</u>	<u>3.8</u>	<u>333.25</u>	26	-19.9	<u>9.09</u>	28	-14.6
Total Expenditures	\$49,283,373	100.0%	\$8,757.43	24	-6.1%	\$238.80	27	0.1%

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

compared to \$49.3 billion of expenditures). Most of the shortfall was due to employee retirement system activity. In that year, employee retirement system revenues were -\$2.5 billion while employee retirement expenditures were \$4.1 billion, for a net deficit of \$6.6 billion. As noted, the negative revenue amount was due to investment losses. Other state and local revenues were \$1.0 billion lower than expenditures. The remaining \$1.0 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 6.1% below average in 2007-08 to 3.9% above average in 1999-00, which included \$688 million of one-time spending for the sales tax rebate. Since 1986-87, Wisconsin's rankings on this measure have ranged from 14th highest in 1998-99 and 1999-00 to 25th highest in 2006-07. Wisconsin's expenditures per \$1,000 of personal income have generally been slightly above the U.S. average since 1986-87. Wisconsin's rankings on this measure have ranged from 20th to 30th during this period of time.

Wisconsin has consistently had greater-than-average expenditures for elementary and secondary education and for higher education. However, compared to other states, Wisconsin's expenditures for education have fallen in recent years. Prior to 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. In addition, the state's rankings on corrections expenditures and employee retirement expenditures have

moved up significantly in recent years.

State-by-state rankings on government expenditures in 2007-08 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning Wisconsin's state and local government expenditures.

Attachments

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

- Attachment 1 shows rankings on state population, personal income, and per capita personal income in calendar year 2009.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2007-08.
- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2007-08.
- 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 2009**

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
Alabama	4,708,708	23	\$157,084,638	25	\$33,360	42
Alaska	698,473	47	30,180,493	48	43,209	9
Arizona	6,595,778	14	219,269,042	17	33,244	43
Arkansas	2,889,450	32	93,685,218	33	32,423	45
California	36,961,664	1	1,572,650,187	1	42,548	12
Colorado	5,024,748	22	210,228,137	22	41,839	16
Connecticut	3,518,288	29	193,726,193	23	55,063	2
Delaware	885,122	45	35,359,927	45	39,949	20
District of Columbia	599,657	50	40,784,749	44	68,013	1
Florida	18,537,969	4	720,949,106	4	38,890	24
Georgia	9,829,211	9	333,996,035	11	33,980	40
Hawaii	1,295,178	42	54,495,000	40	42,075	13
Idaho	1,545,801	39	48,943,709	41	31,662	49
Illinois	12,910,409	5	540,994,727	5	41,904	14
Indiana	6,423,113	16	217,818,929	18	33,912	41
Iowa	3,007,856	30	113,166,035	30	37,623	28
Kansas	2,818,747	33	110,673,440	31	39,263	22
Kentucky	4,314,113	26	139,370,151	27	32,306	47
Louisiana	4,492,076	25	168,544,450	24	37,520	29
Maine	1,318,301	41	48,089,690	42	36,479	31
Maryland	5,699,478	19	275,143,448	15	48,275	5
Massachusetts	6,593,587	15	327,323,542	12	49,643	4
Michigan	9,969,727	8	342,302,212	10	34,334	38
Minnesota	5,266,214	21	220,437,583	16	41,859	15
Mississippi	2,951,996	31	89,818,194	34	30,426	51
Missouri	5,987,580	18	215,180,697	20	35,938	33
Montana	974,989	44	33,923,301	46	34,794	36
Nebraska	1,796,619	38	70,564,913	36	39,277	21
Nevada	2,643,085	35	99,620,809	32	37,691	27
New Hampshire	1,324,575	40	56,407,553	39	42,585	11
New Jersey	8,707,739	11	435,465,803	7	50,009	3
New Mexico	2,009,671	36	66,744,715	37	33,212	44
New York	19,541,453	3	907,885,800	3	46,459	7
North Carolina	9,380,884	10	325,695,372	13	34,719	37
North Dakota	646,844	48	26,343,904	49	40,727	18
Ohio	11,542,645	7	410,799,065	8	35,590	35
Oklahoma	3,687,050	28	132,143,775	29	35,840	34
Oregon	3,825,657	27	138,203,200	28	36,125	32
Pennsylvania	12,604,767	6	506,215,135	6	40,161	19
Rhode Island	1,053,209	43	43,522,321	43	41,324	17
South Carolina	4,561,242	24	147,501,612	26	32,338	46
South Dakota	812,383	46	31,039,584	47	38,208	26
Tennessee	6,296,254	17	215,612,104	19	34,245	39
Texas	24,782,302	2	955,264,348	2	38,546	25
Utah	2,784,572	34	88,025,491	35	31,612	50
Vermont	621,760	49	24,261,430	51	39,021	23
Virginia	7,882,590	12	347,849,874	9	44,129	8
Washington	6,664,195	13	286,113,771	14	42,933	10
West Virginia	1,819,777	37	58,355,071	38	32,067	48
Wisconsin	5,654,774	20	211,477,916	21	37,398	30
Wyoming	544,270	51	26,221,601	50	48,178	6
U.S. Total	307,006,550		\$12,165,474,000		\$39,626	
WI % Difference from U.S. Average					-5.6%	

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

ATTACHMENT 2

Rankings on Total State and Local Government Revenue Fiscal Year 2007-08

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$18,793,269	\$27,310.84	1	\$668.06	1
Wyoming	9,377,986	17,595.35	3	387.65	2
District of Columbia	11,789,895	19,980.37	2	314.25	3
North Dakota	6,677,535	10,410.53	6	282.79	4
Louisiana	44,210,528	9,931.57	8	282.62	5
Mississippi	23,637,133	8,039.26	30	273.64	6
Utah	22,973,040	8,423.23	23	269.90	7
New Mexico	16,910,955	8,511.81	22	268.24	8
New York	243,901,439	12,528.46	4	266.12	9
Nebraska	17,757,268	9,965.08	7	262.94	10
Montana	8,520,431	8,801.78	18	262.59	11
Vermont	6,085,215	9,798.28	10	258.01	12
West Virginia	13,710,441	7,554.49	37	253.69	13
South Carolina	35,413,679	7,863.97	33	249.30	14
Ohio	100,926,025	8,754.81	19	249.01	15
North Carolina	77,177,610	8,346.11	24	243.73	16
Delaware	8,406,881	9,594.59	13	242.41	17
Iowa	24,979,654	8,343.27	25	232.56	18
Maine	10,755,753	8,150.21	26	232.02	19
Washington	63,206,716	9,626.26	12	231.91	20
Colorado	47,107,619	9,545.20	14	229.62	21
Tennessee	48,025,793	7,695.88	34	227.50	22
Massachusetts	73,472,096	11,228.09	5	227.33	23
Hawaii	11,932,711	9,268.26	16	227.22	24
California	354,000,382	9,677.33	11	225.73	25
Pennsylvania	109,732,032	8,732.20	20	224.17	26
Texas	196,508,083	8,085.32	29	222.58	27
Kentucky	29,467,046	6,872.09	47	222.15	28
Georgia	73,064,147	7,534.07	38	221.12	29
Rhode Island	9,437,308	8,958.04	17	221.04	30
Arkansas	19,633,471	6,846.26	49	219.31	31
Arizona	47,674,582	7,335.25	42	218.17	32
Oregon	28,987,665	7,662.63	35	216.87	33
Indiana	46,431,221	7,268.16	44	216.71	34
Kansas	22,671,662	8,104.62	28	216.14	35
Idaho	10,546,803	6,904.59	46	214.73	36
Oklahoma	26,780,963	7,349.28	41	214.72	37
Minnesota	45,665,585	8,730.52	21	210.75	38
Alabama	31,834,272	6,805.88	50	209.62	39
Florida	147,940,364	8,029.82	32	205.34	40
Missouri	42,180,267	7,081.58	45	202.59	41
Wisconsin	41,701,393	7,410.14	40	202.06	42
Michigan	68,603,467	6,858.64	48	199.42	43
New Jersey	85,934,907	9,919.31	9	197.07	44
Illinois	104,194,499	8,112.97	27	195.40	45
Nevada	19,960,966	7,631.00	36	192.47	46
South Dakota	5,190,199	6,451.20	51	177.58	47
Virginia	58,222,696	7,468.83	39	173.54	48
Maryland	45,445,324	8,031.12	31	171.90	49
New Hampshire	9,631,950	7,286.60	43	170.88	50
Connecticut	33,283,844	9,501.71	15	168.83	51
U.S. Total	\$2,660,474,770	\$8,740.78		\$223.57	
WI % Difference from U.S. Average		-15.2%		-9.6%	

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

ATTACHMENT 3

**Rankings on State and Local Government General Revenue
Fiscal Year 2007-08**

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$18,352,022	\$26,669.61	1	\$652.38	1
Wyoming	8,129,429	15,252.76	3	336.04	2
New Mexico	17,232,068	8,673.44	14	273.34	3
Louisiana	42,360,222	9,515.92	6	270.79	4
Mississippi	23,085,316	7,851.58	21	267.25	5
District of Columbia	10,022,696	16,985.49	2	267.15	6
North Dakota	6,176,175	9,628.89	5	261.56	7
West Virginia	13,519,233	7,449.13	29	250.15	8
New York	228,845,478	11,755.08	4	249.69	9
Vermont	5,562,492	8,956.61	13	235.85	10
Montana	7,494,046	7,741.50	22	230.96	11
Maine	10,629,221	8,054.33	17	229.29	12
Delaware	7,893,018	9,008.12	10	227.59	13
Utah	18,932,603	6,941.78	37	222.43	14
Hawaii	11,663,302	9,059.01	9	222.09	15
South Carolina	31,271,226	6,944.10	36	220.14	16
Iowa	23,149,322	7,731.94	23	215.52	17
Ohio	87,188,708	7,563.16	26	215.12	18
Alabama	32,455,617	6,938.72	38	213.71	19
Kentucky	28,239,610	6,585.84	47	212.89	20
Michigan	73,118,671	7,310.05	32	212.55	21
Rhode Island	8,973,248	8,517.54	15	210.17	22
California	327,817,087	8,961.56	12	209.03	23
Nebraska	14,107,350	7,916.81	20	208.90	24
Indiana	44,245,035	6,925.94	39	206.50	25
Arkansas	18,411,014	6,419.99	50	205.65	26
North Carolina	64,558,246	6,981.43	35	203.88	27
Wisconsin	41,996,310	7,462.55	28	203.49	28
Idaho	9,990,880	6,540.65	49	203.41	29
Oregon	27,185,121	7,186.14	34	203.39	30
Kansas	21,327,138	7,623.98	25	203.32	31
Minnesota	43,400,382	8,297.45	16	200.30	32
Oklahoma	24,931,219	6,841.67	41	199.89	33
Arizona	42,896,372	6,600.07	45	196.30	34
Pennsylvania	96,014,450	7,640.59	24	196.14	35
Georgia	63,897,073	6,588.80	46	193.38	36
Washington	52,690,235	8,024.62	18	193.33	37
Florida	136,072,299	7,385.65	31	188.87	38
Missouri	39,046,289	6,555.42	48	187.54	39
New Jersey	81,330,546	9,387.83	7	186.51	40
Texas	164,174,822	6,754.97	43	185.95	41
Tennessee	39,203,754	6,282.19	51	185.71	42
South Dakota	5,390,612	6,700.31	44	184.44	43
Massachusetts	58,939,190	9,007.16	11	182.37	44
Colorado	37,221,788	7,542.08	27	181.43	45
Illinois	95,513,332	7,437.02	30	179.12	46
Nevada	18,015,423	6,887.23	40	173.71	47
Maryland	45,172,610	7,982.92	19	170.87	48
Virginia	56,563,830	7,256.03	33	168.59	49
Connecticut	32,439,332	9,260.62	8	164.55	50
New Hampshire	<u>8,933,023</u>	6,757.86	42	158.48	51
U.S. Total	\$2,425,778,485	\$7,969.71		\$203.85	
WI % Difference from U.S. Average		-6.4%		-0.2%	

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

ATTACHMENT 4

**Rankings on State and Local Government General Revenue from Own Sources
Fiscal Year 2007-08**

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$15,908,248	\$23,118.25	1	\$565.50	1
Wyoming	6,039,749	11,332.02	3	249.66	2
North Dakota	4,816,286	7,508.78	7	203.97	3
New Mexico	12,704,767	6,394.71	18	201.52	4
New York	184,106,296	9,456.97	4	200.88	5
Delaware	6,550,507	7,475.95	8	188.88	6
West Virginia	10,136,882	5,585.45	33	187.56	7
District of Columbia	7,011,708	11,882.76	2	186.89	8
Hawaii	9,372,283	7,279.55	11	178.47	9
Utah	15,121,826	5,544.53	36	177.66	10
Maine	8,074,450	6,118.44	26	174.18	11
Louisiana	27,215,401	6,113.74	27	173.98	12
Vermont	4,086,565	6,580.10	14	173.27	13
Mississippi	14,896,463	5,066.46	46	172.45	14
California	270,097,354	7,383.67	9	172.23	15
South Carolina	24,264,961	5,388.29	39	170.82	16
Iowa	18,332,931	6,123.25	23	170.68	17
Michigan	58,241,481	5,822.70	31	169.30	18
Ohio	68,534,445	5,945.00	30	169.09	19
Kansas	17,644,389	6,307.48	20	168.21	20
Nebraska	11,333,713	6,360.29	19	167.83	21
Wisconsin	34,623,422	6,152.42	22	167.77	22
Indiana	35,680,116	5,585.22	34	166.53	23
Montana	5,392,845	5,570.92	35	166.20	24
Minnesota	35,546,341	6,795.89	12	164.05	25
Rhode Island	6,901,490	6,551.00	15	161.65	26
Alabama	24,395,667	5,215.58	41	160.64	27
Idaho	7,870,467	5,152.49	43	160.24	28
New Jersey	69,827,902	8,060.11	5	160.13	29
Kentucky	21,217,215	4,948.12	48	159.95	30
Oregon	21,326,109	5,637.37	32	159.55	31
Washington	43,369,497	6,605.09	13	159.13	32
Pennsylvania	76,931,147	6,121.99	25	157.16	33
Florida	112,799,967	6,122.49	24	156.57	34
North Carolina	49,376,808	5,339.69	40	155.93	35
Colorado	31,589,183	6,400.77	17	153.98	36
Arkansas	13,639,188	4,756.04	51	152.35	37
Oklahoma	18,990,993	5,211.54	42	152.26	38
Arizona	33,207,195	5,109.29	45	151.96	39
Nevada	15,754,722	6,022.97	29	151.91	40
Georgia	49,853,144	5,140.65	44	150.88	41
Texas	131,112,634	5,394.63	38	148.51	42
Massachusetts	47,700,177	7,289.60	10	147.59	43
Illinois	78,143,916	6,084.57	28	146.54	44
Virginia	48,595,065	6,233.79	21	144.84	45
Tennessee	30,353,770	4,864.03	50	143.79	46
Missouri	29,916,182	5,022.58	47	143.69	47
Connecticut	27,704,547	7,908.96	6	140.53	48
Maryland	36,943,345	6,528.64	16	139.74	49
South Dakota	3,959,479	4,921.47	49	135.47	50
New Hampshire	<u>7,185,224</u>	5,435.64	37	127.47	51
U.S. Total	\$1,944,398,462	\$6,388.17		\$163.40	
WI % Difference from U.S. Average		-3.7%		2.7%	

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

ATTACHMENT 5

**Rankings on State and Local Government Revenue Received from the Federal Government
Fiscal Year 2007-08**

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Louisiana	\$15,144,821	\$3,402.17	4	\$96.81	1
Mississippi	8,188,853	2,785.12	5	94.80	2
Alaska	2,443,774	3,551.35	3	86.87	3
Wyoming	2,089,680	3,920.74	2	86.38	4
District of Columbia	3,010,988	5,102.73	1	80.26	5
New Mexico	4,527,301	2,278.73	8	71.81	6
Montana	2,101,201	2,170.58	9	64.76	7
West Virginia	3,382,351	1,863.68	13	62.58	8
Vermont	1,475,927	2,376.51	6	62.58	9
North Dakota	1,359,889	2,120.12	10	57.59	10
Maine	2,554,771	1,935.89	12	55.11	11
Arkansas	4,771,826	1,663.95	18	53.30	12
Alabama	8,059,950	1,723.15	16	53.07	13
Kentucky	7,022,395	1,637.71	20	52.94	14
South Carolina	7,006,265	1,555.81	26	49.32	15
South Dakota	1,431,133	1,778.84	15	48.96	16
New York	44,739,182	2,298.11	7	48.81	17
Rhode Island	2,071,758	1,966.54	11	48.53	18
North Carolina	15,181,438	1,641.75	19	47.94	19
Oklahoma	5,940,226	1,630.13	21	47.63	20
Ohio	18,654,263	1,618.16	22	46.03	21
Iowa	4,816,391	1,608.69	23	44.84	22
Utah	3,810,777	1,397.25	38	44.77	23
Arizona	9,689,177	1,490.79	32	44.34	24
Missouri	9,130,107	1,532.84	28	43.85	25
Oregon	5,859,012	1,548.78	27	43.83	26
Hawaii	2,291,019	1,779.46	14	43.63	27
Michigan	14,877,190	1,487.35	33	43.25	28
Idaho	2,120,413	1,388.15	39	43.17	29
Georgia	14,043,929	1,448.15	35	42.50	30
Tennessee	8,849,984	1,418.16	37	41.92	31
Nebraska	2,773,637	1,556.52	25	41.07	32
Indiana	8,564,919	1,340.72	43	39.97	33
Pennsylvania	19,083,303	1,518.60	30	38.98	34
Delaware	1,342,511	1,532.18	29	38.71	35
Texas	33,062,188	1,360.34	40	37.45	36
California	57,719,733	1,577.89	24	36.81	37
Minnesota	7,854,041	1,501.57	31	36.25	38
Wisconsin	7,372,888	1,310.13	47	35.72	39
Kansas	3,682,749	1,316.50	46	35.11	40
Massachusetts	11,239,013	1,717.56	17	34.78	41
Washington	9,320,738	1,419.53	36	34.20	42
Illinois	17,369,416	1,352.45	41	32.57	43
Florida	23,272,332	1,263.16	48	32.30	44
Maryland	8,229,265	1,454.28	34	31.13	45
New Hampshire	1,747,799	1,322.22	45	31.01	46
Colorado	5,632,605	1,141.31	49	27.46	47
New Jersey	11,502,644	1,327.73	44	26.38	48
Connecticut	4,734,785	1,351.66	42	24.02	49
Virginia	7,968,765	1,022.24	50	23.75	50
Nevada	2,260,701	864.26	51	21.80	51
U.S. Total	\$481,380,023	\$1,581.54		\$40.45	
WI % Difference from U.S. Average		-17.2%		-11.7%	

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

ATTACHMENT 6

Rankings on Total State and Local Taxes Fiscal Year 2007-08

	State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$9,735,074	\$14,147.25	1	\$346.06	1
Wyoming	3,693,784	6,930.42	4	152.69	2
New York	138,287,941	7,103.42	3	150.88	3
District of Columbia	5,397,980	9,147.97	2	143.88	4
North Dakota	3,174,007	4,948.40	10	134.42	5
Hawaii	6,736,782	5,232.53	7	128.28	6
Maine	5,932,772	4,495.58	16	127.98	7
Vermont	2,935,601	4,726.84	12	124.47	8
New Jersey	53,790,897	6,208.98	6	123.36	9
New Mexico	7,746,740	3,899.18	29	122.88	10
West Virginia	6,428,072	3,541.89	37	118.94	11
California	186,014,884	5,085.10	9	118.61	12
Wisconsin	24,372,341	4,330.85	18	118.09	13
Connecticut	23,115,325	6,598.85	5	117.25	14
Ohio	46,660,185	4,047.53	25	115.12	15
Louisiana	17,950,501	4,032.45	26	114.75	16
Rhode Island	4,873,788	4,626.27	14	114.15	17
Minnesota	24,723,888	4,726.81	13	114.10	18
Kansas	11,877,315	4,245.88	20	113.23	19
Nebraska	7,508,042	4,213.39	22	111.18	20
Pennsylvania	54,109,616	4,305.91	19	110.54	21
Utah	9,371,460	3,436.11	40	110.10	22
Michigan	37,649,871	3,764.05	31	109.44	23
Illinois	57,834,014	4,503.17	15	108.46	24
Iowa	11,541,176	3,854.78	30	107.45	25
Indiana	22,954,400	3,593.19	33	107.13	26
Delaware	3,712,421	4,236.90	21	107.05	27
Kentucky	14,156,697	3,301.52	44	106.73	28
Mississippi	9,212,798	3,133.38	47	106.65	29
Montana	3,448,016	3,561.87	35	106.26	30
Arizona	22,992,377	3,537.63	38	105.22	31
Massachusetts	33,997,340	5,195.51	8	105.19	32
Arkansas	9,405,740	3,279.82	45	105.06	33
Washington	28,589,571	4,354.14	17	104.90	34
North Carolina	33,207,939	3,591.16	34	104.87	35
Maryland	27,651,053	4,886.51	11	104.59	36
Nevada	10,587,743	4,047.66	24	102.09	37
Florida	73,351,398	3,981.32	27	101.81	38
Georgia	33,632,501	3,468.04	39	101.79	39
Idaho	4,939,722	3,233.85	46	100.57	40
Oklahoma	12,314,542	3,379.38	41	98.73	41
Texas	86,382,692	3,554.22	36	97.84	42
Virginia	32,706,639	4,195.62	23	97.49	43
Colorado	19,636,243	3,978.80	28	95.72	44
Missouri	19,872,542	3,336.37	42	95.45	45
Oregon	12,531,550	3,312.60	43	93.75	46
South Carolina	13,162,705	2,922.92	51	92.66	47
Alabama	14,040,755	3,001.79	50	92.46	48
Tennessee	18,999,627	3,044.59	49	90.00	49
New Hampshire	4,962,804	3,754.38	32	88.04	50
South Dakota	2,499,901	3,107.27	48	85.53	51
U.S. Total	\$1,330,411,772	\$4,370.96		\$111.80	
WI % Difference from U.S. Average		-0.9%		5.6%	

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

ATTACHMENT 7

**Rankings on State and Local Property Taxes
Fiscal Year 2007-08**

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$3,057,145	\$2,312.74	5	\$54.24	1
Wyoming	1,259,936	2,363.94	4	52.08	2
New Jersey	22,707,703	2,621.11	2	52.07	3
Vermont	1,177,064	1,895.28	8	49.91	4
Rhode Island	2,063,660	1,958.86	7	48.34	5
Maine	2,157,216	1,634.64	12	46.53	6
District of Columbia	1,728,228	2,928.83	1	46.06	7
Wisconsin	8,829,539	1,568.97	13	42.78	8
New York	39,068,724	2,006.84	6	42.63	9
Connecticut	8,324,933	2,376.56	3	42.23	10
Florida	30,260,538	1,642.46	11	42.00	11
Michigan	14,126,726	1,412.32	16	41.06	12
Illinois	21,294,904	1,658.10	10	39.93	13
Texas	33,539,916	1,380.00	18	37.99	14
Alaska	1,068,390	1,552.61	14	37.98	15
Nebraska	2,485,283	1,394.70	17	36.80	16
Montana	1,175,033	1,213.83	26	36.21	17
Massachusetts	11,664,990	1,782.66	9	36.09	18
Kansas	3,687,330	1,318.14	20	35.15	19
Iowa	3,719,350	1,242.27	22	34.63	20
California	52,758,875	1,442.27	15	33.64	21
Ohio	13,572,615	1,177.35	28	33.49	22
Indiana	6,934,939	1,085.57	32	32.37	23
Oregon	4,257,253	1,125.37	31	31.85	24
Pennsylvania	15,536,582	1,236.36	24	31.74	25
Virginia	10,569,062	1,355.80	19	31.50	26
North Dakota	740,022	1,153.72	30	31.34	27
Nevada	3,215,685	1,229.34	25	31.01	28
Georgia	10,219,678	1,053.81	34	30.93	29
Arizona	6,704,621	1,031.58	35	30.68	30
Minnesota	6,634,723	1,268.45	21	30.62	31
South Carolina	4,299,365	954.72	37	30.27	32
Colorado	6,130,312	1,242.16	23	29.88	33
South Dakota	858,704	1,067.33	33	29.38	34
Washington	7,809,112	1,189.31	27	28.65	35
Mississippi	2,299,453	782.07	41	26.62	36
Missouri	5,480,147	920.05	38	26.32	37
Utah	2,218,041	813.26	40	26.06	38
Maryland	6,611,158	1,168.33	29	25.01	39
North Carolina	7,870,474	851.13	39	24.86	40
Idaho	1,180,555	772.86	42	24.04	41
Hawaii	1,253,263	973.42	36	23.86	42
West Virginia	1,237,603	681.92	45	22.90	43
Tennessee	4,669,642	748.29	43	22.12	44
Kentucky	2,779,552	648.23	46	20.95	45
Louisiana	2,837,882	637.51	47	18.14	46
New Mexico	1,124,094	565.79	49	17.83	47
Delaware	605,062	690.54	44	17.45	48
Oklahoma	2,112,601	579.74	48	16.94	49
Arkansas	1,462,089	509.84	50	16.33	50
Alabama	<u>2,305,795</u>	492.96	51	15.18	51
U.S. Total	\$409,685,567	\$1,345.99		\$34.43	
WI % Difference from U.S. Average		16.6%		24.3%	

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

ATTACHMENT 8

**Rankings on State and Local Individual Income Taxes
Fiscal Year 2007-08**

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$46,454,005	\$2,386.20	1	\$50.69	1
Maryland	11,184,348	1,976.50	4	42.30	2
Massachusetts	12,496,142	1,909.68	5	38.67	3
Connecticut	7,503,520	2,142.07	3	38.06	4
Oregon	4,975,402	1,315.20	9	37.22	5
District of Columbia	1,354,815	2,296.01	2	36.11	6
Minnesota	7,777,259	1,486.89	7	35.89	7
California	55,745,970	1,523.93	6	35.55	8
North Carolina	10,993,927	1,188.90	14	34.72	9
Ohio	14,015,371	1,215.76	11	34.58	10
Kentucky	4,533,726	1,057.32	18	34.18	11
Maine	1,562,839	1,184.25	15	33.71	12
Wisconsin	6,640,528	1,179.99	16	32.18	13
Delaware	1,063,671	1,213.94	12	30.67	14
Utah	2,593,129	950.79	25	30.47	15
Virginia	10,114,833	1,297.53	10	30.15	16
Hawaii	1,544,835	1,199.89	13	29.42	17
Idaho	1,438,518	941.74	26	29.29	18
Pennsylvania	14,332,883	1,140.57	17	29.28	19
New Jersey	12,605,545	1,455.03	8	28.91	20
West Virginia	1,518,746	836.83	31	28.10	21
Kansas	2,947,278	1,053.59	19	28.10	22
Iowa	2,931,498	979.13	23	27.29	23
Montana	870,064	898.79	29	26.81	24
Georgia	8,845,476	912.11	28	26.77	25
Vermont	623,019	1,003.17	22	26.42	26
Missouri	5,472,941	918.84	27	26.29	27
Arkansas	2,344,876	817.67	32	26.19	28
Rhode Island	1,091,705	1,036.26	20	25.57	29
Nebraska	1,726,145	968.68	24	25.56	30
Indiana	5,385,975	843.10	30	25.14	31
Colorado	5,067,981	1,026.90	21	24.70	32
Oklahoma	2,787,445	764.94	34	22.35	33
Michigan	7,641,723	763.98	35	22.21	34
Alabama	3,188,155	681.60	37	20.99	35
Louisiana	3,169,686	712.05	36	20.26	36
South Carolina	2,863,839	635.95	38	20.16	37
Illinois	10,320,239	803.57	33	19.35	38
New Mexico	1,213,522	610.80	39	19.25	39
Mississippi	1,551,079	527.54	40	17.96	40
Arizona	3,408,576	524.45	41	15.60	41
North Dakota	317,249	494.60	42	13.44	42
New Hampshire	117,936	89.22	43	2.09	43
Tennessee	290,986	46.63	44	1.38	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	\$304,627,405	\$1,000.83		\$25.60	
WI % Difference from U.S. Average		17.9%		25.7%	

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

ATTACHMENT 9

**Rankings on State and Local General Sales Taxes
Fiscal Year 2007-08**

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$13,732,876	\$2,091.49	2	\$50.39	1
Wyoming	1,216,295	2,282.06	1	50.28	2
Hawaii	2,619,595	2,034.67	3	49.88	3
Louisiana	7,107,737	1,596.70	4	45.44	4
New Mexico	2,765,950	1,392.19	8	43.87	5
Arizona	9,108,974	1,401.51	7	41.68	6
Tennessee	8,793,990	1,409.19	6	41.66	7
Arkansas	3,715,891	1,295.75	9	41.51	8
Mississippi	3,135,390	1,066.38	17	36.30	9
South Dakota	1,003,308	1,247.07	11	34.33	10
Nevada	3,373,043	1,289.50	10	32.52	11
Florida	22,852,595	1,240.38	12	31.72	12
Utah	2,612,849	958.02	25	30.70	13
Texas	27,076,344	1,114.06	15	30.67	14
Georgia	9,770,932	1,007.54	22	29.57	15
Kansas	3,059,541	1,093.72	16	29.17	16
Oklahoma	3,611,865	991.17	23	28.96	17
Nebraska	1,875,530	1,052.52	19	27.77	18
Idaho	1,347,452	882.13	29	27.43	19
Alabama	4,148,232	886.85	28	27.32	20
Indiana	5,738,829	898.33	26	26.78	21
North Dakota	622,166	969.98	24	26.35	22
California	41,089,543	1,123.27	14	26.20	23
Colorado	5,259,552	1,065.72	18	25.64	24
New York	23,032,617	1,183.11	13	25.13	25
Missouri	5,055,423	848.75	30	24.28	26
Michigan	8,225,599	822.36	32	23.91	27
District of Columbia	894,613	1,516.10	5	23.85	28
Ohio	9,523,835	826.14	31	23.50	29
Maine	1,060,557	803.64	36	22.88	30
North Carolina	7,225,971	781.43	37	22.82	31
Iowa	2,431,216	812.03	33	22.63	32
South Carolina	3,174,420	704.91	40	22.35	33
Wisconsin	4,567,730	811.66	34	22.13	34
Kentucky	2,875,836	670.68	41	21.68	35
Minnesota	4,668,525	892.55	27	21.55	36
West Virginia	1,109,822	611.51	44	20.54	37
New Jersey	8,915,515	1,029.10	20	20.45	38
Rhode Island	846,870	803.86	35	19.84	39
Pennsylvania	9,190,350	731.34	38	18.77	40
Connecticut	3,545,734	1,012.22	21	17.99	41
Illinois	9,309,321	724.86	39	17.46	42
Vermont	344,402	554.55	46	14.60	43
Maryland	3,748,933	662.51	42	14.18	44
Virginia	4,736,329	607.58	45	14.12	45
Massachusetts	4,098,089	626.27	43	12.68	46
Alaska	214,647	311.93	47	7.63	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	\$304,434,833	\$1,000.20		\$25.58	
WI % Difference from U.S. Average		-18.8%		-13.5%	

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

ATTACHMENT 10

**Rankings on State and Local Selective Sales Taxes*
Fiscal Year 2007-08**

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$2,525,291	\$965.41	1	\$24.35	1
West Virginia	1,269,782	699.65	5	23.49	2
Vermont	522,619	841.51	2	22.16	3
Illinois	9,971,053	776.38	4	18.70	4
Kentucky	2,378,608	554.72	16	17.93	5
Montana	549,418	567.56	12	16.93	6
Hawaii	850,611	660.68	6	16.20	7
Florida	11,617,161	630.55	9	16.12	8
Alabama	2,430,863	519.70	22	16.01	9
Washington	4,174,688	635.80	8	15.32	10
Louisiana	2,389,407	536.76	19	15.27	11
Texas	13,420,783	552.20	17	15.20	12
North Dakota	358,306	558.61	14	15.17	13
Delaware	491,719	561.19	13	14.18	14
New Hampshire	792,947	599.87	10	14.07	15
Minnesota	3,040,794	581.35	11	14.03	16
Maine	649,434	492.11	25	14.01	17
Mississippi	1,195,170	406.49	33	13.84	18
Pennsylvania	6,723,817	535.06	20	13.74	19
District of Columbia	493,093	835.65	3	13.14	20
New Mexico	813,274	409.35	32	12.90	21
Indiana	2,757,645	431.67	29	12.87	22
Rhode Island	547,795	519.98	21	12.83	23
Ohio	5,169,576	448.43	26	12.75	24
Arkansas	1,122,029	391.26	35	12.53	25
Alaska	351,967	511.49	23	12.51	26
North Carolina	3,922,360	424.17	31	12.39	27
South Dakota	358,153	445.17	27	12.25	28
Iowa	1,297,694	433.43	28	12.08	29
New York	10,857,991	557.74	15	11.85	30
Maryland	3,058,644	540.52	18	11.57	31
Michigan	3,977,459	397.65	34	11.56	32
Connecticut	2,269,197	647.80	7	11.51	33
Virginia	3,839,496	492.53	24	11.44	34
Utah	971,013	356.03	39	11.41	35
Missouri	2,230,312	374.44	37	10.71	36
Tennessee	2,204,798	353.31	40	10.44	37
Wisconsin	2,123,893	377.41	36	10.29	38
South Carolina	1,417,258	314.72	44	9.98	39
Kansas	1,028,414	367.64	38	9.80	40
Arizona	2,008,342	309.01	46	9.19	41
Nebraska	610,551	342.63	41	9.04	42
Oklahoma	1,125,942	308.98	47	9.03	43
Georgia	2,880,783	297.05	49	8.72	44
Idaho	424,902	278.17	51	8.65	45
New Jersey	3,725,295	430.00	30	8.54	46
Oregon	1,098,695	290.43	50	8.22	47
California	12,397,287	338.91	42	7.91	48
Colorado	1,529,045	309.82	45	7.45	49
Wyoming	161,189	302.43	48	6.66	50
Massachusetts	<u>2,127,119</u>	325.07	43	6.58	51
U.S. Total	\$144,253,682	\$473.93		\$12.12	
WI % Difference from U.S. Average		-20.4%		-15.1%	

*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 2007-08**

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$404,338	\$222.79	2	\$7.48	1
Montana	205,819	212.62	3	6.34	2
North Dakota	143,389	223.55	1	6.07	3
Arkansas	471,253	164.33	12	5.26	4
Mississippi	449,706	152.95	16	5.21	5
North Carolina	1,582,400	171.12	7	5.00	6
Maine	229,849	174.17	6	4.96	7
Idaho	239,881	157.04	14	4.88	8
Wisconsin	1,001,339*	177.93	5	4.85	9
Ohio	1,932,654	167.65	9	4.77	10
Kentucky	617,826	144.08	20	4.66	11
South Dakota	129,619	161.11	13	4.43	12
Utah	377,261	138.33	25	4.43	13
Nebraska	294,149	165.07	11	4.36	14
Florida	3,135,257	170.17	8	4.35	15
Pennsylvania	2,102,168	167.29	10	4.29	16
Washington	1,169,900	178.17	4	4.29	17
Tennessee	872,892	139.88	23	4.13	18
Iowa	442,183	147.69	18	4.12	19
Kansas	431,755	154.34	15	4.12	20
Alabama	623,570	133.31	29	4.11	21
Indiana	856,301	134.04	28	4.00	22
New Mexico	250,418	126.04	33	3.97	23
Vermont	91,535	147.39	19	3.88	24
Louisiana	604,377	135.77	26	3.86	25
Nevada	396,489	151.58	17	3.82	26
South Carolina	534,252	118.64	39	3.76	27
Missouri	736,303	123.62	35	3.54	28
Texas	3,103,170	127.68	32	3.51	29
Delaware	117,746	134.38	27	3.40	30
Arizona	731,345	112.53	41	3.35	31
Hawaii	168,785	131.10	30	3.21	32
Oregon	426,823	112.83	40	3.19	33
Oklahoma	388,105	106.50	42	3.11	34
Colorado	637,204	129.11	31	3.11	35
Wyoming	75,013	140.74	22	3.10	36
Georgia	1,011,202	104.27	43	3.06	37
Maryland	808,964	142.96	21	3.06	38
Minnesota	648,565	124.00	34	2.99	39
Rhode Island	126,718	120.28	36	2.97	40
Michigan	994,937	99.47	46	2.89	41
Illinois	1,526,617	118.87	38	2.86	42
Virginia	930,916	119.42	37	2.77	43
Connecticut	489,839	139.84	24	2.48	44
New Hampshire	137,206	103.80	44	2.43	45
California	3,421,457	93.53	47	2.18	46
Massachusetts	672,654	102.80	45	2.08	47
Alaska	41,985	61.01	49	1.49	48
New Jersey	563,266	65.02	48	1.29	49
District of Columbia	24,452	41.44	50	0.65	50
New York	<u>527,840</u>	27.11	51	0.58	51
U.S. Total	\$37,901,692	\$124.52		\$3.19	
WI % Difference from U.S. Average		42.9%		52.3%	

*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 2007-08**

	State and Local Public Utility taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$5,462,430	\$296.49	2	\$7.58	1
District of Columbia	216,061	366.16	1	5.76	2
Illinois	2,949,267	229.64	3	5.53	3
Alabama	819,197	175.14	4	5.39	4
Hawaii	220,803	171.50	5	4.20	5
Washington	989,689	150.73	6	3.63	6
West Virginia	191,544	105.54	9	3.54	7
Ohio	1,166,068	101.15	10	2.88	8
Pennsylvania	1,372,373	109.21	8	2.80	9
Kentucky	344,652	80.38	17	2.60	10
Nevada	262,096	100.20	12	2.53	11
Texas	2,119,701	87.22	16	2.40	12
California	3,695,916	101.04	11	2.36	13
Rhode Island	100,332	95.24	14	2.35	14
Virginia	779,048	99.94	13	2.32	15
New Jersey	951,580	109.84	7	2.18	16
Missouri	442,163	74.23	19	2.12	17
Maryland	530,895	93.82	15	2.01	18
Utah	164,184	60.20	26	1.93	19
Nebraska	130,197	73.06	20	1.93	20
North Dakota	42,571	66.37	22	1.80	21
Oregon	233,995	61.85	24	1.75	22
Kansas	176,972	63.26	23	1.69	23
New York	1,539,784	79.09	18	1.68	24
Wisconsin	327,060	58.12	28	1.58	25
Delaware	52,859	60.33	25	1.52	26
Montana	48,843	50.46	29	1.51	27
New Hampshire	78,723	59.55	27	1.40	28
Arkansas	120,568	42.04	33	1.35	29
Louisiana	204,868	46.02	30	1.31	30
New Mexico	80,560	40.55	35	1.28	31
Iowa	135,681	45.32	31	1.26	32
Connecticut	243,926	69.63	21	1.24	33
North Carolina	388,780	42.04	32	1.23	34
Oklahoma	152,692	41.90	34	1.22	35
Indiana	234,739	36.75	37	1.10	36
Arizona	215,611	33.17	38	0.99	37
Wyoming	21,333	40.03	36	0.88	38
Georgia	279,964	28.87	39	0.85	39
Maine	37,370	28.32	40	0.81	40
Mississippi	56,230	19.12	43	0.65	41
Colorado	121,323	24.58	41	0.59	42
Tennessee	111,725	17.90	44	0.53	43
Vermont	12,473	20.08	42	0.53	44
Idaho	24,156	15.81	47	0.49	45
South Dakota	14,266	17.73	45	0.49	46
Minnesota	91,538	17.50	46	0.42	47
South Carolina	59,376	13.19	48	0.42	48
Michigan	83,335	8.33	50	0.24	49
Alaska	6,579	9.56	49	0.23	50
Massachusetts	24,148	3.69	51	0.07	51
U.S. Total	\$28,130,244	\$92.42		\$2.36	
WI % Difference from U.S. Average		-37.1%		-33.0%	

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

ATTACHMENT 13

Rankings on State and Local Other Selective Sales Taxes*
Fiscal Year 2007-08

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$1,866,706	\$713.63	1	\$18.00	1
Vermont	418,611	674.04	2	17.75	2
West Virginia	673,900	371.32	10	12.47	3
Alaska	303,403	440.91	4	10.79	4
Kentucky	1,416,130	330.26	15	10.68	5
Minnesota	2,300,691	439.85	5	10.62	6
Illinois	5,495,169	427.87	9	10.31	7
New Hampshire	577,018	436.52	7	10.24	8
Louisiana	1,580,162	354.97	13	10.10	9
New York	8,790,367	451.53	3	9.59	10
Texas	8,197,912	337.30	14	9.29	11
Delaware	321,114	366.48	11	9.26	12
Montana	294,756	304.49	17	9.08	13
Hawaii	461,023	358.08	12	8.78	14
Michigan	2,899,187	289.85	20	8.43	15
Maine	382,215	289.62	21	8.24	16
Mississippi	689,234	234.42	30	7.98	17
Connecticut	1,535,432	438.33	6	7.79	18
Indiana	1,666,605	260.88	25	7.78	19
New Mexico	482,296	242.75	28	7.65	20
Rhode Island	320,745	304.46	18	7.51	21
Washington	2,015,099	306.90	16	7.39	22
South Dakota	214,268	266.33	24	7.33	23
North Dakota	172,346	268.69	23	7.30	24
District of Columbia	252,580	428.05	8	6.73	25
Iowa	719,830	240.43	29	6.70	26
Pennsylvania	3,249,276	258.57	26	6.64	27
Alabama	988,096	211.25	32	6.51	28
Maryland	1,718,785	303.74	19	6.50	29
Virginia	2,129,532	273.18	22	6.35	30
North Carolina	1,951,180	211.00	33	6.16	31
Arkansas	530,208	184.89	35	5.92	32
South Carolina	823,630	182.90	36	5.80	33
Tennessee	1,220,181	195.53	34	5.78	34
Ohio	2,070,854	179.64	37	5.11	35
New Jersey	2,210,449	255.15	27	5.07	36
Missouri	1,051,846	176.59	38	5.05	37
Utah	429,568	157.50	43	5.05	38
Arizona	1,061,386	163.31	41	4.86	39
Georgia	1,589,617	163.91	39	4.81	40
Oklahoma	585,145	160.58	42	4.69	41
Massachusetts	1,430,317	218.58	31	4.43	42
Florida	3,019,474	163.89	40	4.19	43
Kansas	419,687	150.03	45	4.00	44
Wisconsin	795,494	141.36	47	3.85	45
Colorado	770,518	156.13	44	3.76	46
California	5,279,914	144.34	46	3.37	47
Oregon	437,877	115.75	49	3.28	48
Idaho	160,865	105.31	50	3.28	49
Nebraska	186,205	104.50	51	2.76	50
Wyoming	64,843	121.66	48	2.68	51
U.S. Total	\$78,221,746	\$256.99		\$6.57	
WI % Difference from U.S. Average		-45.0%		-41.4%	

*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 2007-08**

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$981,673	\$1,426.59	1	\$34.90	1
New York	11,330,438	582.01	3	12.36	2
District of Columbia	420,116	711.97	2	11.20	3
New Hampshire	614,794	465.09	4	10.91	4
West Virginia	538,839	296.90	9	9.97	5
Delaware	308,676	352.29	5	8.90	6
California	11,849,097	323.92	8	7.56	7
North Dakota	161,925	252.45	10	6.86	8
Massachusetts	2,179,956	333.14	6	6.75	9
New Jersey	2,819,906	325.50	7	6.47	10
Illinois	3,115,604	242.59	11	5.84	11
New Mexico	354,588	178.48	14	5.62	12
Michigan	1,778,317	177.79	15	5.17	13
Kansas	528,011	188.75	13	5.03	14
Montana	161,713	167.05	18	4.98	15
Kentucky	655,551	152.88	22	4.94	16
Minnesota	1,040,479	198.92	12	4.80	17
Tennessee	1,005,880	161.19	19	4.76	18
Utah	394,638	144.70	23	4.64	19
Pennsylvania	2,203,922	175.38	16	4.50	20
Louisiana	703,196	157.97	20	4.50	21
Mississippi	384,643	130.82	29	4.45	22
Indiana	909,494	142.37	25	4.24	23
Wisconsin	863,088*	153.37	21	4.18	24
Oregon	542,763	143.47	24	4.06	25
Maine	184,515	139.82	26	3.98	26
Idaho	190,194	124.51	33	3.87	27
Arkansas	342,529	119.44	36	3.83	28
North Carolina	1,206,412	130.46	31	3.81	29
Vermont	84,783	136.52	28	3.59	30
Arizona	784,511	120.71	34	3.59	31
Alabama	524,808	112.20	38	3.46	32
Nebraska	232,852	130.67	30	3.45	33
Rhode Island	145,866	138.46	27	3.42	34
Iowa	347,248	115.98	37	3.23	35
Connecticut	604,413	172.54	17	3.07	36
Florida	2,208,600	119.88	35	3.07	37
Oklahoma	360,065	98.81	41	2.89	38
Georgia	943,042	97.24	42	2.85	39
Maryland	735,324	129.95	32	2.78	40
Colorado	507,986	102.93	39	2.48	41
South Dakota	69,879	86.86	43	2.39	42
Virginia	787,229	100.99	40	2.35	43
South Carolina	320,378	71.14	46	2.26	44
Ohio	892,347	77.41	45	2.20	45
Hawaii	105,294	81.78	44	2.01	46
Missouri	384,010	64.47	47	1.84	47
Nevada	0	N.A.	N.A.	N.A.	N.A.
Texas	0	N.A.	N.A.	N.A.	N.A.
Washington	0	N.A.	N.A.	N.A.	N.A.
Wyoming	0	N.A.	N.A.	N.A.	N.A.
U.S. Total	\$57,809,592	\$189.93		\$4.86	
WI % Difference from U.S. Average		-19.3%		-13.9%	

*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 2007-08**

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oklahoma	\$636,738	\$174.73	2	\$5.11	1
Montana	151,119	156.11	3	4.66	2
Hawaii	237,295	184.31	1	4.52	3
Iowa	421,823	140.89	4	3.93	4
North Dakota	88,790	138.43	6	3.76	5
Oregon	484,799	128.15	7	3.63	6
Vermont	79,160	127.46	8	3.36	7
Utah	280,189	102.73	10	3.29	8
Wyoming	74,577	139.92	5	3.08	9
New Mexico	192,610	96.95	13	3.06	10
Idaho	130,536	85.46	16	2.66	11
Illinois	1,391,539	108.35	9	2.61	12
Michigan	892,817	89.26	14	2.60	13
Alaska	68,834	100.03	11	2.45	14
Ohio	963,690	83.60	17	2.38	15
Minnesota	514,399	98.34	12	2.37	16
Nebraska	158,860	89.15	15	2.35	17
Texas	1,853,860	76.28	20	2.10	18
North Carolina	644,793	69.73	25	2.04	19
South Dakota	57,820	71.87	23	1.98	20
Wisconsin	407,087	72.34	22	1.97	21
Tennessee	413,370	66.24	27	1.96	22
Kentucky	255,204	59.52	34	1.92	23
Washington	519,337	79.09	18	1.91	24
Maine	84,322	63.90	31	1.82	25
Kansas	186,542	66.68	26	1.78	26
California	2,718,492	74.32	21	1.73	27
Maryland	442,018	78.11	19	1.67	28
Pennsylvania	814,486	64.81	29	1.66	29
New Hampshire	93,679	70.87	24	1.66	30
Nevada	169,896	64.95	28	1.64	31
Florida	1,166,038	63.29	32	1.62	32
West Virginia	87,435	48.18	43	1.62	33
Arkansas	140,112	48.86	42	1.57	34
Alabama	233,405	49.90	39	1.54	35
Virginia	503,768	64.62	30	1.50	36
Colorado	295,377	59.85	33	1.44	37
Mississippi	123,203	41.90	46	1.43	38
Missouri	282,742	47.47	44	1.36	39
Delaware	46,413	52.97	37	1.34	40
Rhode Island	52,248	49.59	41	1.22	41
Indiana	257,615	40.33	47	1.20	42
South Carolina	161,572	35.88	49	1.14	43
Arizona	243,138	37.41	48	1.11	44
New York	981,531	50.42	38	1.07	45
Connecticut	201,364	57.48	35	1.02	46
New Jersey	432,164	49.88	40	0.99	47
Georgia	296,648	30.59	50	0.90	48
Massachusetts	287,738	43.97	45	0.89	49
District of Columbia	33,111	56.11	36	0.88	50
Louisiana	<u>89,958</u>	20.21	51	0.58	51
U.S. Total	\$21,344,261	\$70.12		\$1.79	
WI % Difference from U.S. Average		3.2%		10.0%	

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

ATTACHMENT 16

**Rankings on Other State and Local Taxes*
Fiscal Year 2007-08**

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$7,049,563	\$10,244.60	1	\$250.60	1
Wyoming	981,787	1,842.07	2	40.58	2
North Dakota	885,549	1,380.60	3	37.50	3
Delaware	1,196,880	1,365.97	4	34.51	4
New Mexico	1,282,702	645.62	6	20.35	5
Montana	540,669	558.52	7	16.66	6
Oklahoma	1,679,886	461.00	9	13.47	7
District of Columbia	474,004	803.30	5	12.63	8
Nevada	1,303,828	498.45	8	12.57	9
West Virginia	665,845	366.88	13	12.32	10
Texas	10,491,789	431.68	10	11.88	11
Pennsylvania	5,307,576	422.36	11	10.84	12
Louisiana	1,652,635	371.25	12	10.56	13
Oregon	1,172,638	309.98	17	8.77	14
Washington	2,353,558	358.44	14	8.64	15
Alabama	1,209,497	258.58	22	7.96	16
Tennessee	1,620,961	259.75	21	7.68	17
Florida	5,246,466	284.76	19	7.28	18
New York	6,562,635	337.10	15	7.16	19
Maryland	1,870,628	330.58	16	7.08	20
South Carolina	925,873	205.60	27	6.52	21
Virginia	2,155,922	276.56	20	6.43	22
Ohio	2,522,751	218.84	25	6.22	23
Nebraska	418,821	235.04	24	6.20	24
Mississippi	523,860	178.17	32	6.06	25
California	9,455,620	258.49	23	6.03	26
New Jersey	2,584,769	298.36	18	5.93	27
South Dakota	152,037	188.98	31	5.20	28
Kentucky	678,220	158.17	39	5.11	29
New Hampshire	286,303	216.59	26	5.08	30
Maine	233,889	177.23	33	5.05	31
Minnesota	1,047,709	200.31	28	4.84	32
Missouri	966,967	162.34	38	4.64	33
Idaho	227,565	148.98	42	4.63	34
Illinois	2,431,354	189.31	30	4.56	35
Wisconsin	940,476	167.12	37	4.56	36
Indiana	969,903	151.82	41	4.53	37
Vermont	104,554	168.35	36	4.43	38
North Carolina	1,344,002	145.34	43	4.24	39
Kansas	440,199	157.36	40	4.20	40
Colorado	845,990	171.42	35	4.12	41
Iowa	392,347	131.04	44	3.65	42
Utah	301,601	110.58	47	3.54	43
Massachusetts	1,143,306	174.72	34	3.54	44
Connecticut	666,164	190.17	29	3.38	45
Arizona	734,215	112.97	46	3.36	46
Arkansas	278,214	97.01	50	3.11	47
Rhode Island	125,644	119.26	45	2.94	48
Michigan	1,007,230	100.70	48	2.93	49
Hawaii	125,889	97.78	49	2.40	50
Georgia	675,942	69.70	51	2.05	51
U.S. Total	\$88,256,432	\$289.96		\$7.42	
WI % Difference from U.S. Average		-42.4%		-38.6%	

*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 2007-08

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$8,168,038	\$1,813.80	2	\$57.50	1
Wyoming	1,225,263	2,298.89	1	50.65	2
Mississippi	4,349,826	1,479.43	11	50.36	3
Alabama	7,429,399	1,588.34	5	48.92	4
Iowa	4,775,503	1,595.03	4	44.46	5
Utah	3,746,248	1,373.59	14	44.01	6
Idaho	2,051,870	1,343.28	15	41.78	7
North Dakota	973,041	1,517.01	9	41.21	8
Alaska	1,147,646	1,667.79	3	40.80	9
Delaware	1,355,819	1,547.37	7	39.09	10
Nebraska	2,605,841	1,462.35	12	38.59	11
Michigan	13,066,938	1,306.37	18	37.98	12
West Virginia	2,048,435	1,128.69	31	37.90	13
Washington	10,184,128	1,551.02	6	37.37	14
Oregon	4,991,181	1,319.37	16	37.34	15
Indiana	7,994,849	1,251.48	22	37.31	16
Kansas	3,895,954	1,392.72	13	37.14	17
Colorado	7,508,833	1,521.48	8	36.60	18
North Carolina	11,338,288	1,226.14	25	35.81	19
Kentucky	4,707,891	1,097.94	33	35.49	20
California	55,061,986	1,505.23	10	35.11	21
Georgia	11,234,671	1,158.47	29	34.00	22
Oklahoma	4,228,290	1,160.34	28	33.90	23
Ohio	13,726,408	1,190.69	26	33.87	24
Florida	23,977,546	1,301.44	19	33.28	25
Wisconsin	6,681,711	1,187.31	27	32.38	26
Montana	1,049,744	1,084.41	35	32.35	27
Arkansas	2,886,896	1,006.67	41	32.25	28
Hawaii	1,688,657	1,311.60	17	32.16	29
Louisiana	5,006,814	1,124.74	32	32.01	30
Tennessee	6,640,849	1,064.16	37	31.46	31
Nevada	3,215,027	1,229.09	24	31.00	32
Minnesota	6,611,895	1,264.09	21	30.51	33
Virginia	10,135,300	1,300.16	20	30.21	34
New Mexico	1,904,309	958.50	43	30.21	35
Missouri	6,065,883	1,018.39	40	29.13	36
Texas	25,602,093	1,053.40	38	29.00	37
Vermont	680,123	1,095.12	34	28.84	38
Pennsylvania	13,476,969	1,072.46	36	27.53	39
New York	24,002,671	1,232.94	23	26.19	40
Maine	1,168,997	885.81	48	25.22	41
South Dakota	734,007	912.34	45	25.11	42
Arizona	5,311,426	817.22	50	24.31	43
New Jersey	9,807,432	1,132.05	30	22.49	44
Rhode Island	948,401	900.24	46	22.21	45
New Hampshire	1,218,327	921.67	44	21.61	46
Illinois	11,498,279	895.30	47	21.56	47
Maryland	5,590,240	987.91	42	21.15	48
Massachusetts	6,806,505	1,040.18	39	21.06	49
Connecticut	2,657,668	758.70	51	13.48	50
District of Columbia	<u>484,996</u>	821.92	49	12.93	51
U.S. Total	\$373,669,111	\$1,227.66		\$31.40	
WI % Difference from U.S. Average		-3.3%		3.1%	

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

ATTACHMENT 18

**Rankings on State and Local Government Higher Education Charges
Fiscal Year 2007-08**

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$452,609	\$728.78	1	\$19.19	1
Delaware	582,057	664.29	2	16.78	2
North Dakota	392,889	612.53	3	16.64	3
Alabama	2,117,182	452.63	8	13.94	4
West Virginia	748,715	412.54	14	13.85	5
Iowa	1,484,425	495.80	4	13.82	6
Indiana	2,946,995	461.31	6	13.75	7
Utah	1,164,735	427.06	10	13.68	8
Montana	435,336	449.71	9	13.42	9
Michigan	4,591,816	459.07	7	13.35	10
South Carolina	1,876,469	416.69	12	13.21	11
Oklahoma	1,504,232	412.79	13	12.06	12
Ohio	4,746,487	411.73	15	11.71	13
Colorado	2,304,246	466.90	5	11.23	14
Kentucky	1,457,254	339.85	24	10.99	15
Kansas	1,142,014	408.24	16	10.89	16
Arkansas	963,230	335.88	26	10.76	17
Mississippi	915,980	311.54	31	10.60	18
Nebraska	695,066	390.06	19	10.29	19
Wisconsin	2,111,174	375.15	21	10.23	20
New Hampshire	550,850	416.72	11	9.77	21
Oregon	1,289,118	340.77	23	9.64	22
New Mexico	598,002	300.99	36	9.49	23
South Dakota	275,644	342.61	22	9.43	24
Missouri	1,940,236	325.74	29	9.32	25
Rhode Island	396,412	376.28	20	9.28	26
Virginia	3,089,078	396.27	18	9.21	27
Maine	410,764	311.26	32	8.86	28
North Carolina	2,797,000	302.47	34	8.83	29
Maryland	2,299,160	406.31	17	8.70	30
Pennsylvania	4,153,974	330.56	27	8.49	31
Idaho	411,758	269.56	39	8.38	32
Texas	7,253,071	298.43	38	8.22	33
Minnesota	1,760,857	336.65	25	8.13	34
Arizona	1,721,473	264.87	40	7.88	35
Washington	2,070,266	315.30	30	7.60	36
Wyoming	175,326	328.95	28	7.25	37
Illinois	3,858,060	300.40	37	7.24	38
Tennessee	1,422,614	227.97	45	6.74	39
Louisiana	1,047,743	235.37	43	6.70	40
Georgia	2,147,683	221.46	47	6.50	41
Massachusetts	1,978,566	302.37	35	6.12	42
New Jersey	2,666,233	307.76	33	6.11	43
Alaska	159,614	231.95	44	5.67	44
California	8,821,031	241.14	42	5.62	45
Hawaii	291,227	226.20	46	5.55	46
Connecticut	920,907	262.90	41	4.67	47
Nevada	478,003	182.74	49	4.61	48
New York	3,950,215	202.91	48	4.31	49
Florida	3,034,097	164.68	50	4.21	50
District of Columbia	62,793	106.42	51	1.67	51
U.S. Total	\$94,664,686	\$311.01		\$7.96	
WI % Difference from U.S. Average		20.6%		28.6%	

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

ATTACHMENT 19

**Rankings on State and Local Government Hospital Charges
Fiscal Year 2007-08**

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$748,212	\$1,403.82	1	\$30.93	1
Mississippi	2,553,336	868.42	3	29.56	2
South Carolina	4,198,371	932.29	2	29.56	3
Alabama	3,533,270	755.38	4	23.27	4
Iowa	2,025,458	676.51	5	18.86	5
Idaho	797,850	522.32	7	16.24	6
Kansas	1,587,356	567.44	6	15.13	7
North Carolina	4,642,152	502.01	8	14.66	8
Louisiana	2,155,257	484.16	9	13.78	9
Georgia	4,277,929	441.12	11	12.95	10
Nebraska	833,142	467.55	10	12.34	11
Indiana	2,625,072	410.92	13	12.25	12
Utah	991,132	363.41	16	11.64	13
Kentucky	1,513,889	353.06	17	11.41	14
Tennessee	2,393,156	383.49	14	11.34	15
Arkansas	989,224	344.95	19	11.05	16
Washington	2,809,733	427.92	12	10.31	17
New Mexico	614,468	309.28	23	9.75	18
Oklahoma	1,082,703	297.12	27	8.68	19
California	13,579,275	371.22	15	8.66	20
Michigan	2,952,662	295.19	28	8.58	21
Hawaii	446,284	346.63	18	8.50	22
Texas	7,456,263	306.79	24	8.45	23
Missouri	1,746,205	293.17	29	8.39	24
Oregon	1,081,352	285.85	30	8.09	25
Virginia	2,664,870	341.85	20	7.94	26
Colorado	1,579,381	320.02	22	7.70	27
Florida	5,546,274	301.04	26	7.70	28
Alaska	210,904	306.49	25	7.50	29
Ohio	2,969,136	257.56	32	7.33	30
New York	6,410,627	329.29	21	6.99	31
Minnesota	1,438,314	274.98	31	6.64	32
West Virginia	343,487	189.26	34	6.36	33
Nevada	644,370	246.34	33	6.21	34
Wisconsin	1,054,277	187.34	35	5.11	35
Pennsylvania	1,961,739	156.11	36	4.01	36
Arizona	673,398	103.61	40	3.08	37
Massachusetts	879,911	134.47	38	2.72	38
New Jersey	1,183,581	136.62	37	2.71	39
Illinois	1,255,738	97.78	41	2.35	40
Connecticut	426,031	121.62	39	2.16	41
Montana	63,192	65.28	42	1.95	42
Maine	74,638	56.56	43	1.61	43
South Dakota	40,982	50.94	44	1.40	44
Maryland	167,812	29.66	45	0.63	45
Delaware	17,603	20.09	46	0.51	46
District of Columbia	8,116	13.75	47	0.22	47
New Hampshire	11,815	8.94	48	0.21	48
North Dakota	4,519	7.05	49	0.19	49
Rhode Island	4,992	4.74	50	0.12	50
Vermont	307	0.49	51	0.01	51
U.S. Total	\$97,269,765	\$319.57		\$8.17	
WI % Difference from U.S. Average		-41.4%		-37.5%	

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

ATTACHMENT 20

**Rankings on State and Local Government Sewerage Charges
Fiscal Year 2007-08**

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Washington	\$1,525,944	\$232.40	2	\$5.60	1
Oregon	734,926	194.27	3	5.50	2
District of Columbia	185,991	315.20	1	4.96	3
Ohio	1,821,048	157.97	7	4.49	4
Michigan	1,543,210	154.28	9	4.49	5
Hawaii	234,374	182.04	4	4.46	6
Indiana	936,064	146.53	12	4.37	7
Pennsylvania	2,038,182	162.19	5	4.16	8
Delaware	137,925	157.41	8	3.98	9
Nevada	387,473	148.13	11	3.74	10
Utah	306,476	112.37	25	3.60	11
Idaho	172,984	113.25	24	3.52	12
West Virginia	189,617	104.48	29	3.51	13
California	5,472,039	149.59	10	3.49	14
Florida	2,507,999	136.13	15	3.48	15
North Carolina	1,090,230	117.90	19	3.44	16
Colorado	702,516	142.35	13	3.42	17
Georgia	1,100,928	113.52	23	3.33	18
Iowa	352,836	117.85	20	3.28	19
South Carolina	465,734	103.42	31	3.28	20
Kentucky	424,174	98.92	34	3.20	21
New Jersey	1,392,278	160.71	6	3.19	22
Wisconsin	645,807	114.76	21	3.13	23
Maine	144,971	109.85	27	3.13	24
Texas	2,682,230	110.36	26	3.04	25
Virginia	1,009,519	129.50	17	3.01	26
Arizona	655,136	100.80	33	3.00	27
Missouri	616,568	103.51	30	2.96	28
Maryland	769,945	136.07	16	2.91	29
Kansas	302,196	108.03	28	2.88	30
Massachusetts	927,259	141.70	14	2.87	31
Minnesota	617,813	118.12	18	2.85	32
Tennessee	597,465	95.74	35	2.83	33
Alaska	78,168	113.60	22	2.78	34
Alabama	386,743	82.68	41	2.55	35
Arkansas	220,450	76.87	47	2.46	36
Montana	76,574	79.10	45	2.36	37
Mississippi	202,548	68.89	49	2.34	38
Nebraska	156,049	87.57	38	2.31	39
Vermont	53,496	86.14	39	2.27	40
Wyoming	54,419	102.10	32	2.25	41
Rhode Island	95,072	90.24	37	2.23	42
South Dakota	64,525	80.20	42	2.21	43
Louisiana	342,776	77.00	46	2.19	44
Oklahoma	268,173	73.59	48	2.15	45
New Mexico	131,213	66.04	51	2.08	46
New York	1,779,745	91.42	36	1.94	47
Illinois	1,020,933	79.49	44	1.91	48
New Hampshire	105,326	79.68	43	1.87	49
North Dakota	42,613	66.44	50	1.80	50
Connecticut	<u>292,846</u>	83.60	40	1.49	51
U.S. Total	\$38,063,526	\$125.05		\$3.20	
WI % Difference from U.S. Average		-8.2%		-2.2%	

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

ATTACHMENT 21

**Rankings on Other State and Local Government Current Charges*
Fiscal Year 2007-08**

	State and Local Other Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$698,960	\$1,015.75	1	\$24.85	1
North Dakota	533,020	831.00	2	22.57	2
Florida	12,889,176	699.59	5	17.89	3
Delaware	618,234	705.58	4	17.83	4
California	27,189,641	743.28	3	17.34	5
Nevada	1,705,181	651.88	6	16.44	6
Utah	1,283,905	470.75	17	15.08	7
Montana	474,642	490.31	16	14.63	8
Colorado	2,922,690	592.21	8	14.25	9
West Virginia	766,616	422.41	25	14.18	10
Oregon	1,885,785	498.49	15	14.11	11
Wisconsin	2,870,453	510.07	14	13.91	12
Washington	3,778,185	575.41	9	13.86	13
Hawaii	716,772	556.72	10	13.65	14
Nebraska	921,584	517.18	13	13.65	15
Idaho	669,278	438.15	21	13.63	16
New York	11,862,084	609.32	7	12.94	17
Minnesota	2,794,911	534.34	11	12.90	18
South Dakota	352,856	438.59	20	12.07	19
Maine	538,624	408.14	29	11.62	20
Michigan	3,979,250	397.83	30	11.57	21
South Carolina	1,627,464	361.40	35	11.46	22
Georgia	3,708,131	382.37	32	11.22	23
Oklahoma	1,373,182	376.83	33	11.01	24
Pennsylvania	5,323,074	423.60	24	10.87	25
Rhode Island	451,925	428.97	23	10.59	26
Tennessee	2,227,614	356.96	36	10.55	27
New Jersey	4,565,340	526.97	12	10.47	28
Arizona	2,261,419	347.94	37	10.35	29
Ohio	4,189,737	363.44	34	10.34	30
Wyoming	247,306	464.01	18	10.22	31
Illinois	5,363,548	417.63	26	10.06	32
Virginia	3,371,833	432.54	22	10.05	33
Kentucky	1,312,574	306.11	41	9.90	34
New Hampshire	550,336	416.33	27	9.76	35
Massachusetts	3,020,769	461.64	19	9.35	36
Louisiana	1,461,038	328.21	39	9.34	37
Texas	8,210,529	337.82	38	9.30	38
Alabama	1,392,204	297.64	44	9.17	39
Maryland	2,353,323	415.88	28	8.90	40
New Mexico	560,626	282.18	47	8.89	41
North Carolina	2,808,906	303.76	43	8.87	42
Iowa	912,784	304.87	42	8.50	43
Missouri	1,762,874	295.97	45	8.47	44
Kansas	864,388	309.00	40	8.24	45
Arkansas	713,992	248.97	49	7.98	46
Mississippi	677,962	230.58	51	7.85	47
Vermont	173,711	279.71	48	7.37	48
Indiana	1,486,718	232.72	50	6.94	49
District of Columbia	228,096	386.55	31	6.08	50
Connecticut	<u>1,017,884</u>	290.58	46	5.16	51
U.S. Total	\$143,671,134	\$472.02		\$12.07	
WI % Difference from U.S. Average		8.1%		15.2%	

*Includes current charges other than for higher education, hospitals, and sewerage services.
Sources: U.S. Census Bureau and Bureau of Economic Analysis.

ATTACHMENT 22

**Rankings on State and Local Government Miscellaneous General Revenue
Fiscal Year 2007-08**

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$5,025,528	\$7,303.22	1	\$178.65	1
New Mexico	3,053,718	1,537.03	5	48.44	2
Wyoming	1,120,702	2,102.71	2	46.33	3
Delaware	1,482,267	1,691.68	4	42.74	4
West Virginia	1,660,375	914.87	13	30.72	5
District of Columbia	1,128,732	1,912.87	3	30.09	6
Oregon	3,803,378	1,005.39	10	28.46	7
North Dakota	669,238	1,043.37	8	28.34	8
Montana	895,085	924.64	12	27.59	9
Louisiana	4,258,086	956.55	11	27.22	10
Rhode Island	1,079,301	1,024.49	9	25.28	11
South Dakota	725,571	901.85	14	24.82	12
New York	21,815,684	1,120.60	6	23.80	13
Utah	2,004,118	734.82	31	23.55	14
Arizona	4,903,392	754.44	23	22.44	15
Tennessee	4,713,294	755.28	22	22.33	16
Indiana	4,730,867	740.55	27	22.08	17
Michigan	7,524,672	752.28	24	21.87	18
Texas	19,127,849	787.02	19	21.67	19
Colorado	4,444,107	900.49	15	21.66	20
Florida	15,471,023	839.73	16	21.47	21
Massachusetts	6,896,332	1,053.91	7	21.34	22
Maine	972,681	737.05	29	20.98	23
South Carolina	2,934,218	651.57	42	20.66	24
Ohio	8,147,852	706.78	33	20.10	25
Vermont	470,841	758.14	21	19.96	26
Oklahoma	2,448,161	671.83	38	19.63	27
Minnesota	4,210,558	804.99	17	19.43	28
Alabama	2,925,513	625.45	44	19.26	29
Missouri	3,977,757	667.82	40	19.11	30
Pennsylvania	9,344,562	743.62	26	19.09	31
Nevada	1,951,952	746.22	25	18.82	32
Iowa	2,016,252	673.43	37	18.77	33
California	29,020,484	793.33	18	18.50	34
Nebraska	1,219,830	684.55	36	18.06	35
Hawaii	946,844	735.42	30	18.03	36
Idaho	878,875	575.37	45	17.89	37
Kansas	1,871,120	668.88	39	17.84	38
New Hampshire	1,004,093	759.60	20	17.81	39
Kentucky	2,352,627	548.66	47	17.74	40
Wisconsin	3,569,370	634.26	43	17.30	41
Virginia	5,753,126	738.01	28	17.15	42
Washington	4,595,798	699.93	34	16.86	43
Illinois	8,811,623	686.11	35	16.52	44
Mississippi	1,333,839	453.65	51	15.44	45
North Carolina	4,830,581	522.39	48	15.26	46
Georgia	4,985,972	514.13	49	15.09	47
Arkansas	1,346,552	469.55	50	15.04	48
New Jersey	6,229,573	719.07	32	14.29	49
Maryland	3,702,052	654.23	41	14.00	50
Connecticut	<u>1,931,554</u>	551.41	46	9.80	51
U.S. Total	\$240,317,579	\$789.54		\$20.20	
WI % Difference from U.S. Average		-19.7%		-14.4%	

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

ATTACHMENT 23

**Rankings on State and Local Government Utility Revenue
Fiscal Year 2007-08**

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$3,487,305	\$1,957.02	1	\$51.64	1
Tennessee	8,324,220	1,333.91	3	39.43	2
District of Columbia	874,511	1,482.04	2	23.31	3
Washington	5,852,718	891.36	4	21.47	4
Utah	1,815,835	665.79	7	21.33	5
South Carolina	2,990,452	664.06	8	21.05	6
Arizona	4,205,949	647.13	9	19.25	7
Alabama	2,617,243	559.54	10	17.23	8
California	26,733,874	730.83	5	17.05	9
New York	13,067,501	671.24	6	14.26	10
Georgia	4,454,413	459.32	14	13.48	11
Florida	8,563,171	464.79	13	11.89	12
North Carolina	3,741,961	404.66	19	11.82	13
Texas	10,271,834	422.63	17	11.63	14
Kansas	1,192,368	426.25	16	11.37	15
Colorado	2,312,680	468.61	12	11.27	16
Delaware	390,838	446.05	15	11.27	17
Oklahoma	1,397,537	383.51	20	11.20	18
Kentucky	1,475,082	344.01	24	11.12	19
Alaska	286,368	416.16	18	10.18	20
Massachusetts	3,186,259	486.93	11	9.86	21
Oregon	1,311,597	346.71	23	9.81	22
Arkansas	852,306	297.20	30	9.52	23
Indiana	2,027,799	317.42	26	9.46	24
Nevada	973,730	372.25	22	9.39	25
Mississippi	803,749	273.36	33	9.30	26
Minnesota	1,991,269	380.70	21	9.19	27
Vermont	212,009	341.37	25	8.99	28
Missouri	1,819,402	305.46	27	8.74	29
Iowa	902,780	301.53	29	8.40	30
South Dakota	242,923	301.94	28	8.31	31
New Mexico	499,582	251.46	36	7.92	32
Louisiana	1,234,525	277.33	32	7.89	33
Wisconsin	1,529,379	271.76	34	7.41	34
Michigan	2,329,779	232.92	37	6.77	35
Wyoming	154,672	290.20	31	6.39	36
Illinois	3,357,071	261.39	35	6.30	37
Ohio	2,517,256	218.36	39	6.21	38
Pennsylvania	2,731,673	217.38	40	5.58	39
Virginia	1,769,346	226.97	38	5.27	40
Hawaii	272,775	211.87	42	5.19	41
North Dakota	116,181	181.13	45	4.92	42
Rhode Island	200,371	190.20	44	4.69	43
Idaho	212,059	138.83	46	4.32	44
New Jersey	1,820,540	210.14	43	4.17	45
West Virginia	210,755	116.13	49	3.90	46
Connecticut	754,490	215.39	41	3.83	47
Montana	114,147	117.92	48	3.52	48
Maine	126,596	95.93	50	2.73	49
Maryland	707,970	125.11	47	2.68	50
New Hampshire	<u>103,016</u>	77.93	51	1.83	51
U.S. Total	\$139,141,866	\$457.14		\$11.69	
WI % Difference from U.S. Average		-40.6%		-36.6%	

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

ATTACHMENT 24

**Rankings on Total State and Local Government Insurance Trust Revenue
Fiscal Year 2007-08**

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,013,765	\$1,902.07	1	\$41.90	1
Colorado	7,573,151	1,534.51	3	36.91	2
Massachusetts	11,346,647	1,734.01	2	35.11	3
North Carolina	8,309,578	898.61	7	26.24	4
Montana	842,982	870.82	8	25.98	5
Ohio	10,507,265	911.45	5	25.92	6
Texas	22,061,427	907.72	6	24.99	7
District of Columbia	892,688	1,512.84	4	23.79	8
Utah	2,006,701	735.77	10	23.58	9
Pennsylvania	9,572,644	761.77	9	19.56	10
North Dakota	385,179	600.51	12	16.31	11
Washington	4,118,514	627.24	11	15.11	12
Georgia	4,712,661	485.95	13	14.26	13
Vermont	267,961	431.47	14	11.36	14
Illinois	5,324,096	414.55	15	9.98	15
Nevada	971,813	371.52	16	9.37	16
South Carolina	1,152,001	255.81	18	8.11	17
Iowa	735,685	245.72	20	6.85	18
New Jersey	2,783,821	321.33	17	6.38	19
Missouri	1,314,576	220.70	21	6.31	20
Rhode Island	263,689	250.30	19	6.18	21
Alaska	144,282	209.67	22	5.13	22
Idaho	227,504	148.94	24	4.63	23
Florida	3,304,894	179.38	23	4.59	24
Arkansas	370,151	129.07	27	4.13	25
Louisiana	615,781	138.33	26	3.94	26
Oklahoma	452,207	124.10	28	3.63	27
Delaware	123,025	140.41	25	3.55	28
Arizona	572,261	88.05	32	2.62	29
Nebraska	162,613	91.26	31	2.41	30
Tennessee	497,819	79.77	33	2.36	31
New Hampshire	132,569	100.29	30	2.35	32
New York	1,988,460	102.14	29	2.17	33
Kansas	152,156	54.39	34	1.45	34
Indiana	158,387	24.79	36	0.74	35
Oregon	88,845	23.49	37	0.66	36
Connecticut	90,022	25.70	35	0.46	37
Maine	-90	-0.07	38	0.00	38
Hawaii	-3,366	-2.61	39	-0.06	39
Minnesota	-35,112	-6.71	40	-0.16	40
California	-550,579	-15.05	41	-0.35	41
West Virginia	-94,055	-51.82	42	-1.74	42
Kentucky	-247,646	-57.75	43	-1.87	43
Virginia	-643,503	-82.55	44	-1.92	44
Maryland	-640,118	-113.12	45	-2.42	45
Mississippi	-500,760	-170.31	46	-5.80	46
Wisconsin	-1,824,296	-324.17	47	-8.84	47
New Mexico	-820,695	-413.08	48	-13.02	48
South Dakota	-465,468	-578.56	49	-15.93	49
Michigan	-7,613,068	-761.12	51	-22.13	50
Alabama	<u>-3,487,389</u>	-745.57	50	-22.96	51
U.S. Total	\$88,311,675	\$290.14		\$7.42	
WI % Difference from U.S. Average		-211.7%		-219.1%	

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

ATTACHMENT 25

Rankings on State and Local Government Employee Retirement Trust Revenue
Fiscal Year 2007-08

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Colorado	\$6,326,709	\$1,281.95	3	\$30.84	1
Massachusetts	9,624,559	1,470.84	1	29.78	2
Wyoming	633,981	1,189.50	4	26.21	3
North Carolina	7,364,343	796.39	6	23.26	4
Texas	19,951,096	820.89	5	22.60	5
District of Columbia	763,823	1,294.45	2	20.36	6
Utah	1,399,710	513.21	9	16.44	7
Ohio	6,437,543	558.42	7	15.88	8
Montana	480,604	496.47	10	14.81	9
Pennsylvania	6,739,394	536.30	8	13.77	10
Georgia	3,939,068	406.18	11	11.92	11
Vermont	195,309	314.48	12	8.28	12
Illinois	3,148,159	245.13	13	5.90	13
North Dakota	139,280	217.14	14	5.90	14
Nevada	565,237	216.09	15	5.45	15
South Carolina	718,981	159.66	16	5.06	16
Iowa	336,811	112.50	17	3.14	17
Missouri	648,518	108.88	18	3.11	18
Washington	408,138	62.16	19	1.50	19
New Hampshire	60,152	45.51	20	1.07	20
Arkansas	75,331	26.27	22	0.84	21
Delaware	25,252	28.82	21	0.73	22
Nebraska	29,858	16.76	23	0.44	23
Tennessee	62,089	9.95	24	0.29	24
Louisiana	16,796	3.77	26	0.11	25
New Jersey	41,744	4.82	25	0.10	26
Oklahoma	-91,472	-25.10	27	-0.73	27
Kansas	-107,977	-38.60	28	-1.03	28
Alaska	-29,460	-42.81	29	-1.05	29
Florida	-1,174,900	-63.77	30	-1.63	30
Arizona	-422,312	-64.98	32	-1.93	31
Indiana	-414,541	-64.89	31	-1.93	32
Rhode Island	-103,763	-98.49	33	-2.43	33
Hawaii	-144,993	-112.62	36	-2.76	34
Connecticut	-548,191	-156.49	38	-2.78	35
Maine	-140,060	-106.13	34	-3.02	36
Virginia	-1,041,230	-133.57	37	-3.10	37
Idaho	-162,970	-106.69	35	-3.32	38
New York	-3,728,658	-191.53	42	-4.07	39
Minnesota	-999,157	-191.02	41	-4.61	40
West Virginia	-290,915	-160.29	39	-5.38	41
Kentucky	-719,174	-167.72	40	-5.42	42
Maryland	-1,655,976	-292.64	44	-6.26	43
Mississippi	-658,177	-223.85	43	-7.62	44
California	-12,814,032	-350.30	45	-8.17	45
Oregon	-1,606,397	-424.64	46	-12.02	46
Wisconsin	-2,536,264	-450.68	47	-12.29	47
New Mexico	-962,958	-484.69	48	-15.27	48
South Dakota	-498,935	-620.16	49	-17.07	49
Alabama	-3,740,119	-799.60	50	-24.63	50
Michigan	<u>-9,266,389</u>	-926.41	51	-26.94	51
U.S. Total	\$26,273,465	\$86.32		\$2.21	
WI % Difference from U.S. Average		-622.1%		-656.6%	

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

ATTACHMENT 26

**Rankings on Total State and Local Government Expenditures
Fiscal Year 2007-08**

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$12,902,612	\$18,750.39	2	\$458.66	1
District of Columbia	12,948,650	21,944.11	1	345.13	2
Wyoming	7,520,051	14,109.42	3	310.85	3
New Mexico	19,264,191	9,696.27	17	305.57	4
Louisiana	45,938,065	10,319.65	9	293.66	5
Mississippi	25,171,039	8,560.96	29	291.39	6
New York	263,436,826	13,531.93	4	287.43	7
South Carolina	39,740,999	8,824.90	23	279.77	8
Nebraska	18,351,450	10,298.53	10	271.74	9
California	415,436,973	11,356.83	5	264.90	10
Delaware	9,071,609	10,353.22	8	261.58	11
Utah	22,203,709	8,141.15	36	260.86	12
Kentucky	34,358,625	8,012.87	40	259.02	13
Oregon	34,560,605	9,135.79	18	258.57	14
Vermont	6,039,076	9,723.99	15	256.06	15
Ohio	102,919,573	8,927.74	21	253.93	16
West Virginia	13,686,366	7,541.23	46	253.24	17
Hawaii	13,214,951	10,264.19	11	251.64	18
Alabama	38,201,262	8,167.09	35	251.55	19
Montana	8,116,199	8,384.20	33	250.13	20
Rhode Island	10,576,149	10,039.04	13	247.72	21
Washington	66,692,198	10,157.09	12	244.70	22
Michigan	83,962,165	8,394.13	31	244.07	23
Maine	11,175,171	8,468.02	30	241.06	24
Arizona	52,533,341	8,082.83	38	240.41	25
Iowa	25,785,440	8,612.41	27	240.06	26
Wisconsin	49,283,373	8,757.43	24	238.80	27
North Dakota	5,615,939	8,755.46	25	237.83	28
Georgia	77,708,516	8,012.97	39	235.18	29
Minnesota	50,844,301	9,720.61	16	234.65	30
Tennessee	49,128,077	7,872.51	42	232.72	31
North Carolina	72,873,169	7,880.62	41	230.13	32
Indiana	49,265,601	7,711.84	44	229.94	33
Pennsylvania	111,863,060	8,901.78	22	228.52	34
Arkansas	20,171,693	7,033.94	51	225.32	35
Kansas	23,473,117	8,391.12	32	223.78	36
Oklahoma	27,429,577	7,527.27	48	219.92	37
Florida	158,174,504	8,585.30	28	219.55	38
Idaho	10,781,357	7,058.14	50	219.50	39
Illinois	115,626,761	9,003.13	20	216.83	40
Missouri	45,101,940	7,572.10	45	216.63	41
Texas	188,686,230	7,763.49	43	213.72	42
New Jersey	91,728,638	10,588.07	6	210.36	43
Massachusetts	67,895,215	10,375.83	7	210.08	44
Colorado	42,536,683	8,619.02	26	207.34	45
Nevada	21,462,154	8,204.90	34	206.95	46
South Dakota	5,833,025	7,250.21	49	199.57	47
Maryland	51,224,896	9,052.49	19	193.76	48
Virginia	63,272,066	8,116.57	37	188.59	49
Connecticut	35,080,819	10,014.70	14	177.94	50
New Hampshire	9,967,742	7,540.63	47	176.83	51
U.S. Total	\$2,838,835,748	\$9,326.78		\$238.56	
WI % Difference From U.S. Average		-6.1%		0.1%	

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

ATTACHMENT 27

**Rankings on State and Local Government Direct General Expenditures
Fiscal Year 2007-08**

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$11,523,049	\$16,745.58	2	\$409.62	1
District of Columbia	10,676,980	18,094.31	1	284.58	2
Wyoming	6,801,662	12,761.55	3	281.15	3
New Mexico	17,273,326	8,694.21	11	273.99	4
Louisiana	41,361,852	9,291.64	5	264.41	5
Mississippi	22,453,830	7,636.81	22	259.94	6
South Carolina	33,653,008	7,473.00	29	236.91	7
Delaware	8,075,212	9,216.06	6	232.85	8
New York	212,375,369	10,909.06	4	231.72	9
Vermont	5,435,948	8,752.85	10	230.48	10
West Virginia	12,420,246	6,843.59	41	229.81	11
Montana	7,257,684	7,497.34	27	223.68	12
Hawaii	11,704,272	9,090.83	9	222.87	13
Maine	10,308,612	7,811.38	19	222.37	14
Kentucky	29,470,620	6,872.92	38	222.17	15
Utah	18,716,344	6,862.48	39	219.89	16
North Dakota	5,119,057	7,980.81	18	216.79	17
Alabama	32,626,999	6,975.36	35	214.84	18
Iowa	23,030,762	7,692.34	21	214.42	19
California	335,283,145	9,165.66	7	213.79	20
Ohio	86,440,267	7,498.24	26	213.27	21
Oregon	28,141,787	7,439.03	31	210.54	22
Michigan	72,284,062	7,226.61	33	210.12	23
Rhode Island	8,965,035	8,509.75	14	209.98	24
Indiana	44,442,422	6,956.84	37	207.43	25
Wisconsin	42,439,720	7,541.34	23	205.64	26
Minnesota	44,063,910	8,424.31	15	203.36	27
Nebraska	13,715,413	7,696.86	20	203.09	28
North Carolina	63,365,371	6,852.43	40	200.11	29
Arkansas	17,889,789	6,238.24	50	199.83	30
Kansas	20,892,716	7,468.69	30	199.18	31
Arizona	43,224,342	6,650.54	45	197.80	32
Georgia	65,289,945	6,732.42	43	197.59	33
Idaho	9,696,865	6,348.17	49	197.42	34
Washington	53,590,184	8,161.68	16	196.63	35
Pennsylvania	94,696,611	7,535.72	24	193.45	36
Oklahoma	24,005,390	6,587.60	47	192.47	37
Florida	138,485,305	7,516.62	25	192.22	38
Missouri	39,260,434	6,591.37	46	188.57	39
Texas	163,012,027	6,707.13	44	184.64	40
New Jersey	78,874,990	9,104.39	8	180.88	41
Illinois	96,218,534	7,491.93	28	180.44	42
Tennessee	37,817,306	6,060.02	51	179.14	43
South Dakota	5,222,910	6,491.86	48	178.70	44
Nevada	18,232,369	6,970.17	36	175.80	45
Massachusetts	56,605,696	8,650.55	13	175.15	46
Colorado	35,590,778	7,211.60	34	173.48	47
Maryland	45,739,567	8,083.12	17	173.01	48
Virginia	57,090,540	7,323.60	32	170.16	49
New Hampshire	8,927,324	6,753.55	42	158.38	50
Connecticut	<u>30,414,805</u>	8,682.67	12	154.28	51
U.S. Total	\$2,400,204,391	\$7,885.69		\$201.70	
WI % Difference From U.S. Average		-4.4%		2.0%	

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

ATTACHMENT 28

**Rankings on State and Local Government Expenditures for Current Operations, Other than Wages
Fiscal Year 2007-08**

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$6,448,417	\$9,371.00	2	\$229.23	1
District of Columbia	6,988,155	11,842.85	1	186.26	2
Mississippi	13,213,073	4,493.92	16	152.96	3
New Mexico	9,538,017	4,800.78	13	151.29	4
Louisiana	23,560,499	5,292.69	6	150.61	5
Maine	6,437,828	4,878.28	11	138.87	6
Wyoming	3,355,622	6,295.95	3	138.71	7
Vermont	3,255,542	5,242.01	7	138.04	8
West Virginia	7,196,794	3,965.45	29	133.16	9
South Carolina	18,753,375	4,164.38	22	132.02	10
Hawaii	6,888,205	5,350.14	5	131.16	11
Nebraska	8,599,782	4,826.05	12	127.34	12
Tennessee	26,785,042	4,292.16	18	126.88	13
New York	115,880,896	5,952.44	4	126.44	14
Michigan	43,198,665	4,318.79	17	125.57	15
Alabama	18,497,073	3,954.51	30	121.80	16
Rhode Island	5,194,747	4,930.93	10	121.67	17
Utah	10,214,840	3,745.34	36	120.01	18
Indiana	25,435,355	3,981.55	28	118.71	19
California	186,087,651	5,087.09	9	118.66	20
Arkansas	10,340,486	3,605.77	40	115.50	21
Kentucky	15,309,369	3,570.34	43	115.42	22
Iowa	12,214,429	4,079.65	25	113.72	23
Wisconsin	23,349,820	4,149.15	23	113.14	24
Montana	3,639,266	3,759.44	35	112.16	25
Ohio	45,223,988	3,922.94	32	111.58	26
Georgia	36,219,652	3,734.82	37	109.62	27
Pennsylvania	53,487,925	4,256.43	20	109.27	28
Oregon	14,403,433	3,807.42	33	107.76	29
Arizona	23,375,402	3,596.56	42	106.97	30
Idaho	5,212,857	3,412.66	48	106.13	31
Oklahoma	13,138,997	3,605.63	41	105.34	32
Massachusetts	33,665,981	5,144.88	8	104.17	33
Minnesota	22,424,988	4,287.30	19	103.49	34
Florida	74,501,555	4,043.75	26	103.41	35
North Carolina	32,672,119	3,533.22	46	103.18	36
Missouri	21,204,880	3,560.05	44	101.85	37
Delaware	3,531,121	4,029.99	27	101.82	38
North Dakota	2,366,765	3,689.88	39	100.23	39
Washington	27,190,024	4,140.99	24	99.76	40
Kansas	9,651,938	3,450.36	47	92.02	41
Virginia	30,664,707	3,933.68	31	91.40	42
Illinois	48,452,164	3,772.67	34	90.86	43
New Jersey	39,423,878	4,550.63	15	90.41	44
Maryland	23,621,513	4,174.40	21	89.35	45
New Hampshire	4,905,756	3,711.22	38	87.03	46
Colorado	17,445,134	3,534.83	45	85.03	47
South Dakota	2,481,459	3,084.35	50	84.90	48
Nevada	8,782,198	3,357.40	49	84.68	49
Texas	74,379,890	3,060.36	51	84.25	50
Connecticut	<u>16,068,339</u>	4,587.11	14	81.51	51
U.S. Total	\$1,294,879,611	\$4,254.23		\$108.81	
WI % Difference From U.S. Average		-2.5%		4.0%	

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 2007-08**

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,866,204	\$4,165.24	2	\$101.89	1
Delaware	3,415,317	3,897.82	4	98.48	2
Wyoming	2,106,117	3,951.58	3	87.06	3
New Mexico	5,345,058	2,690.33	17	84.78	4
New York	74,148,189	3,808.76	5	80.90	5
Nebraska	5,448,360	3,057.53	8	80.68	6
Kansas	8,436,999	3,016.04	9	80.43	7
Mississippi	6,767,181	2,301.60	35	78.34	8
Oregon	10,184,969	2,692.31	16	76.20	9
Alabama	11,420,963	2,441.70	27	75.20	10
North Carolina	23,716,708	2,564.76	22	74.90	11
South Carolina	10,629,803	2,360.46	32	74.83	12
Louisiana	11,494,298	2,582.11	21	73.48	13
Vermont	1,728,013	2,782.41	14	73.27	14
California	114,689,222	3,135.27	7	73.13	15
North Dakota	1,713,147	2,670.86	18	72.55	16
Kentucky	9,501,523	2,215.88	39	71.63	17
Montana	2,323,669	2,400.40	31	71.61	18
District of Columbia	2,667,087	4,519.92	1	71.09	19
Utah	5,996,242	2,198.57	41	70.45	20
Ohio	28,446,418	2,467.58	26	70.19	21
Washington	19,041,775	2,900.02	11	69.87	22
Iowa	7,472,673	2,495.89	25	69.57	23
Minnesota	14,991,508	2,866.13	13	69.19	24
New Jersey	29,280,411	3,379.78	6	67.15	25
Texas	58,721,166	2,416.08	29	66.51	26
Georgia	21,838,269	2,251.87	37	66.09	27
Wisconsin	13,563,918	2,410.24	30	65.72	28
West Virginia	3,541,210	1,951.22	50	65.52	29
Hawaii	3,427,270	2,662.00	19	65.26	30
Illinois	34,788,852	2,708.79	15	65.24	31
South Dakota	1,872,868	2,327.90	33	64.08	32
Arizona	13,978,016	2,150.67	45	63.97	33
Idaho	3,118,331	2,041.45	47	63.49	34
Michigan	21,793,664	2,178.82	42	63.35	35
Oklahoma	7,890,488	2,165.32	44	63.26	36
Rhode Island	2,675,477	2,539.60	24	62.67	37
Colorado	12,817,280	2,597.11	20	62.48	38
Missouri	12,946,042	2,173.49	43	62.18	39
Arkansas	5,527,590	1,927.49	51	61.74	40
Maryland	16,314,129	2,883.04	12	61.71	41
Nevada	6,375,711	2,437.41	28	61.48	42
Indiana	13,079,820	2,047.46	46	61.05	43
Tennessee	12,688,655	2,033.29	49	60.11	44
Maine	2,688,106	2,036.92	48	57.99	45
Florida	41,430,734	2,248.75	38	57.51	46
Pennsylvania	27,817,373	2,213.64	40	56.83	47
Virginia	18,105,575	2,322.59	34	53.97	48
New Hampshire	3,035,601	2,296.44	36	53.85	49
Connecticut	10,283,431	2,935.66	10	52.16	50
Massachusetts	<u>16,740,512</u>	2,558.31	23	51.80	51
U.S. Total	\$800,891,942	\$2,631.27		\$67.30	
WI % Difference From U.S. Average		-8.4%		-2.3%	

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

ATTACHMENT 30

**Rankings on State and Local Government Capital Outlays
Fiscal Year 2007-08**

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,028,102	\$2,947.29	2	\$72.09	1
District of Columbia	2,650,289	4,491.45	1	70.64	2
Wyoming	1,445,973	2,712.99	3	59.77	3
Utah	3,742,486	1,372.21	10	43.97	4
Nebraska	2,923,347	1,640.53	5	43.29	5
Arizona	9,271,767	1,426.56	7	42.43	6
Washington	10,941,218	1,666.33	4	40.14	7
Texas	32,714,901	1,346.05	11	37.05	8
New Mexico	2,253,687	1,134.35	20	35.75	9
Nevada	3,698,460	1,413.91	8	35.66	10
Florida	25,377,358	1,377.42	9	35.22	11
South Carolina	4,989,313	1,107.93	23	35.12	12
Louisiana	5,466,033	1,227.90	16	34.94	13
Georgia	11,536,128	1,189.56	18	34.91	14
Montana	1,120,210	1,157.20	19	34.52	15
New York	31,554,013	1,620.83	6	34.43	16
North Dakota	810,047	1,262.89	14	34.31	17
Delaware	1,155,620	1,318.88	12	33.32	18
Mississippi	2,819,873	959.07	30	32.64	19
Oregon	4,245,719	1,122.32	21	31.76	20
Iowa	3,309,945	1,105.53	24	30.82	21
Kentucky	4,081,171	951.78	31	30.77	22
South Dakota	892,497	1,109.34	22	30.54	23
Minnesota	6,489,113	1,240.61	15	29.95	24
California	46,724,996	1,277.32	13	29.79	25
Colorado	5,913,210	1,198.17	17	28.82	26
Alabama	4,188,621	895.49	38	27.58	27
West Virginia	1,478,752	814.80	43	27.36	28
North Carolina	8,607,406	930.82	32	27.18	29
Kansas	2,839,547	1,015.08	27	27.07	30
Indiana	5,767,893	902.88	37	26.92	31
Oklahoma	3,311,249	908.68	35	26.55	32
Ohio	10,614,897	920.79	33	26.19	33
Idaho	1,278,175	836.77	41	26.02	34
Pennsylvania	12,153,334	967.13	29	24.83	35
Illinois	13,037,904	1,015.18	26	24.45	36
Arkansas	2,174,416	758.23	45	24.29	37
Wisconsin	4,922,681	874.74	39	23.85	38
Missouri	4,850,071	814.27	44	23.30	39
Virginia	7,583,314	972.79	28	22.60	40
Hawaii	1,180,031	916.54	34	22.47	41
Tennessee	4,717,478	755.95	46	22.35	42
New Jersey	9,187,142	1,060.45	25	21.07	43
Michigan	6,648,466	664.68	48	19.33	44
Maryland	4,680,028	827.06	42	17.70	45
Rhode Island	750,910	712.78	47	17.59	46
Vermont	407,426	656.03	49	17.27	47
Massachusetts	5,556,337	849.13	40	17.19	48
Connecticut	3,165,754	903.74	36	16.06	49
New Hampshire	863,253	653.05	50	15.31	50
Maine	706,801	535.58	51	15.25	51
U.S. Total	\$348,827,362	\$1,146.05		\$29.31	
WI % Difference From U.S. Average		-23.7%		-18.6%	

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 2007-08**

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$468,295	\$680.54	3	\$16.65	1
Massachusetts	4,642,219	709.43	1	14.36	2
New York	11,963,807	614.54	4	13.05	3
Kentucky	1,665,080	388.32	16	12.55	4
Rhode Island	513,369	487.30	6	12.02	5
Hawaii	629,967	489.30	5	12.00	6
South Carolina	1,587,853	352.60	23	11.18	7
District of Columbia	416,043	705.07	2	11.09	8
Texas	9,610,633	395.43	14	10.89	9
Illinois	5,675,651	441.93	8	10.64	10
Washington	2,896,525	441.14	10	10.63	11
Colorado	2,179,150	441.55	9	10.62	12
Pennsylvania	5,172,194	411.59	13	10.57	13
North Dakota	243,207	379.17	17	10.30	14
Louisiana	1,580,040	354.94	22	10.10	15
California	15,761,551	430.87	11	10.05	16
Delaware	341,199	389.40	15	9.84	17
Michigan	3,296,034	329.52	26	9.58	18
Kansas	997,341	356.53	20	9.51	19
Nevada	976,494	373.31	19	9.42	20
Missouri	1,949,116	327.23	27	9.36	21
Vermont	220,718	355.40	21	9.36	22
Oregon	1,220,971	322.75	29	9.13	23
Wisconsin	1,877,793	333.68	25	9.10	24
Arizona	1,958,487	301.33	31	8.96	25
New Mexico	557,157	280.43	35	8.84	26
New Hampshire	493,851	373.60	18	8.76	27
Montana	283,091	292.44	33	8.72	28
Nebraska	582,594	326.94	28	8.63	29
Indiana	1,788,208	279.92	36	8.35	30
Connecticut	1,634,003	466.47	7	8.29	31
Ohio	3,358,843	291.36	34	8.29	32
New Jersey	3,599,825	415.52	12	8.26	33
Minnesota	1,779,219	340.16	24	8.21	34
Florida	5,872,464	318.74	30	8.15	35
Utah	681,954	250.04	41	8.01	36
West Virginia	422,644	232.88	43	7.82	37
Maine	357,906	271.20	37	7.72	38
North Carolina	2,329,459	251.91	40	7.36	39
South Dakota	207,864	258.37	39	7.11	40
Alabama	1,064,708	227.63	45	7.01	41
Tennessee	1,447,830	232.01	44	6.86	42
Iowa	734,334	245.27	42	6.84	43
Maryland	1,664,336	294.12	32	6.30	44
Mississippi	541,467	184.16	50	6.27	45
Oklahoma	777,892	213.47	46	6.24	46
Virginia	2,088,617	267.93	38	6.23	47
Arkansas	529,836	184.76	49	5.92	48
Georgia	1,919,630	197.94	47	5.81	49
Idaho	264,835	173.38	51	5.39	50
Wyoming	<u>105,035</u>	197.07	48	4.34	51
U.S. Total	\$112,931,339	\$371.03		\$9.49	
WI % Difference From U.S. Average		-10.1%		-4.1%	

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 2007-08**

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$1,005,766	\$223.34	2	\$7.08	1
Alaska	179,479	260.82	1	6.38	2
Ohio	2,376,138	206.12	7	5.86	3
North Dakota	132,626	206.77	6	5.62	4
Tennessee	1,178,043	188.78	9	5.58	5
Vermont	130,981	210.90	4	5.55	6
Kentucky	704,306	164.25	15	5.31	7
Maine	245,086	185.71	10	5.29	8
California	7,908,426	216.19	3	5.04	9
Washington	1,364,599	207.83	5	5.01	10
Utah	399,606	146.52	17	4.69	11
Iowa	494,378	165.12	14	4.60	12
Minnesota	960,616	183.65	11	4.43	13
Maryland	1,162,849	205.50	8	4.40	14
Pennsylvania	1,988,799	158.26	16	4.06	15
Louisiana	631,666	141.90	19	4.04	16
Virginia	1,349,266	173.08	13	4.02	17
New York	3,540,502	181.86	12	3.86	18
Indiana	751,107	117.58	25	3.51	19
Delaware	120,852	137.93	20	3.48	20
Michigan	1,177,523	117.72	24	3.42	21
New Mexico	210,464	105.93	28	3.34	22
Rhode Island	132,802	126.06	22	3.11	23
West Virginia	163,971	90.35	36	3.03	24
Arkansas	265,094	92.44	35	2.96	25
Montana	94,740	97.87	32	2.92	26
New Jersey	1,248,745	144.14	18	2.86	27
Florida	2,062,238	111.93	27	2.86	28
Wisconsin	575,394	102.24	31	2.79	29
Alabama	417,850	89.33	37	2.75	30
Georgia	857,124	88.38	39	2.59	31
Oklahoma	322,559	88.52	38	2.59	32
Idaho	123,203	80.66	45	2.51	33
Wyoming	59,787	112.17	26	2.47	34
Nebraska	166,248	93.30	34	2.46	35
New Hampshire	137,721	104.19	30	2.44	36
Missouri	505,075	84.80	41	2.43	37
North Carolina	760,311	82.22	44	2.40	38
Oregon	317,775	84.00	42	2.38	39
Arizona	513,958	79.08	46	2.35	40
Hawaii	123,216	95.70	33	2.35	41
Connecticut	461,346	131.70	21	2.34	42
South Dakota	66,468	82.62	43	2.27	43
Texas	1,893,248	77.90	47	2.14	44
Massachusetts	690,714	105.56	29	2.14	45
Illinois	1,090,333	84.90	40	2.04	46
District of Columbia	72,442	122.77	23	1.93	47
Mississippi	164,929	56.09	51	1.91	48
Kansas	177,666	63.51	49	1.69	49
Nevada	173,184	66.21	48	1.67	50
Colorado	<u>309,426</u>	62.70	50	1.51	51
U.S. Total	\$41,960,645	\$137.86		\$3.53	
WI % Difference From U.S. Average		-25.8%		-20.9%	

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 2007-08

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,236,207	\$3,249.71	2	\$79.49	1
Wyoming	1,507,073	2,827.63	3	62.30	2
Vermont	1,383,151	2,227.12	7	58.65	3
New Mexico	3,557,284	1,790.49	23	56.43	4
Georgia	18,615,660	1,919.57	13	56.34	5
District of Columbia	2,097,944	3,555.39	1	55.92	6
New York	51,185,161	2,629.22	5	55.85	7
South Carolina	7,920,103	1,758.74	26	55.76	8
New Jersey	24,039,648	2,774.85	4	55.13	9
Michigan	17,985,160	1,798.07	21	52.28	10
Ohio	21,135,711	1,833.41	19	52.15	11
West Virginia	2,813,769	1,550.39	42	52.06	12
Texas	45,440,154	1,869.64	17	51.47	13
Alabama	7,736,839	1,654.07	35	50.95	14
Rhode Island	2,165,460	2,055.49	9	50.72	15
Arkansas	4,456,722	1,554.08	40	49.78	16
Utah	4,236,242	1,553.25	41	49.77	17
Mississippi	4,292,984	1,460.09	46	49.70	18
Delaware	1,718,975	1,961.83	10	49.57	19
Maine	2,277,615	1,725.87	29	49.13	20
Wisconsin	10,091,255	1,793.17	22	48.90	21
Pennsylvania	23,697,574	1,885.79	16	48.41	22
Iowa	5,191,110	1,733.85	28	48.33	23
Louisiana	7,510,264	1,687.13	33	48.01	24
Kentucky	6,330,937	1,476.45	45	47.73	25
Nebraska	3,208,957	1,800.81	20	47.52	26
Montana	1,535,395	1,586.09	39	47.32	27
Missouri	9,536,565	1,601.08	37	45.80	28
Oregon	6,112,891	1,615.89	36	45.73	29
Virginia	15,228,627	1,953.53	11	45.39	30
Kansas	4,758,174	1,700.94	32	45.36	31
Indiana	9,684,117	1,515.91	44	45.20	32
California	70,687,156	1,932.38	12	45.07	33
Minnesota	9,714,168	1,857.19	18	44.83	34
Oklahoma	5,583,723	1,532.30	43	44.77	35
Nevada	4,633,015	1,771.18	25	44.67	36
New Hampshire	2,493,623	1,886.43	15	44.24	37
Maryland	11,675,002	2,063.21	8	44.16	38
North Dakota	1,021,318	1,592.27	38	43.25	39
Illinois	22,985,805	1,789.76	24	43.11	40
Hawaii	2,248,990	1,746.81	27	42.83	41
North Carolina	13,468,428	1,456.50	47	42.53	42
Florida	30,484,206	1,654.60	34	42.31	43
Arizona	9,183,710	1,413.01	48	42.03	44
Connecticut	8,178,903	2,334.87	6	41.49	45
Washington	11,237,122	1,711.39	30	41.23	46
Colorado	8,444,895	1,711.15	31	41.16	47
Tennessee	8,355,853	1,338.98	50	39.58	48
Idaho	1,927,885	1,262.11	51	39.25	49
South Dakota	1,129,781	1,404.27	49	38.65	50
Massachusetts	12,489,925	1,908.73	14	38.65	51
U.S. Total	\$565,631,236	\$1,858.34		\$47.53	
WI % Difference From U.S. Average		-3.5%		2.9%	

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

ATTACHMENT 34

**Rankings on State and Local Government Expenditures for Higher Education
Fiscal Year 2007-08**

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$2,952,595	\$1,082.59	5	\$34.69	1
North Dakota	763,460	1,190.26	2	32.33	2
New Mexico	1,996,106	1,004.70	7	31.66	3
Alabama	4,633,538	990.61	9	30.51	4
Vermont	695,113	1,119.26	3	29.47	5
Mississippi	2,535,787	862.45	17	29.36	6
Iowa	3,090,466	1,032.22	6	28.77	7
Delaware	965,046	1,101.39	4	27.83	8
Michigan	9,453,150	945.08	10	27.48	9
North Carolina	8,585,568	928.46	12	27.11	10
Wyoming	636,568	1,194.35	1	26.31	11
West Virginia	1,398,144	770.38	28	25.87	12
Kentucky	3,428,364	799.54	24	25.85	13
Montana	835,991	863.60	16	25.76	14
Oklahoma	3,117,467	855.50	18	24.99	15
Nebraska	1,661,241	932.26	11	24.60	16
Alaska	689,043	1,001.33	8	24.49	17
Oregon	3,269,146	864.17	15	24.46	18
Arkansas	2,163,658	754.48	31	24.17	19
Kansas	2,524,847	902.58	13	24.07	20
Wisconsin	4,966,931	882.60	14	24.07	21
South Carolina	3,299,145	732.61	32	23.23	22
Indiana	4,889,472	765.38	29	22.82	23
Idaho	1,090,867	714.15	33	22.21	24
Louisiana	3,393,688	762.37	30	21.69	25
Texas	18,763,935	772.04	27	21.25	26
Hawaii	1,088,738	845.63	22	20.73	27
Washington	5,566,909	847.83	21	20.43	28
Virginia	6,640,745	851.88	20	19.79	29
Arizona	4,249,844	653.88	36	19.45	30
Ohio	7,811,295	677.59	34	19.27	31
Minnesota	4,146,530	792.75	25	19.14	32
California	29,521,423	807.03	23	18.82	33
Colorado	3,810,196	772.04	26	18.57	34
Maryland	4,820,946	851.96	19	18.24	35
Missouri	3,780,498	634.70	39	18.16	36
South Dakota	519,368	645.55	37	17.77	37
Georgia	5,502,908	567.44	46	16.65	38
Maine	761,420	576.97	45	16.42	39
Illinois	8,285,709	645.16	38	15.54	40
Pennsylvania	7,561,411	601.72	42	15.45	41
Tennessee	3,147,970	504.45	49	14.91	42
New Hampshire	816,592	617.75	40	14.49	43
Nevada	1,423,939	544.37	48	13.73	44
Rhode Island	584,364	554.69	47	13.69	45
New York	11,560,476	593.83	43	12.61	46
New Jersey	5,264,672	607.69	41	12.07	47
Florida	8,428,750	457.49	50	11.70	48
Massachusetts	3,775,661	577.00	44	11.68	49
Connecticut	2,295,141	655.21	35	11.64	50
District of Columbia	128,702	218.11	51	3.43	51
U.S. Total	\$223,293,543	\$733.61		\$18.76	
WI % Difference From U.S. Average		20.3%		28.3%	

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

ATTACHMENT 35

**Rankings on State and Local Government Expenditures for Public Welfare
Fiscal Year 2007-08**

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$2,404,998	\$4,075.76	1	\$64.10	1
New Mexico	3,673,476	1,848.98	9	58.27	2
Maine	2,505,673	1,898.68	7	54.05	3
Vermont	1,254,399	2,019.81	5	53.19	4
Rhode Island	2,153,558	2,044.19	4	50.44	5
Alaska	1,415,111	2,056.47	3	50.30	6
Mississippi	4,245,159	1,443.83	15	49.14	7
New York	43,947,540	2,257.45	2	47.95	8
West Virginia	2,543,813	1,401.65	17	47.07	9
Minnesota	10,016,722	1,915.04	6	46.23	10
Kentucky	6,126,955	1,428.88	16	46.19	11
Arkansas	3,785,357	1,319.97	21	42.28	12
Delaware	1,442,513	1,646.31	10	41.59	13
Pennsylvania	20,255,477	1,611.88	11	41.38	14
Ohio	16,650,814	1,444.37	14	41.08	15
Indiana	8,347,985	1,306.76	23	38.96	16
Tennessee	8,189,423	1,312.31	22	38.79	17
Oklahoma	4,812,498	1,320.65	20	38.58	18
South Carolina	5,451,353	1,210.53	32	38.38	19
Massachusetts	12,381,876	1,892.21	8	38.31	20
Louisiana	5,758,344	1,293.57	26	36.81	21
Wisconsin	7,479,999	1,329.16	19	36.24	22
Iowa	3,890,942	1,299.59	24	36.22	23
North Dakota	809,950	1,262.74	29	34.30	24
Michigan	11,649,252	1,164.64	35	33.86	25
Idaho	1,642,494	1,075.28	40	33.44	26
Arizona	7,231,148	1,112.59	38	33.09	27
North Carolina	10,475,705	1,132.86	37	33.08	28
California	50,989,250	1,393.90	18	32.51	29
Nebraska	2,142,817	1,202.51	33	31.73	30
Hawaii	1,627,702	1,264.25	27	30.99	31
Oregon	4,102,675	1,084.51	39	30.69	32
Kansas	3,204,499	1,145.54	36	30.55	33
Missouri	6,355,091	1,066.95	41	30.52	34
Illinois	16,234,989	1,264.12	28	30.45	35
Alabama	4,568,526	976.71	45	30.08	36
New Hampshire	1,637,239	1,238.58	31	29.05	37
New Jersey	12,619,691	1,456.67	13	28.94	38
Washington	7,741,518	1,179.02	34	28.40	39
Georgia	9,354,361	964.58	46	28.31	40
South Dakota	818,950	1,017.92	44	28.02	41
Montana	904,079	933.93	48	27.86	42
Wyoming	671,019	1,258.99	30	27.74	43
Maryland	7,331,315	1,295.59	25	27.73	44
Florida	19,519,621	1,059.47	42	27.09	45
Utah	2,267,922	831.55	50	26.65	46
Connecticut	5,184,673	1,480.10	12	26.30	47
Texas	22,710,876	934.44	47	25.72	48
Virginia	8,069,375	1,035.14	43	24.05	49
Colorado	4,198,320	850.69	49	20.46	50
Nevada	<u>1,826,677</u>	698.33	51	17.61	51
U.S. Total	\$404,623,719	\$1,329.36		\$34.00	
WI % Difference From U.S. Average		0.0%		6.6%	

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

ATTACHMENT 36

**Rankings on State and Local Government Expenditures for Highways
Fiscal Year 2007-08**

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,521,238	\$2,210.70	1	\$54.08	1
Wyoming	722,129	1,354.89	2	29.85	2
North Dakota	618,272	963.91	3	26.18	3
Montana	768,828	794.22	5	23.69	4
South Dakota	669,090	831.65	4	22.89	5
West Virginia	1,087,655	599.30	16	20.13	6
Mississippi	1,686,628	573.64	23	19.53	7
Kentucky	2,526,660	589.25	18	19.05	8
New Mexico	1,195,416	601.69	15	18.96	9
Louisiana	2,964,391	665.93	10	18.95	10
Vermont	436,544	702.91	7	18.51	11
Idaho	880,226	576.25	21	17.92	12
Nebraska	1,200,998	673.98	9	17.78	13
Kansas	1,856,106	663.52	11	17.70	14
Minnesota	3,741,053	715.23	6	17.27	15
Wisconsin	3,510,194	623.75	13	17.01	16
Iowa	1,826,305	609.99	14	17.00	17
Utah	1,428,360	523.72	28	16.78	18
Delaware	578,583	660.32	12	16.68	19
Texas	14,307,338	588.68	19	16.21	20
Oklahoma	1,967,875	540.03	26	15.78	21
Maine	713,681	540.79	25	15.40	22
Pennsylvania	7,480,281	595.26	17	15.28	23
Florida	10,585,715	574.56	22	14.69	24
Oregon	1,904,531	503.45	30	14.25	25
Washington	3,846,346	585.79	20	14.11	26
Nevada	1,450,597	554.56	24	13.99	27
Arizona	3,001,672	461.84	35	13.74	28
Missouri	2,829,899	475.11	34	13.59	29
Arkansas	1,197,761	417.66	43	13.38	30
Indiana	2,832,220	443.34	38	13.22	31
Alabama	1,980,100	423.33	42	13.04	32
Illinois	6,787,068	528.47	27	12.73	33
Georgia	3,885,927	400.70	45	11.76	34
Ohio	4,757,988	412.73	44	11.74	35
New Hampshire	651,417	492.80	32	11.56	36
Colorado	2,348,507	475.87	33	11.45	37
North Carolina	3,560,603	385.05	46	11.24	38
Hawaii	577,940	448.89	37	11.01	39
District of Columbia	410,502	695.68	8	10.94	40
Maryland	2,885,098	509.86	29	10.91	41
Michigan	3,713,340	371.24	48	10.79	42
Virginia	3,552,103	455.67	36	10.59	43
New York	9,696,272	498.07	31	10.58	44
California	15,701,894	429.24	41	10.01	45
South Carolina	1,394,505	309.66	50	9.82	46
Tennessee	2,012,106	322.43	49	9.53	47
Massachusetts	2,864,707	437.79	39	8.86	48
New Jersey	3,749,616	432.81	40	8.60	49
Rhode Island	304,814	289.33	51	7.14	50
Connecticut	<u>1,343,588</u>	383.56	47	6.82	51
U.S. Total	\$153,514,687	\$504.36		\$12.90	
WI % Difference From U.S. Average		23.7%		31.8%	

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 2007-08**

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$794,674	\$1,346.74	1	\$21.18	1
Nevada	1,580,387	604.18	2	15.24	2
Arizona	3,117,653	479.68	10	14.27	3
Florida	10,099,897	548.20	7	14.02	4
California	21,970,889	600.62	3	14.01	5
Alaska	392,616	570.56	4	13.96	6
Rhode Island	587,757	557.91	6	13.77	7
New Mexico	862,089	433.92	14	13.67	8
New York	11,075,459	568.91	5	12.08	9
Illinois	6,436,232	501.15	8	12.07	10
Louisiana	1,848,407	415.23	17	11.82	11
Oregon	1,553,462	410.64	18	11.62	12
Ohio	4,698,282	407.55	19	11.59	13
Utah	935,870	343.14	30	11.00	14
Missouri	2,271,098	381.29	23	10.91	15
Alabama	1,623,261	347.04	29	10.69	16
Wisconsin	2,163,721	384.48	22	10.48	17
Nebraska	701,710	393.79	21	10.39	18
Maryland	2,736,091	483.52	9	10.35	19
Colorado	2,099,250	425.36	16	10.23	20
Wyoming	243,916	457.64	12	10.08	21
Georgia	3,321,305	342.48	31	10.05	22
Montana	325,818	336.58	35	10.04	23
Tennessee	2,101,642	336.78	34	9.96	24
Michigan	3,372,074	337.12	33	9.80	25
North Carolina	3,078,043	332.86	36	9.72	26
Oklahoma	1,201,455	329.71	37	9.63	27
Mississippi	822,059	279.59	43	9.52	28
Idaho	461,387	302.05	40	9.39	29
South Carolina	1,331,076	295.58	41	9.37	30
New Jersey	4,081,911	471.17	11	9.36	31
Hawaii	490,376	380.88	24	9.34	32
Indiana	1,996,291	312.49	39	9.32	33
Virginia	3,107,079	398.58	20	9.26	34
Delaware	319,622	364.78	27	9.22	35
Washington	2,488,138	378.94	25	9.13	36
Kansas	947,832	338.83	32	9.04	37
Texas	7,938,414	326.63	38	8.99	38
Massachusetts	2,858,573	436.85	13	8.84	39
New Hampshire	491,643	371.93	26	8.72	40
Minnesota	1,885,681	360.51	28	8.70	41
Kentucky	1,122,285	261.73	47	8.46	42
Arkansas	714,807	249.26	49	7.98	43
Maine	363,622	275.54	45	7.84	44
Vermont	182,155	293.30	42	7.72	45
Connecticut	1,504,076	429.38	15	7.63	46
Iowa	814,004	271.88	46	7.58	47
West Virginia	400,833	220.86	51	7.42	48
Pennsylvania	3,492,630	277.93	44	7.13	49
North Dakota	164,059	255.77	48	6.95	50
South Dakota	188,157	233.87	50	6.44	51
U.S. Total	\$129,359,768	\$425.00		\$10.87	
WI % Difference From U.S. Average		-9.5%		-3.6%	

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

ATTACHMENT 38

**Rankings on State and Local Government Health Expenditures
Fiscal Year 2007-08**

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$563,608	\$955.15	1	\$15.02	1
Wyoming	362,472	680.08	2	14.98	2
Hawaii	715,767	555.94	3	13.63	3
Montana	405,983	419.39	5	12.51	4
Delaware	417,650	476.65	4	12.04	5
Maine	504,569	382.34	6	10.88	6
Michigan	3,640,833	363.99	8	10.58	7
Ohio	4,183,392	362.89	9	10.32	8
North Carolina	2,880,289	311.48	13	9.10	9
Wisconsin	1,837,620	326.54	11	8.90	10
California	13,940,626	381.10	7	8.89	11
New Mexico	540,902	272.25	19	8.58	12
South Carolina	1,187,273	263.65	20	8.36	13
Pennsylvania	4,047,874	322.12	12	8.27	14
Washington	2,238,653	340.94	10	8.21	15
Arizona	1,792,075	275.73	18	8.20	16
Tennessee	1,590,361	254.85	21	7.53	17
Vermont	171,578	276.27	17	7.27	18
Missouri	1,503,610	252.44	22	7.22	19
Alaska	200,183	290.91	16	7.12	20
Georgia	2,298,100	236.97	24	6.95	21
Alabama	1,042,598	222.90	28	6.87	22
Utah	566,334	207.65	31	6.65	23
West Virginia	355,586	195.93	32	6.58	24
Maryland	1,725,140	304.87	14	6.53	25
Oregon	862,321	227.95	26	6.45	26
New York	5,799,382	297.90	15	6.33	27
Florida	4,533,314	246.06	23	6.29	28
Nebraska	418,479	234.84	25	6.20	29
Kentucky	805,263	187.80	37	6.07	30
Oklahoma	689,642	189.25	36	5.53	31
Illinois	2,897,613	225.62	27	5.43	32
South Dakota	155,562	193.36	35	5.32	33
Louisiana	815,890	183.28	38	5.22	34
Minnesota	1,108,592	211.94	30	5.12	35
Mississippi	420,476	143.01	46	4.87	36
Iowa	507,921	169.65	42	4.73	37
Colorado	959,756	194.47	33	4.68	38
Kansas	466,997	166.94	43	4.45	39
Rhode Island	187,269	177.76	40	4.39	40
Idaho	205,416	134.48	48	4.18	41
Virginia	1,343,634	172.36	41	4.00	42
Texas	3,481,006	143.23	45	3.94	43
Connecticut	764,807	218.33	29	3.88	44
North Dakota	90,847	141.63	47	3.85	45
New Jersey	1,675,679	193.42	34	3.84	46
Indiana	808,918	126.62	49	3.78	47
Nevada	390,871	149.43	44	3.77	48
Massachusetts	1,167,756	178.46	39	3.61	49
Arkansas	281,486	98.16	51	3.14	50
New Hampshire	<u>152,090</u>	115.06	50	2.70	51
U.S. Total	\$79,704,063	\$261.86		\$6.70	
WI % Difference From U.S. Average		24.7%		32.9%	

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

ATTACHMENT 39

**Rankings on State and Local Government Expenditures for Corrections
Fiscal Year 2007-08**

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$240,259	\$450.78	2	\$9.93	1
Alaska	248,805	361.57	4	8.84	2
New Mexico	554,179	278.94	10	8.79	3
California	13,727,037	375.26	3	8.75	4
Delaware	280,710	320.37	5	8.09	5
Louisiana	1,242,513	279.12	9	7.94	6
Oregon	1,016,224	268.63	11	7.60	7
Arizona	1,643,732	252.91	16	7.52	8
Nevada	768,096	293.64	8	7.41	9
Michigan	2,461,976	246.14	17	7.16	10
District of Columbia	267,174	452.78	1	7.12	11
Wisconsin	1,446,503	257.04	15	7.01	12
Georgia	2,299,773	237.14	20	6.96	13
Florida	4,750,819	257.86	14	6.59	14
Maryland	1,683,629	297.53	7	6.37	15
Washington	1,731,729	263.74	13	6.35	16
New York	5,794,240	297.63	6	6.32	17
Idaho	309,996	202.94	26	6.31	18
Pennsylvania	3,050,636	242.76	18	6.23	19
Virginia	2,080,407	266.88	12	6.20	20
Montana	196,208	202.69	27	6.05	21
Utah	506,695	185.78	32	5.95	22
Texas	5,209,661	214.35	24	5.90	23
Mississippi	488,477	166.14	40	5.65	24
Oklahoma	704,692	193.38	28	5.65	25
North Carolina	1,771,779	191.60	30	5.60	26
Arkansas	499,399	174.14	35	5.58	27
Colorado	1,143,507	231.70	21	5.57	28
Kentucky	734,285	171.24	36	5.54	29
Rhode Island	227,295	215.75	22	5.32	30
South Dakota	153,211	190.43	31	5.24	31
South Carolina	725,443	161.09	43	5.11	32
Vermont	119,233	191.99	29	5.06	33
West Virginia	271,814	149.77	47	5.03	34
Indiana	1,062,827	166.37	39	4.96	35
Ohio	1,968,938	170.80	37	4.86	36
Nebraska	323,329	181.45	33	4.79	37
New Jersey	2,062,377	238.06	19	4.73	38
Alabama	702,569	150.20	46	4.63	39
Maine	213,015	161.41	42	4.60	40
Tennessee	957,268	153.40	45	4.53	41
Kansas	464,447	166.03	41	4.43	42
Massachusetts	1,407,655	215.12	23	4.36	43
Minnesota	914,515	174.84	34	4.22	44
Missouri	875,380	146.97	49	4.20	45
Hawaii	219,069	170.15	38	4.17	46
Iowa	441,106	147.33	48	4.11	47
Illinois	1,976,700	153.91	44	3.71	48
Connecticut	713,276	203.62	25	3.62	49
North Dakota	83,926	130.84	50	3.55	50
New Hampshire	<u>167,566</u>	126.76	51	2.97	51
U.S. Total	\$72,904,099	\$239.52		\$6.13	
WI % Difference From U.S. Average		7.3%		14.4%	

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 2007-08**

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$513,980	\$871.04	1	\$13.70	1
Delaware	324,110	369.90	3	9.35	2
Hawaii	487,829	378.90	2	9.29	3
Washington	2,413,751	367.61	4	8.86	4
Michigan	2,684,212	268.35	13	7.80	5
Ohio	3,121,348	270.76	10	7.70	6
Arizona	1,674,435	257.63	14	7.66	7
Oregon	1,022,180	270.20	12	7.65	8
Florida	5,286,884	286.96	8	7.34	9
New York	6,725,431	345.46	5	7.34	10
West Virginia	386,593	213.01	23	7.15	11
Wyoming	171,209	321.23	6	7.08	12
Alaska	195,927	284.73	9	6.96	13
Idaho	328,441	215.02	21	6.69	14
California	9,901,437	270.68	11	6.31	15
Utah	537,242	196.98	29	6.31	16
North Carolina	1,954,851	211.40	24	6.17	17
Georgia	2,023,773	208.68	26	6.12	18
Indiana	1,307,478	204.67	28	6.10	19
Maine	282,755	214.26	22	6.10	20
Wisconsin	1,230,703	218.69	20	5.96	21
Montana	189,414	195.67	31	5.84	22
New Jersey	2,522,067	291.12	7	5.78	23
South Carolina	815,735	181.14	34	5.74	24
Pennsylvania	2,790,836	222.09	18	5.70	25
South Dakota	166,225	206.61	27	5.69	26
Arkansas	505,461	176.26	38	5.65	27
Maryland	1,433,450	253.32	15	5.42	28
Nebraska	350,717	196.82	30	5.19	29
Rhode Island	221,600	210.35	25	5.19	30
Louisiana	805,772	181.01	35	5.15	31
Virginia	1,724,065	221.16	19	5.14	32
Iowa	548,937	183.35	33	5.11	33
New Mexico	321,904	162.02	43	5.11	34
Kentucky	663,685	154.78	45	5.00	35
Vermont	111,231	179.10	37	4.72	36
Oklahoma	586,674	161.00	44	4.70	37
Massachusetts	1,504,858	229.97	17	4.66	38
Kansas	481,447	172.11	40	4.59	39
Texas	4,012,095	165.08	42	4.54	40
Minnesota	980,935	187.54	32	4.53	41
Tennessee	936,358	150.05	46	4.44	42
Colorado	888,543	180.04	36	4.33	43
Mississippi	360,065	122.46	50	4.17	44
Connecticut	809,435	231.07	16	4.11	45
New Hampshire	229,960	173.97	39	4.08	46
Illinois	2,143,443	166.90	41	4.02	47
Alabama	592,629	126.70	49	3.90	48
Missouri	789,718	132.58	48	3.79	49
North Dakota	88,491	137.96	47	3.75	50
Nevada	<u>285,495</u>	109.14	51	2.75	51
U.S. Total	\$70,435,814	\$231.41		\$5.92	
WI % Difference From U.S. Average		-5.5%		0.7%	

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

ATTACHMENT 41

**Rankings on State and Local Government Expenditures for Hospitals
Fiscal Year 2007-08**

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$2,866,961	\$975.09	3	\$33.19	1
Wyoming	773,874	1,451.97	1	31.99	2
South Carolina	4,502,158	999.75	2	31.69	3
Alabama	3,859,596	825.15	4	25.41	4
Iowa	2,386,881	797.22	5	22.22	5
Louisiana	3,150,335	707.70	6	20.14	6
North Carolina	5,599,431	605.53	9	17.68	7
Kansas	1,744,165	623.50	8	16.63	8
Idaho	803,102	525.76	12	16.35	9
Georgia	5,115,679	527.51	11	15.48	10
Indiana	3,065,087	479.80	15	14.31	11
Washington	3,816,740	581.28	10	14.00	12
New Mexico	881,308	443.59	18	13.98	13
Tennessee	2,891,705	463.38	16	13.70	14
New York	12,264,482	629.99	7	13.38	15
Nebraska	875,576	491.36	13	12.97	16
Missouri	2,676,462	449.35	17	12.86	17
Kentucky	1,628,928	379.89	26	12.28	18
California	17,959,444	490.96	14	11.45	19
Texas	9,981,702	410.70	21	11.31	20
Arkansas	993,226	346.34	31	11.09	21
Florida	7,732,181	419.68	19	10.73	22
Oregon	1,422,258	375.96	27	10.64	23
Utah	877,647	321.80	33	10.31	24
Hawaii	531,055	412.48	20	10.11	25
Michigan	3,264,001	326.32	32	9.49	26
Colorado	1,921,834	389.41	25	9.37	27
Nevada	955,148	365.15	29	9.21	28
Virginia	3,080,774	395.20	23	9.18	29
Alaska	257,290	373.90	28	9.15	30
Oklahoma	1,073,846	294.69	35	8.61	31
Ohio	3,436,343	298.08	34	8.48	32
Minnesota	1,836,771	351.16	30	8.48	33
Connecticut	1,384,731	395.31	22	7.02	34
West Virginia	355,043	195.63	39	6.57	35
District of Columbia	231,829	392.88	24	6.18	36
Wisconsin	1,273,838	226.36	38	6.17	37
New Jersey	2,433,954	280.95	36	5.58	38
Arizona	1,216,225	187.13	42	5.57	39
Massachusetts	1,769,174	270.37	37	5.47	40
Pennsylvania	2,443,729	194.47	40	4.99	41
Illinois	2,431,785	189.35	41	4.56	42
South Dakota	102,115	126.92	43	3.49	43
Montana	108,842	112.44	44	3.35	44
Maine	130,920	99.21	45	2.82	45
Rhode Island	87,528	83.08	47	2.05	46
Maryland	495,169	87.51	46	1.87	47
Delaware	63,435	72.40	48	1.83	48
New Hampshire	60,361	45.66	49	1.07	49
Vermont	20,092	32.35	50	0.85	50
North Dakota	18,459	28.78	51	0.78	51
U.S. Total	\$128,853,219	\$423.34		\$10.83	
WI % Difference From U.S. Average		-46.5%		-43.0%	

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 2007-08**

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$661,711	\$1,121.40	1	\$17.64	1
Nevada	783,050	299.36	3	7.55	2
Colorado	1,503,250	304.60	2	7.33	3
Wyoming	149,823	281.10	4	6.19	4
Utah	493,557	180.97	10	5.80	5
New Mexico	334,039	168.13	14	5.30	6
Alaska	142,948	207.74	5	5.08	7
South Dakota	147,102	182.84	9	5.03	8
Arizona	1,079,240	166.05	15	4.94	9
Illinois	2,560,624	199.38	6	4.80	10
Hawaii	248,777	193.23	8	4.74	11
Minnesota	1,011,756	193.43	7	4.67	12
North Dakota	109,148	170.17	13	4.62	13
Louisiana	720,815	161.93	16	4.61	14
Florida	3,272,896	177.64	11	4.54	15
Oregon	571,921	151.18	17	4.28	16
California	6,233,765	170.41	12	3.97	17
Indiana	764,700	119.70	25	3.57	18
Washington	972,606	148.13	19	3.57	19
Iowa	372,600	124.45	22	3.47	20
North Carolina	1,064,319	115.10	26	3.36	21
Maryland	850,282	150.26	18	3.22	22
Alabama	485,149	103.72	31	3.19	23
Missouri	660,897	110.96	27	3.17	24
Nebraska	214,358	120.29	24	3.17	25
Georgia	1,048,784	108.15	28	3.17	26
New York	2,693,359	138.35	20	2.94	27
Oklahoma	365,424	100.28	32	2.93	28
West Virginia	156,182	86.06	38	2.89	29
Virginia	963,054	123.54	23	2.87	30
Montana	92,910	95.98	33	2.86	31
Wisconsin	589,669	104.78	30	2.86	32
Idaho	137,963	90.32	36	2.81	33
New Jersey	1,189,773	137.33	21	2.73	34
Ohio	1,104,319	95.79	34	2.72	35
Delaware	92,343	105.39	29	2.66	36
South Carolina	363,436	80.70	41	2.56	37
Kansas	267,679	95.69	35	2.55	38
Texas	2,190,675	90.14	37	2.48	39
Tennessee	516,119	82.71	39	2.44	40
Michigan	816,512	81.63	40	2.37	41
Arkansas	211,214	73.65	45	2.36	42
Mississippi	193,400	65.78	47	2.24	43
Kentucky	281,453	65.64	48	2.12	44
Pennsylvania	978,290	77.85	43	2.00	45
New Hampshire	101,085	76.47	44	1.79	46
Maine	75,136	56.93	50	1.62	47
Vermont	37,819	60.90	49	1.60	48
Connecticut	278,078	79.38	42	1.41	49
Rhode Island	58,320	55.36	51	1.37	50
Massachusetts	<u>433,194</u>	66.20	46	1.34	51
U.S. Total	\$40,645,523	\$133.54		\$3.42	
WI % Difference From U.S. Average		-21.5%		-16.3%	

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

ATTACHMENT 43

**Rankings on State and Local Government Expenditures for Natural Resources
Fiscal Year 2007-08**

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$291,145	\$423.10	1	\$10.35	1
Montana	308,077	318.25	3	9.49	2
Wyoming	220,315	413.36	2	9.11	3
North Dakota	179,712	280.18	4	7.61	4
Florida	4,304,571	233.64	5	5.97	5
Idaho	262,676	171.96	9	5.35	6
South Dakota	150,302	186.82	6	5.14	7
Louisiana	793,428	178.24	8	5.07	8
New Mexico	284,954	143.43	12	4.52	9
California	6,741,475	184.29	7	4.30	10
Oregon	544,957	144.05	11	4.08	11
Nebraska	268,195	150.51	10	3.97	12
Wisconsin	797,242	141.67	13	3.86	13
Maine	169,808	128.67	14	3.66	14
Mississippi	310,935	105.75	23	3.60	15
West Virginia	181,465	99.99	24	3.36	16
Vermont	77,375	124.59	15	3.28	17
Arizona	702,813	108.14	22	3.22	18
Iowa	345,197	115.30	18	3.21	19
Kentucky	403,752	94.16	26	3.04	20
Delaware	100,038	114.17	20	2.88	21
Nevada	298,432	114.09	21	2.88	22
Washington	782,931	119.24	16	2.87	23
Utah	242,211	88.81	28	2.85	24
Minnesota	600,295	114.77	19	2.77	25
Arkansas	245,867	85.73	29	2.75	26
Maryland	674,131	119.13	17	2.55	27
Kansas	265,785	95.01	25	2.53	28
North Carolina	776,979	84.02	30	2.45	29
Hawaii	119,595	92.89	27	2.28	30
South Carolina	319,395	70.92	33	2.25	31
Alabama	319,543	68.32	34	2.10	32
Missouri	433,769	72.82	32	2.08	33
Tennessee	419,284	67.19	35	1.99	34
Oklahoma	221,168	60.69	37	1.77	35
Colorado	363,762	73.71	31	1.77	36
Indiana	376,318	58.91	39	1.76	37
Georgia	527,866	54.43	41	1.60	38
Pennsylvania	772,771	61.50	36	1.58	39
Texas	1,285,683	52.90	42	1.46	40
New Hampshire	72,596	54.92	40	1.29	41
Michigan	430,160	43.01	45	1.25	42
New Jersey	515,328	59.48	38	1.18	43
Rhode Island	43,837	41.61	47	1.03	44
Illinois	538,374	41.92	46	1.01	45
Massachusetts	315,191	48.17	43	0.98	46
Ohio	394,973	34.26	51	0.97	47
Virginia	282,753	36.27	48	0.84	48
New York	687,169	35.30	50	0.75	49
District of Columbia	26,018	44.09	44	0.69	50
Connecticut	125,910	35.94	49	0.64	51
U.S. Total	\$29,916,526	\$98.29		\$2.51	
WI % Difference From U.S. Average		44.1%		53.7%	

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

ATTACHMENT 44

**Rankings on State and Local Government Employee Retirement Expenditures
Fiscal Year 2007-08**

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$799,635	\$1,162.05	1	\$28.43	1
New York	21,436,114	1,101.11	2	23.39	2
Ohio	9,386,704	814.25	4	23.16	3
Oregon	2,912,645	769.93	8	21.79	4
Rhode Island	851,433	808.19	5	19.94	5
Illinois	10,571,780	823.16	3	19.83	6
Wisconsin	4,060,594	721.55	10	19.68	7
Kentucky	2,571,390	599.68	18	19.39	8
New Mexico	1,205,553	606.79	17	19.12	9
Louisiana	2,945,058	661.59	11	18.83	10
California	28,626,013	782.55	7	18.25	11
Mississippi	1,522,975	517.98	22	17.63	12
Michigan	5,905,650	590.42	19	17.17	13
Pennsylvania	8,306,354	661.00	12	16.97	14
Alabama	2,363,434	505.28	24	15.56	15
Minnesota	3,346,764	639.85	14	15.45	16
South Carolina	2,183,716	484.92	25	15.37	17
Hawaii	795,982	618.25	16	15.16	18
Colorado	3,091,154	626.35	15	15.07	19
Missouri	3,108,266	521.84	21	14.93	20
New Jersey	6,258,819	722.44	9	14.35	21
Connecticut	2,808,384	801.72	6	14.25	22
Montana	447,200	461.97	26	13.78	23
West Virginia	742,442	409.09	32	13.74	24
Georgia	4,443,269	458.17	27	13.45	25
Maine	603,655	457.42	28	13.02	26
Massachusetts	4,198,179	641.57	13	12.99	27
Oklahoma	1,564,463	429.32	30	12.54	28
Arizona	2,625,907	404.02	35	12.02	29
North Carolina	3,777,308	408.48	33	11.93	30
Arkansas	1,014,945	353.92	41	11.34	31
Maryland	2,991,144	528.60	20	11.31	32
Delaware	390,949	446.18	29	11.27	33
Wyoming	272,004	510.34	23	11.24	34
Iowa	1,207,473	403.30	36	11.24	35
Texas	9,847,763	405.19	34	11.15	36
Kansas	1,101,924	393.91	39	10.51	37
Nevada	1,050,452	401.58	37	10.13	38
Washington	2,707,406	412.33	31	9.93	39
South Dakota	289,777	360.18	40	9.91	40
Idaho	485,449	317.80	45	9.88	41
Utah	809,831	296.93	47	9.51	42
Virginia	3,072,783	394.18	38	9.16	43
Florida	6,425,299	348.75	42	8.92	44
Tennessee	1,851,501	296.69	48	8.77	45
Vermont	197,903	318.66	44	8.39	46
North Dakota	196,046	305.64	46	8.30	47
Indiana	1,682,473	263.37	50	7.85	48
New Hampshire	436,290	330.05	43	7.74	49
Nebraska	507,946	285.05	49	7.52	50
District of Columbia	<u>57,553</u>	97.54	51	1.53	51
U.S. Total	\$180,057,751	\$591.57		\$15.13	
WI % Difference From U.S. Average		22.0%		30.0%	

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

ATTACHMENT 45

**Rankings on State and Local Government Unemployment Compensation Expenditures
Fiscal Year 2007-08**

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Rhode Island	\$249,241	\$236.58	2	\$5.84	1
Michigan	1,918,568	191.81	5	5.58	2
Pennsylvania	2,425,939	193.05	4	4.96	3
Oregon	635,360	167.95	7	4.75	4
New Jersey	2,071,507	239.11	1	4.75	5
Massachusetts	1,532,169	234.15	3	4.74	6
Wisconsin	928,180	164.93	8	4.50	7
Vermont	98,327	158.32	11	4.17	8
Nevada	405,045	154.85	14	3.91	9
Alaska	109,709	159.43	10	3.90	10
Illinois	1,997,831	155.56	12	3.75	11
Minnesota	785,549	150.18	15	3.63	12
California	5,673,096	155.09	13	3.62	13
Indiana	756,624	118.44	19	3.53	14
Kentucky	454,640	106.03	25	3.43	15
Idaho	167,562	109.70	23	3.41	16
Arkansas	303,794	105.93	26	3.39	17
Ohio	1,322,832	114.75	22	3.26	18
Iowa	349,743	116.82	21	3.26	19
North Carolina	1,009,858	109.21	24	3.19	20
Delaware	109,606	125.09	16	3.16	21
Connecticut	622,022	177.57	6	3.16	22
Washington	808,885	123.19	18	2.97	23
Hawaii	150,527	116.92	20	2.87	24
South Carolina	397,661	88.30	30	2.80	25
Maine	122,032	92.47	28	2.63	26
New York	2,409,346	123.76	17	2.63	27
West Virginia	140,553	77.45	33	2.60	28
District of Columbia	97,081	164.52	9	2.59	29
Kansas	262,854	93.96	27	2.51	30
Montana	81,156	83.84	31	2.50	31
Missouri	470,379	78.97	32	2.26	32
New Mexico	141,299	71.12	39	2.24	33
Tennessee	459,528	73.64	35	2.18	34
Georgia	712,730	73.49	37	2.16	35
Florida	1,395,301	75.73	34	1.94	36
Maryland	506,961	89.59	29	1.92	37
North Dakota	39,962	62.30	41	1.69	38
New Hampshire	95,270	72.07	38	1.69	39
Mississippi	141,541	48.14	48	1.64	40
Alabama	248,613	53.15	42	1.64	41
Colorado	335,847	68.05	40	1.64	42
Wyoming	39,221	73.59	36	1.62	43
Utah	135,318	49.62	47	1.59	44
Arizona	324,992	50.00	46	1.49	45
Texas	1,273,407	52.39	43	1.44	46
Nebraska	90,750	50.93	45	1.34	47
Oklahoma	158,615	43.53	49	1.27	48
Virginia	403,246	51.73	44	1.20	49
Louisiana	178,866	40.18	50	1.14	50
South Dakota	18,821	23.39	51	0.64	51
U.S. Total	\$35,567,964	\$116.86		\$2.99	
WI % Difference From U.S. Average		41.1%		50.5%	

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

ATTACHMENT 46

**Rankings on State and Local Government Utility Expenditures
Fiscal Year 2007-08**

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$4,004,918	\$2,247.49	2	\$59.30	1
District of Columbia	2,117,036	3,587.75	1	56.43	2
Tennessee	8,999,742	1,442.16	3	42.63	3
Washington	7,363,507	1,121.45	5	27.02	4
New York	24,712,038	1,269.38	4	26.96	5
Arizona	5,873,288	903.67	7	26.88	6
Utah	2,161,859	792.66	8	25.40	7
South Carolina	3,313,102	735.71	9	23.32	8
California	35,888,701	981.09	6	22.88	9
Georgia	7,080,858	730.15	10	21.43	10
Alabama	2,726,755	82.96	17	17.96	11
Nevada	1,773,678	678.07	12	17.10	12
Alaska	459,187	667.30	13	16.32	13
Texas	14,307,811	588.69	15	16.21	14
Oregon	2,028,328	536.17	19	15.17	15
Colorado	3,073,422	622.75	14	14.98	16
Florida	10,759,044	583.97	16	14.93	17
Massachusetts	4,690,067	716.74	11	14.51	18
Delaware	488,897	557.97	18	14.10	19
Kentucky	1,790,829	417.64	27	13.50	20
North Carolina	4,262,903	461.00	21	13.46	21
Illinois	6,826,370	531.53	20	12.80	22
Kansas	1,210,775	432.83	24	11.54	23
Oklahoma	1,435,795	394.01	28	11.51	24
Vermont	263,277	423.92	25	11.16	25
Indiana	2,379,961	372.55	30	11.11	26
Arkansas	947,633	330.44	36	10.59	27
Missouri	2,194,750	368.47	31	10.54	28
Minnesota	2,270,758	434.13	23	10.48	29
Hawaii	544,417	422.85	26	10.37	30
New Mexico	631,057	317.63	39	10.01	31
Iowa	1,060,135	354.09	33	9.87	32
Mississippi	851,114	289.47	41	9.85	33
South Dakota	280,152	348.22	34	9.59	34
Pennsylvania	4,619,157	367.58	32	9.44	35
Michigan	3,208,254	320.75	38	9.33	36
Wisconsin	1,849,886	328.72	37	8.96	37
New Jersey	3,865,011	446.13	22	8.86	38
Louisiana	1,370,684	307.91	40	8.76	39
Wyoming	201,088	377.29	29	8.31	40
Ohio	3,135,086	271.95	44	7.74	41
Rhode Island	302,270	286.92	43	7.08	42
Virginia	2,256,387	289.45	42	6.73	43
North Dakota	146,735	228.77	46	6.21	44
Connecticut	1,198,068	342.02	35	6.08	45
West Virginia	320,105	176.38	47	5.92	46
Maryland	1,509,159	266.70	45	5.71	47
Montana	144,162	148.92	48	4.44	48
Idaho	214,297	140.29	49	4.36	49
Maine	127,114	96.32	50	2.74	50
New Hampshire	113,242	85.67	51	2.01	51
U.S. Total	\$193,352,869	\$635.25		\$16.25	
WI % Difference From U.S. Average		-48.3%		-44.8%	

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
1986-87	\$17,647,546		\$3,693.56	13	6.0%	\$257.27	14	12.3%
1987-88	17,635,327	-0.1%	3,656.97	19	1.1	243.11	15	7.5
1988-89	19,065,968	8.1	3,925.81	17	1.6	247.84	15	9.6
1989-90	21,766,102	14.2	4,437.93	12	7.3	260.69	13	14.7
1990-91	21,046,041	-3.3	4,239.44	18	-0.8	238.58	20	6.6
1991-92	24,922,496	18.4	4,959.31	14	5.7	271.46	9	14.8
1992-93	26,800,285	7.5	5,270.57	12	7.8	271.06	10	13.8
1993-94	28,280,788	5.5	5,508.87	11	8.9	272.66	8	13.8
1994-95	25,906,321	-8.4	4,996.56	24	-6.2	234.17	29	-3.1
1995-96	33,829,017	30.6	6,468.28	10	15.1	291.44	7	19.3
1996-97	33,573,416	-0.8	6,375.25	13	7.6	273.06	12	11.3
1997-98	37,048,643	10.4	6,993.38	10	12.1	283.94	8	15.4
1998-99	38,789,294	4.7	7,273.90	7	13.1	275.06	7	15.3
1999-00	43,002,778	10.9	8,001.63	6	16.2	291.62	9	18.7
2001-02	31,424,054	-26.9**	5,769.30	35	-8.1	193.05	38	-5.2
2003-04	48,697,796	55.0**	8,835.85	13	6.3	281.09	16	8.1
2004-05	48,429,818	-0.6	8,739.57	16	2.4	268.60	18	5.7
2005-06	47,967,249	-1.0	8,609.12	26	-6.1	257.13	29	-1.6
2006-07	55,788,932	16.3	9,959.52	21	-1.9	280.97	20	3.3
2007-08	41,701,393	-25.3	7,410.14	40	-15.2	202.06	42	-9.6
Cumulative Change		136.3%						
Average Annual Change		4.2%						

*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
1986-87	\$13,989,606		\$2,927.97	20	3.3%	\$203.95	16	9.4%
1987-88	14,642,077	4.7%	3,036.27	20	2.1	201.85	16	8.6
1988-89	15,811,592	8.0	3,255.71	19	2.2	205.53	17	10.2
1989-90	16,689,070	5.5	3,402.76	20	0.0	199.88	16	6.9
1990-91	18,026,526	8.0	3,631.20	16	1.8	204.35	16	9.4
1991-92	19,123,325	6.1	3,805.34	16	0.1	208.29	17	7.1
1992-93	20,876,720	9.2	4,105.64	17	2.5	211.15	17	8.2
1993-94	22,181,947	6.3	4,320.87	15	3.3	213.86	19	8.0
1994-95	23,522,356	6.0	4,536.76	16	3.3	212.62	19	6.7
1995-96	24,383,773	3.7	4,662.30	15	2.7	210.07	20	6.4
1996-97	25,380,526	4.1	4,819.50	19	1.9	206.42	19	5.4
1997-98	26,848,016	5.8	5,067.89	20	2.4	205.77	21	5.4
1998-99	28,444,883	5.9	5,334.08	18	3.8	201.71	21	5.8
1999-00	30,571,703	7.5	5,688.55	16	4.1	207.32	20	6.3
2001-02	32,555,386	6.5*	5,977.01	18	2.1	200.01	23	5.4
2003-04	35,527,864	9.1*	6,446.27	21	0.0	205.07	26	1.7
2004-05	36,720,655	3.4	6,626.55	26	-3.0	203.66	29	0.1
2005-06	38,369,552	4.5	6,886.53	29	-5.9	205.69	31	-1.4
2006-07	39,975,298	4.2	7,136.44	31	-7.5	201.33	32	-2.6
2007-08	41,996,310	5.1	7,462.55	28	-6.4	203.49	28	-0.2
Cumulative Change		200.2%						
Average Annual Change		5.4%						

*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
1986-87	\$11,566,884		\$2,420.90	18	2.5%	\$168.63	14	8.6%
1987-88	12,263,326	6.0%	2,543.00	17	2.1	169.05	15	8.5
1988-89	13,338,447	8.8	2,746.48	15	2.7	173.39	13	10.7
1989-90	14,094,058	5.7	2,873.66	15	0.6	168.80	14	7.6
1990-91	15,135,641	7.4	3,048.87	13	3.1	171.58	11	10.8
1991-92	15,911,485	5.1	3,166.21	15	2.0	173.31	12	9.2
1992-93	17,340,988	9.0	3,410.30	13	5.2	175.39	8	11.0
1993-94	18,374,060	6.0	3,579.12	12	6.4	177.15	9	11.3
1994-95	19,568,075	6.5	3,774.10	12	6.8	176.88	7	10.3
1995-96	20,488,030	4.7	3,917.42	12	6.8	176.51	8	10.7
1996-97	21,207,549	3.5	4,027.10	13	5.1	172.48	15	8.7
1997-98	22,741,309	7.2	4,292.70	13	6.6	174.29	13	9.8
1998-99	23,826,808	4.8	4,468.09	13	7.2	168.96	15	9.2
1999-00	25,512,675	7.1	4,747.20	12	7.2	173.01	14	9.5
2001-02	26,099,770	2.3*	4,791.79	14	4.1	160.34	15	7.5
2003-04	28,265,838	8.3*	5,128.63	17	2.7	163.15	16	4.4
2004-05	29,620,064	4.8	5,345.19	20	-0.1	164.28	19	3.1
2005-06	31,244,714	5.5	5,607.77	25	-3.4	167.49	21	1.2
2006-07	32,824,796	5.1	5,859.93	26	-5.0	165.32	24	0.0
2007-08	34,623,422	5.5	6,152.42	22	-3.7	167.77	22	2.7
Cumulative Change		199.3%						
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
1986-87	\$8,599,905		\$1,799.93	13	7.7%	\$125.37	6	14.1%
1987-88	9,169,905	6.6%	1,901.53	12	6.7	126.41	9	13.4
1988-89	9,810,924	7.0	2,020.14	13	6.3	127.53	6	14.7
1989-90	10,223,151	4.2	2,084.42	14	3.7	122.44	8	10.9
1990-91	11,030,453	7.9	2,221.94	13	7.0	125.04	6	15.0
1991-92	11,609,642	5.3	2,310.19	14	6.2	126.45	7	13.6
1992-93	12,783,119	10.1	2,513.94	10	9.9	129.29	4	16.1
1993-94	13,715,126	7.3	2,671.60	9	12.4	132.23	4	17.5
1994-95	14,505,108	5.8	2,797.60	9	12.8	131.11	4	16.4
1995-96	15,205,413	4.8	2,907.35	9	13.7	131.00	4	17.8
1996-97	15,625,389	2.8	2,967.10	9	11.0	127.08	6	14.8
1997-98	16,643,017	6.5	3,141.57	10	12.0	127.55	6	15.3
1998-99	17,417,597	4.7	3,266.21	7	11.8	123.51	4	13.9
1999-00	18,546,574	6.5	3,451.00	9	11.6	125.77	5	14.0
2001-02	18,609,916	0.3*	3,416.69	12	8.7	114.33	6	12.2
2003-04	20,440,988	9.8*	3,708.87	13	7.6	117.99	7	9.4
2004-05	21,403,526	4.7	3,862.45	17	4.2	118.71	10	7.5
2005-06	22,299,546	4.2	4,002.30	17	0.0	119.54	12	4.8
2006-07	23,339,993	4.7	4,166.69	20	-1.5	117.55	15	3.7
2007-08	24,372,341	4.4	4,330.85	18	-0.9	118.09	13	5.6
Cumulative Change		183.4%						
Average Annual Change		5.1%						

*Two-year growth rate.

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

ATTACHMENT 51

Historical Data On Wisconsin State and Local Property Taxes

Fiscal Year	Property Tax Revenue (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1986-87	\$2,972,878		\$622.21	15	24.4%	\$43.34	12	31.7%
1987-88	3,223,889	8.4%	668.53	14	23.6	44.44	11	31.4
1988-89	3,361,688	4.3	692.19	14	20.0	43.70	12	29.4
1989-90	3,610,402	7.4	736.13	16	18.1	43.24	13	26.2
1990-91	3,948,035	9.4	795.28	13	19.8	44.76	11	28.7
1991-92	4,103,127	3.9	816.48	15	16.9	44.69	13	25.1
1992-93	4,679,753	14.1	920.33	10	26.1	47.33	10	33.1
1993-94	5,106,784	9.1	994.76	10	32.8	49.24	6	38.8
1994-95	5,280,687	3.4	1,018.49	11	33.3	47.73	8	37.6
1995-96	5,438,485	3.0	1,039.87	11	33.8	46.85	7	38.6
1996-97	5,220,551	-4.0	991.33	12	23.5	42.46	11	27.8
1997-98	5,248,858	0.5	990.79	14	18.8	40.23	11	22.3
1998-99	5,524,611	5.3	1,035.99	13	20.6	39.18	11	22.9
1999-00	5,689,395	3.0	1,058.64	12	19.9	38.58	10	22.4
2001-02	6,466,173	13.7*	1,187.16	13	22.4	39.73	9	26.4
2003-04	7,429,001	14.9*	1,347.94	12	24.1	42.88	9	26.2
2004-05	7,796,015	4.9	1,406.86	12	24.0	43.24	10	27.9
2005-06	8,023,556	2.9	1,440.06	12	19.7	43.01	9	25.5
2006-07	8,407,167	4.8	1,500.86	13	18.1	42.34	11	24.4
2007-08	8,829,539	5.0	1,568.97	13	16.6	42.78	8	24.3
Cumulative Change		197.0%						
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
1986-87	\$2,224,053		\$465.49	10	34.4%	\$32.42	8	42.3%
1987-88	2,319,967	4.3%	481.08	8	33.1	31.98	10	41.5
1988-89	2,576,112	11.0	530.44	10	33.9	33.49	9	44.4
1989-90	2,624,896	1.9	535.19	11	26.5	31.44	8	35.2
1990-91	3,003,381	14.4	604.99	9	40.0	34.05	10	50.4
1991-92	3,142,211	4.6	625.27	8	41.1	34.23	7	51.0
1992-93	3,445,819	9.7	677.66	10	42.9	34.85	5	50.9
1993-94	3,638,710	5.6	708.79	9	44.8	35.08	7	51.4
1994-95	3,932,948	8.1	758.55	9	46.4	35.55	5	51.2
1995-96	4,150,889	5.5	793.67	9	45.6	35.76	8	50.8
1996-97	4,538,218	9.3	861.76	9	47.7	36.91	7	52.8
1997-98	5,047,515	11.2	952.78	9	49.6	38.68	7	54.1
1998-99	5,162,239	2.3	968.04	9	42.7	36.61	8	45.4
1999-00	5,952,301	15.3	1,107.56	9	47.7	40.37	6	50.8
2001-02	4,973,615	-16.4*	913.13	12	29.6	30.56	11	33.7
2003-04	5,251,190	5.6*	952.79	12	29.7	30.31	10	32.0
2004-05	5,465,082	4.1	986.22	14	21.1	30.31	15	24.9
2005-06	5,906,515	8.1	1,060.10	15	17.8	31.66	16	23.5
2006-07	6,333,633	7.2	1,130.69	15	17.9	31.90	14	24.1
2007-08	6,640,528	4.8	1,179.99	16	17.9	32.18	13	25.7
Cumulative Change		198.6%						
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
1986-87	\$1,651,907		\$345.74	30	-13.3%	\$24.08	32	-8.2%
1987-88	1,776,588	7.5%	368.40	30	-14.4	24.49	32	-9.0
1988-89	1,905,760	7.3	392.41	30	-14.0	24.77	33	-7.3
1989-90	2,006,578	5.3	409.12	31	-15.8	24.03	33	-10.0
1990-91	2,058,657	2.6	414.69	31	-16.4	23.34	32	-10.1
1991-92	2,209,763	7.3	439.72	31	-14.4	24.07	33	-8.5
1992-93	2,377,503	7.6	467.56	28	-12.5	24.05	31	-7.6
1993-94	2,554,774	7.5	497.65	28	-12.1	24.63	32	-8.1
1994-95	2,714,319	6.2	523.51	29	-13.0	24.54	34	-10.1
1995-96	2,851,694	5.1	545.26	28	-13.1	24.57	32	-10.0
1996-97	3,017,168	5.8	572.93	28	-12.6	24.54	33	-9.6
1997-98	3,217,885	6.7	607.41	28	-11.2	24.66	32	-8.6
1998-99	3,440,139	6.9	645.11	27	-10.3	24.39	31	-8.6
1999-00	3,695,182	7.4	687.57	27	-9.8	25.06	33	-7.9
2001-02	3,913,811	5.9*	718.56	27	-7.3	24.04	26	-4.3
2003-04	4,139,085	5.8*	751.01	30	-10.1	23.89	31	-8.6
2004-05	4,299,914	3.9	775.96	32	-12.7	23.85	32	-10.0
2005-06	4,394,934	2.2	788.80	34	-16.5	23.56	34	-12.5
2006-07	4,445,533	1.2	793.62	35	-20.0	22.39	34	-15.8
2007-08	4,567,730	2.7	811.66	34	-18.8	22.13	34	-13.5
Cumulative Change		176.5%						
Average Annual Change		5.0%						

*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
1986-87	\$419,979		\$87.90	11	31.8%	\$6.12	21	39.6%
1987-88	494,480	17.7%	102.54	6	40.9	6.82	15	49.8
1988-89	529,682	7.1	109.07	9	43.7	6.89	15	55.0
1989-90	541,187	2.2	110.34	11	37.3	6.48	18	46.8
1990-91	563,253	4.1	113.46	11	34.6	6.39	15	44.6
1991-92	599,945	6.5	119.38	10	33.3	6.53	16	42.6
1992-93	654,743	9.1	128.76	4	37.7	6.62	12	45.3
1993-94	729,302	11.4	142.06	4	47.8	7.03	8	54.5
1994-95	751,742	3.1	144.99	4	46.8	6.80	7	51.6
1995-96	781,785	4.0	149.48	4	49.5	6.74	9	54.9
1996-97	798,630	2.2	151.65	7	46.6	6.50	10	51.7
1997-98	844,052	5.7	159.33	6	50.3	6.47	11	54.7
1998-99	907,722	7.5	170.22	2	57.8	6.44	8	60.8
1999-00	919,848	1.3	171.16	3	56.1	6.24	9	59.4
2001-02	978,516	6.4**	179.65	3	56.4	6.01	8	61.4
2003-04	1,048,205	7.1**	190.19	2	59.0	6.05	6	61.7
2004-05	1,073,261	2.4	193.68	2	59.6	5.95	5	64.7
2005-06	1,074,406	0.1	192.83	3	55.3	5.76	5	62.8
2006-07	996,200	-7.3	177.84	5	41.4	5.02	10	48.9
2007-08	1,001,339	0.5	177.93	5	42.9	4.85	9	52.3
Cumulative Change		138.4%						
Average Annual Change		4.2%						

*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
1986-87	\$470,689		\$98.51	12	6.4%	\$6.86	11	12.7%
1987-88	461,369	-2.0%	95.67	14	-1.1	6.36	13	5.1
1988-89	448,466	-2.8	92.34	16	-12.1	5.83	16	-5.2
1989-90	436,562	-2.7	89.01	17	-5.7	5.23	17	0.8
1990-91	440,917	1.0	88.82	14	1.0	5.00	17	8.6
1991-92	469,792	6.5	93.48	14	0.3	5.12	13	7.3
1992-93	528,807	12.6	104.00	14	2.2	5.35	14	7.9
1993-94	588,914	11.4	114.72	14	6.4	5.68	13	11.3
1994-95	672,335	14.2	129.67	13	9.9	6.08	15	13.5
1995-96	677,588	0.8	129.56	14	8.8	5.84	16	12.8
1996-97	695,301	2.6	132.03	15	6.3	5.66	14	9.9
1997-98	680,639	-2.1	128.48	14	3.0	5.22	15	6.0
1998-99	670,958	-1.4	125.82	16	3.5	4.76	15	5.5
1999-00	654,239	-2.5	121.74	17	-4.9	4.44	20	-2.9
2001-02	515,537	-21.2**	94.65	15	-3.5	3.17	16	-0.4
2003-04	676,069	31.1**	122.67	12	6.6	3.90	13	8.5
2004-05	777,299	15.0	140.27	16	-3.8	4.31	17	-0.8
2005-06	792,729	2.0	142.28	27	-19.7	4.25	28	-15.9
2006-07	923,359	16.5	164.84	24	-17.9	4.65	26	-13.5
2007-08	863,088	-6.5	153.37	21	-19.3	4.18	24	-13.9
Cumulative Change		83.4%						
Average Annual Change		2.9%						

*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 Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$1,891,376		\$395.86	18	9.7%	\$27.57	21	16.1%
1987-88	1,963,600	3.8%	407.18	24	5.3	27.07	23	11.9
1988-89	2,153,245	9.7	443.37	22	4.6	27.99	24	12.8
1989-90	2,334,320	8.4	475.95	25	2.8	27.96	25	9.9
1990-91	2,487,012	6.5	500.98	25	1.2	28.19	26	8.8
1991-92	2,700,230	8.6	537.32	27	0.7	29.41	27	7.7
1992-93	2,968,956	10.0	583.88	23	1.6	30.03	27	7.3
1993-94	3,094,139	4.2	602.71	27	-1.6	29.83	29	2.9
1994-95	3,350,177	8.3	646.15	28	0.0	30.28	31	3.3
1995-96	3,438,432	2.6	657.45	30	-2.8	29.62	35	0.7
1996-97	3,586,025	4.3	680.95	30	-2.6	29.17	34	0.8
1997-98	3,705,533	3.3	699.46	30	-4.3	28.40	33	-1.4
1998-99	4,054,748	9.4	760.36	27	0.6	28.75	29	2.5
1999-00	4,308,570	6.3	801.71	26	1.2	29.22	28	3.4
2001-02	4,857,445	12.7*	891.80	26	1.4	29.84	25	4.6
2003-04	5,272,313	8.5*	956.62	26	-2.9	30.43	28	-1.2
2004-05	5,424,632	2.9	978.92	27	-6.1	30.09	30	-3.1
2005-06	5,786,859	6.7	1,038.62	27	-7.4	31.02	30	-2.9
2006-07	6,049,502	4.5	1,079.97	30	-7.1	30.47	31	-2.1
2007-08	6,681,711	10.5	1,187.31	27	-3.3	32.38	26	3.1
Cumulative Change		253.3%						
Average Annual Change		6.2%						

*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
1986-87	\$2,422,722		\$507.07	20	7.0%	\$35.32	22	13.3%
1987-88	2,378,751	-1.8%	493.27	24	2.6	32.79	25	9.0
1988-89	2,473,145	4.0	509.24	26	-0.1	32.15	27	7.7
1989-90	2,595,012	4.9	529.10	29	-3.5	31.08	28	3.2
1990-91	2,890,885	11.4	582.33	30	-4.4	32.77	29	2.7
1991-92	3,211,840	11.1	639.12	33	-8.5	34.98	30	-2.1
1992-93	3,535,732	10.1	695.34	32	-9.0	35.76	33	-3.9
1993-94	3,807,887	7.7	741.75	34	-9.4	36.71	34	-5.3
1994-95	3,954,281	3.8	762.66	34	-11.2	35.74	37	-8.3
1995-96	3,895,743	-1.5	744.89	41	-14.6	33.56	40	-11.5
1996-97	4,172,977	7.1	792.41	35	-11.7	33.94	34	-8.6
1997-98	4,106,707	-1.6	775.19	40	-16.2	31.47	40	-13.7
1998-99	4,618,075	12.5	866.00	37	-10.7	32.75	36	-9.0
1999-00	5,059,028	9.5	941.35	36	-9.0	34.31	36	-7.1
2001-02	6,455,616	27.6*	1,185.22	32	-5.4	39.66	33	-2.3
2003-04	7,262,026	12.5*	1,317.64	36	-9.3	41.92	35	-7.7
2004-05	7,100,591	-2.2	1,281.36	39	-13.5	39.38	36	-10.8
2005-06	7,124,838	0.3	1,278.76	43	-15.6	38.19	39	-11.5
2006-07	7,150,502	0.4	1,276.52	45	-17.3	36.01	38	-12.9
2007-08	7,372,888	3.1	1,310.13	47	-17.2	35.72	39	-11.7
Cumulative Change		204.3%						
Average Annual Change		5.4%						

*Two-year growth rate.

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

ATTACHMENT 58

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

Fiscal Year	Ins. Trust Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$3,253,610		\$680.97	5	54.4%	\$47.43	4	63.5%
1987-88	2,576,717	-20.8%	534.32	8	24.6	35.52	8	32.5
1988-89	2,808,227	9.0	578.23	8	28.1	36.50	7	38.1
1989-90	4,618,040	64.4	941.58	2	89.6	55.31	2	102.6
1990-91	2,548,279	-44.8	513.32	12	10.1	28.89	10	18.4
1991-92	5,293,621	107.7	1,053.37	3	82.6	57.66	3	95.4
1992-93	5,284,296	-0.2	1,039.22	4	64.5	53.45	3	73.7
1993-94	5,448,289	3.1	1,061.28	3	73.5	52.53	3	81.4
1994-95	1,685,357	-69.1	325.06	47	-50.9	15.23	46	-49.3
1995-96	8,716,635	417.2	1,666.67	2	108.4	75.10	2	115.9
1996-97	7,448,149	-14.6	1,414.33	3	55.9	60.58	3	61.3
1997-98	9,412,454	26.4	1,776.72	2	78.9	72.14	1	84.1
1998-99	9,512,784	1.1	1,783.87	2	81.7	67.46	2	85.1
1999-00	11,567,852	21.6	2,152.46	12	95.0	78.45	12	99.1
2001-02	-2,088,260	-118.1**	-383.39	49	-816.0	-12.83	49	-839.2
2003-04	12,046,845	N.A.***	2,185.81	6	48.5	69.54	6	51.1
2004-05	10,561,626	-12.3	1,905.93	4	47.5	58.58	4	52.2
2005-06	8,233,583	-22.0	1,477.76	10	5.3	44.14	9	10.4
2006-07	14,432,484	75.3	2,576.51	6	30.5	72.69	5	37.4
2007-08	-1,824,296	-112.6	-324.17	47	-211.7	-8.84	47	-219.1
Cumulative Change		-156.1%						
Average Annual Change		-197.3%						

*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
1986-87	\$15,182,628		\$3,177.66	22	-0.9%	\$221.34	21	4.9%
1987-88	15,744,367	3.7%	3,264.85	22	-3.5	217.04	22	2.6
1988-89	16,764,994	6.5	3,452.02	24	-4.4	217.93	22	3.1
1989-90	18,309,398	9.2	3,733.14	23	-4.5	219.29	24	2.1
1990-91	20,114,735	9.9	4,051.84	20	-3.6	228.03	23	3.6
1991-92	21,960,014	9.2	4,369.81	20	-3.1	239.19	23	3.7
1992-93	23,768,768	8.2	4,674.39	18	0.1	240.40	20	5.7
1993-94	24,353,723	2.5	4,743.91	18	-1.0	234.80	23	3.5
1994-95	25,934,371	6.5	5,001.97	16	-1.4	234.42	22	1.8
1995-96	26,742,016	3.1	5,113.21	16	-1.4	230.39	23	2.1
1996-97	28,448,813	6.4	5,402.14	16	0.8	231.38	21	4.3
1997-98	29,461,665	3.6	5,561.25	15	0.3	225.80	24	3.3
1998-99	31,673,392	7.5	5,939.50	14	1.9	224.60	24	3.9
1999-00	34,558,971	9.1	6,430.47	14	3.9	234.36	21	6.1
2001-02	39,261,767	13.6*	7,208.27	16	1.3	241.21	20	4.5
2003-04	42,410,081	8.0*	7,695.00	18	-0.4	244.79	26	1.3
2004-05	43,146,506	1.7	7,786.15	21	-2.9	239.30	27	0.2
2005-06	45,316,320	5.0	8,133.33	22	-3.1	242.92	24	1.5
2006-07	46,471,411	2.5	8,296.14	25	-5.8	234.05	30	-0.8
2007-08	49,283,373	6.1	8,757.43	24	-6.1	238.80	27	0.1
Cumulative Change		224.6%						
Average Annual Change		5.8%						

*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
1986-87	\$13,685,872		\$2,864.40	16	6.0%	\$199.52	17	12.2%
1987-88	14,309,290	4.6%	2,967.26	16	3.3	197.26	16	9.8
1988-89	15,233,779	6.5	3,136.74	18	1.9	198.02	15	9.9
1989-90	16,620,468	9.1	3,388.78	17	1.7	199.06	15	8.7
1990-91	18,195,926	9.5	3,665.32	17	2.5	206.27	17	10.2
1991-92	19,609,414	7.8	3,902.06	19	2.4	213.59	17	9.5
1992-93	21,352,589	8.9	4,199.22	14	6.3	215.96	14	12.2
1993-94	21,932,123	2.7	4,272.20	14	4.7	211.45	16	9.4
1994-95	23,079,319	5.2	4,451.31	15	3.4	208.62	19	6.8
1995-96	23,862,375	3.4	4,562.61	15	3.3	205.58	20	7.1
1996-97	25,157,283	5.4	4,777.11	14	4.5	204.61	20	8.1
1997-98	26,151,152	4.0	4,936.35	16	3.6	200.43	23	6.6
1998-99	28,043,255	7.2	5,258.77	15	4.9	198.86	23	6.9
1999-00	30,762,068	9.7	5,723.97	13	7.5	208.61	20	9.8
2001-02	34,003,403	10.5*	6,242.86	15	3.8	208.90	21	7.2
2003-04	36,713,839	8.0*	6,661.45	18	2.6	211.92	23	4.3
2004-05	37,723,732	2.8	6,807.56	19	0.2	209.22	24	3.4
2005-06	39,413,057	4.5	7,073.82	21	-0.7	211.28	25	4.1
2006-07	40,116,607	1.8	7,161.67	24	-3.7	202.04	27	1.4
2007-08	42,439,720	5.8	7,541.34	23	-4.4	205.64	26	2.0
Cumulative Change		210.1%						
Average Annual Change		5.5%						

*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
1986-87	\$831,069		\$173.94	27	-17.0%	\$12.12	28	-12.2%
1987-88	828,976	-0.3%	171.90	29	-19.0	11.43	30	-13.9
1988-89	895,632	8.0	184.42	26	-17.2	11.64	28	-10.7
1989-90	1,014,275	13.2	206.80	25	-18.5	12.15	31	-12.9
1990-91	1,208,220	19.1	243.38	24	-17.0	13.70	30	-10.8
1991-92	1,449,628	20.0	288.46	25	-18.0	15.79	25	-12.3
1992-93	1,478,509	2.0	290.77	27	-23.5	14.95	30	-19.3
1993-94	1,597,696	8.1	311.22	26	-14.2	15.40	28	-10.3
1994-95	1,902,107	19.1	366.86	24	-9.0	17.19	25	-6.0
1995-96	1,898,014	-0.2	362.91	25	-10.1	16.35	27	-6.9
1996-97	2,181,768	15.0	414.30	19	1.6	17.74	16	5.1
1997-98	2,233,370	2.4	421.58	16	7.3	17.12	14	10.4
1998-99	2,364,277	5.9	443.36	18	7.4	16.77	16	9.5
1999-00	2,602,069	10.1	484.17	16	9.1	17.65	16	11.4
2001-02	4,019,479	54.5*	737.96	12	25.2	24.69	8	29.2
2003-04	4,269,389	6.2*	774.65	12	15.0	24.64	9	17.0
2004-05	4,014,490	-6.0	724.45	14	9.6	22.27	8	13.1
2005-06	4,196,008	4.5	753.10	14	10.3	22.49	10	15.5
2006-07	4,418,943	5.3	788.88	12	11.3	22.26	10	17.2
2007-08	4,993,767	13.0	887.37	11	15.1	24.20	7	22.7
Cumulative Change		500.9%						
Average Annual Change		8.9%						

*Two-year growth rate.

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

ATTACHMENT 62

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

Fiscal Year	Current Operations Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$5,910,657		\$1,237.08	15	8.5%	\$86.17	13	14.8%
1987-88	6,227,931	5.4%	1,291.46	16	6.8	85.85	13	13.6
1988-89	6,586,844	5.8	1,356.28	19	3.6	85.62	17	11.8
1989-90	7,404,944	12.4	1,509.81	18	4.8	88.69	16	12.1
1990-91	8,130,704	9.8	1,637.82	16	4.7	92.17	17	12.6
1991-92	8,892,187	9.4	1,769.45	21	2.0	96.85	20	9.1
1992-93	9,825,788	10.5	1,932.35	18	4.7	99.38	18	10.6
1993-94	10,414,652	6.0	2,028.69	20	3.2	100.41	19	7.9
1994-95	11,113,580	6.7	2,143.48	21	2.9	100.46	21	6.2
1995-96	11,608,703	4.5	2,219.64	18	4.3	100.01	20	8.0
1996-97	12,022,528	3.6	2,282.96	20	3.8	97.78	19	7.3
1997-98	12,530,940	4.2	2,365.37	22	2.9	96.04	24	5.9
1998-99	13,539,675	8.0	2,539.01	20	4.7	96.01	21	6.6
1999-00	15,308,611	13.1	2,848.51	14	8.6	103.81	20	10.9
2001-02	17,114,091	11.8*	3,142.06	19	2.0	105.14	24	5.3
2003-04	19,512,584	14.0*	3,540.41	16	4.1	112.63	20	5.9
2004-05	20,336,182	4.2	3,669.84	18	1.7	112.79	22	4.9
2005-06	21,614,592	6.3	3,879.37	19	1.4	115.87	22	6.3
2006-07	21,975,714	1.7	3,923.13	23	-1.5	110.68	24	3.7
2007-08	23,349,820	6.3	4,149.15	23	-2.5	113.14	24	4.0
Cumulative Change		295.0%						
Average Annual Change		6.8%						

*Two-year growth rate.

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

ATTACHMENT 63

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

Fiscal Year	Salary and Wage Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$5,524,478		\$1,156.25	15	2.0%	\$80.54	19	8.0%
1987-88	5,812,247	5.2%	1,205.26	18	-0.%	80.12	20	5.9
1988-89	6,068,163	4.4	1,249.48	20	-2.9	78.88	23	4.7
1989-90	6,470,336	6.6	1,319.25	20	-3.3	77.49	21	3.3
1990-91	6,899,576	6.6	1,389.83	22	-4.0	78.22	24	3.1
1991-92	7,232,035	4.8	1,439.10	22	-3.7	78.77	25	3.0
1992-93	7,778,601	7.6	1,529.75	18	0.3	78.67	18	5.9
1993-94	8,119,287	4.4	1,581.57	16	1.3	78.28	21	6.0
1994-95	8,411,313	3.6	1,622.29	18	0.2	76.03	24	3.5
1995-96	8,596,591	2.2	1,643.71	20	-1.1	74.06	26	2.5
1996-97	9,050,576	5.3	1,718.61	20	-0.1	73.61	24	3.4
1997-98	9,531,728	5.3	1,799.23	16	0.2	73.05	23	3.2
1998-99	9,934,106	4.2	1,862.88	17	-0.5	70.44	28	1.4
1999-00	10,182,450	2.5	1,894.67	21	-2.6	69.05	29	-0.5
2001-02	11,208,846	10.1*	2,057.89	21	-3.0	68.86	28	0.1
2003-04	12,024,334	7.3*	2,181.73	27	-4.0	69.41	32	-2.4
2004-05	12,298,435	2.3	2,219.36	28	-5.5	68.21	30	-2.5
2005-06	12,562,666	2.1	2,254.74	27	-6.7	67.34	28	-2.2
2006-07	12,914,152	2.8	2,305.45	28	-8.5	65.04	32	-3.7
2007-08	13,563,918	5.0	2,410.24	30	-8.4	65.72	28	-2.3
Cumulative Change		145.5%						
Average Annual Change		4.4%						

*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
1986-87	\$1,466,386		\$306.91	41	-24.8%	\$21.38	40	-20.3%
1987-88	1,451,286	-1.0%	300.95	46	-29.5	20.01	49	-25.0
1988-89	1,752,638	20.8	360.88	40	-20.4	22.78	37	-14.2
1989-90	1,919,877	9.5	391.45	36	-20.6	22.99	35	-15.2
1990-91	2,282,845	18.9	459.85	32	-11.6	25.88	32	-5.0
1991-92	2,671,026	17.0	531.51	18	-0.1	29.09	24	6.8
1992-93	2,879,758	7.8	566.34	14	8.3	29.13	16	14.3
1993-94	2,548,659	-11.5	496.46	25	-5.0	24.57	27	-0.7
1994-95	2,792,811	9.6	538.65	29	-5.3	25.24	30	-2.2
1995-96	2,863,818	2.5	547.58	29	-7.2	24.67	32	-3.8
1996-97	3,366,242	17.5	639.21	21	1.7	27.38	27	5.2
1997-98	3,458,975	2.8	652.92	21	-1.0	26.51	30	2.0
1998-99	3,861,424	11.6	724.11	21	1.8	27.38	28	3.7
1999-00	4,352,273	12.7	809.84	18	5.3	29.51	25	7.5
2001-02	4,773,065	9.7*	876.31	21	-1.9	29.32	23	1.2
2003-04	4,345,163	-9.0*	788.40	28	-14.4	25.08	34	-13.0
2004-05	4,310,691	-0.8	777.90	31	-17.4	23.91	34	-14.8
2005-06	4,691,839	8.8	842.09	33	-14.9	25.15	33	-10.8
2006-07	4,668,306	-0.5	833.39	40	-22.5	23.51	38	-18.4
2007-08	4,922,681	5.4	874.74	39	-23.7	23.85	38	-18.6
Cumulative Change		235.7%						
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
1986-87	\$689,784		\$144.37	40	-30.6%	\$10.06	44	-26.5%
1987-88	710,794	3.0%	147.39	41	-31.8	9.80	44	-27.4
1988-89	788,810	11.0	162.42	40	-27.7	10.25	39	-22.1
1989-90	837,425	6.2	170.74	40	-27.7	10.03	40	-22.7
1990-91	910,939	8.8	183.50	38	-24.6	10.33	36	-18.9
1991-92	996,037	9.3	198.20	37	-21.8	10.85	36	-16.3
1992-93	1,065,702	7.0	209.58	33	-15.9	10.78	33	-11.3
1993-94	1,083,008	1.6	210.96	31	-13.9	10.44	33	-10.0
1994-95	1,021,870	-5.6	197.09	34	-21.0	9.24	38	-18.4
1995-96	1,092,905	7.0	208.97	30	-18.1	9.42	32	-15.2
1996-97	1,189,032	8.8	225.79	28	-14.4	9.67	31	-11.5
1997-98	1,280,517	7.7	241.71	27	-10.6	9.81	29	-8.0
1998-99	1,334,266	4.2	250.21	25	-9.9	9.46	30	-8.2
1999-00	1,426,469	6.9	265.43	27	-7.0	9.67	31	-5.0
2001-02	1,525,209	6.9*	280.02	25	-7.3	9.37	26	-4.3
2003-04	1,637,056	7.3*	297.03	22	-6.9	9.45	23	-5.3
2004-05	1,566,478	-4.3	282.68	24	-9.0	8.69	25	-6.1
2005-06	1,704,764	8.8	305.97	22	-6.0	9.14	19	-1.5
2006-07	1,787,135	4.8	319.04	25	-8.8	9.00	24	-4.0
2007-08	1,877,793	5.1	333.68	25	-10.1	9.10	24	-4.1
Cumulative Change		172.2%						
Average Annual Change		4.9%						

*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
1986-87	\$675,469		\$141.37	6	46.0%	\$9.85	4	54.6%
1987-88	623,502	-7.7%	129.29	7	32.1	8.60	5	40.4
1988-89	579,281	-7.1	119.28	11	17.9	7.53	6	27.1
1989-90	563,482	-2.7	114.89	16	5.3	6.75	13	12.6
1990-91	577,408	2.5	116.31	16	-3.4	6.55	14	3.8
1991-92	609,235	5.5	121.23	17	-5.7	6.64	13	0.9
1992-93	604,357	-0.8	118.85	17	-10.9	6.11	15	-5.9
1993-94	590,421	-2.3	115.01	18	-14.3	5.69	19	-10.4
1994-95	570,110	-3.4	109.96	22	-20.6	5.15	22	-18.0
1995-96	550,095	-3.5	105.18	24	-21.6	4.74	23	-18.8
1996-97	505,580	-8.1	96.00	24	-21.8	4.11	24	-19.1
1997-98	297,853	-41.1	56.22	41	-51.0	2.28	44	-49.5
1998-99	466,837	56.7	87.54	25	-22.4	3.31	26	-21.0
1999-00	585,640	25.4	108.97	20	-2.0	3.97	20	0.1
2001-02	621,077	6.1*	114.03	18	-1.4	3.82	19	1.8
2003-04	621,555	0.1*	112.78	22	-10.5	3.59	23	-9.0
2004-05	620,230	-0.2	111.93	25	-16.4	3.44	22	-13.7
2005-06	519,950	-16.2	93.32	32	-32.0	2.79	33	-28.8
2006-07	557,782	7.3	99.58	30	-25.8	2.81	31	-21.9
2007-08	575,394	3.2	102.24	31	-25.8	2.79	29	-20.9
Cumulative Change		-14.8%						
Average Annual Change		-0.8%						

*Two-year growth rate.

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

ATTACHMENT 67

**Historical Data On Wisconsin State and Local Government Expenditures
for Elementary and Secondary Education**

Fiscal Year	Elem. and Sec. Education Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$3,337,554		\$698.54	12	7.9%	\$48.66	11	14.2%
1987-88	3,817,698	14.4%	791.66	7	14.1	52.63	9	21.3
1988-89	3,929,757	2.9	809.16	11	7.9	51.08	10	16.3
1989-90	4,281,176	8.9	872.90	10	7.9	51.28	11	15.3
1990-91	4,740,929	10.7	955.00	11	11.0	53.74	7	19.3
1991-92	5,086,934	7.3	1,012.25	10	14.2	55.41	7	22.2
1992-93	5,431,063	6.8	1,068.08	9	15.5	54.93	5	22.0
1993-94	5,571,333	2.6	1,085.25	8	15.6	53.71	8	20.9
1994-95	5,824,862	4.6	1,123.44	8	13.2	52.65	9	16.9
1995-96	6,302,703	8.2	1,205.11	7	16.2	54.30	6	20.4
1996-97	6,739,841	6.9	1,279.83	6	18.7	54.82	5	22.8
1997-98	7,245,535	7.5	1,367.68	6	18.6	55.53	6	22.1
1998-99	7,566,569	4.4	1,418.91	7	16.5	53.66	7	18.7
1999-00	7,792,624	3.0	1,449.99	9	12.0	52.85	8	14.4
2001-02	8,464,946	8.6*	1,554.12	9	8.8	52.00	8	12.3
2003-04	8,722,218	3.0*	1,582.58	18	2.6	50.35	14	4.3
2004-05	8,961,006	2.7	1,617.09	17	1.0	49.70	17	4.2
2005-06	9,336,693	4.2	1,675.74	19	0.0	50.05	19	4.8
2006-07	9,546,602	2.2	1,704.27	22	-3.9	48.08	23	1.2
2007-08	10,091,255	5.7	1,793.17	22	-3.5	48.90	21	2.9
Cumulative Change		202.4%						
Average Annual Change		5.4%						

*Two-year growth rate.

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

ATTACHMENT 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	
1986-87	\$2,341,469		\$490.06	6	48.0%	\$34.14	3	56.7%
1987-88	2,309,624	-1.4%	478.94	7	35.4	31.84	3	44.0
1988-89	2,431,397	5.3	500.64	7	30.1	31.61	6	40.3
1989-90	2,596,312	6.8	529.37	9	23.2	31.10	6	31.6
1990-91	2,889,577	11.3	582.07	10	16.0	32.76	8	24.6
1991-92	3,314,111	14.7	659.47	12	9.0	36.10	13	16.6
1992-93	3,501,893	5.7	688.69	13	7.1	35.42	12	13.1
1993-94	3,756,622	7.3	731.76	15	7.1	36.22	15	11.9
1994-95	3,779,596	0.6	728.97	17	0.5	34.16	17	3.8
1995-96	3,927,732	3.9	751.00	16	4.6	33.84	18	8.3
1996-97	4,018,589	2.3	763.09	16	4.0	32.68	17	7.6
1997-98	3,847,350	-4.3	726.23	21	-2.1	29.49	22	0.8
1998-99	4,128,245	7.3	774.14	21	0.4	29.27	22	2.3
1999-00	4,469,954	8.3	831.73	24	0.6	30.31	23	2.7
2001-02	5,559,624	24.4*	1,020.72	19	5.1	34.16	22	8.5
2003-04	6,858,367	23.4*	1,244.40	16	8.8	39.59	18	10.6
2004-05	7,002,387	2.1	1,263.64	17	3.2	38.84	19	6.5
2005-06	7,202,720	2.9	1,292.74	18	4.2	38.61	18	9.2
2006-07	7,298,040	1.3	1,302.86	18	4.1	36.76	20	9.6
2007-08	7,479,999	2.5	1,329.16	19	0.0	36.24	22	6.6
Cumulative Change		219.5%						
Average Annual Change		5.7%						

*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		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1986-87	\$1,568,783		\$328.34	10	32.4%	\$22.87	10	40.2%
1987-88	1,651,697	5.3%	342.51	9	33.6	22.77	10	42.0
1988-89	1,785,088	8.1	367.56	9	34.3	23.20	9	44.8
1989-90	1,920,526	7.6	391.58	10	33.1	23.00	11	42.3
1990-91	2,043,295	6.4	411.59	9	32.2	23.16	10	42.1
1991-92	1,949,368	-4.6	387.90	16	18.3	21.23	22	26.5
1992-93	2,268,376	16.4	446.10	10	31.6	22.94	9	38.9
1993-94	2,362,746	4.2	460.24	11	33.3	22.78	10	39.3
1994-95	2,461,008	4.2	474.65	12	30.2	22.25	14	34.5
1995-96	2,525,443	2.6	482.88	12	29.1	21.76	16	33.8
1996-97	2,641,317	4.6	501.56	12	28.9	21.48	15	33.4
1997-98	2,792,362	5.7	527.09	12	28.8	21.40	15	32.6
1998-99	2,949,373	5.6	553.08	13	25.8	20.91	19	28.2
1999-00	3,227,670	9.4	600.58	11	26.1	21.89	19	28.8
2001-02	3,710,116	14.9*	681.16	12	25.0	22.79	17	29.1
2003-04	4,222,486	13.8*	766.14	12	29.7	24.37	14	31.9
2004-05	4,375,836	3.6	789.66	11	28.1	24.27	14	32.2
2005-06	4,515,620	3.2	810.46	14	26.2	24.21	17	32.3
2006-07	4,824,377	6.8	861.25	12	27.1	24.30	15	33.8
2007-08	4,966,931	3.0	882.60	14	20.3	24.07	21	28.3
Cumulative Change		216.6%						
Average Annual Change		5.6%						

*Two-year growth rate.

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

ATTACHMENT 70

Historical Data On Wisconsin State and Local Government Expenditures for Highways

Fiscal Year	Highway Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$1,253,423		\$262.34	17	21.4%	\$18.27	20	28.5%
1987-88	1,143,803	-8.7%	237.19	27	4.3	15.77	30	10.8
1988-89	1,323,482	15.7	272.51	22	15.8	17.20	21	24.8
1989-90	1,357,760	2.6	276.84	22	13.2	16.26	23	21.0
1990-91	1,431,532	5.4	288.36	25	12.3	16.23	22	20.7
1991-92	1,518,158	6.1	302.10	21	15.1	16.54	23	23.1
1992-93	1,756,248	15.7	345.39	15	31.3	17.76	16	38.6
1993-94	1,783,801	1.6	347.47	16	26.9	17.20	17	32.6
1994-95	1,892,978	6.1	365.10	17	26.1	17.11	19	30.2
1995-96	1,915,327	1.2	366.22	17	24.7	16.50	19	29.2
1996-97	2,068,371	8.0	392.76	17	30.5	16.82	18	35.0
1997-98	2,222,131	7.4	419.45	17	32.7	17.03	18	36.6
1998-99	2,386,588	7.4	447.54	15	34.3	16.92	18	36.8
1999-00	2,710,676	13.6	504.38	14	40.4	18.38	18	43.4
2001-02	2,986,139	10.2*	548.24	14	36.6	18.35	15	41.1
2003-04	2,874,697	-3.7*	521.59	17	29.3	16.59	19	31.5
2004-05	3,024,457	5.2	545.79	14	30.3	16.77	17	34.4
2005-06	3,264,099	7.9	585.84	17	29.2	17.50	16	35.4
2006-07	3,206,753	-1.8	572.47	15	19.2	16.15	17	25.5
2007-08	3,510,194	9.5	623.75	13	23.7	17.01	16	31.8
Cumulative Change		180.0%						
Average Annual Change		5.0%						

*Two-year growth rate.

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

ATTACHMENT 71

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

Fiscal Year	Police and Fire Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1986-87	\$722,828		\$151.28	16	4.1%	\$10.54	13	10.3%
1987-88	769,493	6.5%	159.57	17	2.6	10.61	14	9.1
1988-89	811,843	5.5	167.16	17	3.9	10.55	13	12.1
1989-90	879,269	8.3	179.28	16	2.3	10.53	12	9.3
1990-91	951,846	8.3	191.74	15	4.2	10.79	11	11.9
1991-92	1,002,538	5.3	199.49	16	2.0	10.92	12	9.1
1992-93	1,074,439	7.2	211.30	14	6.1	10.87	10	12.0
1993-94	1,123,152	4.5	218.78	14	5.1	10.83	10	9.9
1994-95	1,172,786	4.4	226.20	14	3.7	10.60	11	7.1
1995-96	1,241,955	5.9	237.47	14	2.5	10.70	11	6.2
1996-97	1,310,193	5.5	248.79	15	1.7	10.66	12	5.2
1997-98	1,381,050	5.4	260.69	15	1.7	10.58	13	4.6
1998-99	1,481,597	7.3	277.83	15	3.9	10.51	13	5.9
1999-00	1,581,800	6.8	294.33	14	3.9	10.73	13	6.1
2001-02	1,761,684	11.4*	323.44	16	2.9	10.82	14	6.2
2003-04	1,896,783	7.7*	344.16	16	2.9	10.95	14	4.6
2004-05	1,866,372	-1.6	336.80	20	-5.5	10.35	16	-2.5
2005-06	1,990,536	6.7	357.26	21	-5.8	10.67	14	-1.3
2006-07	2,075,028	4.2	370.44	22	-7.6	10.45	16	-2.7
2007-08	2,163,721	4.3	384.48	22	-9.5	10.48	17	-3.6
Cumulative Change		199.3%						
Average Annual Change		5.4%						

*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	
1986-87	\$350,450		\$73.35	19	5.1%	\$5.11	19	11.3%
1987-88	376,248	7.4%	78.02	19	3.2	5.19	18	9.7
1988-89	404,271	7.4	83.24	20	-0.7	5.26	21	7.1
1989-90	449,935	11.3	91.74	24	-5.5	5.39	23	1.0
1990-91	494,477	9.9	99.61	25	-5.6	5.61	22	1.4
1991-92	537,697	8.7	107.00	24	-6.7	5.86	21	-0.2
1992-93	625,569	16.3	123.03	21	-1.0	6.33	21	4.5
1993-94	654,535	4.6	127.50	21	-5.0	6.31	22	-0.7
1994-95	660,661	0.9	127.42	25	-10.8	5.97	26	-7.9
1995-96	706,025	6.9	135.00	24	-9.5	6.08	24	-6.2
1996-97	791,435	12.1	150.29	19	-3.0	6.44	18	0.4
1997-98	820,996	3.7	154.97	20	-3.7	6.29	19	-0.9
1998-99	906,664	10.4	170.02	20	-0.4	6.43	20	1.5
1999-00	1,026,484	13.2	191.00	19	4.9	6.96	19	7.1
2001-02	1,229,637	19.8*	225.76	16	9.9	7.55	18	13.4
2003-04	1,298,765	5.6*	235.65	16	9.4	7.50	16	11.3
2004-05	1,350,229	4.0	243.66	17	7.7	7.49	18	11.1
2005-06	1,512,750	12.0	271.51	15	14.0	8.11	15	19.5
2006-07	1,491,409	-1.4	266.25	15	14.1	7.51	13	20.1
2007-08	1,837,620	23.2	326.54	11	24.7	8.90	10	32.9
Cumulative Change		424.4%						
Average Annual Change		8.2%						

*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
1986-87	\$215,212		\$45.04	33	-34.4%	\$3.14	33	-30.5%
1987-88	234,458	8.9%	48.62	35	-37.4	3.23	35	-33.4
1988-89	263,370	12.3	54.23	37	-36.9	3.42	36	-31.9
1989-90	348,578	32.4	71.07	28	-28.0	4.17	29	-23.0
1990-91	408,223	17.1	82.23	27	-24.0	4.63	29	-18.3
1991-92	484,630	18.7	96.44	25	-14.2	5.28	20	-8.2
1992-93	530,375	9.4	104.30	23	-8.5	5.36	18	-3.4
1993-94	473,503	-10.7	92.23	27	-24.8	4.57	29	-21.4
1994-95	621,687	31.3	119.90	20	-11.0	5.62	18	-8.1
1995-96	639,310	2.8	122.24	24	-12.2	5.51	22	-9.0
1996-97	702,983	10.0	133.49	25	-8.7	5.72	21	-5.6
1997-98	821,533	16.9	155.07	16	0.7	6.30	18	3.7
1998-99	926,721	12.8	173.78	15	6.3	6.57	17	8.4
1999-00	1,029,820	11.1	191.62	11	10.8	6.98	12	13.1
2001-02	1,175,910	14.2*	215.89	10	13.6	7.22	8	17.3
2003-04	1,157,417	-1.6*	210.00	12	8.9	6.68	15	10.7
2004-05	1,205,599	4.2	217.56	13	8.6	6.69	13	12.0
2005-06	1,276,332	5.9	229.07	13	9.1	6.84	10	14.4
2006-07	1,365,799	7.0	243.82	12	8.0	6.88	11	13.7
2007-08	1,446,503	5.9	257.04	15	7.3	7.01	12	14.4
Cumulative Change		572.1%						
Average Annual Change		9.5%						

*Two-year growth rate.

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

ATTACHMENT 74

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

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Pers. Inc.	Rank	
1986-87	\$630,036		\$131.86	4	47.6%	\$9.18	3	56.3%
1987-88	639,469	1.5%	132.60	5	36.9	8.82	3	45.6
1988-89	696,238	8.9	143.36	7	37.3	9.05	3	48.1
1989-90	726,639	4.4	148.16	9	30.0	8.70	5	38.9
1990-91	829,284	14.1	167.05	9	36.3	9.40	4	46.4
1991-92	937,674	13.1	186.59	7	43.3	10.21	3	53.3
1992-93	821,402	-12.4	161.54	11	17.9	8.31	8	24.5
1993-94	806,855	-1.8	157.17	12	16.0	7.78	8	21.2
1994-95	829,669	2.8	160.02	17	10.5	7.50	13	14.1
1995-96	766,312	-7.6	146.52	20	0.3	6.60	21	3.9
1996-97	1,057,142	38.0	200.74	8	32.4	8.60	2	36.9
1997-98	996,607	-5.7	188.12	8	24.3	7.64	4	27.9
1998-99	963,917	-3.3	180.76	12	17.2	6.84	7	19.4
1999-00	964,646	0.1	179.49	14	11.9	6.54	12	14.3
2001-02	1,171,969	21.5*	215.17	6	23.1	7.20	6	27.1
2003-04	1,191,110	1.6*	216.12	10	13.3	6.88	11	15.2
2004-05	1,164,687	-2.2	210.18	15	7.8	6.46	14	11.2
2005-06	1,168,694	0.3	209.76	17	1.2	6.26	16	6.0
2006-07	1,191,184	1.9	212.65	22	-4.2	6.00	19	0.8
2007-08	1,230,703	3.3	218.69	20	-5.5	5.96	21	0.7
Cumulative Change		95.3%						
Average Annual Change		3.2%						

*Two-year growth rate.

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

ATTACHMENT 75

Historical Data On Wisconsin State and Local Government Hospital Expenditures

Fiscal Year	Hospital Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Rank	Rank	
1986-87	\$492,634		\$103.11	37	-37.8%	\$7.18	37	-34.2%
1987-88	528,221	7.2%	109.54	36	-38.4	7.28	37	-34.5
1988-89	542,139	2.6	111.63	38	-41.5	7.05	37	-36.9
1989-90	611,427	12.8	124.66	38	-38.3	7.32	36	-34.0
1990-91	672,256	9.9	135.42	35	-37.0	7.62	36	-32.3
1991-92	715,693	6.5	142.42	35	-38.2	7.80	36	-33.9
1992-93	788,526	10.2	155.07	34	-35.6	7.98	35	-32.0
1993-94	750,164	-4.9	146.13	35	-40.9	7.23	37	-38.2
1994-95	778,426	3.8	150.14	35	-41.1	7.04	37	-39.2
1995-96	730,844	-6.1	139.74	39	-46.7	6.30	36	-44.8
1996-97	633,338	-13.3	120.26	41	-52.0	5.15	40	-50.3
1997-98	637,958	0.7	120.42	39	-52.3	4.89	38	-50.9
1998-99	702,142	10.1	131.67	39	-48.8	4.98	36	-47.8
1999-00	812,666	15.7	151.21	37	-43.8	5.51	36	-42.7
2001-02	851,907	4.8*	156.41	39	-48.4	5.23	37	-46.7
2003-04	980,842	15.1*	177.97	37	-46.0	5.66	36	-45.1
2004-05	1,030,148	5.0	185.90	37	-46.8	5.71	36	-45.1
2005-06	1,121,839	8.9	201.35	37	-45.6	6.01	34	-43.0
2006-07	1,187,295	5.8	211.96	37	-46.1	5.98	36	-43.2
2007-08	1,273,838	7.3	226.36	38	-46.5	6.17	37	-43.0
Cumulative Change		158.6%						
Average Annual Change		4.6%						

*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
1986-87	\$217,474		\$45.52	18	0.1%	\$3.17	17	6.0%
1987-88	249,376	14.7%	51.71	17	4.8	3.44	17	11.4
1988-89	247,079	-0.9	50.88	21	-2.9	3.21	21	4.8
1989-90	277,951	12.5	56.67	19	-1.2	3.33	18	5.5
1990-91	313,577	12.8	63.17	20	0.3	3.55	18	7.8
1991-92	317,917	1.4	63.26	21	1.4	3.46	19	8.5
1992-93	319,810	0.6	62.89	21	1.1	3.23	19	6.7
1993-94	356,352	11.4	69.41	17	9.5	3.44	17	14.5
1994-95	380,520	6.8	73.39	17	9.2	3.44	15	12.8
1995-96	399,468	5.0	76.38	20	7.5	3.44	18	11.4
1996-97	421,473	5.5	80.03	20	5.3	3.43	20	8.9
1997-98	438,706	4.1	82.81	23	2.1	3.36	22	5.2
1998-99	491,541	12.0	92.18	18	9.8	3.49	21	11.9
1999-00	497,205	1.2	92.52	18	4.3	3.37	22	6.5
2001-02	654,798	31.7*	120.22	14	15.0	4.02	15	18.7
2003-04	543,561	-17.0*	98.63	26	-5.1	3.14	22	-3.5
2004-05	611,017	12.4	110.26	24	2.3	3.39	21	5.5
2005-06	624,881	2.3	112.15	25	-3.7	3.35	23	0.9
2006-07	653,893	4.6	116.73	23	-6.1	3.29	21	-1.1
2007-08	589,669	-9.8	104.78	30	-21.5	2.86	32	-16.3
Cumulative Change		171.1%						
Average Annual Change		4.9%						

*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
1986-87	\$207,668		\$43.46	27	5.9%	\$3.03	26	12.1%
1987-88	212,256	2.2%	44.01	24	5.1	2.93	26	11.7
1988-89	248,335	17.0	51.13	21	13.8	3.23	26	22.7
1989-90	254,408	2.4	51.87	27	5.0	3.05	27	12.2
1990-91	280,703	10.3	56.54	24	13.8	3.18	26	22.3
1991-92	322,168	14.8	64.11	22	27.9	3.51	25	36.8
1992-93	502,348	55.9	98.79	8	94.0	5.08	8	104.8
1993-94	463,878	-7.7	90.36	9	70.0	4.47	10	77.7
1994-95	480,288	3.5	92.63	9	61.7	4.34	12	67.0
1995-96	582,479	21.3	111.37	8	89.7	5.02	8	96.5
1996-97	403,684	-30.7	76.66	22	25.8	3.28	25	30.2
1997-98	413,413	2.4	78.04	18	23.1	3.17	24	26.7
1998-99	422,761	2.3	79.28	21	21.3	3.00	27	23.6
1999-00	485,465	14.8	90.33	20	26.0	3.29	24	28.6
2001-02	541,637	11.6*	99.44	16	30.1	3.33	22	34.3
2003-04	672,025	24.1*	121.93	14	53.4	3.88	14	56.0
2004-05	693,029	3.1	125.06	14	54.7	3.84	14	59.6
2005-06	696,829	0.5	125.07	14	46.6	3.74	14	53.6
2006-07	640,476	-8.1	114.34	10	53.3	3.23	9	61.4
2007-08	797,242	24.5	141.67	13	44.1	3.86	13	53.7
Cumulative Change		283.9%						
Average Annual Change		6.6%						

*Two-year growth rate.

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

ATTACHMENT 78

Historical Data On Wisconsin State and Local Government Employee Retirement Expenditures

Fiscal Year	Emp. Retirement Expenditures		Amount		% Difference	Amount Per		% Difference
	(Thousands)	Percent Change	Per Capita	Rank	From U.S. Average	\$1,000 of Pers. Inc.	Rank	From U.S. Average
1986-87	\$497,103		\$104.04	23	-14.8%	\$7.25	22	-9.8%
1987-88	537,647	8.2%	111.49	24	-15.1	7.41	22	-9.8
1988-89	614,319	14.3	126.49	24	-10.5	7.99	22	-3.5
1989-90	680,189	10.7	138.68	24	-9.7	8.15	23	-3.5
1990-91	824,249	21.2	166.03	19	-0.3	9.34	16	7.2
1991-92	904,224	9.7	179.93	15	-0.4	9.85	16	6.5
1992-93	922,205	2.0	181.36	24	-8.8	9.33	22	-3.7
1993-94	1,121,637	21.6	218.49	16	4.9	10.81	15	9.7
1994-95	1,213,551	8.2	234.06	15	1.5	10.97	17	4.8
1995-96	1,304,077	7.5	249.35	16	-1.2	11.23	16	2.3
1996-97	1,556,930	19.4	295.65	12	11.8	12.66	10	15.7
1997-98	1,768,072	13.6	333.75	12	14.8	13.55	10	18.1
1998-99	1,884,692	6.6	353.42	14	15.6	13.36	10	17.8
1999-00	2,114,983	12.2	393.54	12	16.1	14.34	11	18.5
2001-02	2,980,467	40.9*	547.20	4	37.9	18.31	4	42.4
2003-04	3,256,120	9.2*	590.80	9	25.9	18.79	6	28.0
2004-05	3,240,062	-0.5	584.70	10	18.6	17.97	9	22.4
2005-06	3,444,302	6.3	618.18	11	18.2	18.46	10	23.9
2006-07	3,619,156	5.1	646.10	11	16.7	18.23	10	22.9
2007-08	4,060,594	12.2	721.55	10	22.0	19.68	7	30.0
Cumulative Change		716.9%						
Average Annual Change		10.5%						

*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 (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
1986-87	\$328,412		\$68.74	20	9.2%	\$4.79	17	15.6%
1987-88	286,602	-12.7%	59.43	18	11.0	3.95	17	18.0
1988-89	278,189	-2.9	57.28	15	9.9	3.62	15	18.5
1989-90	327,584	17.8	66.79	16	1.1	3.92	16	8.0
1990-91	376,824	15.0	75.91	21	-13.2	4.27	24	-6.8
1991-92	537,532	42.6	106.96	21	-16.6	5.85	21	-10.7
1992-93	548,244	2.0	107.82	24	-20.9	5.54	23	-16.5
1993-94	468,076	-14.6	91.18	21	-16.2	4.51	23	-12.4
1994-95	680,889	45.5	131.32	20	-0.7	6.15	23	2.6
1995-96	586,693	-13.8	112.18	19	2.4	5.05	22	6.1
1996-97	617,566	5.3	117.27	16	17.7	5.02	16	21.8
1997-98	434,425	-29.7	82.00	13	27.2	3.33	14	31.0
1998-99	449,429	3.5	84.28	14	22.3	3.19	13	24.7
1999-00	464,288	3.3	86.39	13	30.7	3.15	11	33.5
2001-02	1,004,757	116.4*	184.47	13	25.9	6.17	9	30.0
2003-04	978,071	-2.7*	177.46	12	20.2	5.65	10	22.2
2004-05	749,436	-23.4	135.24	11	33.9	4.16	8	38.1
2005-06	731,055	-2.5	131.21	10	39.4	3.92	8	46.1
2006-07	792,799	8.4	141.53	8	47.5	3.99	6	55.3
2007-08	928,180	17.1	164.93	8	41.1	4.50	7	50.5
Cumulative Change		182.6%						
Average Annual Change		5.1%						

*Two-year growth rate.

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