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# state and local government revenue and expenditure rankings

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# State and Local Government Revenue and Expenditure Rankings

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# State and Local Government Revenue and Expenditure Rankings

This paper presents information on Wisconsin's rankings among all states on state and local taxes, other revenues, and expenditures by state and local governments. The data used in calculating the rankings is from the U.S. Census Bureau's publication "State and Local Government Finances." The Census data is the most complete information available, and covers government revenues and expenditures in all 50 states, the District of Columbia, and local units of government.

A drawback of this data, however, is that it is somewhat dated. The most recent figures were released in September, 2020, and cover state fiscal year 2017-18, which ran from July 1, 2017, through June 30, 2018, in most states. Therefore, there is a lag of more than two years between the end of the period covered by the data and its release. Other organizations may issue more timely tax rankings, but their figures are based on projections rather than actual collections. Also, other organizations may not prepare detailed estimates of state and local government expenditures. Another potential drawback of the Census data is that states may differ in how they report certain revenues and expenditures, such as refundable tax credits. Despite these limitations, the Census data is the most accurate information available for calculating state-by-state revenue and expenditure rankings.

Comprehensive Census data is available for most years dating back to the 1970s. However, the Census Bureau did not issue state-by-state figures for 2000-01 or 2002-03. Government revenue and expenditure amounts are presented on a fiscal-year basis.

This paper primarily focuses on Wisconsin's most recent tax and expenditure rankings, and also presents information regarding historical trends.

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

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## Calculation of Revenue and Expenditure Rankings

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

- Per capita revenue collections or expenditures; and
- Revenue collections or expenditures per \$1,000 of state personal income.

Per capita revenues or expenditures are calculated by dividing total revenue collections or government spending by a state's population. Revenues or expenditures per \$1,000 of personal income, which is generally believed to more accurately reflect the ability of state residents to pay taxes and fund government expenditures, is calculated by dividing total revenue collections or

spending by total state personal income and multiplying that result by \$1,000. State personal income is a broad indicator of the size of a state's economy. It measures income from current production and includes wages and salaries, fringe benefits, personal interest and dividend income, rental income, proprietors' income, and public and private transfer payments to individuals. Employer and employee contributions for social insurance are subtracted and capital gains and losses are not included in calculating personal income.

Population and personal income data are reported in this paper from Bureau of Economic Analysis statistical tables (data series SAINC1 and SAINC5N, respectively). For these sources, personal income is a mid-year estimate, and thus relates to the beginning of Wisconsin's fiscal year. Population is an end of year estimate, and thus relates to the middle of the state fiscal year. All tables and attachments, unless otherwise noted, show personal income 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.

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

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

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Wisconsin's population in July, 2019, was estimated at 5.8 million, which was 20<sup>th</sup> 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 2019 was 21<sup>st</sup> highest at \$309.9 billion. Per capita personal income in Wisconsin was \$53,227, which was 25<sup>th</sup> highest and 5.8% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 9.2% between 1999 and 2019, an average increase of 0.4% per year. In contrast, the population for all 50 states and the District of Columbia rose by 17.6% (0.8% per year) during that period. Wisconsin represented 1.9% of the nation's population in 1999 and 1.8% in 2019. Wisconsin's population growth was 35<sup>th</sup> highest nationally.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 3.7% annually compared to 4.3% annually. Personal income growth in Wisconsin ranked 42<sup>nd</sup> highest nationally over that period.

Wisconsin's per capita personal income was 2.3% less than the national average in 1999 and 5.8% less in 2019. Wisconsin's per capita personal income grew by approximately 3.3% per year during this period, which was less than the 3.7% growth rate for the entire U.S. Per capita personal income growth in Wisconsin ranked 36<sup>th</sup> highest over that period.

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

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



property, are also not included.

The Census Bureau also does not include as government revenue money received from the issuance of debt, sales of investments, or agency or private trust transactions. An agency transaction is a financial activity in which one government acts as an agent for another unit of government, such as when the state withholds federal income and payroll taxes from its employees for disbursement to the federal government or when the state Department of Revenue collects local sales taxes for distribution to counties and other local taxing jurisdictions. A private trust transaction is a situation where a government accounting fund receives and disburses assets held in trust for a particular individual or corporation, such as the state support collections trust fund, which is used for the receipt and disbursement of child support payments.

As outlined below, the Census Bureau divides total government revenues into a number of sub-categories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2017-18. 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 2017-

18, 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 \$73,583.7 million in 2017-18. General revenue was \$51,907.7 million (70.5%), utility revenue was \$2,168.9 million (3.0%), and insurance trust revenue was \$19,507.1 million (26.5%).

In 2017-18, Wisconsin ranked 19<sup>th</sup> highest in the nation on total state and local government revenues per capita (1.4% above the U.S. average), and 18<sup>th</sup> highest on total revenues per \$1,000 of personal income (7.1% above average).

If only general revenues are considered, Wisconsin ranked 34<sup>th</sup> on general revenues per capita and 35<sup>th</sup> on general revenues per \$1,000 of personal income. Wisconsin was below the U.S. average by 11.2% on general revenues per capita and below average by 6.3% on general revenues per \$1,000 of personal income.

Wisconsin ranked 2<sup>nd</sup> on insurance trust revenues per capita and per \$1,000 of personal income.

TABLE 1

Summary of Wisconsin Rankings on State and Local Government Revenues  
Fiscal Year 2017-18

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Total Revenues</b>								
General Revenue	\$51,907,684	70.5%	\$8,938.19	34	-11.2%	\$181.97	35	-6.3%
Utility Revenue	2,168,892	3.0	373.47	32	-29.8	7.60	34	-25.9
Insurance Trust Revenue	19,507,074	26.5	3,359.00	2	80.6	68.39	2	90.7
Total Revenues	\$73,583,650	100.0%	\$12,670.66	19	1.4%	\$257.96	18	7.1%
<b>Breakdown of General Revenues</b>								
General Revenue from Own Sources	\$42,023,137	57.1%	\$7,236.13	25	-7.3%	\$147.32	28	-2.2%
Federal Revenue	9,884,547	13.4	1,702.06	44	-24.8	34.65	44	-20.6
Total General Revenue	\$51,907,684	70.5%	\$8,938.19	34	-11.2%	\$181.97	35	-6.3%
<b>Breakdown of General Revenue from Own Sources</b>								
Taxes	\$29,134,079	39.6%	\$5,016.71	24	-7.0%	\$102.14	24	-1.8%
Current Charges	8,604,284	11.7	1,481.61	28	-11.6	30.16	31	-6.7
Miscellaneous General Revenue	4,284,775	5.8	737.81	24	-0.1	15.02	24	5.4
Total General Revenue from Own Sources	\$42,023,138	57.1%	\$7,236.13	25	-7.3%	\$147.32	28	-2.2%
<b>Breakdown of Taxes</b>								
Property Tax	\$9,756,004	13.3%	\$1,679.92	20	0.3%	\$34.20	17	5.9%
Individual Income Tax	8,151,462	11.1	1,403.63	14	7.7	28.58	14	13.7
General Sales and Use Tax	5,888,814	8.0	1,014.02	34	-19.4	20.64	33	-14.9
Other Selective Sales Taxes	1,463,455	2.0	252.00	41	-33.1	5.13	41	-29.4
Motor Fuel Taxes*	1,051,479	1.4	181.06	15	18.7	3.69	19	25.3
Corporate Income Tax*	910,466	1.2	156.78	19	-8.6	3.19	20	-3.6
Vehicle License Tax	537,436	0.7	92.54	20	0.4	1.88	22	5.9
Utility Taxes	361,696	0.5	62.28	26	-26.0	1.27	26	-21.8
Other Taxes	1,013,267	1.4	174.48	37	-37.4	3.55	37	-34.0
Total Taxes	\$29,134,079	39.6%	\$5,016.71	24	-7.0%	\$102.14	24	-1.8%
<b>Breakdown of Current Charges</b>								
Higher Education Charges	\$2,511,163	3.4%	\$432.41	22	16.2%	\$8.80	23	22.7%
Hospital Charges	1,993,921	2.7	343.34	31	-33.4	6.99	32	-29.7
Sewerage Charges	1,049,239	1.4	180.67	20	-3.1	3.68	20	2.3
Other Current Charges	3,049,960	4.0	525.18	27	-12.7	10.69	26	-7.9
Total Current Charges	\$8,604,283	11.7%	\$1,481.61	28	-11.6%	\$30.16	31	-6.7%
<b>Breakdown of Misc. General Revenue</b>								
Interest	\$929,992	1.3%	\$160.14	27	-9.4%	\$3.26	25	-4.3%
Other Misc. General Revenue	3,354,783	4.5	577.67	21	2.8	11.76	19	8.5
Total Miscellaneous General Revenue	\$4,284,775	5.8%	\$737.81	24	-0.1%	\$15.02	24	5.4%
<b>Breakdown of Utility Revenue</b>								
Electric Utility Revenue	\$1,364,040	1.9%	\$234.88	19	-5.2%	\$4.78	20	0.1%
Water Utility Revenue	735,337	1.0	126.62	42	-40.2	2.58	40	-36.9
Other Utility Revenue	69,515	0.1	11.97	39	-83.4	0.24	41	-82.5
Total Utility Revenue	\$2,168,892	3.0%	\$373.47	32	-29.8%	\$7.60	34	-25.9%
<b>Breakdown of Insurance Trust Revenue</b>								
Employee Retirement Revenue	\$18,814,416	25.6%	\$3,239.73	2	94.3%	\$65.96	2	105.1%
Other Insurance Trust Revenue	692,658	0.9	119.27	29	-37.9	2.43	29	-34.4
Total Insurance Trust Revenue	\$19,507,074	26.5%	\$3,359.00	2	80.6%	\$68.39	2	90.7%

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

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

This was due to employee retirement revenue, which was 94.3% above the U.S. average on revenues per capita and 105.1% higher on revenues per \$1,000 of personal income. These rankings are significantly higher than in previous years because of the large retirement system investment gains, which may vary widely from year to year.

Finally, Wisconsin was well below the U.S. average on utility revenue.

### **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 \$42,023.1 million in 2017-18. The per capita amount was \$7,236, which was 25<sup>th</sup> highest in the nation and 7.3% below the national average. General own-source revenue per \$1,000 of personal income was \$147, which was also 28<sup>th</sup> highest and 2.2% below the national average.

Revenues received from the federal government totaled \$9,884.5 million. Federal revenues per capita were \$1,702, which was 44<sup>th</sup> highest and 24.8% below the national average. Federal revenues per \$1,000 of personal income were \$35, which was also 44<sup>th</sup> highest and 20.6% below average.

State and local taxes totaled \$29,134.1 million in 2017-18, which was \$5,017 per capita and \$102 per \$1,000 of personal income. Wisconsin ranked 24<sup>th</sup> highest on state and local taxes per capita

(7.0% below the U.S. average) and 24<sup>th</sup> highest on taxes per \$1,000 of personal income (1.8% below average). Wisconsin ranked high and was significantly above the U.S. average on the individual income tax and motor fuel tax. Wisconsin was significantly below the national average on the general sales tax, other selective sales taxes, and other taxes.

Current charges totaled \$8,604.3 million in 2017-18. The per capita amount was \$1,482, which ranked 28<sup>th</sup> and was 11.6% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$30, which was 31<sup>st</sup> highest and 6.7% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage services.

Miscellaneous general revenue totaled \$4,284.8 million, or \$738 per capita and \$15 per \$1,000 of personal income. Wisconsin ranked 24<sup>th</sup> on miscellaneous revenue per capita (0.1% below average) and on miscellaneous revenue per \$1,000 of personal income (5.4% above average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2017-18, which was almost entirely composed of employee retirement revenue.

These figures show that Wisconsin collects less general revenue than the U.S. average (except for insurance trust revenue, which as explained above was significantly higher due to investment gains in 2017-18). Table 2 shows which government revenue sources in Wisconsin exceeded the U.S. average and which sources were lower than

**TABLE 2**  
**Wisconsin State and Local Government Revenues**  
**Compared to U.S. Average -- 2017-18**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Revenue Sources that Exceeded the U.S. Average</b>								
Employee Retirement Revenue	\$18,814,416	25.6%	\$3,239.73	2	94.3%	\$65.96	2	105.1%
Property Tax	9,756,004	13.3	1,679.92	20	0.3	34.20	17	5.9
Individual Income Tax	8,151,462	11.1	1,403.63	14	7.7	28.58	14	13.7
Other Misc. General Revenue	3,354,783	4.6	577.67	21	2.8	11.76	19	8.5
Higher Education Charges	2,511,163	3.4	432.41	22	16.2	8.80	23	22.7
Electric Utility Revenue	1,364,040	1.9	234.88	19	-5.2	4.78	20	0.1
Sewerage Charges	1,049,239	1.4	180.67	20	-3.1	3.68	20	2.3
Motor Fuel Taxes*	1,051,479	1.4	181.06	15	18.7	3.69	19	25.3
Vehicle License Tax	537,436	0.7	92.54	20	0.4	1.88	22	5.9
<b>Revenue Sources that were Less Than the U.S. Average</b>								
Federal Revenue	\$9,884,547	13.4%	\$1,702.06	44	-24.8%	\$34.65	44	-20.6%
General Sales and Use Tax	5,888,814	8.0	1,014.02	34	-19.4	20.64	33	-14.9
Other Current Charges	3,049,960	4.0	525.18	27	-12.7	10.69	26	-7.9
Hospital Charges	1,993,921	2.7	343.34	31	-33.4	6.99	32	-29.7
Other Selective Sales Taxes	1,463,455	2.0	252.00	41	-33.1	5.13	41	-29.4
Other Taxes	1,013,267	1.4	174.48	37	-37.4	3.55	37	-34.0
Interest	929,992	1.3	160.14	27	-9.4	3.26	25	-4.3
Corporate Income Tax*	910,466	1.2	156.78	19	-8.6	3.19	20	-3.6
Water Utility Revenue	735,337	1.0	126.62	42	-40.2	2.58	40	-36.9
Other Insurance Trust Revenue	692,658	0.9	119.27	29	-37.9	2.43	29	-34.4
Utility Taxes	361,696	0.5	62.28	26	-26.0	1.27	26	-21.8
Other Utility Revenue	69,515	0.1	11.97	39	-83.4	0.24	41	-82.5
<b>Total Revenues</b>	<b>\$73,583,650</b>	<b>100.0%</b>	<b>\$12,670.66</b>	<b>19</b>	<b>1.4%</b>	<b>257.96</b>	<b>18</b>	<b>7.1%</b>

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

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

average per \$1,000 of personal income.

### 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 1996-97, corporate income tax collections per \$1,000 of personal income have ranged from 19.6% below the U.S. average in 2008-09 to 8.5% above average in 1996-97. Wisconsin's rankings on this measure have ranged from 13<sup>th</sup> highest in 2003-04 and 2009-10 to 29<sup>th</sup> in 2005-06. Prior to 1982-83, Wisconsin's motor fuel tax revenues were generally below the U.S. average. Since that time, motor fuel tax collections have been significantly higher than average. Wisconsin has historically ranked lower on non-tax state and local revenues and on revenues received from the federal government.

The total tax burden in Wisconsin has fallen significantly since the 1990s. In fiscal year 1996-97, total taxes per \$1,000 of personal income exceeded \$124. State and local taxes per \$1,000 of personal income fell to less than \$112 in 2001-02, and were between \$106 and \$118 in each other year through 2013-14. After 2014-15, they fell to \$104 and continued to decrease to \$102 in 2017-18. Compared to the 1990s, the lower tax burden is primarily due to reductions in the state individual income tax and a decreased property tax burden resulting from revenue limits and additional state support for public schools. Recessions in calendar years 2001, 2008, and 2009 also contributed to lower tax revenues.

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2017-18 fiscal year. Attachments 47 through 58 present more detailed historical information regarding state and local government revenues in Wisconsin.

The historical data in the attachments is subject

to revisions and updates made by the Census Bureau and Bureau of Economic Analysis. The information in the attachments is current for revisions through the end of November, 2020. As a result, historical information presented may not exactly match prior editions of this informational paper due to more recent revisions to the underlying data.

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### State and Local Government Expenditure Rankings

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The Census Bureau defines government expenditures to include all amounts of money paid out by a government during its fiscal year, other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Expenditures are reported net of recoveries and other correcting transactions. Expenditures include payments from all sources of funds, including current revenues, prior year balances, and proceeds from borrowing. Tax refunds and other refunds of revenues are deducted from reported revenue amounts rather than treated as expenditures. Transfers of funds within the same level of government are also not considered expenditures.

### Major Census Bureau Expenditure Categories

As with revenues, the Census Bureau divides state and local government expenditures into four major categories: direct general expenditures, utility expenditures, liquor store expenditures, and insurance trust expenditures.

- *Direct general expenditures* are all expenditures except those classified as utility, liquor store, or insurance trust expenditures.
- *Utility expenditures* are state and local outlays for the purchase or construction of utility facilities, interest on utility debt, and production or acquisition and distribution of utility commodities

and services for sale to the public or to other governments by state and local government water, electric, gas, or mass transit utilities. Depreciation of utility assets is not considered an expenditure; instead, capital outlays are reported as expenditures at the time of their payment.

- *Liquor store expenditures* are outlays related to the establishment and operation of government-owned liquor stores, including amounts paid to purchase liquor for resale. As noted, there were no government-owned liquor stores in Wisconsin in 2017-18.

- *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 2017-18 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$63,516.0 million in 2017-18. Of this amount \$54,787.3 million (86.3%) was direct general expenditures, \$6,284.1 million (9.9%) was insurance trust expenditures, and \$2,444.7 million (3.8%) was utility expenditures.

Total expenditures were \$10,937 per capita and \$223 per \$1,000 of personal income. Wisconsin

ranked 25<sup>th</sup> highest on total expenditures per capita (6.3% below the U.S. average) and 26<sup>th</sup> highest on total expenditures per \$1,000 of personal income (1.1% below average).

Direct general expenditures were \$9,434 per capita, which was 23<sup>rd</sup> highest and 3.7% below the U.S. average. Direct general expenditures per \$1,000 of personal income were \$192, which was 27<sup>th</sup> highest and 1.6% above the national average.

Insurance trust expenditures were \$1,082 per capita and \$22 per \$1,000 of personal income. Wisconsin ranked 16<sup>th</sup> on per capita insurance trust expenditures (2.1% below the U.S. average) and 17<sup>th</sup> on insurance trust expenditures per \$1,000 of personal income (3.4% above average). Wisconsin was significantly below average on utility expenditures.

As described in the following sections, the Census Bureau also classifies government expenditures by type and by functional area.

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

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

Capital outlays include expenditures for purchase or construction of buildings or other improvements, land, equipment, and existing structures; and for payments on capital leases. Insurance benefits and repayments are the same as insurance trust expenditures, which are described above. Assistance and subsidies include direct cash assistance to private individuals and nongovernmental organizations not in return for goods and services nor in repayment of debt or other claims against the government. This category consists of education grants (including scholarships to individuals and aid to private schools or colleges), public welfare cash assistance payments, and

veterans' benefits. Excluded are: (a) payments to private vendors for medical care or other services for the needy; (b) cash benefits under insurance trust programs; and (c) 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 2017-18. Wisconsin was significantly below the U.S. average on expenditures for assistance and subsidies and interest on debt. Wisconsin was below the U.S. average on expenditures for salaries and about average on other current operations.

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

The Census Bureau also reports state and local government expenditures by functional area. This information is presented in the last three sections of Table 3 and in Table 4. Wisconsin had relatively high rankings and/or considerably exceeded the U.S. average on the following significant spending categories: highways; libraries; employee retirement; corrections; sewerage and solid waste management; and other administration.

Expenditure areas where Wisconsin had lower rankings and was significantly below average include: interest on federal debt; water utility; financial administration; housing and community development; veterans' services; and other expenditures. 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.

### **2017-18 Revenues Compared to Expenditures**

In Wisconsin, total state and local government revenues exceeded expenditures by approximately \$10.1 billion in 2017-18 (\$73.6 billion of revenues

compared to \$63.5 billion of expenditures). The primary driver of the surplus was that insurance trust revenues increased 77% year over year, such that revenues exceeded expenditures by \$13.2 billion. Utility expenditures exceeded utility revenues by \$0.2 billion. Otherwise, state and local expenditures were larger than revenues and were generally funded by opening balances and borrowing.

### **Historical Expenditure Trends**

Since the mid-1990s, Wisconsin's total state and local government expenditures per capita have been close to the U.S. average amount, ranging from 6.4% below average in 2007-08 to 3.9% above average in 1999-00, which included \$688 million of one-time spending for the sales tax rebate. Since 1996-97, Wisconsin's rankings on this measure have generally declined from 14<sup>th</sup> highest per capita in the late 1990s to 25<sup>th</sup> highest in 2017-18. Wisconsin's expenditures per \$1,000 of personal income have generally been slightly above or below the U.S. average since 2003-04. Wisconsin's rankings on this measure have ranged from 23<sup>rd</sup> to 31<sup>st</sup> during this period of time.

Wisconsin has consistently had greater-than-average expenditures for elementary and secondary education. However, compared to other states, Wisconsin's expenditures for education have fallen from the top 10 states in the late 1990s to slightly above the national average in recent years. Prior to 1991-92, Wisconsin's expenditures for public welfare ranked at or near the top 10 of all states, and Wisconsin was significantly above the U.S. average. However, since then, the state's ranking on public welfare expenditures has fallen, and Wisconsin is closer to the national average. Wisconsin has had relatively high expenditures for highways throughout the past 20 years.

State-by-state rankings on government expenditures in 2017-18 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning

**TABLE 3**

**Summary of Wisconsin Rankings on State and Local Government Expenditures  
Fiscal Year 2017-18**

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Total Expenditures</b>								
Direct General Expenditures	\$54,787,306	86.3%	\$9,434.04	23	-3.7%	\$192.07	27	1.6%
Insurance Trust Expenditures	6,284,063	9.9	1,082.08	16	-2.1	22.03	17	3.4
Utility Expenditures	<u>2,444,682</u>	<u>3.8</u>	<u>420.96</u>	35	-42.5	<u>8.57</u>	33	-39.3
Total Expenditures	\$63,516,051	100.0%	\$10,937.08	25	-6.3%	\$222.67	26	-1.1%
<b>Breakdown of Total Expenditures by Type</b>								
Current Operations Excluding Salaries	\$32,502,902	51.2%	\$5,596.80	21	-3.2%	\$113.95	28	2.2%
Salaries	15,920,183	25.1	2,741.36	30	-9.7	55.81	36	-4.7
Capital Outlays	6,660,232	10.5	1,146.85	21	-1.0	23.35	20	4.5
Insurance Benefits and Repayments	6,284,063	9.8	1,082.08	16	-2.1	22.03	17	3.4
Interest on Debt	1,403,854	2.2	241.74	37	-38.0	4.92	39	-34.5
Assistance and Subsidies	<u>744,817</u>	<u>1.2</u>	<u>128.25</u>	39	-34.2	<u>2.61</u>	39	-30.5
Total Expenditures	\$63,516,051	100.0%	\$10,937.08	25	-6.3%	\$222.67	26	-1.1%
<b>Breakdown of Direct General Expenditures by Functional Area</b>								
Public Welfare	\$13,106,733	20.6%	\$2,256.90	19	2.7%	\$45.95	23	8.4%
Elementary and Secondary Education	12,191,703	19.2	2,099.34	23	-0.3	42.74	20	5.2
Higher Education	6,060,497	9.5	1,043.58	18	12.9	21.25	22	19.2
Highways	4,727,733	7.4	814.09	12	42.4	16.57	10	50.3
Police and Fire	2,647,018	4.2	455.80	26	-12.8	9.28	26	-8.0
Hospitals	2,442,716	3.8	420.62	30	-31.1	8.56	30	-27.2
Sewerage and Solid Waste Management	1,629,460	2.6	280.58	16	8.1	5.71	13	14.1
Corrections	1,514,510	2.4	260.79	13	4.8	5.31	15	10.7
Health	1,329,831	2.1	228.99	30	-26.5	4.66	26	-22.5
Interest on General Debt	1,370,757	2.2	236.04	31	-30.7	4.81	35	-26.9
Other Education	961,616	1.5	165.58	31	-4.4	3.37	29	0.9
Parks and Recreation	756,941	1.2	130.34	25	-7.0	2.65	27	-1.8
Judicial and Legal Administration	695,977	1.1	119.84	37	-20.0	2.44	37	-15.6
Natural Resources	676,252	1.1	116.45	19	17.8	2.37	22	24.4
Financial Administration	540,967	0.9	93.15	48	-35.2	1.90	49	-31.6
Other Transportation	417,436	0.7	71.88	28	-36.9	1.46	28	-33.4
Housing and Community Development	341,452	0.5	58.80	51	-64.4	1.20	50	-62.4
Libraries	322,807	0.5	55.59	7	43.1	1.13	5	51.0
Protective Inspection and Regulation	223,841	0.4	38.54	23	-15.3	0.78	23	-10.6
Veterans' Services	19,508	<0.1	3.36	11	-16.6	0.07	10	-12.0
Other Administration	1,559,907	2.5	268.61	6	67.6	5.47	7	76.9
Other Expenditures Not Elsewhere Classified	<u>1,249,644</u>	<u>1.9</u>	<u>215.18</u>	46	-54.7	<u>4.38</u>	48	-52.2
Total Direct General Expenditures	\$54,787,306	86.3%	\$9,434.04	23	-3.7%	\$192.07	27	1.6%
<b>Breakdown of Insurance Trust Expenditures by Functional Area</b>								
Employee Retirement	\$5,868,646	9.2	\$1,010.55	13	4.3%	\$20.57	12	10.1%
Unemployment Compensation	409,954	0.6	70.59	28	-20.4	1.44	27	-16.0
Other	<u>5,463</u>	<u>&lt;0.1</u>	<u>0.94</u>	34	-98.0	<u>0.02</u>	35	-97.9
Total Insurance Trust Expenditures	\$6,284,063	9.9%	\$1,082.08	16	-2.1%	\$22.03	17	3.4%
<b>Breakdown of Utility Expenditures by Functional Area</b>								
Electric	\$1,312,315	2.1%	\$225.97	19	-5.9%	\$4.60	21	-0.7%
Water	747,708	1.1	128.75	40	-42.4	2.62	41	-39.2
Transit	384,659	0.6	66.24	30	-73.2	1.35	29	-71.7
Gas	<u>0</u>	<u>0.0</u>	<u>0.00</u>	NA	-100.0	<u>0.00</u>	NA	-100.0
Total Utility Expenditures	\$2,444,682	3.8%	\$420.96	35	-42.5%	\$8.57	33	-39.3%

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



**TABLE 4**

**Wisconsin State and Local Government Expenditures  
Compared to the U.S. Average -- 2017-18**

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Expenditures that Exceeded The U.S. Average</b>								
Public Welfare	\$13,106,733	20.6%	\$2,256.90	19	2.7%	\$45.95	23	8.4%
Elementary and Secondary Education	12,191,703	19.2	2,099.34	23	-0.3	42.74	20	5.2
Higher Education	6,060,497	9.5	1,043.58	18	12.9	21.25	22	19.2
Employee Retirement	5,868,646	9.2	1,010.55	13	4.3	20.57	12	10.1
Highways	4,727,733	7.4	814.09	12	42.4	16.57	10	50.3
Sewerage and Solid Waste Management	1,629,460	2.6	280.58	16	8.1	5.71	13	14.1
Other Administration	1,559,907	2.5	268.61	6	67.6	5.47	7	76.9
Corrections	1,514,510	2.4	260.79	13	4.8	5.31	15	10.7
Natural Resources	676,252	1.1	116.45	19	17.8	2.37	22	24.4
Libraries	322,807	0.5	55.59	7	43.1	1.13	5	51.0
<b>Expenditures Less Than the U.S. Average</b>								
Police and Fire	\$2,647,018	4.2%	\$455.80	26	-12.8%	\$9.28	26	-8.0%
Hospitals	2,442,716	3.8	420.62	30	-31.1	8.56	30	-27.2
Interest on General Debt	1,370,757	2.2	236.04	31	-30.7	4.81	35	-26.9
Health	1,329,831	2.1	228.99	30	-26.5	4.66	26	-22.5
Electric Utility	1,312,315	2.1	225.97	19	-5.9	4.60	21	-0.7
Other Education	961,616	1.5	165.58	31	-4.4	3.37	29	0.9
Parks and Recreation	756,941	1.2	130.34	25	-7.0	2.65	27	-1.8
Water Utility	747,708	1.1	128.75	40	-42.4	2.62	41	-39.2
Judicial and Legal Administration	695,977	1.1	119.84	37	-20.0	2.44	37	-15.6
Financial Administration	540,967	0.9	93.15	48	-35.2	1.90	49	-31.6
Other Transportation	417,436	0.7	71.88	28	-36.9	1.46	28	-33.4
Unemployment Compensation	409,954	0.6	70.59	28	-20.4	1.44	27	-16.0
Transit Utility	384,659	0.6	66.24	30	-73.2	1.35	29	-71.7
Housing and Community Development	341,452	0.5	58.80	51	-64.4	1.20	50	-62.4
Protective Inspection and Regulation	223,841	0.4	38.54	23	-15.3	0.78	23	-10.6
Veterans' Services	19,508	<0.1	3.36	11	-16.6	0.07	10	-12.0
Other Insurance Trust Expenditures	5,463	<0.1	0.94	34	-98.0	0.02	35	-97.9
Gas Utility	0	0.0	0.00	NA	-100.0	0.00	NA	-100.0
Other Expenditures Not Elsewhere Classified	1,249,644	1.9	215.18	46	-54.7	4.38	48	-52.2
<b>Total Expenditures</b>	<b>\$63,516,051</b>	<b>100.0%</b>	<b>\$10,937.08</b>	<b>25</b>	<b>-6.3%</b>	<b>\$222.67</b>	<b>26</b>	<b>-1.1%</b>

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

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 2019.
- Attachments 2 through 25 show rankings on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2017-18.
- Attachments 26 through 46 show rankings

on state and local government expenditures per capita and per \$1,000 of personal income in 2017-18.

- 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. As stated above, the historical data in the Attachments are current for revisions through the end of November, 2020. Due to more recent revisions to the underlying data, historical information presented below may not exactly match data presented in prior editions of this informational paper.

## ATTACHMENT 1

### Rankings on State Population, Personal Income, and Per Capita Personal Income Calendar Year 2019

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
District of Columbia	705,749	49	\$58,863,955	44	\$83,406	1
Connecticut	3,565,287	29	275,556,831	23	77,289	2
Massachusetts	6,892,503	15	511,333,665	10	74,187	3
New York	19,453,561	4	1,395,147,453	3	71,717	4
New Jersey	8,882,190	11	625,937,908	7	70,471	5
California	39,512,223	1	2,632,279,775	1	66,619	6
Washington	7,614,893	13	493,127,859	13	64,758	7
Maryland	6,045,680	19	390,792,492	15	64,640	8
New Hampshire	1,359,711	41	86,344,891	38	63,502	9
Alaska	731,545	48	45,945,102	48	62,806	10
Wyoming	578,759	51	35,992,658	50	62,189	11
Colorado	5,758,736	21	352,184,749	16	61,157	12
Virginia	8,535,519	12	509,201,256	11	59,657	13
Minnesota	5,639,632	22	331,801,925	19	58,834	14
Illinois	12,671,821	6	744,640,727	5	58,764	15
Pennsylvania	12,801,989	5	742,924,296	6	58,032	16
North Dakota	762,062	47	43,614,385	49	57,232	17
Hawaii	1,415,872	40	80,726,523	40	57,015	18
Rhode Island	1,059,361	44	59,707,171	43	56,361	19
Vermont	623,989	50	34,502,323	51	55,293	20
Nebraska	1,934,408	37	105,454,213	36	54,515	21
Delaware	973,764	45	53,055,306	46	54,485	22
South Dakota	884,659	46	47,738,131	47	53,962	23
Kansas	2,913,314	35	155,647,592	33	53,426	24
<b>Wisconsin</b>	<b>5,822,434</b>	<b>20</b>	<b>309,909,312</b>	<b>21</b>	<b>53,227</b>	<b>25</b>
Oregon	4,217,737	27	224,346,429	25	53,191	26
Texas	28,995,881	2	1,531,346,458	2	52,813	27
Florida	21,477,737	3	1,125,984,012	4	52,426	28
Iowa	3,155,070	31	163,638,618	30	51,865	29
Nevada	3,080,156	32	157,583,713	31	51,161	30
Maine	1,344,212	42	68,062,380	42	50,634	31
Ohio	11,689,100	7	586,783,961	8	50,199	32
Montana	1,068,778	43	53,168,005	45	49,747	33
Michigan	9,986,857	10	491,631,812	14	49,228	34
Utah	3,205,958	30	156,896,281	32	48,939	35
Tennessee	6,829,174	16	332,472,653	18	48,684	36
Indiana	6,732,219	17	327,712,452	20	48,678	37
Missouri	6,137,428	18	298,619,753	22	48,656	38
Georgia	10,617,423	8	512,137,896	9	48,236	39
North Carolina	10,488,084	9	500,973,833	12	47,766	40
Louisiana	4,648,794	25	220,629,680	26	47,460	41
Oklahoma	3,956,971	28	187,327,489	29	47,341	42
Arizona	7,278,717	14	335,243,104	17	46,058	43
Idaho	1,787,065	39	82,148,381	39	45,968	44
South Carolina	5,148,714	23	233,948,386	24	45,438	45
Arkansas	3,017,804	33	134,682,679	34	44,629	46
Alabama	4,903,185	24	216,449,038	27	44,145	47
Kentucky	4,467,673	26	195,548,751	28	43,770	48
New Mexico	2,096,829	36	90,846,895	37	43,326	49
West Virginia	1,792,147	38	75,834,630	41	42,315	50
Mississippi	<u>2,976,149</u>	34	<u>115,814,213</u>	35	38,914	51
U.S. Total	328,239,523		\$18,542,262,000		\$56,490	
WI % Difference from U.S. Average					-5.8%	

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

## ATTACHMENT 2

### Rankings on Total State and Local Government Revenue Fiscal Year 2017-18

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$10,702,343	\$18,528.96	4	\$327.05	1
Alaska	13,741,943	18,692.99	3	323.69	2
New Mexico	26,198,970	12,518.97	21	315.11	3
New York	390,694,007	20,004.45	2	303.04	4
North Dakota	11,933,647	15,741.94	6	299.74	5
Oregon	59,817,165	14,303.87	10	296.05	6
Mississippi	32,112,852	10,772.44	32	294.10	7
District of Columbia	15,915,124	22,685.76	1	289.10	8
Montana	13,917,160	13,121.16	17	286.22	9
Iowa	41,449,966	13,164.50	16	276.83	10
California	653,532,128	16,561.22	5	274.23	11
West Virginia	19,056,027	10,561.50	36	269.42	12
Hawaii	20,410,962	14,367.92	9	268.18	13
Ohio	143,463,251	12,286.66	26	262.75	14
Delaware	12,731,877	13,187.11	15	261.95	15
Minnesota	79,491,155	14,179.03	11	259.84	16
Vermont	8,378,742	13,419.77	13	259.59	17
<b>Wisconsin</b>	<b>73,583,650</b>	<b>12,670.66</b>	<b>19</b>	<b>257.96</b>	<b>18</b>
Utah	35,229,148	11,171.27	30	257.15	19
Alabama	51,273,782	10,490.41	37	256.37	20
South Carolina	54,058,682	10,632.77	34	254.95	21
Louisiana	52,233,068	11,209.56	29	254.56	22
Kentucky	45,633,504	10,229.08	40	250.57	23
Washington	108,141,016	14,373.06	8	249.29	24
Arkansas	31,157,506	10,352.25	38	249.21	25
Nebraska	24,115,214	12,523.39	20	248.53	26
Rhode Island	13,620,032	12,869.89	18	245.08	27
Michigan	111,960,273	11,213.89	28	244.32	28
Maine	14,695,006	10,974.15	31	236.46	29
Kansas	33,068,358	11,358.39	27	232.57	30
Pennsylvania	158,264,277	12,363.51	24	232.18	31
Arizona	69,519,127	9,712.06	46	231.72	32
North Carolina	104,275,548	10,044.25	44	228.68	33
Colorado	71,086,143	12,490.35	22	227.81	34
Nevada	32,031,700	10,580.80	35	226.35	35
Illinois	156,408,921	12,293.33	25	225.61	36
Missouri	62,447,507	10,201.14	41	225.53	37
Oklahoma	38,119,553	9,674.44	47	221.41	38
Indiana	66,181,164	9,884.43	45	219.70	39
Idaho	15,946,663	9,109.59	50	219.64	40
Massachusetts	100,469,946	14,597.60	7	213.99	41
Texas	291,392,692	10,178.35	42	212.80	42
Tennessee	63,657,187	9,400.57	49	209.77	43
New Jersey	118,951,703	13,386.38	14	206.01	44
Maryland	74,689,836	12,374.47	23	204.07	45
South Dakota	8,862,869	10,086.37	43	203.94	46
Georgia	94,601,202	9,000.10	51	202.42	47
Florida	200,441,208	9,435.05	48	197.13	48
Connecticut	49,878,868	13,965.73	12	194.57	49
Virginia	87,180,226	10,254.95	39	185.16	50
New Hampshire	<u>14,530,759</u>	10,735.97	33	183.35	51
U.S. Total	\$4,081,253,657	\$12,492.84		\$240.96	
WI % Difference from U.S. Average		1.4%		7.1%	

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

### ATTACHMENT 3

#### Rankings on State and Local Government General Revenue Fiscal Year 2017-18

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$11,489,999	\$15,629.70	3	\$270.64	1
New Mexico	22,204,808	10,610.39	19	267.07	2
North Dakota	10,437,784	13,768.71	5	262.17	3
Wyoming	8,570,167	14,837.52	4	261.90	4
Mississippi	26,995,715	9,055.87	32	247.24	5
New York	315,677,447	16,163.43	2	244.85	6
District of Columbia	13,447,945	19,168.99	1	244.28	7
Iowa	35,400,783	11,243.28	13	236.43	8
Hawaii	17,905,251	12,604.07	7	235.26	9
West Virginia	16,510,831	9,150.87	30	233.44	10
Vermont	7,467,308	11,959.98	9	231.35	11
Oregon	46,176,726	11,042.08	16	228.54	12
Delaware	10,933,335	11,324.26	12	224.95	13
Louisiana	43,732,205	9,385.22	26	213.13	14
Kentucky	38,413,728	8,610.72	39	210.93	15
South Carolina	44,670,522	8,786.22	35	210.68	16
Rhode Island	11,706,011	11,061.28	15	210.64	17
California	499,470,163	12,657.12	6	209.59	18
Arkansas	26,041,495	8,652.43	38	208.29	19
Alabama	41,584,210	8,507.96	40	207.92	20
Maine	12,712,028	9,493.27	25	204.55	21
Minnesota	62,530,562	11,153.73	14	204.40	22
Utah	27,589,296	8,748.65	36	201.39	23
Montana	9,787,883	9,228.06	27	201.30	24
Michigan	91,496,658	9,164.26	29	199.67	25
Kansas	28,323,612	9,728.66	23	199.20	26
Ohio	107,674,798	9,221.62	28	197.20	27
Indiana	58,312,205	8,709.17	37	193.58	28
North Carolina	87,974,601	8,474.08	41	192.93	29
Pennsylvania	130,485,137	10,193.42	20	191.42	30
Washington	82,702,061	10,991.96	17	190.65	31
Nebraska	18,435,330	9,573.74	24	189.99	32
Oklahoma	31,572,458	8,012.84	46	183.38	33
Arizona	54,842,011	7,661.61	48	182.80	34
<b>Wisconsin</b>	<b>51,907,685</b>	<b>8,938.19</b>	<b>34</b>	<b>181.97</b>	<b>35</b>
Illinois	124,284,804	9,768.46	21	179.27	36
Missouri	49,579,993	8,099.16	45	179.06	37
New Jersey	103,326,511	11,627.98	11	178.95	38
Idaho	12,889,291	7,363.05	49	177.53	39
Colorado	55,380,161	9,730.69	22	177.47	40
Maryland	64,844,292	10,743.28	18	177.17	41
Nevada	25,009,216	8,261.12	43	176.72	42
Massachusetts	81,955,679	11,907.60	10	174.56	43
Texas	237,417,500	8,293.00	42	173.38	44
Connecticut	43,713,160	12,239.37	8	170.52	45
South Dakota	7,177,018	8,167.79	44	165.15	46
Virginia	77,578,797	9,125.54	31	164.77	47
Florida	166,037,008	7,815.60	47	163.29	48
Georgia	76,110,473	7,240.94	50	162.85	49
Tennessee	47,287,292	6,983.15	51	155.83	50
New Hampshire	12,188,161	9,005.15	33	153.79	51
U.S. Total	\$3,289,962,114	\$10,070.67		\$194.24	
WI % Difference from U.S. Average		-11.2%		-6.3%	

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 2017-18

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$8,490,642	\$11,200.19	3	\$213.26	1
Iowa	28,930,545	9,188.33	11	193.22	2
Hawaii	14,688,471	10,339.68	6	192.99	3
New York	245,119,384	12,550.69	2	190.12	4
Wyoming	6,065,529	10,501.24	5	185.36	5
Alaska	7,784,949	10,589.76	4	183.37	6
District of Columbia	9,587,903	13,666.80	1	174.16	7
New Mexico	14,472,232	6,915.44	30	174.07	8
Oregon	34,836,678	8,330.37	17	172.41	9
Delaware	8,291,908	8,588.39	14	170.60	10
Kansas	23,994,882	8,241.81	19	168.76	11
Mississippi	18,386,489	6,167.85	42	168.39	12
Vermont	5,281,978	8,459.85	15	163.65	13
South Carolina	34,622,274	6,809.84	32	163.29	14
West Virginia	11,544,522	6,398.37	36	163.22	15
Minnesota	49,864,446	8,894.44	12	163.00	16
Utah	22,307,290	7,073.71	28	162.83	17
California	386,978,024	9,806.45	8	162.38	18
Rhode Island	8,758,330	8,275.95	18	157.60	19
Maine	9,611,157	7,177.56	26	154.65	20
Washington	66,911,508	8,893.23	13	154.25	21
Nebraska	14,862,334	7,718.23	23	153.17	22
Alabama	30,356,548	6,210.83	41	151.78	23
Michigan	68,645,563	6,875.51	31	149.80	24
Ohio	81,569,570	6,985.88	29	149.39	25
North Carolina	67,529,652	6,504.73	34	148.09	26
New Jersey	85,351,958	9,605.19	9	147.82	27
<b>Wisconsin</b>	<b>42,023,138</b>	<b>7,236.13</b>	<b>25</b>	<b>147.32</b>	<b>28</b>
Louisiana	29,712,485	6,376.49	37	144.81	29
Colorado	45,047,576	7,915.18	20	144.36	30
Pennsylvania	98,306,726	7,679.66	24	144.22	31
Arkansas	17,906,297	5,949.46	46	143.22	32
Indiana	42,966,312	6,417.20	35	142.63	33
Kentucky	25,975,567	5,822.61	47	142.63	34
Illinois	98,673,264	7,755.46	22	142.33	35
Connecticut	35,953,772	10,066.80	7	140.25	36
Virginia	66,000,603	7,763.60	21	140.18	37
Oklahoma	24,126,111	6,123.01	43	140.13	38
Maryland	50,780,932	8,413.29	16	138.75	39
Texas	189,274,779	6,611.37	33	138.22	40
Idaho	9,933,211	5,674.38	48	136.81	41
Massachusetts	63,994,823	9,298.01	10	136.30	42
Nevada	19,235,998	6,354.09	38	135.93	43
Missouri	37,089,832	6,058.82	45	133.95	44
Montana	6,430,116	6,062.34	44	132.24	45
Florida	134,045,962	6,309.73	39	131.83	46
Arizona	38,372,695	5,360.79	50	127.91	47
Georgia	59,586,224	5,668.87	49	127.50	48
South Dakota	5,520,405	6,282.48	40	127.03	49
New Hampshire	9,695,322	7,163.33	27	122.33	50
Tennessee	34,803,214	5,139.56	51	114.69	51
U.S. Total	\$2,550,300,130	\$7,806.54		\$150.57	
WI % Difference from U.S. Average		-7.3%		-2.2%	

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 2017-18

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$7,732,576	\$3,694.95	4	\$93.00	1
Alaska	3,705,050	5,039.93	2	87.27	2
Mississippi	8,609,226	2,888.01	9	78.85	3
Wyoming	2,504,637	4,336.28	3	76.54	4
West Virginia	4,966,310	2,752.50	13	70.22	5
District of Columbia	3,860,042	5,502.19	1	70.12	6
Montana	3,357,767	3,165.72	7	69.06	7
Louisiana	14,019,720	3,008.72	8	68.33	8
Kentucky	12,438,160	2,788.10	11	68.30	9
Vermont	2,185,331	3,500.12	6	67.71	10
Arkansas	8,135,198	2,702.96	16	65.07	11
Alabama	11,227,662	2,297.13	23	56.14	12
Oregon	11,340,048	2,711.71	15	56.12	13
Arizona	16,469,316	2,300.82	22	54.90	14
New York	70,558,063	3,612.74	5	54.73	15
Delaware	2,641,427	2,735.87	14	54.35	16
Rhode Island	2,947,681	2,785.33	12	53.04	17
Indiana	15,345,893	2,291.97	24	50.94	18
Maine	3,100,871	2,315.71	21	49.90	19
Michigan	22,851,095	2,288.76	25	49.87	20
North Dakota	1,947,142	2,568.52	18	48.91	21
Ohio	26,105,228	2,235.74	28	47.81	22
South Carolina	10,048,249	1,976.38	35	47.39	23
Pennsylvania	32,178,411	2,513.76	19	47.21	24
California	112,492,138	2,850.67	10	47.20	25
Missouri	12,490,160	2,040.33	32	45.11	26
North Carolina	20,444,950	1,969.34	36	44.84	27
Oklahoma	7,446,348	1,889.82	38	43.25	28
Iowa	6,470,238	2,054.95	31	43.21	29
Hawaii	3,216,780	2,264.39	26	42.27	30
Minnesota	12,666,116	2,259.29	27	41.40	31
Tennessee	12,484,078	1,843.59	41	41.14	32
Nevada	5,773,218	1,907.03	37	40.80	33
Idaho	2,956,080	1,688.67	45	40.71	34
Utah	5,282,006	1,674.94	47	38.56	35
Maryland	14,063,360	2,329.99	20	38.42	36
Massachusetts	17,960,857	2,609.59	17	38.26	37
South Dakota	1,656,614	1,885.31	39	38.12	38
Illinois	25,611,541	2,013.00	34	36.94	39
Nebraska	3,572,996	1,855.51	40	36.82	40
Washington	15,790,553	2,098.73	30	36.40	41
Georgia	16,524,249	1,572.07	48	35.36	42
Texas	48,142,721	1,681.63	46	35.16	43
<b>Wisconsin</b>	<b>9,884,547</b>	<b>1,702.06</b>	<b>44</b>	<b>34.65</b>	<b>44</b>
Colorado	10,332,586	1,815.51	43	33.11	45
Florida	31,991,046	1,505.86	49	31.46	46
New Hampshire	2,492,839	1,841.82	42	31.45	47
New Jersey	17,974,553	2,022.79	33	31.13	48
Kansas	4,328,730	1,486.84	50	30.44	49
Connecticut	7,759,388	2,172.57	29	30.27	50
Virginia	<u>11,578,194</u>	1,361.93	51	24.59	51
U.S. Total	\$739,661,989	\$2,264.13		\$43.67	
WI % Difference from U.S. Average		-24.8%		-20.6%	

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

## ATTACHMENT 6

### Rankings on Total State and Local Taxes Fiscal Year 2017-18

	Total State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$191,970,259	\$9,829.33	2	\$148.90	1
North Dakota	5,769,965	7,611.29	4	144.93	2
District of Columbia	7,935,060	11,310.80	1	144.14	3
Hawaii	10,416,009	7,332.16	6	136.86	4
Vermont	3,964,132	6,349.13	11	122.82	5
Maine	7,418,763	5,540.29	15	119.38	6
Connecticut	30,337,843	8,494.38	3	118.35	7
Minnesota	35,980,166	6,417.87	10	117.61	8
New Jersey	65,964,908	7,423.44	5	114.24	9
California	268,857,096	6,813.13	8	112.82	10
Rhode Island	6,126,678	5,789.24	14	110.24	11
Delaware	5,333,828	5,524.54	16	109.74	12
Illinois	75,652,879	5,946.12	12	109.12	13
Iowa	16,245,912	5,159.70	22	108.50	14
Maryland	39,395,447	6,526.96	9	107.64	15
Nebraska	10,328,781	5,363.89	18	106.45	16
West Virginia	7,514,560	4,164.83	35	106.24	17
Kansas	15,095,954	5,185.19	21	106.17	18
New Mexico	8,650,405	4,133.53	38	104.04	19
Mississippi	11,229,549	3,767.02	48	102.84	20
Massachusetts	48,222,408	7,006.39	7	102.71	21
Pennsylvania	69,973,090	5,466.25	17	102.65	22
Oregon	20,738,871	4,959.21	26	102.64	23
<b>Wisconsin</b>	<b>29,134,079</b>	<b>5,016.71</b>	<b>24</b>	<b>102.14</b>	<b>24</b>
Washington	43,769,675	5,817.44	13	100.90	25
Nevada	14,223,605	4,698.38	28	100.51	26
Arkansas	12,445,863	4,135.21	37	99.55	27
Louisiana	20,398,275	4,377.60	32	99.41	28
Ohio	54,176,794	4,639.88	29	99.22	29
Kentucky	17,726,779	3,973.59	41	97.34	30
Michigan	44,170,377	4,424.08	31	96.39	31
Colorado	29,835,900	5,242.38	20	95.61	32
Utah	13,078,298	4,147.17	36	95.46	33
Texas	128,296,393	4,481.40	30	93.69	34
Idaho	6,757,911	3,860.48	45	93.08	35
Montana	4,522,123	4,263.48	34	93.00	36
North Carolina	42,265,705	4,071.21	40	92.69	37
Arizona	27,373,886	3,824.22	47	91.24	38
Indiana	27,391,365	4,091.01	39	90.93	39
Virginia	42,455,001	4,993.95	25	90.17	40
New Hampshire	7,135,708	5,272.18	19	90.04	41
Wyoming	2,925,184	5,064.37	23	89.39	42
South Carolina	18,838,155	3,705.27	49	88.84	43
Oklahoma	15,170,202	3,850.08	46	88.11	44
Missouri	24,304,788	3,970.32	42	87.78	45
Georgia	40,976,901	3,898.43	44	87.68	46
South Dakota	3,801,775	4,326.60	33	87.48	47
Alabama	17,236,965	3,526.61	50	86.18	48
Alaska	3,541,132	4,816.96	27	83.41	49
Florida	84,078,476	3,957.69	43	82.69	50
Tennessee	<u>22,248,270</u>	3,285.51	51	73.32	51
U.S. Total	\$1,761,402,148	\$5,391.70		\$103.99	
WI % Difference from U.S. Average		-7.0%		-1.8%	

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



## ATTACHMENT 7

### Rankings on State and Local Property Taxes Fiscal Year 2017-18

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Hampshire	\$4,550,836	\$3,362.36	3	\$57.42	1
Vermont	1,709,726	2,738.37	6	52.97	2
New Jersey	30,015,855	3,377.87	2	51.98	3
Maine	3,011,729	2,249.14	10	48.46	4
District of Columbia	2,624,083	3,740.42	1	47.67	5
Rhode Island	2,572,815	2,431.11	8	46.29	6
New York	59,072,996	3,024.68	5	45.82	7
Connecticut	11,095,130	3,106.56	4	43.28	8
Illinois	28,967,856	2,276.80	9	41.78	9
Texas	56,490,188	1,973.20	14	41.25	10
Nebraska	3,869,927	2,009.71	13	39.88	11
Alaska	1,613,706	2,195.10	11	38.01	12
Massachusetts	17,657,170	2,565.47	7	37.61	13
Montana	1,814,900	1,711.10	15	37.33	14
Iowa	5,357,703	1,701.60	16	35.78	15
Wyoming	1,162,188	2,012.09	12	35.52	16
<b>Wisconsin</b>	<b>9,756,004</b>	<b>1,679.92</b>	<b>20</b>	<b>34.20</b>	<b>17</b>
Kansas	4,672,189	1,604.81	25	32.86	18
Oregon	6,510,324	1,556.79	28	32.22	19
South Dakota	1,393,249	1,585.58	26	32.06	20
Michigan	14,622,112	1,464.54	29	31.91	21
North Dakota	1,249,718	1,648.53	21	31.39	22
Virginia	14,447,631	1,699.46	17	30.69	23
Minnesota	9,241,984	1,648.51	22	30.21	24
Pennsylvania	20,275,213	1,583.89	27	29.74	25
Colorado	9,197,295	1,616.03	24	29.47	26
South Carolina	6,155,426	1,210.71	33	29.03	27
Ohio	15,836,113	1,356.26	32	29.00	28
Mississippi	3,164,107	1,061.42	38	28.98	29
Florida	29,263,843	1,377.49	30	28.78	30
Washington	12,378,840	1,645.28	23	28.54	31
Maryland	10,220,887	1,693.38	18	27.93	32
California	66,305,137	1,680.25	19	27.82	33
Georgia	12,665,715	1,204.98	34	27.10	34
Arizona	8,053,422	1,125.09	35	26.84	35
Hawaii	1,928,566	1,357.58	31	25.34	36
Idaho	1,789,743	1,022.40	41	24.65	37
Utah	3,372,949	1,069.57	37	24.62	38
West Virginia	1,713,595	949.73	43	24.23	39
Missouri	6,568,473	1,073.00	36	23.72	40
Indiana	6,918,223	1,033.27	40	22.97	41
North Carolina	10,309,521	993.06	42	22.61	42
Nevada	3,160,502	1,043.99	39	22.33	43
New Mexico	1,741,742	832.28	47	20.95	44
Kentucky	3,771,253	845.35	46	20.71	45
Louisiana	4,164,882	893.81	45	20.30	46
Arkansas	2,334,390	775.61	49	18.67	47
Delaware	898,425	930.55	44	18.48	48
Tennessee	5,412,738	799.33	48	17.84	49
Oklahoma	3,036,825	770.72	50	17.64	50
Alabama	<u>2,920,702</u>	597.56	51	14.60	51
U.S. Total	\$547,038,546	\$1,674.50		\$32.30	
WI % Difference from U.S. Average		0.3%		5.9%	

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

## ATTACHMENT 8

### Rankings on State and Local Individual Income Taxes Fiscal Year 2017-18

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$66,537,089	\$3,406.86	1	\$51.61	1
Oregon	8,879,563	2,123.34	7	43.95	2
Maryland	14,908,074	2,469.94	4	40.73	3
California	95,152,230	2,411.26	5	39.93	4
Minnesota	11,882,330	2,119.48	8	38.84	5
Connecticut	9,733,258	2,725.24	3	37.97	6
District of Columbia	2,066,842	2,946.12	2	37.54	7
Massachusetts	16,280,331	2,365.42	6	34.68	8
Delaware	1,652,335	1,711.41	9	34.00	9
Kentucky	6,008,728	1,346.90	15	32.99	10
Hawaii	2,430,032	1,710.58	10	31.93	11
Virginia	14,105,766	1,659.25	12	29.96	12
Utah	3,991,400	1,265.68	19	29.13	13
<b>Wisconsin</b>	<b>8,151,462</b>	<b>1,403.63</b>	<b>14</b>	<b>28.58</b>	<b>14</b>
North Carolina	12,609,608	1,214.61	24	27.65	15
West Virginia	1,950,571	1,081.07	31	27.58	16
Montana	1,300,809	1,226.41	22	26.75	17
Iowa	4,001,869	1,270.99	18	26.73	18
Pennsylvania	18,123,343	1,415.78	13	26.59	19
Ohio	14,453,617	1,237.85	21	26.47	20
New Jersey	15,037,845	1,692.30	11	26.04	21
Maine	1,605,096	1,198.68	26	25.83	22
Vermont	819,330	1,312.28	17	25.38	23
Idaho	1,835,864	1,048.74	32	25.29	24
Missouri	6,927,290	1,131.61	28	25.02	25
Georgia	11,643,781	1,107.76	29	24.91	26
Nebraska	2,360,596	1,225.89	23	24.33	27
Colorado	7,510,366	1,319.63	16	24.07	28
Kansas	3,415,119	1,173.03	27	24.02	29
Rhode Island	1,329,152	1,255.95	20	23.92	30
Michigan	10,801,133	1,081.84	30	23.57	31
Arkansas	2,866,175	952.30	34	22.92	32
Illinois	15,296,693	1,202.28	25	22.06	33
Indiana	6,463,668	965.38	33	21.46	34
South Carolina	4,432,104	871.75	36	20.90	35
Oklahoma	3,495,264	887.07	35	20.30	36
Alabama	4,040,179	826.60	37	20.20	37
Mississippi	1,852,937	621.58	40	16.97	38
Louisiana	3,246,226	696.66	38	15.82	39
Arizona	4,545,242	634.99	39	15.15	40
New Mexico	1,252,651	598.57	41	15.07	41
North Dakota	367,635	484.96	42	9.23	42
New Hampshire	105,759	78.14	43	1.33	43
Tennessee	246,508	36.40	44	0.81	44
Alaska	0	0.00	NA	0.00	NA
Florida	0	0.00	NA	0.00	NA
Nevada	0	0.00	NA	0.00	NA
South Dakota	0	0.00	NA	0.00	NA
Texas	0	0.00	NA	0.00	NA
Washington	0	0.00	NA	0.00	NA
Wyoming	0	0.00	NA	0.00	NA
U.S. Total	\$425,715,870	\$1,303.13		\$25.13	
WI % Difference from U.S. Average		7.7%		13.7%	

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

## ATTACHMENT 9

### Rankings on State and Local General Sales Taxes Fiscal Year 2017-18

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$3,826,965	\$2,693.92	1	\$50.28	1
Washington	20,118,258	2,673.92	2	46.38	2
Louisiana	8,627,971	1,851.62	5	42.05	3
Nevada	5,877,457	1,941.46	4	41.53	4
New Mexico	3,222,554	1,539.87	11	38.76	5
Arkansas	4,708,565	1,564.45	8	37.66	6
Arizona	11,085,603	1,548.70	9	36.95	7
South Dakota	1,495,437	1,701.88	6	34.41	8
Mississippi	3,557,752	1,193.47	23	32.58	9
Texas	44,246,444	1,545.53	10	32.31	10
Florida	32,167,173	1,514.15	14	31.64	11
Kansas	4,470,253	1,535.45	12	31.44	12
Tennessee	9,062,982	1,338.38	18	29.87	13
North Dakota	1,160,774	1,531.20	13	29.16	14
Oklahoma	4,962,983	1,259.57	20	28.83	15
District of Columbia	1,493,101	2,128.30	3	27.12	16
Ohio	14,521,856	1,243.70	21	26.60	17
Alabama	5,256,371	1,075.43	31	26.28	18
Indiana	7,795,091	1,164.23	25	25.88	19
Colorado	7,954,933	1,397.74	15	25.49	20
Idaho	1,795,917	1,025.92	33	24.74	21
New York	31,832,368	1,629.89	7	24.69	22
Maine	1,529,113	1,141.93	27	24.61	23
North Carolina	11,089,464	1,068.18	32	24.32	24
Iowa	3,609,094	1,146.25	26	24.10	25
Missouri	6,661,158	1,088.14	29	24.06	26
Nebraska	2,324,177	1,206.98	22	23.95	27
Wyoming	775,538	1,342.69	16	23.70	28
Utah	3,119,699	989.27	36	22.77	29
California	52,879,896	1,340.03	17	22.19	30
Michigan	9,854,016	986.97	37	21.50	31
Georgia	9,779,841	930.43	39	20.93	32
<b>Wisconsin</b>	<b>5,888,814</b>	<b>1,014.02</b>	<b>34</b>	<b>20.64</b>	<b>33</b>
Illinois	13,930,953	1,094.94	28	20.09	34
Minnesota	6,081,683	1,084.80	30	19.88	35
Kentucky	3,600,598	807.10	41	19.77	36
West Virginia	1,357,752	752.51	44	19.20	37
Rhode Island	1,048,957	991.18	35	18.87	38
South Carolina	3,981,821	783.18	42	18.78	39
New Jersey	10,459,419	1,177.06	24	18.11	40
Connecticut	4,530,509	1,268.51	19	17.67	41
Pennsylvania	11,866,049	926.97	40	17.41	42
Massachusetts	6,490,305	943.00	38	13.82	43
Maryland	4,716,179	781.37	43	12.89	44
Vermont	412,327	660.40	45	12.77	45
Virginia	5,537,755	651.40	46	11.76	46
Alaska	245,919	334.52	47	5.79	47
Delaware	0	0.00	NA	0.00	NA
Montana	0	0.00	NA	0.00	NA
New Hampshire	0	0.00	NA	0.00	NA
Oregon	0	0.00	NA	0.00	NA
U.S. Total	\$411,011,844	\$1,258.12		\$24.27	
WI % Difference from U.S. Average		-19.4%		-14.9%	

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

## ATTACHMENT 10

### Rankings on State and Local Selective Sales Taxes\* Fiscal Year 2017-18

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$3,244,476	\$1,071.72	2	\$22.93	1
Vermont	708,005	1,133.97	1	21.94	2
West Virginia	1,504,042	833.59	9	21.26	3
Hawaii	1,409,194	991.98	3	18.52	4
Minnesota	5,037,593	898.57	5	16.47	5
Maryland	5,839,738	967.52	4	15.96	6
Alabama	3,166,772	647.91	15	15.83	7
Kentucky	2,881,329	645.87	16	15.82	8
Pennsylvania	10,632,358	830.59	10	15.60	9
Illinois	10,729,164	843.28	8	15.48	10
Indiana	4,546,374	679.02	13	15.09	11
Washington	6,488,321	862.36	7	14.96	12
Mississippi	1,588,001	532.70	30	14.54	13
Louisiana	2,969,696	637.32	17	14.47	14
Montana	645,292	608.38	23	13.27	15
New Hampshire	1,029,627	760.73	11	12.99	16
Texas	17,604,448	614.92	21	12.86	17
North Dakota	510,833	673.85	14	12.83	18
Florida	12,891,611	606.83	24	12.68	19
Arkansas	1,562,610	519.19	35	12.50	20
Delaware	602,152	623.68	20	12.39	21
Connecticut	3,169,048	887.31	6	12.36	22
Utah	1,659,536	526.24	33	12.11	23
Rhode Island	665,766	629.10	19	11.98	24
South Dakota	510,339	580.79	25	11.74	25
Maine	727,817	543.53	27	11.71	26
Tennessee	3,515,089	519.09	36	11.58	27
Ohio	6,210,956	531.93	32	11.38	28
Iowa	1,675,393	532.10	31	11.19	29
Michigan	5,107,122	511.53	37	11.14	30
Oregon	2,248,777	537.74	29	11.13	31
New Mexico	922,549	440.83	42	11.10	32
New York	14,156,217	724.83	12	10.98	33
Kansas	1,468,785	504.50	39	10.33	34
North Carolina	4,666,567	449.50	41	10.23	35
California	24,164,875	612.36	22	10.14	36
<b>Wisconsin</b>	<b>2,876,630</b>	<b>495.34</b>	<b>40</b>	<b>10.08</b>	<b>37</b>
Georgia	4,604,832	438.09	43	9.85	38
Virginia	4,618,493	543.27	28	9.81	39
Colorado	2,988,023	525.02	34	9.58	40
South Carolina	1,997,490	392.89	46	9.42	41
Missouri	2,482,810	405.58	45	8.97	42
Idaho	649,921	371.27	48	8.95	43
New Jersey	5,141,751	578.63	26	8.90	44
Alaska	374,986	510.09	38	8.83	45
Oklahoma	1,497,965	380.17	47	8.70	46
District of Columbia	443,422	632.06	18	8.05	47
Arizona	2,350,908	328.43	51	7.84	48
Nebraska	691,996	359.36	49	7.13	49
Massachusetts	2,975,684	432.35	44	6.34	50
Wyoming	<u>205,036</u>	354.98	50	6.27	51
U.S. Total	\$200,360,419	\$613.31		\$11.83	
WI % Difference from U.S. Average		-19.2%		-14.7%	

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

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

## ATTACHMENT 11

### Rankings on State and Local Motor Fuel Taxes Fiscal Year 2017-18

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$419,606	\$232.56	4	\$5.93	1
Montana	254,167	239.63	3	5.23	2
Idaho	362,234	206.93	10	4.99	3
Pennsylvania	3,375,429	263.69	1	4.95	4
North Dakota	196,649	259.40	2	4.94	5
Indiana	1,420,135	212.10	8	4.71	6
Iowa	671,937	213.41	6	4.49	7
Nevada	627,465	207.27	9	4.43	8
North Carolina	1,974,782	190.22	13	4.33	9
South Dakota	187,483	213.36	7	4.31	10
Mississippi	444,511	149.11	28	4.07	11
Maine	250,468	187.05	14	4.03	12
Washington	1,713,782	227.78	5	3.95	13
Arkansas	492,970	163.79	20	3.94	14
Kentucky	702,651	157.50	26	3.86	15
Georgia	1,801,798	171.42	18	3.86	16
Nebraska	373,889	194.17	12	3.85	17
Alabama	748,356	153.11	27	3.74	18
<b>Wisconsin</b>	<b>1,051,479</b>	<b>181.06</b>	<b>15</b>	<b>3.69</b>	<b>19</b>
Utah	499,964	158.54	24	3.65	20
Florida	3,643,062	171.48	17	3.58	21
Tennessee	1,086,693	160.48	23	3.58	22
Ohio	1,912,191	163.77	21	3.50	23
Wyoming	113,622	196.71	11	3.47	24
Kansas	461,075	158.37	25	3.24	25
Michigan	1,445,786	144.81	29	3.16	26
Louisiana	631,641	135.55	33	3.08	27
Minnesota	936,893	167.12	19	3.06	28
South Carolina	646,581	127.18	38	3.05	29
Maryland	1,084,195	179.63	16	2.96	30
Arizona	869,183	121.43	41	2.90	31
Oregon	575,727	137.67	30	2.85	32
Oklahoma	485,376	123.18	40	2.82	33
New Mexico	230,303	110.05	46	2.77	34
Delaware	131,864	136.58	31	2.71	35
Texas	3,710,307	129.60	36	2.71	36
California	6,351,756	160.96	22	2.67	37
Missouri	717,894	117.27	44	2.59	38
Vermont	82,953	132.86	35	2.57	39
Virginia	1,096,159	128.94	37	2.33	40
New Hampshire	183,366	135.48	34	2.31	41
Hawaii	176,032	123.91	39	2.31	42
Illinois	1,519,042	119.39	42	2.19	43
Colorado	675,962	118.77	43	2.17	44
Connecticut	487,327	136.45	32	1.90	45
Massachusetts	769,144	111.75	45	1.64	46
Rhode Island	79,858	75.46	48	1.44	47
New York	1,636,749	83.81	47	1.27	48
Alaska	47,149	64.14	49	1.11	49
New Jersey	458,892	51.64	50	0.79	50
District of Columbia	<u>26,268</u>	37.44	51	0.48	51
U.S. Total	\$49,842,805	\$152.57		\$2.94	
WI % Difference from U.S. Average		18.7%		25.3%	

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

## ATTACHMENT 12

### Rankings on State and Local Public Utility Taxes Fiscal Year 2017-18

	State and Local Public Utility Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Florida	\$4,482,088	\$210.98	2	\$4.41	1
Alabama	832,475	170.32	5	4.16	2
Illinois	2,481,751	195.06	3	3.58	3
District of Columbia	179,065	255.24	1	3.25	4
Washington	1,352,317	179.74	4	3.12	5
Hawaii	236,213	166.28	6	3.10	6
Nevada	316,479	104.54	9	2.24	7
Kentucky	401,926	90.09	12	2.21	8
West Virginia	150,590	83.46	16	2.13	9
Utah	251,999	79.91	19	1.84	10
New Jersey	1,041,530	117.21	7	1.80	11
Ohio	980,317	83.96	15	1.80	12
California	4,136,104	104.81	8	1.74	13
Pennsylvania	1,170,966	91.48	11	1.72	14
Iowa	250,289	79.49	20	1.67	15
Maryland	605,681	100.35	10	1.65	16
North Dakota	65,306	86.15	14	1.64	17
Kansas	233,208	80.10	18	1.64	18
Oregon	309,602	74.03	21	1.53	19
Virginia	689,835	81.14	17	1.47	20
Missouri	393,389	64.26	25	1.42	21
Texas	1,935,968	67.62	23	1.41	22
New York	1,732,692	88.72	13	1.34	23
Nebraska	124,935	64.88	24	1.29	24
Arkansas	159,769	53.08	29	1.28	25
<b>Wisconsin</b>	<b>361,696</b>	<b>62.28</b>	<b>26</b>	<b>1.27</b>	<b>26</b>
Delaware	57,535	59.59	27	1.18	27
Rhode Island	59,651	56.37	28	1.07	28
New Mexico	86,899	41.52	32	1.05	29
Connecticut	261,184	73.13	22	1.02	30
Louisiana	200,982	43.13	31	0.98	31
Wyoming	29,976	51.90	30	0.92	32
Indiana	266,085	39.74	33	0.88	33
Oklahoma	149,441	37.93	36	0.87	34
Montana	41,718	39.33	34	0.86	35
Georgia	390,449	37.15	37	0.84	36
Arizona	225,673	31.53	38	0.75	37
New Hampshire	51,624	38.14	35	0.65	38
Mississippi	61,810	20.73	44	0.57	39
Idaho	39,266	22.43	41	0.54	40
Minnesota	159,963	28.53	39	0.52	41
Colorado	160,038	28.12	40	0.51	42
South Carolina	101,816	20.03	45	0.48	43
Maine	28,162	21.03	43	0.45	44
Alaska	15,534	21.13	42	0.37	45
Vermont	11,052	17.70	46	0.34	46
Tennessee	99,309	14.67	47	0.33	47
South Dakota	11,672	13.28	48	0.27	48
Michigan	93,288	9.34	49	0.20	49
North Carolina	322	0.03	50	0.00	50
Massachusetts	<u>0</u>	0.00	NA	0.00	NA
U.S. Total	\$27,479,639	\$84.12		\$1.62	
WI % Difference from U.S. Average		-26.0%		-21.8%	

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

## ATTACHMENT 13

### Rankings on State and Local Other Selective Sales Taxes\* Fiscal Year 2017-18

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$614,000	\$983.41	1	\$19.02	1
Nevada	2,300,532	759.92	2	16.26	2
West Virginia	933,845	517.57	10	13.20	3
Hawaii	996,949	701.78	4	13.10	4
Minnesota	3,940,737	702.92	3	12.88	5
Maryland	4,149,862	687.54	5	11.34	6
Louisiana	2,137,073	458.63	13	10.42	7
New Hampshire	794,637	587.11	7	10.03	8
Mississippi	1,081,680	362.86	22	9.91	9
Kentucky	1,776,751	398.27	20	9.76	10
Illinois	6,728,370	528.83	9	9.71	11
Indiana	2,860,154	427.18	16	9.49	12
Rhode Island	526,257	497.27	11	9.47	13
Connecticut	2,420,537	677.73	6	9.44	14
Pennsylvania	6,085,963	475.43	12	8.93	15
Texas	11,958,173	417.70	18	8.73	16
Delaware	412,753	427.51	15	8.49	17
New York	10,786,776	552.31	8	8.37	18
Alabama	1,585,941	324.48	33	7.93	19
Washington	3,422,223	454.85	14	7.89	20
Michigan	3,568,047	357.37	23	7.79	21
Tennessee	2,329,087	343.95	26	7.68	22
Alaska	312,302	424.82	17	7.36	23
New Mexico	605,347	289.26	36	7.28	24
Arkansas	909,872	302.31	35	7.28	25
Maine	449,187	335.45	28	7.23	26
Montana	349,407	329.42	30	7.19	27
South Dakota	311,185	354.14	24	7.16	28
Colorado	2,152,023	378.13	21	6.90	29
Oregon	1,363,449	326.04	32	6.75	30
Utah	907,573	287.79	37	6.62	31
New Jersey	3,641,329	409.78	19	6.31	32
North Dakota	248,878	328.30	31	6.25	33
Ohio	3,318,448	284.20	38	6.08	34
Virginia	2,832,499	333.18	29	6.02	35
North Carolina	2,691,463	259.25	40	5.90	36
South Carolina	1,249,093	245.68	42	5.89	37
California	13,677,016	346.59	25	5.74	38
Kansas	774,502	266.03	39	5.45	39
Georgia	2,412,586	229.53	44	5.16	40
<b>Wisconsin</b>	<b>1,463,455</b>	<b>252.00</b>	<b>41</b>	<b>5.13</b>	<b>41</b>
Iowa	753,168	239.21	43	5.03	42
Oklahoma	863,148	219.06	47	5.01	43
Missouri	1,371,527	224.05	46	4.95	44
Massachusetts	2,206,540	320.60	34	4.70	45
Florida	4,766,461	224.36	45	4.69	46
District of Columbia	238,089	339.38	27	4.32	47
Arizona	1,256,052	175.47	48	4.19	48
Idaho	248,421	141.91	49	3.42	49
Nebraska	193,172	100.32	51	1.99	50
Wyoming	61,437	106.37	50	1.88	51
U.S. Total	\$123,037,976	\$376.62		\$7.26	
WI % Difference from U.S. Average		-33.1%		-29.4%	

\*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 2017-18

	State and Local Corporate Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$574,745	\$819.25	1	\$10.44	1
New Hampshire	790,011	583.70	2	9.97	2
New York	10,384,039	531.69	3	8.05	3
Tennessee	1,644,159	242.80	9	5.42	4
Delaware	261,252	270.59	6	5.38	5
California	12,488,304	316.47	5	5.24	6
Massachusetts	2,408,947	350.00	4	5.13	7
Alaska	196,321	267.05	7	4.62	8
Oregon	897,853	214.70	13	4.44	9
Minnesota	1,357,004	242.05	10	4.44	10
Pennsylvania	2,931,112	228.98	11	4.30	11
Mississippi	437,407	146.73	22	4.01	12
New Jersey	2,235,653	251.59	8	3.87	13
Kentucky	696,527	156.13	20	3.82	14
Illinois	2,587,141	203.34	14	3.73	15
Montana	176,132	166.06	17	3.62	16
Vermont	110,819	177.49	15	3.43	17
Idaho	240,809	137.56	26	3.32	18
Nebraska	313,690	162.90	18	3.23	19
<b>Wisconsin</b>	<b>910,466</b>	<b>156.78</b>	<b>19</b>	<b>3.19</b>	<b>20</b>
Arkansas	390,756	129.83	27	3.13	21
Kansas	437,967	150.43	21	3.08	22
Connecticut	778,232	217.90	12	3.04	23
Maine	185,737	138.71	25	2.99	24
Iowa	443,187	140.76	24	2.96	25
Utah	400,885	127.12	28	2.93	26
Alabama	577,516	118.16	29	2.89	27
Maryland	1,033,175	171.17	16	2.82	28
North Dakota	107,277	141.51	23	2.69	29
Michigan	1,095,023	109.68	33	2.39	30
Florida	2,426,900	114.24	31	2.39	31
Indiana	698,725	104.36	34	2.32	32
Georgia	1,004,298	95.55	37	2.15	33
Rhode Island	118,118	111.61	32	2.13	34
Colorado	660,100	115.98	30	2.12	35
South Carolina	424,048	83.41	38	2.00	36
Hawaii	146,831	103.36	35	1.93	37
Virginia	861,897	101.38	36	1.83	38
Louisiana	358,208	76.87	39	1.75	39
North Carolina	742,512	71.52	40	1.63	40
West Virginia	110,068	61.00	42	1.56	41
Missouri	411,837	67.28	41	1.49	42
Oklahoma	234,868	59.61	43	1.36	43
Arizona	373,076	52.12	44	1.24	44
New Mexico	91,488	43.72	45	1.10	45
South Dakota	32,376	36.85	46	0.75	46
Ohio	271,100	23.22	47	0.50	47
Nevada	0	0.00	NA	0.00	NA
Texas	0	0.00	NA	0.00	NA
Washington	0	0.00	NA	0.00	NA
Wyoming	0	0.00	NA	0.00	NA
U.S. Total	\$56,058,596	\$171.60		\$3.31	
WI % Difference from U.S. Average		-8.6%		-3.6%	

\*Amounts reflect the corporate income/franchise tax plus the economic development 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 2017-18

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$407,787	\$287.05	1	\$5.36	1
Iowa	684,454	217.38	2	4.57	2
Oklahoma	776,013	196.95	3	4.51	3
Wyoming	113,435	196.39	4	3.47	4
Montana	162,830	153.52	7	3.35	5
North Dakota	123,171	162.48	6	3.09	6
Washington	1,253,636	166.62	5	2.89	7
Michigan	1,322,630	132.47	10	2.89	8
Idaho	204,621	116.89	15	2.82	9
Oregon	553,040	132.25	11	2.74	10
South Dakota	116,702	132.81	9	2.69	11
Minnesota	818,575	146.01	8	2.68	12
New Mexico	216,585	103.49	18	2.61	13
Illinois	1,648,564	129.57	12	2.38	14
Vermont	72,970	116.87	16	2.26	15
Colorado	697,523	122.56	13	2.24	16
North Carolina	960,168	92.49	22	2.11	17
Nebraska	203,424	105.64	17	2.10	18
Texas	2,717,636	94.93	19	1.98	19
South Carolina	418,525	82.32	26	1.97	20
California	4,688,456	118.81	14	1.97	21
<b>Wisconsin</b>	<b>537,436</b>	<b>92.54</b>	<b>20</b>	<b>1.88</b>	<b>22</b>
Maine	112,821	84.25	24	1.82	23
Kansas	253,361	87.02	23	1.78	24
Pennsylvania	1,183,964	92.49	21	1.74	25
Tennessee	525,586	77.62	30	1.73	26
Ohio	906,200	77.61	31	1.66	27
Utah	219,194	69.51	33	1.60	28
Virginia	689,518	81.11	28	1.46	29
Mississippi	158,283	53.10	43	1.45	30
Florida	1,449,604	68.23	34	1.43	31
Nevada	199,128	65.78	36	1.41	32
Maryland	501,417	83.07	25	1.37	33
Alaska	57,887	78.74	29	1.36	34
Arkansas	164,617	54.69	42	1.32	35
Indiana	384,614	57.44	40	1.28	36
New York	1,586,568	81.24	27	1.23	37
Alabama	244,168	49.96	45	1.22	38
Delaware	58,969	61.08	38	1.21	39
Kentucky	214,946	48.18	46	1.18	40
New Jersey	657,956	74.04	32	1.14	41
Missouri	314,020	51.30	44	1.13	42
New Hampshire	82,270	60.78	39	1.04	43
Massachusetts	444,827	64.63	37	0.95	44
Connecticut	238,351	66.74	35	0.93	45
Georgia	395,140	37.59	47	0.85	46
Arizona	232,068	32.42	48	0.77	47
District of Columbia	39,514	56.32	41	0.72	48
Louisiana	82,838	17.78	50	0.40	49
Rhode Island	20,755	19.61	49	0.37	50
West Virginia	<u>4,516</u>	2.50	51	0.06	51
U.S. Total	\$30,121,281	\$92.20		\$1.78	
WI % Difference from U.S. Average		0.4%		5.9%	

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

## ATTACHMENT 16

### Rankings on Other State and Local Taxes\* Fiscal Year 2017-18

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$2,250,557	\$2,968.76	1	\$56.53	1
Delaware	1,860,695	1,927.22	2	38.28	2
Alaska	1,052,313	1,431.45	3	24.79	3
Wyoming	668,988	1,158.22	4	20.44	4
New Mexico	1,202,835	574.77	7	14.47	5
District of Columbia	693,353	988.32	5	12.59	6
West Virginia	874,016	484.41	8	12.36	7
Nevada	1,742,042	575.44	6	12.31	8
Montana	422,161	398.02	12	8.68	9
Oregon	1,649,313	394.39	13	8.16	10
Washington	3,530,620	469.26	9	8.14	11
New Hampshire	577,205	426.46	11	7.28	12
Pennsylvania	4,961,051	387.55	14	7.28	13
Oklahoma	1,166,284	295.99	18	6.77	14
South Carolina	1,428,741	281.02	22	6.74	15
Rhode Island	371,116	350.68	16	6.68	16
New York	8,400,983	430.15	10	6.52	17
Tennessee	1,841,208	271.90	26	6.07	18
Maryland	2,175,978	360.51	15	5.95	19
South Dakota	253,672	288.69	20	5.84	20
Nebraska	564,970	293.40	19	5.82	21
Florida	5,879,345	276.75	24	5.78	22
California	13,178,196	333.95	17	5.53	23
Texas	7,237,677	252.81	28	5.29	24
Alabama	1,031,256	210.99	30	5.16	25
Minnesota	1,560,996	278.44	23	5.10	26
Virginia	2,193,939	258.07	27	4.66	27
Louisiana	948,454	203.54	32	4.62	28
Mississippi	471,062	158.02	39	4.31	29
Massachusetts	1,965,143	285.52	21	4.19	30
New Jersey	2,416,429	271.94	25	4.18	31
North Carolina	1,887,866	181.85	36	4.14	32
Vermont	130,954	209.74	31	4.06	33
Maine	246,450	184.05	35	3.97	34
Ohio	1,976,952	169.31	38	3.62	35
Illinois	2,492,508	195.90	33	3.60	36
<b>Wisconsin</b>	<b>1,013,267</b>	<b>174.48</b>	<b>37</b>	<b>3.55</b>	<b>37</b>
Hawaii	266,634	187.69	34	3.50	38
Missouri	939,199	153.42	40	3.39	39
Arkansas	418,750	139.13	43	3.35	40
Idaho	241,036	137.69	44	3.32	41
Iowa	474,212	150.61	41	3.17	42
Connecticut	793,316	222.12	29	3.09	43
Kentucky	553,399	124.05	47	3.04	44
Michigan	1,368,342	137.05	45	2.99	45
Kansas	378,282	129.93	46	2.66	46
Colorado	827,660	145.43	42	2.65	47
Arizona	733,566	102.48	48	2.45	48
Utah	314,634	99.77	49	2.30	49
Indiana	584,671	87.32	50	1.94	50
Georgia	<u>883,295</u>	84.03	51	1.89	51
U.S. Total	\$91,095,591	\$278.85		\$5.38	
WI % Difference from U.S. Average		-37.4%		-34.0%	

\*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 2017-18

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$12,425,826	\$2,444.03	3	\$58.60	1
Mississippi	6,064,624	2,034.41	11	55.54	2
Wyoming	1,780,270	3,082.18	1	54.40	3
Alabama	10,684,906	2,186.09	10	53.42	4
Iowa	7,854,526	2,494.59	2	52.46	5
Utah	6,917,832	2,193.66	9	50.50	6
Oregon	9,922,646	2,372.77	4	49.11	7
Kansas	6,572,107	2,257.40	7	46.22	8
North Carolina	20,033,187	1,929.68	14	43.93	9
Washington	17,271,605	2,295.57	6	39.82	10
Indiana	11,912,428	1,779.17	16	39.54	11
Michigan	17,670,131	1,769.83	17	38.56	12
West Virginia	2,713,693	1,504.02	26	38.37	13
Alaska	1,622,448	2,206.99	8	38.22	14
California	90,998,257	2,306.00	5	38.18	15
Hawaii	2,782,134	1,958.43	13	36.55	16
Virginia	17,125,700	2,014.48	12	36.37	17
Kentucky	6,434,977	1,442.45	31	35.33	18
Colorado	10,663,662	1,873.68	15	34.17	19
Oklahoma	5,814,948	1,475.79	29	33.77	20
New Mexico	2,768,024	1,322.68	37	33.29	21
Ohio	18,093,753	1,549.61	25	33.14	22
Nebraska	3,207,357	1,665.63	20	33.05	23
North Dakota	1,308,220	1,725.70	18	32.86	24
Florida	33,045,733	1,555.51	24	32.50	25
Delaware	1,560,074	1,615.85	22	32.10	26
Idaho	2,327,664	1,329.69	36	32.06	27
Arkansas	3,853,400	1,280.31	39	30.82	28
Pennsylvania	20,911,987	1,633.63	21	30.68	29
Missouri	8,458,151	1,381.68	33	30.55	30
<b>Wisconsin</b>	<b>8,604,283</b>	<b>1,481.61</b>	<b>28</b>	<b>30.16</b>	<b>31</b>
Georgia	14,024,482	1,334.25	35	30.01	32
Louisiana	6,136,534	1,316.94	38	29.91	33
Minnesota	8,981,203	1,602.00	23	29.36	34
Texas	40,079,259	1,399.97	32	29.27	35
Rhode Island	1,581,188	1,494.10	27	28.45	36
Vermont	905,633	1,450.50	30	28.06	37
Tennessee	8,493,962	1,254.35	41	27.99	38
New York	33,341,535	1,707.17	19	25.86	39
Montana	1,223,682	1,153.69	45	25.17	40
Maine	1,546,904	1,155.22	44	24.89	41
Nevada	3,445,333	1,138.07	47	24.35	42
Arizona	6,987,172	976.13	51	23.29	43
South Dakota	1,008,762	1,148.02	46	23.21	44
Maryland	7,557,919	1,252.18	42	20.65	45
Illinois	14,284,903	1,122.76	49	20.60	46
Massachusetts	9,239,965	1,342.50	34	19.68	47
New Jersey	11,309,179	1,272.69	40	19.59	48
New Hampshire	1,538,634	1,136.81	48	19.41	49
District of Columbia	822,165	1,171.93	43	14.93	50
Connecticut	<u>3,620,023</u>	1,013.58	50	14.12	51
U.S. Total	\$547,532,990	\$1,676.01		\$32.33	
WI % Difference from U.S. Average		-11.6%		-6.7%	

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

## ATTACHMENT 18

### Rankings on State and Local Government Higher Education Charges Fiscal Year 2017-18

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$547,026	\$876.14	1	\$16.95	1
Delaware	715,929	741.53	2	14.73	2
Utah	1,954,133	619.66	3	14.26	3
Alabama	2,784,790	569.76	7	13.92	4
Iowa	1,942,743	617.01	4	12.97	5
West Virginia	901,485	499.63	13	12.75	6
Oklahoma	2,158,141	547.72	9	12.53	7
Michigan	5,731,413	574.06	6	12.51	8
Indiana	3,591,220	536.36	10	11.92	9
South Carolina	2,437,371	479.41	16	11.50	10
Mississippi	1,226,872	411.56	25	11.24	11
North Dakota	438,066	577.86	5	11.00	12
Kansas	1,520,510	522.27	12	10.69	13
Colorado	3,170,694	557.11	8	10.16	14
Oregon	2,032,544	486.04	15	10.06	15
Arizona	2,961,265	413.70	24	9.87	16
Ohio	5,222,453	447.27	19	9.56	17
Virginia	4,502,916	529.67	11	9.56	18
Montana	462,477	436.03	20	9.51	19
Nebraska	901,995	468.42	17	9.30	20
Pennsylvania	6,313,818	493.23	14	9.26	21
Kentucky	1,641,459	367.95	31	9.01	22
<b>Wisconsin</b>	<b>2,511,163</b>	<b>432.41</b>	<b>22</b>	<b>8.80</b>	<b>23</b>
North Carolina	3,992,050	384.53	30	8.75	24
Arkansas	1,055,098	350.56	35	8.44	25
Rhode Island	452,536	427.61	23	8.14	26
South Dakota	347,936	395.97	28	8.01	27
Louisiana	1,634,955	350.87	34	7.97	28
New Hampshire	615,299	454.61	18	7.76	29
Missouri	2,104,627	343.80	36	7.60	30
Maryland	2,621,145	434.27	21	7.16	31
Texas	9,768,692	341.22	37	7.13	32
Washington	3,084,781	410.00	26	7.11	33
New Mexico	581,548	277.89	42	6.99	34
Minnesota	2,035,565	363.09	33	6.65	35
Idaho	477,600	272.83	43	6.58	36
Massachusetts	2,768,510	402.25	27	5.90	37
Wyoming	191,431	331.42	38	5.85	38
New Jersey	3,269,276	367.91	32	5.66	39
Georgia	2,615,463	248.83	46	5.60	40
Maine	344,888	257.56	45	5.55	41
Connecticut	1,390,879	389.44	29	5.43	42
Illinois	3,711,198	291.69	40	5.35	43
Tennessee	1,618,948	239.08	47	5.33	44
California	12,675,923	321.22	39	5.32	45
Hawaii	397,594	279.88	41	5.22	46
Alaska	191,114	259.97	44	4.50	47
Nevada	540,261	178.46	49	3.82	48
Florida	3,540,689	166.67	50	3.48	49
New York	3,808,947	195.03	48	2.95	50
District of Columbia	<u>37,194</u>	53.02	51	0.68	51
U.S. Total	\$121,544,630	\$372.05		\$7.18	
WI % Difference from U.S. Average		16.2%		22.7%	

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

## ATTACHMENT 19

### Rankings on State and Local Government Hospital Charges Fiscal Year 2017-18

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,145,781	\$1,983.69	1	\$35.01	1
Mississippi	3,658,797	1,227.36	4	33.51	2
South Carolina	6,900,071	1,357.17	2	32.54	3
Alabama	5,652,746	1,156.53	5	28.26	4
Iowa	4,065,804	1,291.30	3	27.15	5
North Carolina	10,875,347	1,047.56	7	23.85	6
Kansas	3,260,603	1,119.96	6	22.93	7
Utah	2,583,866	819.35	8	18.86	8
Indiana	4,872,498	727.73	10	16.17	9
New Mexico	1,203,986	575.32	16	14.48	10
Kentucky	2,634,379	590.52	15	14.47	11
Oregon	2,640,775	631.48	13	13.07	12
California	28,752,704	728.63	9	12.07	13
Virginia	5,600,591	658.79	12	11.90	14
Washington	5,024,021	667.74	11	11.58	15
Louisiana	2,329,612	499.95	20	11.35	16
Arkansas	1,408,256	467.90	25	11.26	17
Michigan	5,136,534	514.47	18	11.21	18
Missouri	3,090,872	504.91	19	11.16	19
Tennessee	3,234,510	477.66	23	10.66	20
Ohio	5,757,368	493.08	22	10.54	21
Alaska	422,077	574.15	17	9.94	22
Texas	13,421,225	468.80	24	9.80	23
Georgia	4,481,790	426.39	26	9.59	24
Hawaii	707,503	498.03	21	9.30	25
New York	11,563,443	592.08	14	8.97	26
Florida	8,741,133	411.46	27	8.60	27
Nebraska	731,432	379.84	29	7.54	28
Oklahoma	1,289,066	327.15	33	7.49	29
Colorado	2,301,436	404.38	28	7.38	30
Idaho	520,804	297.51	34	7.17	31
<b>Wisconsin</b>	<b>1,993,921</b>	<b>343.34</b>	<b>31</b>	<b>6.99</b>	<b>32</b>
Minnesota	2,074,554	370.04	30	6.78	33
Pennsylvania	4,276,166	334.05	32	6.27	34
West Virginia	390,875	216.64	36	5.53	35
Nevada	748,610	247.28	35	5.29	36
Illinois	1,847,818	145.23	38	2.67	37
South Dakota	96,486	109.81	41	2.22	38
Maine	136,332	101.81	42	2.19	39
District of Columbia	114,166	162.73	37	2.07	40
Arizona	585,661	81.82	44	1.95	41
Connecticut	466,781	130.70	39	1.82	42
Montana	87,531	82.52	43	1.80	43
New Jersey	1,000,363	112.58	40	1.73	44
Massachusetts	389,816	56.64	45	0.83	45
Maryland	180,498	29.90	46	0.49	46
North Dakota	4,562	6.02	47	0.11	47
Delaware	4,613	4.78	48	0.09	48
New Hampshire	5,963	4.41	49	0.08	49
Rhode Island	3,415	3.23	50	0.06	50
Vermont	33	0.05	51	0.00	51
U.S. Total	\$168,417,194	\$515.53		\$9.94	
WI % Difference from U.S. Average		-33.4%		-29.7%	

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

## ATTACHMENT 20

### Rankings on State and Local Government Sewerage Charges Fiscal Year 2017-18

	State and Local Sewerage Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$389,245	\$554.84	1	\$7.07	1
Indiana	2,066,569	308.65	4	6.86	2
Hawaii	521,271	366.94	2	6.85	3
Washington	2,743,979	364.70	3	6.33	4
Oregon	1,250,108	298.93	5	6.19	5
Ohio	2,594,307	222.18	10	4.75	6
West Virginia	322,757	178.88	21	4.56	7
Georgia	2,120,638	201.75	14	4.54	8
Missouri	1,191,130	194.58	16	4.30	9
Rhode Island	235,470	222.50	9	4.24	10
Iowa	631,497	200.56	15	4.22	11
Pennsylvania	2,868,327	224.07	8	4.21	12
Michigan	1,863,917	186.69	19	4.07	13
Kentucky	709,236	158.98	27	3.89	14
California	9,124,930	231.24	7	3.83	15
Massachusetts	1,785,726	259.45	6	3.80	16
Nevada	532,722	175.97	23	3.76	17
Minnesota	1,151,005	205.31	12	3.76	18
Florida	3,747,362	176.39	22	3.69	19
<b>Wisconsin</b>	<b>1,049,239</b>	<b>180.67</b>	<b>20</b>	<b>3.68</b>	<b>20</b>
Virginia	1,727,368	203.19	13	3.67	21
Maryland	1,333,997	221.01	11	3.64	22
South Carolina	743,285	146.20	31	3.51	23
Idaho	252,309	144.13	34	3.48	24
Kansas	491,003	168.65	26	3.45	25
Colorado	1,075,924	189.05	18	3.45	26
North Carolina	1,556,677	149.95	29	3.41	27
Nebraska	329,737	171.24	24	3.40	28
Delaware	163,673	169.53	25	3.37	29
Utah	455,454	144.43	33	3.32	30
Tennessee	978,170	144.45	32	3.22	31
Arizona	943,697	131.84	40	3.15	32
Maine	192,163	143.51	35	3.09	33
Alabama	598,664	122.48	43	2.99	34
New Jersey	1,698,083	191.10	17	2.94	35
Texas	4,024,427	140.57	36	2.94	36
Montana	139,153	131.19	41	2.86	37
Arkansas	345,716	114.87	46	2.77	38
Oklahoma	475,826	120.76	44	2.76	39
South Dakota	117,587	133.82	38	2.71	40
Mississippi	293,286	98.38	50	2.69	41
New Mexico	214,509	102.50	49	2.58	42
Alaska	109,200	148.54	30	2.57	43
Vermont	80,295	128.60	42	2.49	44
Louisiana	506,775	108.76	48	2.47	45
Wyoming	78,264	135.50	37	2.39	46
New York	2,947,941	150.94	28	2.29	47
Illinois	1,463,954	115.06	45	2.11	48
New Hampshire	150,067	110.88	47	1.89	49
Connecticut	472,419	132.27	39	1.84	50
North Dakota	<u>71,426</u>	94.22	51	1.79	51
U.S. Total	\$60,930,484	\$186.51		\$3.60	
WI % Difference from U.S. Average		-3.1%		2.3%	

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

## ATTACHMENT 21

### Rankings on Other State and Local Government Current Charges\* Fiscal Year 2017-18

	Other State and Local Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$900,057	\$1,224.34	1	\$21.20	1
North Dakota	794,166	1,047.60	2	19.95	2
Oregon	3,999,219	956.32	4	19.79	3
California	40,444,700	1,024.91	3	16.97	4
Florida	17,016,549	800.99	8	16.74	5
Rhode Island	889,767	840.76	6	16.01	6
West Virginia	1,098,576	608.87	20	15.53	7
Hawaii	1,155,766	813.58	7	15.19	8
Idaho	1,076,951	615.21	18	14.83	9
Washington	6,418,824	853.13	5	14.80	10
Maine	873,521	652.34	13	14.06	11
Utah	1,924,379	610.23	19	14.05	12
Delaware	675,859	700.02	11	13.91	13
Colorado	4,115,608	723.14	10	13.19	14
Nebraska	1,244,193	646.13	14	12.82	15
Minnesota	3,720,079	663.56	12	12.16	16
New York	15,021,204	769.12	9	11.65	17
Nevada	1,623,740	536.36	26	11.47	18
Virginia	5,294,825	622.83	17	11.25	19
Wyoming	364,794	631.57	15	11.15	20
South Carolina	2,345,099	461.26	32	11.06	21
Montana	534,521	503.95	29	10.99	22
Oklahoma	1,891,915	480.15	31	10.99	23
Pennsylvania	7,453,676	582.28	22	10.93	24
Michigan	4,938,267	494.61	30	10.78	25
<b>Wisconsin</b>	<b>3,049,961</b>	<b>525.18</b>	<b>27</b>	<b>10.69</b>	<b>26</b>
Illinois	7,261,933	570.77	23	10.47	27
Georgia	4,806,591	457.29	33	10.28	28
South Dakota	446,753	508.43	28	10.28	29
New Hampshire	767,305	566.92	25	9.68	30
Texas	12,864,915	449.37	34	9.40	31
Maryland	3,422,279	567.00	24	9.35	32
New Jersey	5,341,457	601.11	21	9.25	33
New Mexico	767,981	366.97	41	9.24	34
Massachusetts	4,295,913	624.17	16	9.15	35
Kansas	1,299,991	446.52	35	9.14	36
Tennessee	2,662,334	393.16	38	8.77	37
Vermont	278,279	445.70	36	8.62	38
Arkansas	1,044,330	346.98	46	8.35	39
Arizona	2,496,549	348.78	44	8.32	40
Ohio	4,519,625	387.08	39	8.28	41
Alabama	1,648,706	337.32	48	8.24	42
Louisiana	1,665,192	357.36	43	8.12	43
Mississippi	885,669	297.10	50	8.11	44
Iowa	1,214,482	385.72	40	8.11	45
Kentucky	1,449,903	325.01	49	7.96	46
North Carolina	3,609,113	347.64	45	7.91	47
Missouri	2,071,522	338.39	47	7.48	48
District of Columbia	281,560	401.34	37	5.11	49
Connecticut	1,289,944	361.18	42	5.03	50
Indiana	1,382,141	206.43	51	4.59	51
U.S. Total	\$196,640,685	\$601.92		\$11.61	
WI % Difference from U.S. Average		-12.7%		-7.9%	

\*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 2017-18

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,621,370	\$3,565.82	1	\$61.75	1
Wyoming	1,360,075	2,354.70	2	41.56	2
New Mexico	3,053,803	1,459.24	5	36.73	3
North Dakota	1,412,457	1,863.20	3	35.48	4
Iowa	4,830,107	1,534.04	4	32.26	5
Delaware	1,398,006	1,447.99	6	28.76	6
Oregon	4,175,162	998.39	10	20.66	7
Hawaii	1,490,328	1,049.09	8	19.58	8
Rhode Island	1,050,463	992.61	11	18.90	9
West Virginia	1,316,269	729.52	27	18.61	10
Oklahoma	3,140,960	797.15	18	18.24	11
Ohio	9,299,023	796.40	20	17.03	12
Utah	2,311,160	732.88	25	16.87	13
Florida	16,921,752	796.53	19	16.64	14
Kansas	2,326,821	799.22	16	16.36	15
South Dakota	709,867	807.86	15	16.33	16
Minnesota	4,903,077	874.57	14	16.03	17
South Carolina	3,358,292	660.54	34	15.84	18
Missouri	4,326,893	706.82	28	15.63	19
Louisiana	3,177,676	681.95	32	15.49	20
New York	19,807,590	1,014.20	9	15.36	21
Texas	20,899,127	730.01	26	15.26	22
District of Columbia	830,678	1,184.07	7	15.09	23
<b>Wisconsin</b>	<b>4,284,775</b>	<b>737.81</b>	<b>24</b>	<b>15.02</b>	<b>24</b>
Michigan	6,805,055	681.59	33	14.85	25
Colorado	4,548,013	799.12	17	14.57	26
Montana	684,311	645.17	36	14.07	27
New Jersey	8,077,871	909.05	13	13.99	28
Massachusetts	6,532,450	949.12	12	13.91	29
Nebraska	1,326,196	688.71	29	13.67	30
Virginia	6,419,902	755.17	22	13.64	31
Washington	5,870,227	780.21	21	13.53	32
Tennessee	4,060,982	599.71	38	13.38	33
Arizona	4,011,637	560.44	40	13.37	34
New Hampshire	1,020,980	754.35	23	12.88	35
Arkansas	1,607,034	533.95	43	12.85	36
Vermont	412,213	660.22	35	12.77	37
Illinois	8,735,482	686.59	31	12.60	38
Alabama	2,434,678	498.13	46	12.17	39
Indiana	3,662,518	547.01	42	12.16	40
Idaho	847,636	484.22	47	11.67	41
North Carolina	5,230,759	503.85	45	11.47	42
California	27,122,671	687.32	30	11.38	43
Nevada	1,567,060	517.64	44	11.07	44
Pennsylvania	7,421,649	579.77	39	10.89	45
Maryland	3,827,566	634.14	37	10.46	46
Maine	645,491	482.05	48	10.39	47
Mississippi	1,092,315	366.42	51	10.00	48
Kentucky	1,813,811	406.58	50	9.96	49
Georgia	4,584,841	436.19	49	9.81	50
Connecticut	1,995,906	558.84	41	7.79	51
U.S. Total	\$241,364,985	\$738.83		\$14.25	
WI % Difference from U.S. Average		-0.1%		5.4%	

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



## ATTACHMENT 23

### Rankings on State and Local Government Utility Revenue Fiscal Year 2017-18

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$3,268,337	\$1,697.30	1	\$33.68	1
Tennessee	9,145,868	1,350.62	3	30.14	2
South Carolina	3,791,517	745.75	7	17.88	3
District of Columbia	979,519	1,396.23	2	17.79	4
Arizona	5,242,271	732.36	8	17.47	5
Washington	7,385,394	981.60	4	17.03	6
Alabama	3,172,199	649.02	9	15.86	7
Utah	1,971,884	625.29	10	14.39	8
California	31,947,965	809.60	6	13.41	9
New York	16,286,470	833.91	5	12.63	10
Oklahoma	2,095,809	531.90	15	12.17	11
Kansas	1,627,787	559.12	13	11.45	12
Texas	15,076,862	526.64	16	11.01	13
Kentucky	1,910,961	428.36	25	10.49	14
Alaska	441,075	599.99	11	10.39	15
Indiana	3,114,631	465.18	20	10.34	16
Georgia	4,747,202	451.64	22	10.16	17
Colorado	3,130,291	550.01	14	10.03	18
Florida	10,081,767	474.56	19	9.92	19
Delaware	477,347	494.41	17	9.82	20
Nevada	1,383,568	457.02	21	9.78	21
North Carolina	4,391,839	423.04	26	9.63	22
Missouri	2,623,996	428.64	24	9.48	23
Minnesota	2,752,790	491.02	18	9.00	24
Oregon	1,766,600	422.44	27	8.74	25
Massachusetts	4,037,592	586.63	12	8.60	26
South Dakota	364,014	414.27	29	8.38	27
Iowa	1,243,414	394.91	30	8.30	28
Arkansas	1,013,746	336.82	34	8.11	29
Wyoming	257,577	445.94	23	7.87	30
New Mexico	648,487	309.87	35	7.80	31
Illinois	5,326,553	418.65	28	7.68	32
Mississippi	832,966	279.42	38	7.63	33
<b>Wisconsin</b>	<b>2,168,892</b>	<b>373.47</b>	<b>32</b>	<b>7.60</b>	<b>34</b>
Vermont	236,123	378.19	31	7.32	35
North Dakota	282,813	373.06	33	7.10	36
Michigan	2,988,651	299.34	37	6.52	37
Louisiana	1,226,704	263.26	40	5.98	38
Ohio	3,232,131	276.81	39	5.92	39
Hawaii	433,206	304.95	36	5.69	40
Pennsylvania	3,093,032	241.63	43	4.54	41
Rhode Island	244,075	230.63	44	4.39	42
Virginia	2,065,506	242.96	42	4.39	43
West Virginia	282,494	156.57	47	3.99	44
New Jersey	2,208,121	248.49	41	3.82	45
Idaho	252,510	144.25	49	3.48	46
Montana	162,368	153.08	48	3.34	47
Maryland	1,179,118	195.35	46	3.22	48
Connecticut	812,597	227.52	45	3.17	49
Maine	151,452	113.10	50	2.44	50
New Hampshire	134,183	99.14	51	1.69	51
U.S. Total	\$173,692,274	\$531.68		\$10.25	
WI % Difference from U.S. Average		-29.8%		-25.9%	

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

## ATTACHMENT 24

### Rankings on Total State and Local Government Insurance Trust Revenue Fiscal Year 2017-18

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$3,867,808	\$3,646.59	1	\$79.55	1
<b>Wisconsin</b>	<b>19,507,074</b>	<b>3,359.00</b>	<b>2</b>	<b>68.39</b>	<b>2</b>
Ohio	31,369,499	2,686.59	7	57.45	3
Oregon	11,248,045	2,689.71	6	55.67	4
Wyoming	1,756,405	3,040.86	4	53.67	5
California	122,114,000	3,094.50	3	51.24	6
New York	58,730,089	3,007.12	5	45.55	7
Minnesota	13,840,867	2,468.83	8	45.24	8
Alaska	1,800,658	2,449.41	9	42.41	9
Washington	18,053,562	2,399.51	10	41.62	10
Colorado	12,575,691	2,209.64	11	40.30	11
New Mexico	3,345,675	1,598.70	21	40.24	12
Nevada	5,638,916	1,862.66	15	39.85	13
Illinois	26,797,564	2,106.22	13	38.65	14
Utah	5,264,301	1,669.33	18	38.43	15
Missouri	10,243,519	1,673.33	17	37.00	16
Idaho	2,632,017	1,503.55	25	36.25	17
Mississippi	3,923,890	1,316.29	36	35.94	18
Michigan	16,351,311	1,637.74	19	35.68	19
Louisiana	7,274,159	1,561.08	23	35.45	20
Pennsylvania	22,619,546	1,767.02	16	33.18	21
Arkansas	4,102,265	1,363.00	33	32.81	22
Arizona	9,434,845	1,318.08	35	31.45	23
Massachusetts	14,476,675	2,103.36	14	30.83	24
Alabama	6,166,460	1,261.63	38	30.83	25
West Virginia	2,165,302	1,200.08	40	30.61	26
North Dakota	1,213,050	1,600.16	20	30.47	27
South Dakota	1,306,140	1,486.45	27	30.06	28
Rhode Island	1,669,946	1,577.97	22	30.05	29
Iowa	4,485,239	1,424.51	29	29.96	30
Maine	1,831,493	1,367.75	32	29.47	31
Georgia	13,743,527	1,307.52	37	29.41	32
Kentucky	5,308,816	1,190.01	41	29.15	33
Texas	38,898,330	1,358.72	34	28.41	34
Hawaii	2,072,505	1,458.90	28	27.23	35
Delaware	1,321,196	1,368.44	31	27.18	36
District of Columbia	1,487,660	2,120.54	12	27.02	37
South Carolina	5,596,643	1,100.80	45	26.40	38
Oklahoma	4,451,286	1,129.70	43	25.85	39
Nebraska	2,411,546	1,252.35	39	24.85	40
North Carolina	11,045,715	1,063.97	48	24.22	41
Florida	24,322,433	1,144.89	42	23.92	42
Tennessee	7,224,028	1,066.81	47	23.81	43
New Jersey	13,417,071	1,509.91	24	23.24	44
Maryland	8,369,527	1,386.65	30	22.87	45
Kansas	3,116,959	1,070.62	46	21.92	46
Connecticut	5,353,111	1,498.83	26	20.88	47
New Hampshire	1,515,254	1,119.54	44	19.12	48
Vermont	608,246	974.19	49	18.84	49
Indiana	4,754,328	710.08	51	15.78	50
Virginia	<u>6,722,945</u>	790.82	50	14.28	51
U.S. Total	\$607,547,137	\$1,859.72		\$35.87	
WI % Difference from U.S. Average		80.6%		90.7%	

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

## ATTACHMENT 25

### Rankings on State and Local Government Employee Retirement Trust Revenue Fiscal Year 2017-18

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Montana	\$3,531,262	\$3,329.29	1	\$72.62	1
<b>Wisconsin</b>	<b>18,814,416</b>	<b>3,239.73</b>	<b>2</b>	<b>65.96</b>	<b>2</b>
Ohio	28,220,661	2,416.91	6	51.69	3
Oregon	9,447,736	2,259.20	8	46.76	4
California	106,504,340	2,698.94	4	44.69	5
Wyoming	1,407,060	2,436.04	5	43.00	6
New York	55,053,863	2,818.89	3	42.70	7
Minnesota	12,965,721	2,312.73	7	42.38	8
Alaska	1,645,533	2,238.40	9	38.76	9
New Mexico	3,150,924	1,505.64	18	37.90	10
Colorado	11,271,149	1,980.42	10	36.12	11
Illinois	24,719,859	1,942.92	11	35.66	12
Missouri	9,718,326	1,587.54	16	35.10	13
Nevada	4,954,946	1,636.73	15	35.01	14
Mississippi	3,794,152	1,272.77	28	34.75	15
Utah	4,714,064	1,494.84	20	34.41	16
Louisiana	6,811,954	1,461.89	21	33.20	17
Michigan	14,987,125	1,501.10	19	32.71	18
Arkansas	3,860,213	1,282.58	24	30.88	19
Idaho	2,226,325	1,271.80	29	30.66	20
Arizona	8,908,355	1,244.53	32	29.69	21
Alabama	5,925,186	1,212.27	35	29.63	22
Washington	12,701,395	1,688.15	14	29.28	23
South Dakota	1,270,373	1,445.74	22	29.23	24
Pennsylvania	19,325,712	1,509.71	17	28.35	25
Georgia	12,948,352	1,231.87	33	27.71	26
Maine	1,696,447	1,266.90	30	27.30	27
Iowa	4,009,394	1,273.38	27	26.78	28
Massachusetts	12,312,670	1,788.95	13	26.23	29
West Virginia	1,844,920	1,022.52	44	26.08	30
Texas	34,945,065	1,220.63	34	25.52	31
Kentucky	4,606,835	1,032.66	43	25.30	32
Delaware	1,208,584	1,251.80	31	24.87	33
Hawaii	1,885,077	1,326.96	23	24.77	34
Oklahoma	4,179,850	1,060.81	41	24.28	35
South Carolina	5,146,214	1,012.21	46	24.27	36
Nebraska	2,321,294	1,205.48	36	23.92	37
District of Columbia	1,316,409	1,876.44	12	23.91	38
Florida	23,424,570	1,102.63	39	23.04	39
Tennessee	6,923,511	1,022.43	45	22.82	40
North Carolina	10,311,001	993.20	47	22.61	41
Rhode Island	1,220,919	1,153.67	38	21.97	42
Maryland	7,691,183	1,274.26	26	21.01	43
North Dakota	828,757	1,093.23	40	20.82	44
Kansas	2,818,987	968.27	48	19.83	45
New Hampshire	1,435,576	1,060.67	42	18.11	46
New Jersey	10,332,217	1,162.75	37	17.89	47
Connecticut	4,553,134	1,274.84	25	17.76	48
Vermont	464,101	743.33	49	14.38	49
Indiana	4,214,526	629.46	51	13.99	50
Virginia	<u>6,240,008</u>	734.01	50	13.25	51
U.S. Total	\$544,810,251	\$1,667.68		\$32.17	
WI % Difference from U.S. Average		94.3%		105.1%	

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

## ATTACHMENT 26

### Rankings on Total State and Local Government Expenditures Fiscal Year 2017-18

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$16,613,180	\$22,598.69	2	\$391.32	1
District of Columbia	18,960,184	27,026.25	1	344.41	2
Wyoming	9,962,523	17,248.11	4	304.44	3
New Mexico	25,227,221	12,054.63	17	303.42	4
New York	367,207,089	18,801.87	3	284.82	5
Oregon	56,523,536	13,516.28	8	279.75	6
Mississippi	30,138,684	10,110.19	36	276.02	7
West Virginia	18,636,646	10,329.07	31	263.49	8
Vermont	8,451,253	13,535.91	7	261.84	9
Kentucky	46,927,677	10,519.18	27	257.68	10
North Dakota	10,203,428	13,459.57	9	256.28	11
California	608,370,376	15,416.77	5	255.28	12
Delaware	12,159,425	12,594.19	12	250.17	13
Alabama	49,954,775	10,220.55	34	249.77	14
South Carolina	52,131,041	10,253.63	33	245.86	15
Iowa	36,498,882	11,592.03	22	243.76	16
Nebraska	23,529,548	12,219.24	16	242.49	17
Louisiana	49,661,057	10,657.59	26	242.03	18
Ohio	131,974,343	11,302.71	24	241.71	19
Utah	32,636,684	10,349.19	30	238.23	20
Rhode Island	13,189,377	12,462.95	14	237.33	21
Minnesota	72,072,547	12,855.75	10	235.59	22
Hawaii	17,698,235	12,458.34	15	232.54	23
Montana	11,079,751	10,446.04	29	227.87	24
Michigan	102,717,819	10,288.17	32	224.15	25
<b>Wisconsin</b>	<b>63,516,051</b>	<b>10,937.08</b>	<b>25</b>	<b>222.67</b>	<b>26</b>
Washington	96,531,086	12,829.98	11	222.53	27
Pennsylvania	151,539,179	11,838.15	20	222.31	28
Arkansas	27,671,599	9,194.04	44	221.33	29
Illinois	152,765,851	12,007.00	18	220.35	30
Kansas	30,602,370	10,511.37	28	215.23	31
Maine	13,222,120	9,874.20	37	212.76	32
North Carolina	96,654,784	9,310.19	42	211.96	33
Colorado	64,497,302	11,332.64	23	206.69	34
Missouri	57,065,439	9,321.95	40	206.10	35
Tennessee	62,393,225	9,213.91	43	205.61	36
Massachusetts	95,979,169	13,945.12	6	204.43	37
Oklahoma	35,145,862	8,919.74	47	204.14	38
Arizona	61,207,789	8,550.93	49	204.02	39
Indiana	60,285,284	9,003.85	46	200.12	40
Texas	271,367,074	9,478.86	39	198.18	41
Nevada	27,669,069	9,139.73	45	195.52	42
Maryland	71,466,161	11,840.38	19	195.26	43
Idaho	14,129,082	8,071.29	51	194.60	44
New Jersey	111,161,487	12,509.70	13	192.52	45
Georgia	89,126,748	8,479.27	50	190.70	46
South Dakota	8,186,486	9,316.61	41	188.38	47
Florida	187,972,612	8,848.14	48	184.86	48
Virginia	86,630,682	10,190.30	35	183.99	49
Connecticut	41,729,831	11,684.05	21	162.79	50
New Hampshire	<u>12,871,370</u>	9,509.94	38	162.41	51
U.S. Total	\$3,813,912,993	\$11,674.50		\$225.17	
WI % Difference From U.S. Average		-6.3%		-1.1%	

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

## ATTACHMENT 27

### Rankings on State and Local Government Direct General Expenditures Fiscal Year 2017-18

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$14,481,543	\$19,699.05	2	\$341.11	1
Wyoming	8,695,918	15,055.23	4	265.74	2
New Mexico	21,826,207	10,429.48	16	262.52	3
District of Columbia	14,324,345	20,418.23	1	260.20	4
Mississippi	26,137,967	8,768.13	35	239.38	5
Vermont	7,675,748	12,293.83	6	237.81	6
Oregon	47,408,066	11,336.53	9	234.63	7
West Virginia	16,527,211	9,159.95	28	233.67	8
North Dakota	9,196,277	12,131.01	7	230.99	9
New York	297,193,860	15,217.03	3	230.51	10
Delaware	10,787,325	11,173.03	10	221.94	11
Kentucky	40,065,496	8,980.97	30	220.00	12
Iowa	32,237,734	10,238.69	18	215.30	13
Alabama	42,612,830	8,718.41	36	213.06	14
Louisiana	43,423,781	9,319.03	25	211.63	15
South Carolina	44,315,287	8,716.35	37	209.00	16
California	492,633,874	12,483.88	5	206.72	17
Utah	27,978,752	8,872.14	33	204.23	18
Minnesota	62,192,094	11,093.35	11	203.29	19
Rhode Island	11,261,460	10,641.22	12	202.64	20
Ohio	109,407,776	9,370.04	24	200.38	21
Montana	9,648,928	9,097.06	29	198.44	22
Hawaii	14,927,767	10,508.12	14	196.14	23
Arkansas	24,518,108	8,146.27	42	196.10	24
Michigan	88,329,649	8,847.06	34	192.76	25
Maine	11,975,966	8,943.58	32	192.71	26
<b>Wisconsin</b>	<b>54,787,306</b>	<b>9,434.04</b>	<b>23</b>	<b>192.07</b>	<b>27</b>
Pennsylvania	129,803,458	10,140.16	19	190.42	28
Kansas	26,923,311	9,247.68	27	189.35	29
North Carolina	84,597,874	8,148.82	41	185.52	30
Nebraska	17,906,196	9,298.95	26	184.54	31
Indiana	54,639,881	8,160.69	40	181.38	32
Washington	78,577,963	10,443.82	15	181.14	33
Illinois	122,996,546	9,667.21	20	177.41	34
Missouri	48,471,185	7,918.03	44	175.06	35
Idaho	12,559,480	7,174.65	49	172.98	36
Colorado	53,868,353	9,465.06	22	172.63	37
Oklahoma	29,398,422	7,461.08	47	170.75	38
Massachusetts	80,078,646	11,634.88	8	170.56	39
Texas	232,800,805	8,131.74	43	170.01	40
Maryland	61,932,412	10,260.84	17	169.22	41
Arizona	49,982,177	6,982.68	51	166.60	42
South Dakota	7,195,741	8,189.09	39	165.58	43
Nevada	23,355,641	7,714.90	45	165.04	44
New Jersey	93,414,508	10,512.52	13	161.78	45
Virginia	76,129,404	8,955.05	31	161.69	46
Tennessee	48,940,756	7,227.32	48	161.28	47
Florida	163,420,741	7,692.45	46	160.72	48
Georgia	74,660,256	7,102.97	50	159.75	49
New Hampshire	11,313,442	8,358.87	38	142.75	50
Connecticut	34,417,981	9,636.79	21	134.26	51
U.S. Total	\$3,201,956,454	\$9,801.28		\$189.04	
WI % Difference From U.S. Average		-3.7%		1.6%	

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 2017-18

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$9,084,104	\$12,356.99	1	\$213.97	1
New Mexico	13,939,195	6,660.74	10	167.66	2
District of Columbia	8,522,745	12,148.50	2	154.82	3
Wyoming	5,020,216	8,691.49	4	153.41	4
Oregon	30,107,162	7,199.42	8	149.01	5
Vermont	4,765,319	7,632.35	6	147.64	6
Mississippi	16,104,845	5,402.46	28	147.49	7
New York	180,979,264	9,266.56	3	140.37	8
West Virginia	9,828,446	5,447.26	26	138.96	9
Delaware	6,720,184	6,960.47	9	138.26	10
Kentucky	23,985,384	5,376.50	29	131.70	11
California	308,282,302	7,812.21	5	129.36	12
South Carolina	26,933,765	5,297.59	31	127.03	13
Louisiana	25,969,933	5,573.32	22	126.57	14
Nebraska	11,825,153	6,140.98	15	121.87	15
Rhode Island	6,762,777	6,390.31	12	121.69	16
Alabama	24,239,000	4,959.20	36	121.20	17
Michigan	54,978,296	5,506.60	24	119.98	18
Ohio	65,498,797	5,609.53	19	119.96	19
North Dakota	4,754,728	6,272.07	13	119.43	20
Minnesota	36,047,337	6,429.85	11	117.83	21
Maine	7,309,483	5,458.68	25	117.62	22
Pennsylvania	80,031,011	6,251.97	14	117.41	23
Iowa	17,478,447	5,551.15	23	116.73	24
Montana	5,667,955	5,343.77	30	116.57	25
Utah	15,870,394	5,032.55	33	115.84	26
Arkansas	14,318,900	4,757.53	41	114.53	27
<b>Wisconsin</b>	<b>32,502,902</b>	<b>5,596.80</b>	<b>21</b>	<b>113.95</b>	<b>28</b>
Hawaii	8,559,022	6,024.96	16	112.46	29
Tennessee	33,849,854	4,998.77	34	111.55	30
Massachusetts	50,661,342	7,360.75	7	107.90	31
Indiana	32,373,050	4,835.05	39	107.47	32
Missouri	29,553,092	4,827.66	40	106.73	33
Arizona	31,656,747	4,422.55	45	105.52	34
Kansas	14,414,243	4,951.04	38	101.38	35
North Carolina	45,968,238	4,427.85	44	100.81	36
Illinois	69,211,416	5,439.84	27	99.83	37
Florida	101,032,162	4,755.73	42	99.36	38
Washington	42,979,577	5,712.43	18	99.08	39
Oklahoma	16,599,697	4,212.87	47	96.41	40
Maryland	34,816,128	5,768.27	17	95.13	41
Idaho	6,801,934	3,885.63	51	93.68	42
Colorado	28,846,078	5,068.46	32	92.44	43
Nevada	12,726,650	4,203.90	48	89.93	44
Georgia	41,988,563	3,994.68	50	89.84	45
Virginia	42,118,812	4,954.40	37	89.46	46
South Dakota	3,793,668	4,317.37	46	87.30	47
Texas	119,470,312	4,173.10	49	87.25	48
New Jersey	49,765,959	5,600.47	20	86.19	49
New Hampshire	6,730,939	4,973.12	35	84.93	50
Connecticut	<u>16,566,789</u>	4,638.58	43	64.63	51
U.S. Total	\$1,888,012,316	\$5,779.26		\$111.47	
WI % Difference From U.S. Average		-3.2%		2.2%	

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 2017-18

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,548,851	\$4,827.46	2	\$83.59	1
Wyoming	2,715,963	4,702.14	3	83.00	2
District of Columbia	4,413,111	6,290.54	1	80.16	3
New Mexico	6,124,492	2,926.54	24	73.66	4
Mississippi	7,893,867	2,648.04	34	72.30	5
Iowa	10,654,406	3,383.84	11	71.16	6
Vermont	2,295,854	3,677.14	7	71.13	7
Alabama	13,820,757	2,827.67	26	69.10	8
New York	88,718,825	4,542.61	4	68.81	9
Kansas	9,725,141	3,340.41	15	68.40	10
Nebraska	6,495,455	3,373.19	13	66.94	11
North Carolina	30,145,661	2,903.75	25	66.11	12
Oregon	13,261,111	3,171.08	17	65.63	13
North Dakota	2,575,344	3,397.19	10	64.69	14
Washington	27,368,657	3,637.58	9	63.09	15
West Virginia	4,448,908	2,465.74	41	62.90	16
Kentucky	11,425,874	2,561.19	38	62.74	17
California	148,429,282	3,761.36	6	62.28	18
Utah	8,433,293	2,674.22	33	61.56	19
South Carolina	12,986,172	2,554.24	40	61.25	20
Minnesota	18,603,280	3,318.31	16	60.81	21
Rhode Island	3,331,384	3,147.90	19	59.94	22
New Jersey	34,582,527	3,891.79	5	59.89	23
Montana	2,892,470	2,727.03	31	59.49	24
Ohio	32,439,768	2,778.25	28	59.41	25
Louisiana	12,114,070	2,599.76	35	59.04	26
Arkansas	7,359,475	2,445.23	43	58.86	27
Idaho	4,249,230	2,427.39	45	58.53	28
Delaware	2,843,606	2,945.28	22	58.51	29
Hawaii	4,446,764	3,130.22	20	58.43	30
Texas	79,054,224	2,761.37	29	57.73	31
Colorado	17,965,744	3,156.71	18	57.57	32
Michigan	25,816,222	2,585.74	37	56.34	33
Maine	3,473,755	2,594.18	36	55.90	34
Illinois	38,732,711	3,044.29	21	55.87	35
<b>Wisconsin</b>	<b>15,920,183</b>	<b>2,741.36</b>	<b>30</b>	<b>55.81</b>	<b>36</b>
Oklahoma	9,570,225	2,428.85	44	55.59	37
Georgia	25,772,336	2,451.91	42	55.14	38
Maryland	20,169,182	3,341.59	14	55.11	39
Virginia	24,987,534	2,939.27	23	53.07	40
Missouri	14,635,600	2,390.80	47	52.86	41
Tennessee	15,892,284	2,346.89	48	52.37	42
Indiana	15,709,647	2,346.30	49	52.15	43
Arizona	15,566,519	2,174.69	51	51.89	44
South Dakota	2,249,145	2,559.63	39	51.76	45
Nevada	7,273,231	2,402.51	46	51.40	46
Connecticut	13,030,462	3,648.44	8	50.83	47
Pennsylvania	34,312,250	2,680.45	32	50.34	48
Massachusetts	23,242,310	3,376.95	12	49.50	49
New Hampshire	3,810,751	2,815.55	27	48.08	50
Florida	46,608,056	2,193.91	50	45.84	51
U.S. Total	\$992,135,969	\$3,036.96		\$58.58	
WI % Difference From U.S. Average		-9.7%		-4.7%	

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

**ATTACHMENT 30**

**Rankings on State and Local Government Capital Outlays  
Fiscal Year 2017-18**

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$3,903,722	\$5,564.45	1	\$70.91	1
Alaska	2,039,426	2,774.20	2	48.04	2
North Dakota	1,833,598	2,418.74	3	46.06	3
Wyoming	1,251,328	2,166.42	4	38.24	4
Utah	4,792,670	1,519.77	9	34.98	5
Hawaii	2,588,103	1,821.85	6	34.00	6
Nebraska	3,175,742	1,649.21	8	32.73	7
Washington	12,948,207	1,720.95	7	29.85	8
New York	38,471,748	1,969.84	5	29.84	9
Iowa	4,398,770	1,397.05	12	29.38	10
Oklahoma	4,819,849	1,223.24	16	27.99	11
South Dakota	1,169,114	1,330.51	13	26.90	12
Texas	36,740,855	1,283.36	14	26.83	13
Minnesota	8,202,783	1,463.15	10	26.81	14
Colorado	7,979,997	1,402.14	11	25.57	15
South Carolina	5,404,070	1,062.92	26	25.49	16
Oregon	5,058,061	1,209.52	17	25.03	17
Alabama	4,838,314	989.90	30	24.19	18
Kansas	3,322,829	1,141.33	22	23.37	19
<b>Wisconsin</b>	<b>6,660,232</b>	<b>1,146.85</b>	<b>21</b>	<b>23.35</b>	<b>20</b>
Nevada	3,300,061	1,090.09	25	23.32	21
Delaware	1,132,437	1,172.93	19	23.30	22
Montana	1,116,344	1,052.49	27	22.96	23
Kentucky	4,154,559	931.27	36	22.81	24
North Carolina	10,202,981	982.79	33	22.38	25
Arkansas	2,792,795	927.92	37	22.34	26
Louisiana	4,534,087	973.04	34	22.10	27
Pennsylvania	14,867,468	1,161.44	20	21.81	28
Ohio	11,519,641	986.58	31	21.10	29
Mississippi	2,297,671	770.77	45	21.04	30
New Mexico	1,737,992	830.49	44	20.90	31
Arizona	6,120,742	855.09	41	20.40	32
Idaho	1,480,490	845.74	43	20.39	33
Georgia	9,447,577	898.82	38	20.21	34
Florida	20,295,896	955.36	35	19.96	35
Virginia	9,308,432	1,094.94	24	19.77	36
California	46,954,424	1,189.88	18	19.70	37
Illinois	13,231,607	1,039.97	28	19.09	38
West Virginia	1,349,418	747.89	47	19.08	39
Indiana	5,739,478	857.21	40	19.05	40
Vermont	614,110	983.59	32	19.03	41
Tennessee	5,762,410	850.96	42	18.99	42
Massachusetts	8,514,354	1,237.08	15	18.13	43
Maryland	6,616,571	1,096.22	23	18.08	44
Missouri	4,660,634	761.34	46	16.83	45
Michigan	7,269,574	728.12	49	15.86	46
Maine	929,898	694.44	50	14.96	47
Connecticut	3,704,770	1,037.31	29	14.45	48
Rhode Island	781,477	738.44	48	14.06	49
New Jersey	7,679,683	864.24	39	13.30	50
New Hampshire	<u>805,642</u>	595.24	51	10.17	51
U.S. Total	\$378,522,641	\$1,158.67		\$22.35	
WI % Difference From U.S. Average		-1.0%		4.5%	

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 2017-18

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$17,419,868	\$891.94	2	\$13.51	1
District of Columbia	682,136	972.33	1	12.39	2
Illinois	8,451,995	664.30	3	12.19	3
West Virginia	719,318	398.67	12	10.17	4
Rhode Island	556,300	525.66	6	10.01	5
California	21,220,860	537.76	5	8.90	6
Washington	3,733,523	496.22	8	8.61	7
Texas	11,554,570	403.60	11	8.44	8
New Mexico	691,422	330.39	19	8.32	9
Colorado	2,555,311	448.99	10	8.19	10
Kentucky	1,477,991	331.30	18	8.12	11
Alaska	342,403	465.77	9	8.07	12
Connecticut	2,064,505	578.05	4	8.05	13
Massachusetts	3,522,584	511.81	7	7.50	14
Nevada	1,035,208	341.95	17	7.32	15
Oregon	1,432,185	342.47	16	7.09	16
Michigan	3,161,270	316.63	23	6.90	17
Louisiana	1,401,542	300.78	26	6.83	18
Indiana	2,029,121	303.06	25	6.74	19
Pennsylvania	4,543,598	354.94	15	6.67	20
Missouri	1,775,131	289.98	30	6.41	21
Arizona	1,895,486	264.81	33	6.32	22
Tennessee	1,899,095	280.45	31	6.26	23
Kansas	868,081	298.17	27	6.11	24
North Dakota	242,515	319.91	22	6.09	25
Delaware	294,145	304.66	24	6.05	26
South Carolina	1,273,379	250.46	35	6.01	27
Maryland	2,187,901	362.49	14	5.98	28
Minnesota	1,800,429	321.15	21	5.89	29
Alabama	1,173,873	240.17	38	5.87	30
New Jersey	3,342,563	376.16	13	5.79	31
Nebraska	561,241	291.46	29	5.78	32
Ohio	3,149,333	269.72	32	5.77	33
Utah	777,224	246.46	36	5.67	34
New Hampshire	439,368	324.62	20	5.54	35
Virginia	2,499,861	294.06	28	5.31	36
Georgia	2,427,147	230.91	41	5.19	37
Mississippi	562,389	188.66	47	5.15	38
<b>Wisconsin</b>	<b>1,403,854</b>	<b>241.74</b>	<b>37</b>	<b>4.92</b>	<b>39</b>
South Dakota	207,746	236.42	40	4.78	40
Hawaii	360,136	253.51	34	4.73	41
Vermont	149,643	239.67	39	4.64	42
Florida	4,645,492	218.67	42	4.57	43
North Carolina	2,076,277	200.00	45	4.55	44
Arkansas	562,909	187.03	48	4.50	45
Maine	279,465	208.70	43	4.50	46
Iowa	635,944	201.98	44	4.25	47
Montana	203,688	192.04	46	4.19	48
Oklahoma	691,222	175.43	49	4.01	49
Idaho	241,572	138.00	50	3.33	50
Wyoming	<u>64,152</u>	111.07	51	1.96	51
U.S. Total	\$127,286,971	\$389.63		\$7.52	
WI % Difference From U.S. Average		-38.0%		-34.5%	

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 2017-18

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$879,178	\$1,253.20	1	\$15.97	1
Alabama	2,026,561	414.63	2	10.13	2
West Virginia	658,436	364.93	3	9.31	3
Delaware	351,317	363.88	4	7.23	4
Kentucky	1,153,330	258.53	8	6.33	5
South Carolina	1,288,726	253.48	11	6.08	6
Utah	811,121	257.21	9	5.92	7
Vermont	189,818	304.02	6	5.88	8
California	12,557,215	318.21	5	5.27	9
Minnesota	1,510,399	269.41	7	4.94	10
Indiana	1,420,605	212.17	17	4.72	11
Tennessee	1,392,102	205.58	18	4.59	12
Pennsylvania	3,111,069	243.03	13	4.56	13
Maryland	1,552,242	257.17	10	4.24	14
Iowa	623,230	197.94	19	4.16	15
North Carolina	1,865,958	179.74	21	4.09	16
Nevada	574,921	189.91	20	4.06	17
Arkansas	479,449	159.30	26	3.83	18
Washington	1,621,721	215.54	15	3.74	19
New York	4,780,849	244.79	12	3.71	20
Mississippi	403,888	135.49	36	3.70	21
Alaska	156,646	213.08	16	3.69	22
Oklahoma	622,361	157.95	27	3.61	23
Arizona	1,045,514	146.06	34	3.48	24
Louisiana	709,848	152.34	32	3.46	25
Michigan	1,571,332	157.38	29	3.43	26
New Jersey	1,917,338	215.77	14	3.32	27
Ohio	1,805,548	154.63	30	3.31	28
North Dakota	130,120	171.64	23	3.27	29
South Dakota	138,329	157.42	28	3.18	30
Rhode Island	175,387	165.73	24	3.16	31
New Hampshire	239,785	177.16	22	3.03	32
Colorado	926,732	162.83	25	2.97	33
Georgia	1,349,426	128.38	38	2.89	34
New Mexico	240,051	114.71	44	2.89	35
Maine	175,602	131.14	37	2.83	36
Virginia	1,303,314	153.31	31	2.77	37
Texas	3,589,847	125.39	42	2.62	38
<b>Wisconsin</b>	<b>744,817</b>	<b>128.25</b>	<b>39</b>	<b>2.61</b>	<b>39</b>
Oregon	524,840	125.50	41	2.60	40
Idaho	171,204	97.80	48	2.36	41
Illinois	1,619,236	127.27	40	2.34	42
Florida	2,361,592	111.16	45	2.32	43
Nebraska	224,730	116.71	43	2.32	44
Missouri	621,873	101.59	47	2.25	45
Massachusetts	1,040,193	151.13	33	2.22	46
Hawaii	157,867	111.13	46	2.07	47
Connecticut	506,546	141.83	35	1.98	48
Montana	87,500	82.50	49	1.80	49
Kansas	213,204	73.23	50	1.50	50
Wyoming	39,950	69.17	51	1.22	51
U.S. Total	\$63,662,867	\$194.87		\$3.76	
WI % Difference From U.S. Average		-34.2%		-30.5%	

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

## ATTACHMENT 33

### Rankings on State and Local Government Expenditures for Elementary and Secondary Education Fiscal Year 2017-18

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$1,867,362	\$2,990.85	5	\$57.85	1
New York	71,900,115	3,681.46	2	55.77	2
Alaska	2,293,980	3,120.47	3	54.03	3
District of Columbia	2,905,935	4,142.18	1	52.79	4
Wyoming	1,725,442	2,987.26	6	52.73	5
Nebraska	4,689,561	2,435.36	8	48.33	6
New Jersey	27,668,985	3,113.76	4	47.92	7
Rhode Island	2,543,503	2,403.42	10	45.77	8
Iowa	6,843,349	2,173.45	18	45.70	9
Ohio	24,896,953	2,132.26	22	45.60	10
North Dakota	1,803,162	2,378.59	13	45.29	11
Pennsylvania	30,691,111	2,397.57	11	45.02	12
South Carolina	9,453,179	1,859.34	31	44.58	13
Georgia	20,737,977	1,972.95	27	44.37	14
Kansas	6,275,997	2,155.69	19	44.14	15
Minnesota	13,399,214	2,390.05	12	43.80	16
Maine	2,688,446	2,007.72	26	43.26	17
New Mexico	3,569,198	1,705.51	38	42.93	18
Delaware	2,079,748	2,154.11	20	42.79	19
<b>Wisconsin</b>	<b>12,191,703</b>	<b>2,099.34</b>	<b>23</b>	<b>42.74</b>	<b>20</b>
Texas	58,141,353	2,030.88	25	42.46	21
West Virginia	3,003,019	1,664.38	40	42.46	22
Mississippi	4,617,190	1,548.86	45	42.29	23
Arkansas	5,275,769	1,752.90	34	42.20	24
Montana	2,008,157	1,893.30	30	41.30	25
Kentucky	7,447,256	1,669.36	39	40.89	26
Oregon	8,235,623	1,969.36	28	40.76	27
Washington	17,632,884	2,343.59	14	40.65	28
Alabama	7,983,873	1,633.47	41	39.92	29
Michigan	18,216,290	1,824.54	33	39.75	30
Utah	5,433,500	1,722.98	36	39.66	31
Illinois	27,304,727	2,146.08	21	39.39	32
Louisiana	7,986,797	1,714.02	37	38.92	33
New Hampshire	3,080,457	2,275.98	17	38.87	34
Missouri	10,708,474	1,749.29	35	38.67	35
Maryland	14,074,502	2,331.84	15	38.46	36
California	90,659,640	2,297.41	16	38.04	37
Connecticut	9,745,987	2,728.81	7	38.02	38
Virginia	17,651,161	2,076.29	24	37.49	39
South Dakota	1,609,953	1,832.20	32	37.05	40
Massachusetts	16,588,119	2,410.14	9	35.33	41
Colorado	11,005,555	1,933.76	29	35.27	42
Oklahoma	5,977,349	1,517.00	46	34.72	43
Indiana	10,403,953	1,553.87	44	34.54	44
North Carolina	15,524,570	1,495.39	47	34.05	45
Nevada	4,813,981	1,590.17	43	34.02	46
Tennessee	10,102,142	1,491.83	48	33.29	47
Idaho	2,351,484	1,343.29	50	32.39	48
Hawaii	2,264,229	1,593.86	42	29.75	49
Florida	29,247,278	1,376.71	49	28.76	50
Arizona	8,527,454	1,191.31	51	28.42	51
U.S. Total	\$687,847,646	\$2,105.52		\$40.61	
WI % Difference From U.S. Average		-0.3%		5.2%	

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

## ATTACHMENT 34

### Rankings on State and Local Government Expenditures for Higher Education Fiscal Year 2017-18

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$4,817,643	\$1,527.69	1	\$35.17	1
New Mexico	2,824,209	1,349.53	6	33.97	2
Alabama	5,515,678	1,128.49	13	27.58	3
Delaware	1,327,495	1,374.96	5	27.31	4
Mississippi	2,972,195	997.04	24	27.22	5
Michigan	12,462,149	1,248.20	7	27.20	6
Vermont	864,705	1,384.95	3	26.79	7
North Dakota	1,043,811	1,376.91	4	26.22	8
Iowa	3,809,636	1,209.94	9	25.44	9
Wyoming	822,043	1,423.20	2	25.12	10
Oregon	4,924,914	1,177.68	10	24.37	11
Nebraska	2,337,391	1,213.84	8	24.09	12
Kentucky	4,365,418	978.54	26	23.97	13
Kansas	3,387,345	1,163.49	11	23.82	14
North Carolina	10,638,288	1,024.72	20	23.33	15
West Virginia	1,644,261	911.31	29	23.25	16
Arkansas	2,840,381	943.73	27	22.72	17
Texas	30,922,621	1,080.13	16	22.58	18
Oklahoma	3,887,979	986.74	25	22.58	19
Indiana	6,703,872	1,001.25	21	22.25	20
South Carolina	4,511,429	887.35	34	21.28	21
<b>Wisconsin</b>	<b>6,060,497</b>	<b>1,043.58</b>	<b>18</b>	<b>21.25</b>	<b>22</b>
Arizona	6,369,940	889.90	32	21.23	23
Colorado	6,620,085	1,163.20	12	21.22	24
Montana	977,775	921.85	28	20.11	25
Alaska	800,812	1,089.33	15	18.86	26
Ohio	10,080,790	863.35	35	18.46	27
South Dakota	796,715	906.70	30	18.33	28
Minnesota	5,595,415	998.07	23	18.29	29
California	43,517,089	1,102.77	14	18.26	30
Virginia	8,502,330	1,000.12	22	18.06	31
Washington	7,725,286	1,026.77	19	17.81	32
Maryland	6,393,096	1,059.20	17	17.47	33
Idaho	1,242,554	709.81	42	17.11	34
Hawaii	1,263,577	889.47	33	16.60	35
Louisiana	3,337,940	716.34	41	16.27	36
Pennsylvania	10,535,865	823.06	37	15.46	37
Missouri	3,826,223	625.03	45	13.82	38
Illinois	9,460,851	743.60	39	13.65	39
Georgia	6,329,100	602.13	46	13.54	40
New Jersey	7,584,124	853.49	36	13.13	41
Rhode Island	726,465	686.45	43	13.07	42
Maine	802,726	599.47	47	12.92	43
Connecticut	3,183,496	891.36	31	12.42	44
Tennessee	3,758,740	555.07	48	12.39	45
Massachusetts	5,422,596	787.87	38	11.55	46
Nevada	1,614,249	533.22	50	11.41	47
Florida	11,497,336	541.20	49	11.31	48
New Hampshire	891,916	658.99	44	11.25	49
New York	14,172,670	725.67	40	10.99	50
District of Columbia	<u>135,726</u>	193.47	51	2.47	51
U.S. Total	\$301,849,447	\$923.97		\$17.82	
WI % Difference From U.S. Average		12.9%		19.2%	

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

## ATTACHMENT 35

### Rankings on State and Local Government Expenditures for Public Welfare Fiscal Year 2017-18

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$6,357,701	\$3,037.98	6	\$76.47	1
West Virginia	4,924,467	2,729.31	11	69.62	2
District of Columbia	3,759,610	5,359.03	1	68.29	3
Kentucky	11,938,265	2,676.05	13	65.55	4
Alaska	2,682,214	3,648.58	3	63.18	5
Louisiana	12,239,901	2,626.76	14	59.65	6
New York	76,373,845	3,910.52	2	59.24	7
Mississippi	6,288,972	2,109.67	24	57.60	8
Rhode Island	3,181,076	3,005.87	8	57.24	9
Vermont	1,811,039	2,900.64	9	56.11	10
Oregon	11,243,916	2,688.72	12	55.65	11
Delaware	2,701,767	2,798.37	10	55.59	12
Minnesota	16,975,176	3,027.90	7	55.49	13
California	131,637,875	3,335.85	5	55.24	14
Arkansas	6,823,856	2,267.26	18	54.58	15
Maine	3,358,179	2,507.87	16	54.04	16
Ohio	29,463,595	2,523.36	15	53.96	17
Arizona	15,215,055	2,125.59	22	50.72	18
Massachusetts	23,728,005	3,447.52	4	50.54	19
Montana	2,268,814	2,139.05	21	46.66	20
Pennsylvania	31,684,966	2,475.21	17	46.48	21
Indiana	13,956,280	2,084.43	25	46.33	22
<b>Wisconsin</b>	<b>13,106,733</b>	<b>2,256.90</b>	<b>19</b>	<b>45.95</b>	<b>23</b>
Alabama	8,563,460	1,752.05	32	42.82	24
Iowa	6,211,323	1,972.71	28	41.48	25
Hawaii	3,002,441	2,113.51	23	39.45	26
Oklahoma	6,791,034	1,723.51	35	39.44	27
Tennessee	11,954,669	1,765.40	31	39.39	28
North Dakota	1,546,850	2,040.48	26	38.85	29
South Carolina	8,087,335	1,590.69	38	38.14	30
Michigan	17,448,312	1,747.61	33	38.08	31
Idaho	2,742,134	1,566.45	39	37.77	32
Maryland	13,194,454	2,186.03	20	36.05	33
Missouri	9,858,747	1,610.48	37	35.61	34
North Carolina	15,405,196	1,483.89	42	33.78	35
Illinois	23,350,869	1,835.32	29	33.68	36
New Jersey	18,128,390	2,040.10	27	31.40	37
Colorado	9,758,102	1,714.57	36	31.27	38
New Hampshire	2,405,958	1,777.63	30	30.36	39
Nevada	4,271,885	1,411.10	45	30.19	40
Washington	12,982,993	1,725.57	34	29.93	41
Nebraska	2,891,686	1,501.70	41	29.80	42
Kansas	4,219,749	1,449.41	44	29.68	43
Utah	4,056,588	1,286.36	49	29.61	44
Texas	39,345,076	1,374.32	46	28.73	45
Florida	28,941,081	1,362.30	47	28.46	46
South Dakota	1,186,375	1,350.15	48	27.30	47
Georgia	12,701,082	1,208.35	50	27.18	48
Wyoming	876,248	1,517.05	40	26.78	49
Virginia	12,591,486	1,481.13	43	26.74	50
Connecticut	3,893,121	1,090.05	51	15.19	51
U.S. Total	\$718,127,951	\$2,198.21		\$42.40	
WI % Difference From U.S. Average		2.7%		8.4%	

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

## ATTACHMENT 36

### Rankings on State and Local Government Expenditures for Highways Fiscal Year 2017-18

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,577,519	\$2,145.88	1	\$37.16	1
North Dakota	1,411,284	1,861.66	2	35.45	2
South Dakota	963,107	1,096.06	4	22.16	3
Wyoming	679,435	1,176.31	3	20.76	4
Vermont	666,188	1,067.00	5	20.64	5
Iowa	2,931,070	930.91	6	19.58	6
West Virginia	1,306,433	724.07	16	18.47	7
Montana	865,471	815.97	11	17.80	8
Nebraska	1,625,957	844.38	9	16.76	9
<b>Wisconsin</b>	<b>4,727,733</b>	<b>814.09</b>	<b>12</b>	<b>16.57</b>	<b>10</b>
Arkansas	2,020,408	671.29	18	16.16	11
Mississippi	1,738,119	583.06	31	15.92	12
Pennsylvania	10,806,234	844.18	10	15.85	13
Minnesota	4,841,281	863.55	7	15.83	14
Maine	979,803	731.71	15	15.77	15
Delaware	761,619	788.85	13	15.67	16
Oklahoma	2,598,988	659.60	19	15.10	17
Nevada	2,099,489	693.51	17	14.84	18
Utah	2,031,188	644.10	21	14.83	19
Alabama	2,894,822	592.27	26	14.47	20
Idaho	1,036,104	591.88	27	14.27	21
North Carolina	5,736,441	552.56	34	12.58	22
Kentucky	2,267,796	508.34	39	12.45	23
Kansas	1,697,872	583.19	30	11.94	24
Virginia	5,556,079	653.56	20	11.80	25
Hawaii	878,205	618.20	22	11.54	26
New Mexico	958,575	458.05	45	11.53	27
New York	14,801,706	757.88	14	11.48	28
Illinois	7,847,996	616.83	23	11.32	29
Texas	15,374,301	537.02	35	11.23	30
South Carolina	2,346,992	461.63	43	11.07	31
Ohio	6,019,291	515.51	38	11.02	32
Florida	11,144,152	524.57	36	10.96	33
District of Columbia	601,126	856.86	8	10.92	34
Colorado	3,335,323	586.04	29	10.69	35
Oregon	2,107,139	503.87	40	10.43	36
Louisiana	2,135,116	458.21	44	10.41	37
Washington	4,430,451	588.85	28	10.21	38
Michigan	4,669,580	467.70	42	10.19	39
Maryland	3,705,777	613.97	24	10.13	40
Rhode Island	546,568	516.46	37	9.83	41
New Hampshire	760,717	562.05	33	9.60	42
Georgia	4,400,571	418.66	46	9.42	43
Missouri	2,557,664	417.81	47	9.24	44
Arizona	2,667,510	372.66	50	8.89	45
New Jersey	5,033,982	566.51	32	8.72	46
Indiana	2,611,640	390.06	49	8.67	47
Connecticut	2,153,079	602.85	25	8.40	48
Tennessee	2,492,267	368.05	51	8.21	49
Massachusetts	3,459,784	502.68	41	7.37	50
California	<u>15,891,996</u>	402.72	48	6.67	51
U.S. Total	\$186,751,948	\$571.65		\$11.03	
WI % Difference From U.S. Average		42.4%		50.3%	

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 2017-18

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$945,297	\$1,347.45	1	\$17.17	1
Alaska	650,651	885.07	2	15.33	2
Rhode Island	815,615	770.69	3	14.68	3
Nevada	1,927,491	636.69	8	13.62	4
Florida	13,138,107	618.43	9	12.92	5
New Mexico	1,040,027	496.97	21	12.51	6
California	29,145,835	738.59	5	12.23	7
Arizona	3,593,666	502.05	20	11.98	8
Illinois	8,292,698	651.78	7	11.96	9
New York	14,796,328	757.61	4	11.48	10
Oregon	2,254,834	539.19	11	11.16	11
Louisiana	2,281,576	489.64	22	11.12	12
Ohio	6,065,048	519.43	16	11.11	13
Maryland	3,981,293	659.61	6	10.88	14
Missouri	2,751,903	449.54	27	9.94	15
Mississippi	1,082,082	362.99	44	9.91	16
North Carolina	4,501,272	433.58	30	9.87	17
Hawaii	743,827	523.60	14	9.77	18
Colorado	3,031,504	532.66	12	9.71	19
Oklahoma	1,646,012	417.74	34	9.56	20
Montana	460,252	433.93	28	9.47	21
Tennessee	2,866,145	423.26	32	9.44	22
Idaho	684,126	390.81	37	9.42	23
Vermont	303,290	485.76	23	9.40	24
Wyoming	306,532	530.70	13	9.37	25
<b>Wisconsin</b>	<b>2,647,018</b>	<b>455.80</b>	<b>26</b>	<b>9.28</b>	<b>26</b>
Alabama	1,837,525	375.95	41	9.19	27
South Carolina	1,904,515	374.60	42	8.98	28
Minnesota	2,717,834	484.79	24	8.88	29
Washington	3,783,455	502.86	19	8.72	30
Kansas	1,238,141	425.28	31	8.71	31
Texas	11,887,423	415.23	35	8.68	32
Massachusetts	4,062,891	590.31	10	8.65	33
New Hampshire	684,971	506.09	17	8.64	34
Georgia	4,001,311	380.67	39	8.56	35
Virginia	4,004,986	471.10	25	8.51	36
Delaware	406,704	421.25	33	8.37	37
North Dakota	328,932	433.90	29	8.26	38
Utah	1,130,963	358.63	45	8.26	39
Nebraska	798,342	414.59	36	8.23	40
Michigan	3,758,368	376.44	40	8.20	41
Arkansas	1,016,576	337.76	48	8.13	42
Indiana	2,384,048	356.07	47	7.91	43
Maine	490,544	366.34	43	7.89	44
New Jersey	4,494,618	505.81	18	7.78	45
Iowa	1,123,764	356.91	46	7.51	46
West Virginia	528,626	292.98	50	7.47	47
Connecticut	1,862,706	521.54	15	7.27	48
Pennsylvania	4,897,779	382.61	38	7.19	49
Kentucky	1,261,497	282.77	51	6.93	50
South Dakota	285,238	324.61	49	6.56	51
U.S. Total	\$170,844,186	\$522.96		\$10.09	
WI % Difference From U.S. Average		-12.8%		-8.0%	

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

## ATTACHMENT 38

### Rankings on State and Local Government Health Expenditures Fiscal Year 2017-18

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$739,427	\$1,053.99	1	\$13.43	1
Wyoming	439,079	760.18	2	13.42	2
Vermont	393,149	629.69	4	12.18	3
California	24,952,416	632.32	3	10.47	4
Delaware	508,370	526.55	5	10.46	5
North Carolina	4,027,596	387.95	11	8.83	6
Michigan	4,031,325	403.78	8	8.80	7
Missouri	2,430,944	397.11	9	8.78	8
Washington	3,719,368	494.34	6	8.57	9
Pennsylvania	5,745,618	448.84	7	8.43	10
Oregon	1,630,346	389.86	10	8.07	11
Hawaii	543,469	382.56	12	7.14	12
Montana	333,132	314.08	16	6.85	13
South Carolina	1,426,887	280.65	18	6.73	14
Alaska	271,450	369.25	13	6.39	15
Oklahoma	988,975	250.99	25	5.74	16
Florida	5,697,878	268.21	20	5.60	17
Utah	764,491	242.42	27	5.58	18
New Jersey	3,177,257	357.56	15	5.50	19
New York	7,043,711	360.65	14	5.46	20
Ohio	2,937,297	251.56	24	5.38	21
New Mexico	437,080	208.86	33	5.26	22
Virginia	2,295,809	270.05	19	4.88	23
Kansas	684,748	235.20	28	4.82	24
North Dakota	191,414	252.50	22	4.81	25
<b>Wisconsin</b>	<b>1,329,831</b>	<b>228.99</b>	<b>30</b>	<b>4.66</b>	<b>26</b>
Minnesota	1,415,478	252.48	23	4.63	27
Georgia	2,162,157	205.70	34	4.63	28
Texas	6,158,367	215.11	31	4.50	29
Kentucky	807,833	181.08	35	4.44	30
Rhode Island	246,230	232.67	29	4.43	31
Maryland	1,583,259	262.31	21	4.33	32
South Dakota	186,636	212.40	32	4.29	33
Alabama	847,584	173.41	37	4.24	34
Connecticut	1,027,182	287.60	17	4.01	35
West Virginia	278,686	154.46	41	3.94	36
Maine	237,402	177.29	36	3.82	37
Massachusetts	1,692,628	245.93	26	3.61	38
Tennessee	1,093,991	161.56	38	3.61	39
Mississippi	387,511	129.99	47	3.55	40
Idaho	254,532	145.40	42	3.51	41
Louisiana	664,664	142.64	45	3.24	42
Nebraska	301,493	156.57	39	3.11	43
Iowa	449,556	142.78	44	3.00	44
Nevada	421,992	139.39	46	2.98	45
Illinois	1,986,917	156.17	40	2.87	46
Indiana	847,793	126.62	48	2.81	47
Arizona	801,696	112.00	50	2.67	48
Colorado	827,466	145.39	43	2.65	49
New Hampshire	165,950	122.61	49	2.09	50
Arkansas	<u>252,820</u>	84.00	51	2.02	51
U.S. Total	\$101,840,890	\$311.74		\$6.01	
WI % Difference From U.S. Average		-26.5%		-22.5%	

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



## ATTACHMENT 39

### Rankings on State and Local Government Expenditures for Corrections Fiscal Year 2017-18

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$443,144	\$602.80	1	\$10.44	1
New Mexico	724,448	346.17	6	8.71	2
Delaware	340,098	352.26	5	7.00	3
Oregon	1,370,667	327.76	7	6.78	4
California	15,527,102	393.47	2	6.52	5
Wyoming	210,379	364.23	3	6.43	6
Idaho	423,658	242.02	19	5.84	7
Arizona	1,722,749	240.67	20	5.74	8
Virginia	2,681,249	315.39	9	5.69	9
Nevada	787,853	260.25	14	5.57	10
Pennsylvania	3,721,299	290.71	11	5.46	11
Michigan	2,496,613	250.06	16	5.45	12
Nebraska	526,173	273.25	12	5.42	13
Montana	262,914	247.88	17	5.41	14
<b>Wisconsin</b>	<b>1,514,510</b>	<b>260.79</b>	<b>13</b>	<b>5.31</b>	<b>15</b>
Kentucky	962,349	215.72	28	5.28	16
Maryland	1,890,761	313.26	10	5.17	17
West Virginia	363,648	201.55	32	5.14	18
New York	6,240,792	319.54	8	4.84	19
Florida	4,842,769	227.96	23	4.76	20
Vermont	153,392	245.68	18	4.75	21
Mississippi	518,203	173.83	40	4.75	22
Georgia	2,196,055	208.93	30	4.70	23
Colorado	1,433,235	251.83	15	4.59	24
District of Columbia	252,810	360.36	4	4.59	25
Texas	6,278,605	219.31	25	4.59	26
North Carolina	2,042,056	196.70	34	4.48	27
Louisiana	916,836	196.76	33	4.47	28
Rhode Island	241,184	227.90	24	4.34	29
Oklahoma	734,581	186.43	36	4.27	30
South Dakota	182,470	207.66	31	4.20	31
Utah	574,552	182.19	39	4.19	32
North Dakota	166,180	219.21	26	4.17	33
Washington	1,782,602	236.93	21	4.11	34
Maine	253,069	188.99	35	4.07	35
Arkansas	504,604	167.66	44	4.04	36
Minnesota	1,217,608	217.19	27	3.98	37
Ohio	2,168,538	185.72	37	3.97	38
Illinois	2,721,708	213.92	29	3.93	39
Tennessee	1,171,837	173.05	41	3.86	40
Alabama	769,932	157.53	47	3.85	41
Kansas	538,201	184.86	38	3.79	42
Indiana	1,137,846	169.94	43	3.78	43
South Carolina	792,393	155.86	48	3.74	44
New Jersey	2,029,553	228.40	22	3.51	45
Missouri	949,301	155.07	49	3.43	46
Hawaii	228,068	160.54	46	3.00	47
Iowa	440,162	139.80	51	2.94	48
New Hampshire	219,086	161.87	45	2.76	49
Connecticut	616,241	172.54	42	2.40	50
Massachusetts	987,537	143.48	50	2.10	51
U.S. Total	\$81,271,620	\$248.77		\$4.80	
WI % Difference From U.S. Average		4.8%		10.7%	

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

## ATTACHMENT 40

### Rankings on State and Local Government Expenditures for Sewerage and Solid Waste Management Fiscal Year 2017-18

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$747,853	\$1,066.01	1	\$13.58	1
Hawaii	701,825	494.04	2	9.22	2
Florida	6,701,718	315.46	10	6.59	3
Maryland	2,396,016	396.97	3	6.55	4
Delaware	312,863	324.05	8	6.44	5
Michigan	2,935,331	294.00	12	6.41	6
Iowa	938,532	298.08	11	6.27	7
Washington	2,694,443	358.12	5	6.21	8
Idaho	443,409	253.30	23	6.11	9
Alaska	258,344	351.42	6	6.09	10
Ohio	3,268,325	279.91	17	5.99	11
Oregon	1,167,340	279.14	18	5.78	12
<b>Wisconsin</b>	<b>1,629,460</b>	<b>280.58</b>	<b>16</b>	<b>5.71</b>	<b>13</b>
Wyoming	185,698	321.50	9	5.67	14
New Mexico	464,029	221.73	29	5.58	15
New York	7,051,090	361.03	4	5.47	16
California	12,950,744	328.19	7	5.43	17
Kentucky	984,759	220.74	31	5.41	18
Rhode Island	297,069	280.71	15	5.35	19
West Virginia	377,218	209.07	34	5.33	20
South Carolina	1,125,533	221.38	30	5.31	21
Pennsylvania	3,618,059	282.64	14	5.31	22
Maine	328,367	245.22	24	5.28	23
Missouri	1,418,139	231.66	27	5.12	24
Montana	248,366	234.16	26	5.11	25
Minnesota	1,491,855	266.11	19	4.88	26
Virginia	2,200,607	258.86	21	4.67	27
Indiana	1,387,088	207.17	35	4.60	28
Louisiana	944,418	202.68	36	4.60	29
Georgia	2,095,956	199.40	37	4.48	30
Nebraska	431,991	224.34	28	4.45	31
New Jersey	2,515,036	283.03	13	4.36	32
Kansas	611,668	210.10	33	4.30	33
Mississippi	465,989	156.32	49	4.27	34
Arkansas	527,087	175.13	44	4.22	35
New Hampshire	327,183	241.74	25	4.13	36
Utah	559,108	177.29	42	4.08	37
Arizona	1,218,637	170.25	46	4.06	38
Texas	5,520,978	192.85	40	4.03	39
Alabama	801,321	163.95	48	4.01	40
Colorado	1,245,122	218.78	32	3.99	41
Tennessee	1,198,179	176.94	43	3.95	42
South Dakota	170,857	194.44	39	3.93	43
North Carolina	1,788,888	172.31	45	3.92	44
Massachusetts	1,765,242	256.48	22	3.76	45
North Dakota	148,796	196.28	38	3.74	46
Connecticut	937,968	262.62	20	3.66	47
Vermont	115,538	185.05	41	3.58	48
Oklahoma	577,825	146.65	50	3.36	49
Illinois	2,097,479	164.86	47	3.03	50
Nevada	420,240	138.81	51	2.97	51
U.S. Total	\$84,809,586	\$259.60		\$5.01	
WI % Difference From U.S. Average		8.1%		14.1%	

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

## ATTACHMENT 41

### Rankings on State and Local Government Expenditures for Hospitals Fiscal Year 2017-18

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$4,045,349	\$1,357.04	3	\$37.05	1
Wyoming	1,194,212	2,067.54	1	36.49	2
South Carolina	6,931,077	1,363.27	2	32.69	3
Alabama	6,096,641	1,247.35	5	30.48	4
Iowa	4,178,905	1,327.22	4	27.91	5
Kansas	3,543,036	1,216.97	6	24.92	6
North Carolina	10,929,612	1,052.79	7	23.97	7
Utah	2,494,225	790.93	10	18.21	8
New Mexico	1,372,557	655.87	17	16.51	9
Washington	7,019,946	933.02	8	16.18	10
Missouri	4,369,056	713.71	12	15.78	11
Indiana	4,645,132	693.77	14	15.42	12
Oregon	2,973,362	711.01	13	14.72	13
Kentucky	2,617,701	586.78	21	14.37	14
Texas	19,642,090	686.10	15	14.34	15
Louisiana	2,877,524	617.54	18	14.02	16
New York	17,974,459	920.33	9	13.94	17
Tennessee	4,049,964	598.08	20	13.35	18
California	30,359,704	769.35	11	12.74	19
Virginia	5,827,681	685.51	16	12.38	20
Michigan	5,424,564	543.32	22	11.84	21
Georgia	5,302,725	504.49	24	11.35	22
Arkansas	1,401,268	465.58	27	11.21	23
Alaska	452,387	615.38	19	10.66	24
Idaho	729,541	416.75	31	10.05	25
Florida	10,199,396	480.10	26	10.03	26
Ohio	5,236,507	448.47	29	9.59	27
Nebraska	885,328	459.76	28	9.12	28
Colorado	2,827,406	496.80	25	9.06	29
<b>Wisconsin</b>	<b>2,442,716</b>	<b>420.62</b>	<b>30</b>	<b>8.56</b>	<b>30</b>
Nevada	1,118,385	369.43	34	7.90	31
Oklahoma	1,292,769	328.09	37	7.51	32
Hawaii	553,025	389.29	33	7.27	33
Pennsylvania	4,713,470	368.21	35	6.91	34
West Virginia	485,889	269.30	38	6.87	35
Minnesota	2,017,003	359.78	36	6.59	36
District of Columbia	357,699	509.87	23	6.50	37
Connecticut	1,447,948	405.42	32	5.65	38
Illinois	3,207,656	252.11	40	4.63	39
New Jersey	2,377,973	267.61	39	4.12	40
Maine	220,163	164.42	42	3.54	41
Massachusetts	1,612,105	234.23	41	3.43	42
Montana	153,510	144.73	43	3.16	43
South Dakota	121,301	138.05	44	2.79	44
Arizona	709,005	99.05	46	2.36	45
Delaware	80,689	83.57	47	1.66	46
Maryland	605,003	100.24	45	1.65	47
North Dakota	49,587	65.41	48	1.25	48
Rhode Island	56,365	53.26	49	1.01	49
New Hampshire	63,389	46.83	50	0.80	50
Vermont	24,763	39.66	51	0.77	51
U.S. Total	\$199,311,768	\$610.10		\$11.77	
WI % Difference From U.S. Average		-31.1%		-27.2%	

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 2017-18

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$324,086	\$427.51	2	\$8.14	1
District of Columbia	333,052	474.74	1	6.05	2
Nevada	717,944	237.15	6	5.07	3
Colorado	1,553,503	272.96	3	4.98	4
Minnesota	1,401,314	249.96	4	4.58	5
Illinois	3,045,451	239.36	5	4.39	6
New Mexico	344,116	164.43	17	4.14	7
Hawaii	312,473	219.96	8	4.11	8
Wyoming	132,673	229.70	7	4.05	9
Utah	521,913	165.50	16	3.81	10
South Dakota	161,193	183.45	10	3.71	11
Oregon	741,936	177.42	12	3.67	12
Louisiana	741,184	159.06	18	3.61	13
Florida	3,516,038	165.50	15	3.46	14
West Virginia	224,797	124.59	26	3.18	15
Maryland	1,142,153	189.23	9	3.12	16
Washington	1,346,121	178.91	11	3.10	17
Oklahoma	528,057	134.02	20	3.07	18
Alaska	129,214	175.77	13	3.04	19
South Carolina	623,827	122.70	27	2.94	20
Idaho	210,786	120.41	29	2.90	21
California	6,829,549	173.07	14	2.87	22
Ohio	1,542,566	132.11	23	2.83	23
Arizona	836,787	116.90	31	2.79	24
Kansas	385,961	132.57	21	2.71	25
Missouri	751,064	122.69	28	2.71	26
<b>Wisconsin</b>	<b>756,941</b>	<b>130.34</b>	<b>25</b>	<b>2.65</b>	<b>27</b>
Nebraska	254,465	132.15	22	2.62	28
North Carolina	1,172,640	112.95	33	2.57	29
Iowa	378,129	120.09	30	2.53	30
Georgia	1,167,645	111.09	34	2.50	31
Michigan	1,142,625	114.44	32	2.49	32
Alabama	482,033	98.62	37	2.41	33
Virginia	1,117,503	131.45	24	2.37	34
New York	3,053,847	156.36	19	2.37	35
Kentucky	427,428	95.81	38	2.35	36
Montana	111,387	105.02	36	2.29	37
Mississippi	242,086	81.21	44	2.22	38
Tennessee	640,450	94.58	39	2.11	39
Vermont	67,609	108.29	35	2.09	40
Arkansas	260,676	86.61	41	2.08	41
Texas	2,676,176	93.48	40	1.95	42
Indiana	535,689	80.01	45	1.78	43
Maine	103,106	77.00	48	1.66	44
Delaware	76,258	78.98	46	1.57	45
Pennsylvania	1,068,190	83.45	42	1.57	46
Rhode Island	83,182	78.60	47	1.50	47
New Hampshire	112,030	82.77	43	1.41	48
New Jersey	657,335	73.97	51	1.14	49
Massachusetts	511,966	74.39	50	1.09	50
Connecticut	<u>270,159</u>	75.64	49	1.05	51
U.S. Total	\$45,767,313	\$140.10		\$2.70	
WI % Difference From U.S. Average		-7.0%		-1.8%	

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

## ATTACHMENT 43

### Rankings on State and Local Government Expenditures for Natural Resources Fiscal Year 2017-18

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$546,218	\$743.01	1	\$12.87	1
Montana	357,622	337.17	4	7.35	2
Wyoming	225,027	389.59	2	6.88	3
North Dakota	271,272	357.84	3	6.81	4
Louisiana	1,090,752	234.08	5	5.32	5
Idaho	333,765	190.66	9	4.60	6
South Dakota	199,664	227.23	6	4.59	7
Florida	4,085,750	192.32	8	4.02	8
Vermont	124,112	198.78	7	3.85	9
New Mexico	306,204	146.32	16	3.68	10
West Virginia	233,057	129.17	17	3.30	11
Iowa	483,465	153.55	13	3.23	12
Nebraska	309,333	160.64	12	3.19	13
Oregon	625,421	149.55	14	3.10	14
Mississippi	319,137	107.06	24	2.92	15
Washington	1,251,640	166.36	11	2.89	16
Arkansas	348,863	115.91	20	2.79	17
California	6,632,192	168.07	10	2.78	18
Minnesota	829,770	148.01	15	2.71	19
Kentucky	476,044	106.71	25	2.61	20
Nevada	348,143	115.00	21	2.46	21
<b>Wisconsin</b>	<b>676,252</b>	<b>116.45</b>	<b>19</b>	<b>2.37</b>	<b>22</b>
Maine	147,072	109.83	23	2.37	23
Utah	321,017	101.80	27	2.34	24
Hawaii	156,759	110.35	22	2.06	25
Kansas	282,684	97.10	28	1.99	26
Colorado	603,325	106.01	26	1.93	27
Delaware	81,879	84.81	30	1.68	28
Indiana	501,956	74.97	32	1.67	29
Maryland	583,169	96.62	29	1.59	30
District of Columbia	86,889	123.85	18	1.58	31
Rhode Island	87,651	82.82	31	1.58	32
Missouri	434,611	71.00	33	1.57	33
North Carolina	707,352	68.14	34	1.55	34
Arizona	443,513	61.96	37	1.48	35
Tennessee	425,312	62.81	36	1.40	36
Alabama	269,004	55.04	42	1.35	37
Georgia	611,228	58.15	39	1.31	38
Pennsylvania	829,785	64.82	35	1.22	39
South Carolina	254,461	50.05	44	1.20	40
Texas	1,583,204	55.30	41	1.16	41
Oklahoma	177,132	44.95	48	1.03	42
Illinois	689,852	54.22	43	1.00	43
Michigan	454,233	45.50	47	0.99	44
New Jersey	530,812	59.74	38	0.92	45
Virginia	422,224	49.67	45	0.90	46
New Hampshire	66,305	48.99	46	0.84	47
Ohio	446,947	38.28	50	0.82	48
Connecticut	197,921	55.42	40	0.77	49
Massachusetts	266,789	38.76	49	0.57	50
New York	547,189	28.02	51	0.42	51
U.S. Total	\$32,283,978	\$98.82		\$1.91	
WI % Difference From U.S. Average		17.8%		24.4%	

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

**ATTACHMENT 44**

**Rankings on State and Local Government Employee Retirement Expenditures  
Fiscal Year 2017-18**

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,327,882	\$1,806.30	1	\$31.28	1
Ohio	16,200,822	1,387.49	6	29.67	2
Illinois	19,654,539	1,544.80	3	28.35	3
New Mexico	2,329,550	1,113.16	10	28.02	4
Oregon	5,385,967	1,287.93	7	26.66	5
Mississippi	2,801,171	939.67	19	25.65	6
New York	32,985,012	1,688.91	2	25.58	7
Kentucky	4,246,206	951.82	17	23.32	8
California	55,381,846	1,403.44	5	23.24	9
Louisiana	4,691,104	1,006.74	14	22.86	10
Rhode Island	1,220,162	1,152.96	9	21.96	11
<b>Wisconsin</b>	<b>5,868,646</b>	<b>1,010.55</b>	<b>13</b>	<b>20.57</b>	<b>12</b>
Connecticut	5,145,533	1,440.71	4	20.07	13
Michigan	9,137,404	915.20	20	19.94	14
Missouri	5,417,532	884.98	23	19.57	15
West Virginia	1,382,144	766.03	28	19.54	16
New Jersey	11,112,576	1,250.57	8	19.25	17
South Carolina	4,000,721	786.90	26	18.87	18
Hawaii	1,416,523	997.13	15	18.61	19
Wyoming	608,490	1,053.48	12	18.59	20
Alabama	3,698,801	756.76	29	18.49	21
Pennsylvania	12,508,442	977.15	16	18.35	22
Montana	868,262	818.60	24	17.86	23
Nevada	2,457,930	811.91	25	17.37	24
Colorado	5,410,612	950.68	18	17.34	25
Georgia	7,789,365	741.06	30	16.67	26
Minnesota	5,060,037	902.57	22	16.54	27
Arkansas	2,017,175	670.22	35	16.13	28
Massachusetts	7,454,587	1,083.10	11	15.88	29
Arizona	4,685,472	654.58	36	15.62	30
Maine	969,523	724.03	32	15.60	31
Iowa	2,326,191	738.80	31	15.54	32
Delaware	744,398	771.01	27	15.32	33
Maryland	5,477,892	907.57	21	14.97	34
Oklahoma	2,567,288	651.56	37	14.91	35
South Dakota	599,244	681.97	34	13.79	36
North Carolina	6,210,147	598.19	42	13.62	37
Texas	18,267,801	638.09	39	13.34	38
Kansas	1,896,009	651.25	38	13.33	39
Idaho	945,179	539.94	48	13.02	40
Virginia	6,084,238	715.68	33	12.92	41
Florida	12,607,311	593.44	44	12.40	42
Utah	1,600,147	507.41	49	11.68	43
Nebraska	1,119,827	581.54	46	11.54	44
Vermont	370,855	593.98	43	11.49	45
Tennessee	3,384,519	499.81	50	11.15	46
North Dakota	438,354	578.24	47	11.01	47
Washington	4,666,155	620.18	40	10.76	48
New Hampshire	793,585	586.34	45	10.01	49
Indiana	2,748,871	410.56	51	9.13	50
District of Columbia	<u>427,528</u>	609.41	41	7.77	51
U.S. Total	\$316,509,575	\$968.85		\$18.69	
WI % Difference From U.S. Average		4.3%		10.1%	

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

## ATTACHMENT 45

### Rankings on State and Local Government Unemployment Compensation Expenditures Fiscal Year 2017-18

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Jersey	\$2,014,407	\$226.69	1	\$3.49	1
Massachusetts	1,500,798	218.06	2	3.20	2
Pennsylvania	1,878,398	146.74	6	2.76	3
Connecticut	685,062	191.81	3	2.67	4
Rhode Island	147,335	139.22	10	2.65	5
Minnesota	808,664	144.24	7	2.64	6
North Dakota	104,931	138.42	11	2.64	7
Alaska	110,607	150.46	5	2.61	8
Illinois	1,805,810	141.93	8	2.60	9
Iowa	381,894	121.29	13	2.55	10
Washington	1,055,124	140.24	9	2.43	11
Oregon	483,717	115.67	15	2.39	12
District of Columbia	131,764	187.82	4	2.39	13
Montana	110,765	104.43	18	2.28	14
Hawaii	169,438	119.27	14	2.23	15
California	5,232,224	132.59	12	2.20	16
Nevada	297,279	98.20	19	2.10	17
Vermont	65,654	105.15	17	2.03	18
West Virginia	142,434	78.94	23	2.01	19
New Mexico	148,412	70.92	27	1.79	20
New York	2,212,927	113.31	16	1.72	21
Texas	2,325,678	81.24	22	1.70	22
Michigan	766,417	76.76	25	1.67	23
Wyoming	54,335	94.07	20	1.66	24
Ohio	905,430	77.54	24	1.66	25
Kentucky	293,450	65.78	30	1.61	26
<b>Wisconsin</b>	<b>409,954</b>	<b>70.59</b>	<b>28</b>	<b>1.44</b>	<b>27</b>
Delaware	66,699	69.08	29	1.37	28
Maine	84,394	63.02	31	1.36	29
Maryland	495,386	82.07	21	1.35	30
Oklahoma	230,313	58.45	32	1.34	31
Colorado	415,641	73.03	26	1.33	32
Idaho	86,773	49.57	34	1.20	33
Kansas	161,386	55.43	33	1.14	34
Utah	153,262	48.60	35	1.12	35
Missouri	284,123	46.41	36	1.03	36
Arkansas	126,221	41.94	37	1.01	37
Indiana	257,129	38.40	38	0.85	38
South Carolina	170,942	33.62	42	0.81	39
Arizona	237,310	33.15	43	0.79	40
Alabama	157,469	32.22	45	0.79	41
Nebraska	72,638	37.72	41	0.75	42
Louisiana	152,994	32.83	44	0.75	43
Tennessee	212,961	31.45	47	0.70	44
Virginia	325,686	38.31	39	0.69	45
Mississippi	74,853	25.11	49	0.69	46
Georgia	318,888	30.34	48	0.68	47
South Dakota	28,151	32.04	46	0.65	48
New Hampshire	51,300	37.90	40	0.65	49
North Carolina	185,521	17.87	50	0.41	50
Florida	<u>377,624</u>	17.78	51	0.37	51
U.S. Total	\$28,970,572	\$88.68		\$1.71	
WI % Difference From U.S. Average		-20.4%		-16.0%	

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

**ATTACHMENT 46**

**Rankings on State and Local Government Utility Expenditures  
Fiscal Year 2017-18**

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$4,076,547	\$5,810.80	1	\$74.05	1
Nebraska	4,376,125	2,272.59	2	45.10	2
Tennessee	9,854,989	1,455.33	4	32.48	3
New York	33,176,696	1,698.73	3	25.73	4
Washington	10,073,722	1,338.90	5	23.22	5
Arizona	6,302,830	880.53	9	21.01	6
California	44,810,209	1,135.54	6	18.80	7
Utah	2,419,126	767.11	12	17.66	8
Oklahoma	2,904,932	737.25	13	16.87	9
South Carolina	3,570,825	702.34	14	16.84	10
Alaska	682,120	927.88	8	16.07	11
Alabama	3,145,109	643.48	17	15.73	12
Hawaii	1,184,125	833.54	10	15.56	13
Massachusetts	6,902,137	1,002.83	7	14.70	14
Colorado	4,405,510	774.08	11	14.12	15
Georgia	6,324,792	601.72	19	13.53	16
Texas	17,609,004	615.08	18	12.86	17
Oregon	2,505,881	599.22	20	12.40	18
Minnesota	3,640,987	649.45	15	11.90	19
Illinois	8,250,419	648.46	16	11.90	20
Kentucky	2,126,042	476.57	27	11.67	21
Delaware	554,364	574.19	21	11.41	22
Kansas	1,620,188	556.51	22	11.39	23
Florida	11,522,457	542.38	23	11.33	24
Nevada	1,554,429	513.46	25	10.98	25
New Mexico	906,944	433.38	33	10.91	26
North Carolina	4,918,466	473.77	28	10.79	27
Missouri	2,775,146	453.34	29	10.02	28
Wyoming	293,662	508.42	26	8.97	29
Iowa	1,330,223	422.48	34	8.88	30
Indiana	2,632,021	393.10	40	8.74	31
Maryland	3,145,762	521.18	24	8.60	32
<b>Wisconsin</b>	<b>2,444,682</b>	<b>420.96</b>	<b>35</b>	<b>8.57</b>	<b>33</b>
North Dakota	340,027	448.54	30	8.54	34
Vermont	274,832	440.18	31	8.51	35
South Dakota	348,125	396.18	39	8.01	36
Arkansas	995,421	330.73	43	7.96	37
Michigan	3,564,016	356.97	41	7.78	38
Mississippi	828,270	277.85	46	7.59	39
Pennsylvania	5,124,556	400.33	38	7.52	40
Ohio	4,067,625	348.36	42	7.45	41
Virginia	3,434,770	404.03	37	7.30	42
New Jersey	3,873,562	435.92	32	6.71	43
Louisiana	1,305,699	280.21	45	6.36	44
Rhode Island	345,864	326.81	44	6.22	45
Connecticut	1,455,091	407.42	36	5.68	46
West Virginia	400,366	221.90	47	5.66	47
Montana	233,055	219.73	48	4.79	48
Idaho	250,054	142.84	50	3.44	49
Maine	192,237	143.56	49	3.09	50
New Hampshire	<u>162,949</u>	120.39	51	2.06	51
U.S. Total	\$239,236,990	\$732.31		\$14.12	
WI % Difference From U.S. Average		-42.5%		-39.3%	

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



## ATTACHMENT 47

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

Fiscal Year	Total Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$33,573,416		\$6,375.25	13	7.6%	\$266.04	13	9.9%
1997-98	37,048,643	10.4%	6,993.38	10	12.1	276.66	10	13.9
1998-99	38,789,294	4.7	7,273.90	7	13.1	270.64	9	14.7
1999-00	43,002,778	10.9	8,002.01	6	16.2	287.80	9	18.6
2001-02	31,424,054	-26.9**	5,771.00	36	-8.1	188.02	40	-6.3
2003-04	48,807,424	55.3**	8,851.50	12	6.5	276.88	17	7.8
2004-05	48,235,097	-1.2	8,697.02	15	1.6	261.74	18	3.8
2005-06	47,958,813	-0.6	8,598.38	24	-6.4	251.13	19	-3.0
2006-07	56,071,375	16.9	9,993.52	21	-1.9	276.69	19	2.6
2007-08	41,507,003	-26.0	7,358.10	40	-14.6	195.82	43	-10.3
2008-09	23,264,731	-43.9	4,103.66	51	-40.0	105.99	51	-37.2
2009-10	66,290,788	184.9	11,649.43	7	13.3	307.14	7	16.4
2010-11	62,969,064	-5.0	11,036.97	21	-0.1	283.76	22	3.4
2011-12	50,993,281	-19.0	8,914.97	32	-6.5	217.08	34	-3.4
2012-13	63,879,235	25.3	11,135.08	20	2.5	259.51	21	5.8
2013-14	11,355,931	-82.2	1,974.42	50	-91.3	45.84	50	-91.0
2014-15	58,953,454	419.1	10,233.30	24	-3.9	228.07	27	0.0
2015-16	53,990,652	-8.4	9,352.87	33	-11.4	200.00	38	-7.8
2016-17	64,125,909	18.8	11,074.93	25	-8.2	233.38	32	-3.8
2017-18	73,583,651	14.7	12,670.66	19	1.4	257.96	18	7.1
Cumulative Change		119.2%						
Average Annual Change		3.8%						

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

\*\*Two-year growth rate.

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

## ATTACHMENT 48

### Historical Data On Wisconsin State and Local Government General Revenue (Includes General Revenue from Own Sources and Revenue from the Federal Government)

Fiscal Year	General Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$25,380,526		\$4,819.50	19	1.9%	\$201.12	20	4.1%
1997-98	26,848,016	5.8%	5,067.89	20	2.4	200.49	21	4.0
1998-99	28,444,883	5.9	5,334.08	18	3.8	198.47	21	5.2
1999-00	30,571,703	7.5	5,688.82	16	4.1	204.60	20	6.2
2001-02	32,555,386	6.5*	5,978.77	18	2.1	194.79	25	4.1
2003-04	35,637,492	9.5*	6,463.06	20	0.3	202.17	27	1.6
2004-05	36,720,655	3.0	6,620.91	25	-3.4	199.26	32	-1.4
2005-06	38,361,645	4.5	6,877.74	32	-6.6	200.87	34	-3.2
2006-07	40,066,854	4.4	7,141.06	33	-7.7	197.72	32	-3.5
2007-08	41,797,032	4.3	7,409.51	29	-7.0	197.19	31	-2.3
2008-09	44,253,152	5.9	7,805.80	23	-1.4	201.62	26	3.2
2009-10	45,995,436	3.9	8,082.88	23	-0.4	213.11	26	2.3
2010-11	47,539,727	3.4	8,332.57	23	-0.8	214.23	27	2.6
2011-12	45,584,468	-4.1	7,969.37	28	-3.8	194.05	28	-0.6
2012-13	46,826,549	2.7	8,162.55	28	-4.0	190.24	29	-0.9
2013-14	47,180,737	0.8	8,203.17	30	-5.7	190.44	29	-2.5
2014-15	48,109,746	2.0	8,351.02	31	-8.3	186.12	31	-4.5
2015-16	49,372,903	2.6	8,552.93	30	-8.5	182.90	33	-4.8
2016-17	50,961,655	3.2	8,801.38	31	-8.4	185.47	34	-4.0
2017-18	51,907,684	1.9	8,938.19	34	-11.2	181.97	35	-6.3
Cumulative Change		104.5%						
Average Annual Change		3.5%						

\*Two-year growth rate.

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

**ATTACHMENT 49**

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

Fiscal Year	General Own-Source Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$21,207,549		\$4,027.10	13	5.1%	\$168.05	16	7.4%
1997-98	22,741,309	7.2%	4,292.70	13	6.6	169.82	14	8.4
1998-99	23,826,808	4.8	4,468.09	13	7.2	166.25	16	8.6
1999-00	25,512,675	7.1	4,747.43	12	7.2	170.74	16	9.4
2001-02	26,099,770	2.3*	4,793.20	14	4.1	156.16	16	6.1
2003-04	28,375,466	8.7*	5,146.05	18	2.9	160.97	18	4.2
2004-05	29,620,064	4.4	5,340.64	20	-0.6	160.73	25	1.5
2005-06	31,236,392	5.5	5,600.27	26	-4.2	163.56	27	-0.7
2006-07	32,896,580	5.3	5,863.11	27	-5.3	162.33	27	-1.0
2007-08	34,411,501	4.6	6,100.25	23	-4.6	162.35	24	0.2
2008-09	35,093,414	2.0	6,190.12	21	0.4	159.88	18	5.1
2009-10	35,161,423	0.2	6,179.00	19	1.3	162.91	20	4.0
2010-11	41,022,022	16.7	7,190.18	26	-7.1	184.86	27	-3.8
2011-12	36,126,640	-11.9	6,315.89	23	-1.8	153.79	21	1.5
2012-13	37,316,253	3.3	6,504.77	23	-2.3	151.60	24	0.9
2013-14	37,594,433	0.7	6,536.43	25	-3.9	151.75	25	-0.7
2014-15	38,340,049	2.0	6,655.17	26	-5.7	148.32	27	-1.8
2015-16	39,581,318	3.2	6,856.72	25	-4.7	146.62	25	-0.9
2016-17	41,022,022	3.6	7,084.75	25	-4.5	149.30	25	0.0
2017-18	42,023,138	2.4	7,236.13	25	-7.3	147.32	28	-2.2
Cumulative Change		98.2%						
Average Annual Change		3.3%						

\*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
1996-97	\$15,625,389		\$2,967.10	9	11.0%	\$123.82	8	13.4%
1997-98	16,643,017	6.5%	3,141.57	10	12.0	124.28	6	13.8
1998-99	17,417,597	4.7	3,266.21	7	11.8	121.53	5	13.3
1999-00	18,546,574	6.5	3,451.17	9	11.6	124.12	4	13.9
2001-02	18,609,916	0.3*	3,417.70	12	8.6	111.35	6	10.7
2003-04	20,440,988	9.8*	3,707.09	13	7.4	115.96	6	8.8
2004-05	21,403,526	4.7	3,859.16	17	3.8	116.14	11	6.0
2005-06	22,293,077	4.2	3,996.85	17	-1.1	116.73	16	2.6
2006-07	23,321,799	4.6	4,156.61	19	-2.4	115.08	17	2.0
2007-08	24,192,266	3.7	4,288.65	19	-1.9	114.13	14	3.0
2008-09	24,541,802	1.4	4,328.92	17	3.6	111.81	11	8.5
2009-10	24,811,694	1.1	4,360.21	17	5.5	114.96	10	8.3
2010-11	25,843,414	4.2	4,529.73	17	5.0	116.46	11	8.7
2011-12	25,480,374	-1.4	4,454.64	19	0.7	108.47	15	4.1
2012-13	26,424,600	3.7	4,606.19	18	0.0	107.35	16	3.2
2013-14	26,383,845	-0.2	4,587.28	19	-2.3	106.50	17	1.0
2014-15	26,834,807	1.7	4,658.06	21	-4.5	103.81	22	-0.5
2015-16	27,620,213	2.9	4,784.69	21	-3.5	102.32	17	0.4
2016-17	28,328,731	2.6	4,892.54	21	-3.8	103.10	18	0.7
2017-18	29,134,079	2.8	5,016.71	24	-7.0	102.14	24	-1.8
Cumulative Change		86.5%						
Average Annual Change		3.0%						

\*Two-year growth rate.

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

## ATTACHMENT 51

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

Fiscal Year	Property Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$5,220,551		\$991.33	12	23.5%	\$41.37	11	26.2%
1997-98	5,248,858	0.5%	990.79	14	18.8	39.20	11	20.7
1998-99	5,524,611	5.3	1,035.99	13	20.6	38.55	11	22.3
1999-00	5,689,395	3.0	1,058.69	12	19.9	38.08	10	22.3
2001-02	6,466,173	13.7*	1,187.51	13	22.3	38.69	10	24.7
2003-04	7,429,001	14.9*	1,347.29	11	24.1	42.14	9	25.7
2004-05	7,796,015	4.9	1,405.66	12	23.7	42.30	11	26.4
2005-06	8,016,716	2.8	1,437.29	12	17.6	41.98	10	22.0
2006-07	8,391,341	4.7	1,495.58	13	15.8	41.41	12	21.1
2007-08	8,824,338	5.2	1,564.32	13	16.2	41.63	9	22.0
2008-09	9,625,020	9.1	1,697.75	13	19.8	43.85	9	25.4
2009-10	10,030,053	4.2	1,762.60	13	22.8	46.47	9	26.2
2010-11	10,056,076	0.3	1,762.59	13	23.2	45.32	10	27.5
2011-12	9,045,852	-10.0	1,581.45	14	11.3	38.51	12	15.0
2012-13	9,437,350	4.3	1,645.07	14	14.6	38.34	11	18.4
2013-14	9,541,415	1.1	1,658.94	14	13.5	38.51	11	17.4
2014-15	9,282,567	-2.7	1,611.29	15	6.7	35.91	15	11.1
2015-16	9,397,034	1.2	1,627.86	15	4.2	34.81	16	8.4
2016-17	9,586,292	2.0	1,655.61	15	2.4	34.89	17	7.2
2017-18	9,756,004	1.8	1,679.92	20	0.3	34.20	17	5.9
Cumulative Change		86.9%						
Average Annual Change		3.0%						

\*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
1996-97	\$4,538,218		\$861.76	9	47.7%	\$35.96	7	50.9%
1997-98	5,047,515	11.2%	952.78	9	49.6	37.69	7	52.1
1998-99	5,162,239	2.3	968.04	9	42.7	36.02	8	44.6
1999-00	5,952,301	15.3	1,107.61	9	47.7	39.84	6	50.6
2001-02	4,973,615	-16.4*	913.40	12	29.5	29.76	11	32.1
2003-04	5,251,190	5.6*	952.33	12	29.6	29.79	10	31.2
2004-05	5,465,082	4.1	985.38	14	20.2	29.66	15	22.8
2005-06	5,906,515	8.1	1,058.96	15	17.6	30.93	16	22.0
2006-07	6,333,633	7.2	1,128.83	15	17.1	31.25	15	22.4
2007-08	6,466,878	2.1	1,146.41	16	14.3	30.51	13	20.1
2008-09	5,971,177	-7.7	1,053.25	14	19.3	27.20	12	24.9
2009-10	5,791,991	-3.0	1,017.84	14	20.4	26.84	13	23.7
2010-11	6,429,115	11.0	1,126.87	12	23.1	28.97	11	27.4
2011-12	6,762,399	5.2	1,182.25	13	20.5	28.79	13	24.5
2012-13	7,227,690	6.9	1,259.89	13	17.2	29.36	12	21.0
2013-14	6,793,269	-6.0	1,181.12	14	9.6	27.42	13	13.3
2014-15	7,069,248	4.1	1,227.10	15	6.7	27.35	19	11.1
2015-16	7,486,676	5.9	1,296.93	13	11.6	27.73	13	16.1
2016-17	7,792,543	4.1	1,345.82	12	13.7	28.36	12	19.1
2017-18	8,151,462	4.6	1,403.63	14	7.7	28.58	14	13.7
Cumulative Change		79.6%						
Average Annual Change		2.8%						

\*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
1996-97	\$3,017,168		\$572.93	28	-12.6%	\$23.91	33	-10.7%
1997-98	3,217,885	6.7%	607.41	28	-11.2	24.03	33	-9.8
1998-99	3,440,139	6.9	645.11	27	-10.3	24.00	33	-9.1
1999-00	3,695,182	7.4	687.60	27	-9.8	24.73	32	-8.0
2001-02	3,913,811	5.9*	718.77	27	-7.3	23.42	26	-5.5
2003-04	4,139,085	5.8*	750.65	29	-10.4	23.48	32	-9.3
2004-05	4,299,914	3.9	775.29	31	-12.9	23.33	33	-11.0
2005-06	4,394,934	2.2	787.95	33	-17.7	23.01	36	-14.7
2006-07	4,445,533	1.2	792.32	36	-20.6	21.94	35	-17.0
2007-08	4,567,730	2.7	809.74	34	-19.2	21.55	34	-15.1
2008-09	4,428,298	-3.1	781.11	33	-17.7	20.18	35	-13.9
2009-10	4,270,869	-3.6	750.53	35	-19.5	19.79	37	-17.3
2010-11	4,447,693	4.1	779.57	34	-20.3	20.04	37	-17.5
2011-12	4,626,040	4.0	808.75	34	-21.0	19.69	38	-18.4
2012-13	4,753,168	2.7	828.55	35	-21.8	19.31	37	-19.3
2013-14	4,980,510	4.8	865.95	34	-21.4	20.10	36	-18.8
2014-15	5,278,478	6.0	916.25	34	-20.2	20.42	36	-16.9
2015-16	5,461,949	3.5	946.18	33	-19.1	20.23	34	-15.8
2016-17	5,610,211	2.7	968.92	34	-19.1	20.42	35	-15.3
2017-18	5,888,814	5.0	1,014.02	34	-19.4	20.64	33	-14.9
Cumulative Change		95.2%						
Average Annual Change		3.2%						

\*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
1996-97	\$798,630		\$151.65	7	46.6%	\$6.33	10	49.8%
1997-98	844,052	5.7%	159.33	6	50.3	6.30	12	52.7
1998-99	907,722	7.5	170.22	2	57.8	6.33	9	60.0
1999-00	919,848	1.3	171.17	3	56.1	6.16	9	59.2
2001-02	955,404	3.9*	175.46	4	52.7	5.72	11	55.7
2003-04	935,953	-2.0*	169.74	6	42.2	5.31	13	44.1
2004-05	957,055	2.3	172.56	7	42.6	5.19	11	45.6
2005-06	975,646	1.9	174.92	4	41.1	5.11	9	46.4
2006-07	996,200	2.1	177.55	5	41.3	4.92	10	47.7
2007-08	1,001,339	0.5	177.51	5	38.5	4.72	9	45.5
2008-09	970,173	-3.1	171.13	5	38.8	4.42	8	45.4
2009-10	972,979	0.3	170.98	6	39.5	4.51	11	43.3
2010-11	989,545	1.7	173.44	6	31.2	4.46	10	35.8
2011-12	985,001	-0.5	172.20	8	30.5	4.19	10	34.8
2012-13	968,338	-1.7	168.80	10	28.6	3.93	11	32.8
2013-14	1,000,595	3.3	173.97	9	29.4	4.04	11	33.8
2014-15	1,014,656	1.4	176.13	9	28.8	3.93	12	34.2
2015-16	1,043,282	2.8	180.73	11	29.2	3.86	15	34.5
2016-17	1,044,996	0.2	180.48	13	25.9	3.80	17	31.8
2017-18	1,051,479	0.6	181.06	15	18.7	3.69	19	25.3

Cumulative Change                      31.7%

Average Annual Change                1.3%

\*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
1996-97	\$695,301		\$132.03	15	6.3%	\$5.51	14	8.5%
1997-98	680,639	-2.1%	128.48	14	3.0	5.08	15	4.7
1998-99	670,958	-1.4	125.82	16	3.5	4.68	15	4.9
1999-00	654,239	-2.5	121.74	17	-4.9	4.38	20	-3.0
2001-02	445,016	-32.0**	81.73	16	-16.5	2.66	24	-14.9
2003-04	681,990	53.3**	123.68	12	7.4	3.87	13	8.8
2004-05	782,742	14.8	141.13	16	-3.6	4.25	17	-1.5
2005-06	808,200	3.3	144.90	26	-18.5	4.23	29	-15.5
2006-07	923,359	14.2	164.57	24	-18.7	4.56	27	-15.0
2007-08	863,088	-6.5	153.00	20	-18.7	4.07	23	-14.6
2008-09	656,872	-23.9	115.87	23	-23.2	2.99	24	-19.6
2009-10	851,537	29.6	149.64	12	4.9	3.95	13	7.8
2010-11	850,647	-0.1	149.10	18	-4.1	3.83	20	-0.7
2011-12	934,103	9.8	163.31	16	4.9	3.98	17	8.3
2012-13	955,752	2.3	166.60	17	-0.4	3.88	17	2.8
2013-14	981,282	2.7	170.61	17	-0.5	3.96	16	2.9
2014-15	1,032,411	5.2	179.21	18	0.6	3.99	18	4.7
2015-16	986,785	-4.4	170.94	17	3.0	3.66	18	7.2
2016-17	959,699	-2.7	165.75	16	1.9	3.49	18	6.8
2017-18	910,466	-5.1	156.78	19	-8.6	3.19	20	-3.6
Cumulative Change		30.9%						
Average Annual Change		1.3%						

\* Amounts reflect the corporate income/franchise tax plus the economic development surcharge (which was converted from the recycling surcharge pursuant to 2011 Act 32).

\*\*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
1996-97	\$3,586,025		\$680.95	30	-2.6%	\$28.42	34	-0.5%
1997-98	3,705,533	3.3%	699.46	30	-4.3	27.67	34	-2.7
1998-99	4,054,748	9.4	760.36	27	0.6	28.29	29	2.0
1999-00	4,308,570	6.3	801.74	26	1.2	28.84	28	3.2
2001-02	4,857,445	12.7*	892.07	26	1.3	29.06	27	3.3
2003-04	5,272,313	8.5*	956.16	25	-2.7	29.91	29	-1.5
2004-05	5,424,632	2.9	978.09	26	-6.2	29.44	33	-4.2
2005-06	5,782,728	6.6	1,036.77	26	-7.3	30.28	32	-3.8
2006-07	6,146,461	6.3	1,095.47	31	-6.0	30.33	31	-1.7
2007-08	6,651,993	8.2	1,179.22	29	-4.6	31.38	31	0.3
2008-09	7,083,780	6.5	1,249.51	26	-3.0	32.27	30	1.5
2009-10	7,044,417	-0.6	1,237.93	28	-6.9	32.64	32	-4.3
2010-11	7,362,676	4.5	1,290.50	28	-6.2	33.18	30	-2.9
2011-12	7,248,283	-1.6	1,267.19	30	-7.0	30.86	32	-3.9
2012-13	7,530,980	3.9	1,312.76	28	-5.8	30.59	30	-2.7
2013-14	7,530,979	0.0	1,309.39	28	-9.1	30.40	33	-6.0
2014-15	7,717,897	2.5	1,339.69	28	-10.1	29.86	28	-6.3
2015-16	8,194,234	6.2	1,419.50	26	-9.1	30.35	28	-5.4
2016-17	8,453,296	3.2	1,459.94	27	-10.1	30.77	30	-5.8
2017-18	8,604,284	1.8	1,481.61	28	-11.6	30.16	31	-6.7

Cumulative Change 139.9%

Average Annual Change 4.3%

\*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
1996-97	\$4,172,977		\$792.41	35	-11.7%	\$33.07	35	-9.8%
1997-98	4,106,707	-1.6%	775.19	40	-16.2	30.67	40	-14.8
1998-99	4,618,075	12.5	866.00	37	-10.7	32.22	36	-9.5
1999-00	5,059,028	9.5	941.39	36	-9.0	33.86	37	-7.2
2001-02	6,455,616	27.6*	1,185.57	32	-5.4	38.63	34	-3.6
2003-04	7,262,026	12.5*	1,317.01	37	-8.9	41.20	35	-7.7
2004-05	7,100,591	-2.2	1,280.27	39	-13.7	38.53	37	-11.9
2005-06	7,125,253	0.3	1,277.46	44	-15.9	37.31	38	-12.7
2006-07	7,170,274	0.6	1,277.95	46	-17.2	35.38	40	-13.4
2007-08	7,385,531	3.0	1,309.26	47	-16.6	34.84	40	-12.4
2008-09	9,159,738	24.0	1,615.68	36	-7.9	41.73	35	-3.5
2009-10	10,834,013	18.3	1,903.89	34	-5.6	50.20	33	-3.0
2010-11	11,019,254	1.7	1,931.41	35	-7.1	49.66	35	-3.8
2011-12	9,457,828	-14.2	1,653.48	41	-10.6	40.26	37	-7.7
2012-13	9,510,296	0.6	1,657.78	40	-10.2	38.64	36	-7.3
2013-14	9,586,304	0.8	1,666.74	42	-11.9	38.69	35	-8.9
2014-15	9,769,697	1.9	1,695.85	41	-17.4	37.80	40	-13.9
2015-16	9,791,585	0.2	1,696.21	44	-21.1	36.27	41	-17.9
2016-17	9,939,633	1.5	1,716.63	44	-21.4	36.18	42	-17.7
2017-18	9,884,547	-0.6	1,702.06	44	-24.8	34.65	44	-20.6
Cumulative Change		136.9%						
Average Annual Change		4.2%						

\*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
1996-97	\$7,448,149		\$1,414.33	3	55.9%	\$59.02	3	59.2%
1997-98	9,412,454	26.4%	1,776.72	2	78.9	70.29	1	81.8
1998-99	9,512,784	1.1	1,783.87	2	81.7	66.37	3	84.2
1999-00	11,567,852	21.6	2,152.56	12	95.0	77.42	12	98.9
2001-02	-2,088,260	-118.1**	-383.51	49	-815.8	-12.49	49	-464.9
2003-04	12,046,845	N.A.	2,184.76	6	48.1	68.34	6	50.0
2004-05	10,366,905	-13.9	1,869.20	5	44.3	56.26	4	47.3
2005-06	8,233,583	-20.6	1,476.17	10	6.6	43.11	9	10.6
2006-07	14,624,304	77.6	2,606.47	6	31.6	72.17	5	37.5
2007-08	-1,822,700	-112.5	-323.12	47	-285.2	-8.60	47	-294.6
2008-09	-22,878,526	N.A.	-4,035.54	51	154.4	-104.23	51	166.4
2009-10	18,406,024	N.A.	3,234.53	1	94.5	85.28	1	99.8
2010-11	13,498,929	-26.7	2,366.04	8	10.9	60.83	8	14.8
2011-12	3,546,580	-73.7	620.04	26	-16.4	15.10	25	-13.7
2012-13	15,122,550	326.4	2,636.08	6	43.5	61.44	3	48.2
2013-14	15,541,808	2.8	2,702.21	6	24.6	62.73	6	28.8
2014-15	8,636,426	-44.4	1,499.13	6	50.2	33.41	4	56.4
2015-16	2,382,548	-72.4	412.73	36	-38.5	8.83	38	-36.0
2016-17	11,020,535	362.6	1,903.31	16	-0.4	40.11	16	4.3
2017-18	19,507,074	77.0	3,359.00	2	80.6	68.39	2	90.7
Cumulative Change		161.9%						
Average Annual Change		4.7%						

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

\*\*Two-year growth rate.

\*\*\*No growth rate is shown for 2003-04, 2008-09, or 2009-10 because the amounts in the prior years were negative.

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

## ATTACHMENT 59

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

Fiscal Year	Total Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$28,448,813		\$5,402.14	16	0.8%	\$225.43	23	3.0%
1997-98	29,461,665	3.6%	5,561.25	15	0.3	220.00	24	2.0
1998-99	31,673,392	7.5	5,939.50	14	1.9	220.99	22	3.3
1999-00	34,558,971	9.1	6,430.77	14	3.9	231.29	18	5.9
2001-02	39,261,767	13.6*	7,210.39	17	1.1	234.91	24	3.1
2003-04	42,477,302	8.2*	7,703.50	19	-0.5	240.97	24	0.8
2004-05	43,146,484	1.6	7,779.52	20	-2.9	234.13	28	-0.9
2005-06	45,311,450	5.0	8,123.75	21	-3.1	237.26	25	0.5
2006-07	46,819,475	3.3	8,344.56	25	-5.8	231.04	29	-1.5
2007-08	49,302,771	5.3	8,740.08	25	-6.4	232.60	31	-1.7
2008-09	52,790,390	7.1	9,311.68	24	-4.6	240.51	28	-0.1
2009-10	55,838,979	5.8	9,812.71	24	-2.6	258.72	24	0.1
2010-11	56,892,801	1.9	9,971.94	23	-1.7	256.38	23	1.8
2011-12	55,630,720	-2.2	9,725.72	25	-3.4	236.82	26	-0.2
2012-13	55,498,470	-0.2	9,674.19	25	-4.2	225.47	26	-1.1
2013-14	58,217,227	4.9	10,122.05	24	-2.1	234.99	25	1.2
2014-15	59,174,093	1.6	10,271.60	24	-3.3	228.92	24	0.7
2015-16	59,452,835	0.5	10,299.09	25	-5.9	220.23	29	-2.0
2016-17	62,255,445	4.7	10,751.89	25	-4.7	226.58	27	-0.1
2017-18	63,516,051	2.0	10,937.08	25	-6.3	222.67	26	-1.1
Cumulative Change		123.3%						
Average Annual Change		3.9%						

\*Two-year growth rate.

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

## ATTACHMENT 60

### Historical Data On Wisconsin State and Local Government Direct General Expenditures

Fiscal Year	Direct General Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$25,157,283		\$4,777.11	14	4.4%	\$199.35	20	6.6%
1997-98	26,151,152	4.0%	4,936.35	16	3.6	195.28	24	5.3
1998-99	28,043,255	7.2	5,258.77	15	4.9	195.67	23	6.4
1999-00	30,762,068	9.7	5,724.24	12	7.5	205.88	20	9.6
2001-02	34,003,403	10.5*	6,244.70	15	3.7	203.45	22	5.7
2003-04	36,780,820	8.2*	6,670.41	17	2.6	208.66	24	3.9
2004-05	37,723,710	2.6	6,801.76	19	0.1	204.71	25	2.3
2005-06	39,408,187	4.5	7,065.37	20	-0.4	206.35	23	3.3
2006-07	40,617,747	3.1	7,239.24	22	-3.5	200.43	27	0.9
2007-08	42,464,533	4.5	7,527.84	25	-4.7	200.34	28	0.1
2008-09	44,792,770	5.5	7,900.99	25	-2.9	204.07	26	1.7
2009-10	46,313,491	3.4	8,138.77	23	-0.8	214.58	26	1.9
2010-11	47,927,485	3.5	8,400.54	22	1.5	215.98	23	5.0
2011-12	47,084,223	-1.8	8,231.57	23	-0.3	200.44	24	3.0
2012-13	47,205,622	0.3	8,228.63	24	-1.1	191.78	26	2.1
2013-14	49,617,396	5.1	8,626.82	22	1.0	200.28	21	4.4
2014-15	51,021,463	2.8	8,856.45	22	0.0	197.38	22	4.1
2015-16	51,083,613	0.1	8,849.28	24	-3.5	189.23	28	0.4
2016-17	53,794,167	5.3	572.26	33	-5.6	195.78	24	2.9
2017-18	54,787,306	1.8	9,434.04	23	-3.7	192.07	27	1.6
Cumulative Change		117.8%						
Average Annual Change		3.8%						

\*Two-year growth rate.

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

## ATTACHMENT 61

### Historical Data On Wisconsin State and Local Government Insurance Trust Expenditures

Fiscal Year	Insurance Trust 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
1996-97	\$2,181,768		\$414.30	19	2.4%	\$17.29	17	4.5%
1997-98	2,233,370	2.4%	421.58	16	7.3	16.68	14	9.0
1998-99	2,364,277	5.9	443.36	18	7.4	16.50	16	8.9
1999-00	2,602,069	10.1	484.20	16	9.1	17.41	16	11.3
2001-02	4,019,479	54.5*	738.17	12	24.3	24.05	8	26.8
2003-04	4,269,389	6.2*	774.28	12	14.6	24.22	9	16.1
2004-05	4,014,490	-6.0	723.83	15	9.3	21.78	8	11.6
2005-06	4,196,008	4.5	752.29	13	10.0	21.97	10	14.1
2006-07	4,415,898	5.2	787.04	11	10.9	21.79	10	15.9
2007-08	4,993,632	13.1	885.24	11	14.5	23.56	7	20.2
2008-09	5,831,432	16.8	1,028.60	11	13.9	26.57	10	19.3
2009-10	7,305,556	25.3	1,283.82	15	10.6	33.85	13	13.6
2010-11	6,722,894	-8.0	1,178.36	17	1.7	30.30	17	5.3
2011-12	6,419,701	-4.5	1,122.33	15	1.4	27.33	14	4.7
2012-13	6,119,121	-4.7	1,066.65	15	0.1	24.86	15	3.3
2013-14	6,369,762	4.1	1,107.49	14	2.7	25.71	13	6.2
2014-15	5,702,800	-10.5	989.91	16	-2.4	22.06	17	1.7
2015-16	5,890,313	3.3	1,020.39	16	-2.3	21.82	18	1.7
2016-17	6,057,555	2.8	64.44	23	-6.5	22.05	19	2.0
2017-18	6,284,063	3.7	1,082.08	16	-2.1	22.03	17	3.4
Cumulative Change		188.0%						
Average Annual Change		5.2%						

\*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
1996-97	\$12,022,528		\$2,282.96	20	3.9%	\$95.27	20	6.1%
1997-98	12,530,940	4.2%	2,365.37	22	2.9	93.57	25	4.6
1998-99	13,539,675	8.0	2,539.01	20	4.7	94.47	23	6.1
1999-00	15,308,611	13.1	2,848.64	14	8.6	102.45	20	10.8
2001-02	17,114,091	11.8*	3,142.99	19	1.6	102.40	25	3.6
2003-04	19,590,584	14.5*	3,552.86	16	4.2	111.14	21	5.5
2004-05	20,403,369	4.1	3,678.82	18	2.0	110.72	22	4.2
2005-06	21,566,682	5.7	3,866.62	19	1.7	112.93	24	5.4
2006-07	22,531,323	4.5	4,015.72	21	-0.4	111.18	24	4.1
2007-08	23,378,220	3.8	4,144.34	22	-2.5	110.29	26	2.4
2008-09	25,434,174	8.8	4,486.33	20	1.6	115.88	21	6.4
2009-10	26,639,710	4.7	4,681.46	18	4.6	123.43	19	7.5
2010-11	27,921,365	4.8	4,893.94	15	6.2	125.82	16	10.0
2011-12	28,447,257	1.9	4,973.33	15	6.4	121.10	17	9.9
2012-13	28,293,472	-0.5	4,931.97	16	4.6	114.94	20	8.0
2013-14	29,966,772	5.9	5,210.23	17	5.9	120.96	16	9.5
2014-15	30,999,371	3.4	5,380.96	17	3.9	119.93	18	8.2
2015-16	31,241,899	0.8	5,412.08	20	1.0	115.73	22	5.1
2016-17	31,705,949	1.5	5,475.81	22	-1.1	115.39	26	3.6
2017-18	32,502,902	2.5	5,596.80	21	-3.2	113.95	28	2.2
Cumulative Change		170.3%						
Average Annual Change		4.8%						

\*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
1996-97	\$9,050,576		\$1,718.61	20	0.0%	\$71.72	25	2.1%
1997-98	9,531,728	5.3%	1,799.23	16	0.2	71.18	27	1.9
1998-99	9,934,106	4.2	1,862.88	17	-0.5	69.31	29	0.8
1999-00	10,182,450	2.5	1,894.76	21	-2.6	68.15	30	-0.6
2001-02	11,208,846	10.1*	2,058.50	21	-2.9	67.07	29	-1.0
2003-04	12,024,334	7.3*	2,180.68	24	-4.1	68.21	32	-2.8
2004-05	12,298,435	2.3	2,217.47	26	-5.7	66.74	31	-3.6
2005-06	12,563,304	2.2	2,252.43	26	-7.1	65.78	31	-3.6
2006-07	12,899,234	2.7	2,299.01	27	-9.1	63.65	33	-5.0
2007-08	13,562,918	5.1	2,404.35	30	-8.8	63.99	31	-4.2
2008-09	13,874,899	2.3	2,447.39	31	-9.7	63.21	34	-5.5
2009-10	14,268,264	2.8	2,507.39	26	-8.2	66.11	33	-5.7
2010-11	14,363,523	0.7	2,517.58	28	-7.6	64.73	32	-4.4
2011-12	13,778,675	-4.1	2,408.88	31	-9.2	58.66	37	-6.2
2012-13	14,344,386	4.1	2,500.44	31	-7.8	58.27	35	-4.8
2013-14	14,744,858	2.8	2,563.64	27	-7.0	59.52	35	-3.9
2014-15	15,111,107	2.5	2,623.03	26	-6.6	58.46	31	-2.8
2015-16	15,384,226	1.8	2,665.03	27	-7.2	56.99	35	-3.5
2016-17	15,752,285	2.4	2,720.51	29	-8.4	57.33	34	-4.0
2017-18	15,920,183	1.1	2,741.36	30	-9.7	55.81	36	-4.7
Cumulative Change		75.9%						
Average Annual Change		2.7%						

\*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
1996-97	\$3,366,242		\$639.21	21	0.7%	\$26.67	27	2.9%
1997-98	3,458,975	2.8%	652.92	21	-1.0	25.83	30	0.6
1998-99	3,861,424	11.6	724.11	21	1.8	26.94	28	3.2
1999-00	4,352,273	12.7	809.88	18	5.3	29.13	25	7.4
2001-02	4,773,065	9.7*	876.57	21	-1.9	28.56	25	0.0
2003-04	4,345,163	-9.0*	788.02	28	-14.3	24.65	35	-13.2
2004-05	4,310,691	-0.8	777.24	32	-17.4	23.39	34	-15.6
2005-06	4,691,873	8.8	841.19	33	-15.5	24.57	34	-12.4
2006-07	4,628,644	-1.3	824.96	39	-23.8	22.84	39	-20.3
2007-08	4,912,062	6.1	870.78	39	-24.3	23.17	40	-20.5
2008-09	4,908,819	-0.1	865.87	41	-26.7	22.36	40	-23.3
2009-10	5,110,319	4.1	898.05	38	-21.8	23.68	39	-19.7
2010-11	5,251,251	2.8	920.42	35	-14.7	23.66	39	-11.8
2011-12	4,641,270	-11.6	811.42	40	-22.7	19.76	43	-20.1
2012-13	4,607,209	-0.7	803.10	39	-21.7	18.72	41	-19.2
2013-14	4,966,695	7.8	863.54	32	-13.9	20.05	34	-10.9
2014-15	5,340,151	7.5	926.96	29	-11.6	20.66	31	-7.9
2015-16	4,873,529	-8.7	844.25	40	-22.6	18.05	42	-19.4
2016-17	6,550,623	34.4	1,131.33	20	0.9	23.84	23	5.7
2017-18	6,660,232	1.7	1,146.85	21	-1.0	23.35	20	4.5
Cumulative Change		97.9%						
Average Annual Change		3.3%						

\*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 on Debt (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
1996-97	\$1,189,032		\$225.79	28	-14.6%	\$9.42	32	-12.8%
1997-98	1,280,517	7.7%	241.71	27	-10.6	9.56	29	-9.2
1998-99	1,334,266	4.2	250.21	25	-9.9	9.31	29	-8.6
1999-00	1,426,469	6.9	265.44	27	-7.0	9.55	31	-5.1
2001-02	1,525,209	6.9*	280.10	23	-7.3	9.13	28	-5.5
2003-04	1,626,277	6.6*	294.93	23	-7.7	9.23	26	-6.6
2004-05	1,566,456	-3.7	282.44	26	-9.1	8.50	24	-7.2
2005-06	1,704,764	8.8	305.64	21	-6.6	8.93	20	-3.1
2006-07	1,786,594	4.8	318.42	25	-9.6	8.82	25	-5.5
2007-08	1,880,545	5.3	333.37	25	-10.9	8.87	24	-6.4
2008-09	2,095,422	11.4	369.61	22	-4.0	9.55	19	0.5
2009-10	1,822,546	-13.0	320.28	28	-17.4	8.44	28	-15.2
2010-11	1,873,363	2.8	328.36	24	-17.3	8.44	26	-14.4
2011-12	1,608,951	-14.1	281.29	31	-29.5	6.85	33	-27.2
2012-13	1,459,108	-9.3	254.34	37	-35.9	5.93	40	-33.9
2013-14	1,412,891	-3.2	245.66	38	-36.9	5.70	40	-34.8
2014-15	1,341,981	-5.0	232.94	42	-38.9	5.19	40	-36.4
2015-16	1,341,323	0.0	232.36	38	-38.2	4.97	40	-35.7
2016-17	1,453,438	8.4	251.02	35	-33.7	5.29	38	-30.6
2017-18	1,403,854	-3.4	241.74	37	-38.0	4.92	39	-34.5
Cumulative Change		18.1%						
Average Annual Change		0.8%						

\*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
1996-97	\$505,580		\$96.00	24	-21.8%	\$4.01	24	-20.1%
1997-98	297,853	-41.1%	56.22	41	-51.0	2.22	44	-50.2
1998-99	466,837	56.7	87.54	25	-22.4	3.26	27	-21.4
1999-00	585,640	25.4	108.98	20	-2.0	3.92	20	0.0
2001-02	621,077	6.1*	114.06	18	-0.9	3.72	20	1.0
2003-04	621,555	0.1*	112.72	22	-12.0	3.53	24	-10.8
2004-05	553,043	-11.0	99.72	25	-22.0	3.00	27	-20.3
2005-06	562,318	1.7	100.82	25	-22.8	2.94	28	-20.0
2006-07	557,782	-0.8	99.41	31	-25.0	2.75	32	-21.6
2007-08	575,394	3.2	102.00	31	-26.2	2.71	30	-22.5
2008-09	645,644	12.2	113.88	29	-21.8	2.94	29	-18.1
2009-10	692,584	7.3	121.71	29	-21.0	3.21	30	-18.8
2010-11	760,405	9.8	133.28	27	-17.2	3.43	28	-14.3
2011-12	734,866	-3.4	128.47	30	-23.7	3.13	31	-21.1
2012-13	675,174	-8.1	117.69	36	-32.0	2.74	37	-29.8
2013-14	756,249	12.0	131.49	31	-25.8	3.05	32	-23.3
2014-15	678,683	-10.3	117.81	40	-34.1	2.63	39	-31.4
2015-16	721,545	6.3	124.99	40	-32.2	2.67	40	-29.5
2016-17	735,595	1.9	127.04	40	-31.7	2.68	39	-28.5
2017-18	744,817	1.3	128.25	39	-34.2	2.61	39	-30.5
Cumulative Change		47.3%						
Average Annual Change		1.9%						

\*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
1996-97	\$6,739,841		\$1,279.83	6	18.4%	\$53.41	6	21.0%
1997-98	7,245,535	7.5%	1,367.68	6	18.6	54.11	5	20.6
1998-99	7,566,569	4.4	1,418.91	7	16.5	52.79	8	18.1
1999-00	7,792,624	3.0	1,450.06	9	12.0	52.15	10	14.3
2001-02	8,464,946	8.6*	1,554.58	9	8.7	50.65	10	10.9
2003-04	8,722,218	3.0*	1,581.82	17	2.5	49.48	16	3.8
2004-05	8,961,006	2.7	1,615.71	17	0.8	48.63	17	2.9
2005-06	9,336,693	4.2	1,673.95	20	-0.6	48.89	18	3.1
2006-07	9,546,602	2.2	1,701.48	21	-4.2	47.11	22	0.2
2007-08	10,091,255	5.7	1,788.91	22	-3.8	47.61	21	1.0
2008-09	10,416,869	3.2	1,837.43	24	-2.5	47.46	21	2.2
2009-10	10,591,098	1.7	1,861.20	20	0.4	49.07	21	3.1
2010-11	10,862,164	2.6	1,903.88	17	4.9	48.95	15	8.6
2011-12	10,131,903	-6.7	1,771.32	22	-1.5	43.13	24	1.8
2012-13	10,240,793	1.1	1,785.12	21	-1.0	41.60	25	2.2
2013-14	10,601,065	3.5	1,843.17	22	-0.1	42.79	21	3.3
2014-15	10,856,187	2.4	1,884.45	22	-0.9	42.00	20	3.2
2015-16	11,084,196	2.1	1,920.13	24	-2.1	41.06	24	1.9
2016-17	11,350,610	2.4	1,960.32	25	-3.9	41.31	25	0.6
2017-18	12,191,703	7.4	2,099.34	23	-0.3	42.74	20	5.2
Cumulative Change		80.9%						
Average Annual Change		2.9%						

\*Two-year growth rate.

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

## ATTACHMENT 68

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

Fiscal Year	Public Welfare Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$4,018,589		\$763.09	16	4.0%	\$31.84	17	6.3%
1997-98	3,847,350	-4.3%	726.23	21	-2.1	28.73	23	-0.5
1998-99	4,128,245	7.3	774.14	21	0.4	28.80	22	1.8
1999-00	4,469,954	8.3	831.77	23	0.6	29.92	25	2.6
2001-02	5,559,624	24.4*	1,021.02	19	4.4	33.26	23	6.5
2003-04	6,858,367	23.4*	1,243.80	16	8.4	38.91	18	9.8
2004-05	7,002,387	2.1	1,262.56	18	3.4	38.00	17	5.6
2005-06	7,202,754	2.9	1,291.36	17	4.9	37.72	18	8.8
2006-07	7,574,585	5.2	1,350.01	17	5.7	37.38	18	10.5
2007-08	7,479,999	-1.2	1,326.01	19	-0.2	35.29	23	4.8
2008-09	8,868,921	18.6	1,564.39	15	11.0	40.41	16	16.2
2009-10	9,573,807	7.9	1,682.43	12	14.1	44.36	16	17.2
2010-11	10,133,269	5.8	1,776.12	13	12.8	45.66	16	16.7
2011-12	9,599,042	-5.3	1,678.17	18	8.0	40.86	22	11.6
2012-13	9,641,236	0.4	1,680.61	19	3.1	39.17	24	6.5
2013-14	11,124,973	15.4	1,934.26	15	13.0	44.90	19	16.8
2014-15	11,606,648	4.3	2,014.71	19	5.3	44.90	19	9.7
2015-16	12,250,660	5.5	2,122.20	18	5.0	45.38	20	9.3
2016-17	12,700,127	3.7	2,193.39	19	5.1	46.22	23	10.1
2017-18	13,106,733	3.2	2,256.90	19	2.7	45.95	23	8.4
Cumulative Change		226.2%						
Average Annual Change		5.8%						

\*Two-year growth rate.

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

## ATTACHMENT 69

### Historical Data On Wisconsin State and Local Government Expenditures for Higher Education

Fiscal Year	Higher Education Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$2,641,317		\$501.56	12	28.9%	\$20.93	16	31.7%
1997-98	2,792,362	5.7%	527.09	12	28.8	20.85	17	30.9
1998-99	2,949,373	5.6	553.08	13	25.8	20.58	21	27.5
1999-00	3,227,670	9.4	600.61	11	26.1	21.60	19	28.7
2001-02	3,710,116	14.9*	681.36	12	25.0	22.20	20	27.4
2003-04	4,222,486	13.8*	765.77	12	29.9	23.95	16	31.5
2004-05	4,375,836	3.6	788.98	10	28.1	23.75	15	30.8
2005-06	4,515,620	3.2	809.59	13	26.1	23.64	19	30.7
2006-07	4,824,377	6.8	859.84	11	26.9	23.81	15	32.6
2007-08	4,966,931	3.0	880.51	14	20.1	23.43	20	26.2
2008-09	5,180,517	4.3	913.79	14	19.5	23.60	19	25.1
2009-10	5,640,994	8.9	991.30	13	25.9	26.14	15	29.3
2010-11	5,869,385	4.0	1,028.76	12	26.7	26.45	14	31.1
2011-12	6,212,398	5.8	1,086.09	9	31.6	26.45	14	35.9
2012-13	5,842,762	-5.9	1,018.48	14	23.8	23.74	17	27.8
2013-14	6,123,991	4.8	1,064.76	12	26.3	24.72	13	30.5
2014-15	6,020,021	-1.7	1,044.97	13	22.3	23.29	17	27.4
2015-16	6,294,886	4.6	1,090.47	13	22.2	23.32	18	27.2
2016-17	6,254,027	-0.6	1,080.11	14	18.4	22.76	19	24.0
2017-18	6,060,497	-3.1	1,043.58	18	12.9	21.25	22	19.2
Cumulative Change		129.4%						
Average Annual Change		4.0%						

\*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
1996-97	\$2,068,371		\$392.76	17	30.5%	\$16.39	19	33.3%
1997-98	2,222,131	7.4%	419.45	17	32.7	16.59	18	34.8
1998-99	2,386,588	7.4	447.54	15	34.3	16.65	18	36.1
1999-00	2,710,676	13.6	504.41	14	40.4	18.14	18	43.2
2001-02	2,986,139	10.2*	548.40	14	36.8	17.87	17	39.5
2003-04	2,874,697	-3.7*	521.34	16	30.2	16.31	20	31.9
2004-05	3,024,457	5.2	545.32	14	27.5	16.41	17	30.3
2005-06	3,262,331	7.9	584.89	16	27.9	17.08	16	32.6
2006-07	3,206,753	-1.7	571.53	15	18.7	15.82	19	24.1
2007-08	3,510,194	9.5	622.26	14	23.0	16.56	18	29.2
2008-09	3,524,001	0.4	621.60	18	23.6	16.06	19	29.4
2009-10	3,650,120	3.6	641.44	15	27.3	16.91	18	30.7
2010-11	3,741,619	2.5	655.82	15	32.8	16.86	16	37.4
2011-12	4,039,006	7.9	706.12	10	38.9	17.19	11	43.5
2012-13	4,205,729	4.1	733.12	8	44.6	17.09	9	49.2
2013-14	4,388,605	4.3	763.03	9	47.2	17.71	9	52.1
2014-15	4,473,794	1.9	776.57	9	45.5	17.31	9	51.6
2015-16	3,796,340	-15.1	657.65	18	19.3	14.06	19	24.2
2016-17	5,496,163	44.8	949.22	6	69.8	20.00	5	77.8
2017-18	4,727,733	-14.0	814.09	12	42.4	16.57	10	50.3
Cumulative Change		128.6%						
Average Annual Change		4.0%						

\*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
1996-97	\$1,310,193		\$248.79	15	1.2%	\$10.38	12	3.4%
1997-98	1,381,050	5.4%	260.69	15	1.7	10.31	13	3.3
1998-99	1,481,597	7.3	277.83	15	3.9	10.34	14	5.3
1999-00	1,581,800	6.8	294.34	14	3.9	10.59	13	6.0
2001-02	1,761,684	11.4*	323.53	16	2.9	10.54	15	4.9
2003-04	1,896,783	7.7*	343.99	17	1.7	10.76	15	3.0
2004-05	1,866,372	-1.6	336.52	20	-5.3	10.13	17	-3.2
2005-06	1,986,485	6.4	356.15	21	-5.2	10.40	16	-1.7
2006-07	2,075,028	4.5	369.83	22	-7.7	10.24	17	-3.5
2007-08	2,163,721	4.3	383.57	21	-9.4	10.21	15	-4.9
2008-09	2,297,702	6.2	405.29	20	-8.5	10.47	19	-4.2
2009-10	2,300,305	0.1	404.24	23	-8.8	10.66	19	-6.3
2010-11	2,382,383	3.6	417.57	21	-5.8	10.74	18	-2.5
2011-12	2,428,703	1.9	424.60	21	-4.4	10.34	18	-1.2
2012-13	2,451,527	0.9	427.34	21	-4.3	9.96	18	-1.2
2013-14	2,435,880	-0.6	423.52	23	-7.7	9.83	21	-4.6
2014-15	2,500,760	2.7	434.09	24	-7.7	9.67	20	-3.9
2015-16	2,607,768	4.3	451.75	23	-7.1	9.66	21	-3.4
2016-17	2,574,134	-1.3	444.57	27	-12.3	9.37	26	-8.2
2017-18	2,647,018	2.8	455.80	26	-12.8	9.28	26	-8.0
Cumulative Change		102.0%						
Average Annual Change		3.4%						

\*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 Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$791,435		\$150.29	19	-3.0%	\$6.27	19	-0.9%
1997-98	820,996	3.7%	154.97	20	-3.7	6.13	20	-2.1
1998-99	906,664	10.4	170.02	20	-0.4	6.33	20	1.0
1999-00	1,026,484	13.2	191.01	19	4.9	6.87	19	7.0
2001-02	1,229,637	19.8*	225.82	15	9.2	7.36	20	11.4
2003-04	1,298,765	5.6*	235.54	17	7.1	7.37	16	8.5
2004-05	1,350,229	4.0	243.45	17	8.0	7.33	16	10.3
2005-06	1,509,580	11.8	270.65	15	15.4	7.90	15	19.7
2006-07	1,575,659	4.4	280.83	14	13.9	7.78	14	19.0
2007-08	1,857,288	17.9	329.25	11	25.5	8.76	9	31.8
2008-09	1,804,900	-2.8	318.37	14	17.5	8.22	14	23.1
2009-10	1,854,230	2.7	325.85	13	23.8	8.59	12	27.2
2010-11	1,808,586	-2.5	317.00	13	19.9	8.15	13	24.1
2011-12	1,817,253	0.5	317.70	15	14.9	7.74	16	18.7
2012-13	1,846,164	1.6	321.81	17	15.4	7.50	17	19.1
2013-14	1,676,215	-9.2	291.44	19	1.5	6.77	19	5.0
2014-15	1,772,697	5.8	307.71	18	7.5	6.86	16	11.9
2015-16	1,504,204	-15.1	260.58	23	-12.2	5.57	22	-8.7
2016-17	1,576,315	4.8	272.24	21	-11.6	5.74	19	-7.4
2017-18	1,329,831	-15.6	228.99	30	-26.5	4.66	26	-22.5
Cumulative Change		68.0%						
Average Annual Change		2.5%						

\*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
1996-97	\$702,983		\$133.49	25	-8.9%	\$5.57	23	-6.9%
1997-98	821,533	16.9%	155.07	16	0.7	6.13	19	2.3
1998-99	926,721	12.8	173.78	15	6.3	6.47	17	7.8
1999-00	1,029,820	11.1	191.63	11	10.8	6.89	15	13.0
2001-02	1,175,910	14.2*	215.96	10	13.7	7.04	10	16.0
2003-04	1,157,417	-1.6*	209.90	12	9.1	6.57	15	10.5
2004-05	1,205,599	4.2	217.38	14	8.7	6.54	13	11.0
2005-06	1,276,332	5.9	228.83	13	9.0	6.68	12	13.0
2006-07	1,365,799	7.0	243.42	14	7.8	6.74	12	12.7
2007-08	1,446,503	5.9	256.43	16	7.2	6.82	13	12.6
2008-09	1,516,021	4.8	267.41	14	9.2	6.91	11	14.4
2009-10	1,523,868	0.5	267.79	11	13.3	7.06	11	16.4
2010-11	1,543,626	1.3	270.56	11	15.1	6.96	8	19.1
2011-12	1,488,020	-3.6	260.15	14	12.8	6.33	11	16.6
2012-13	1,460,914	-1.8	254.66	14	11.2	5.94	12	14.8
2013-14	1,494,984	2.3	259.93	11	11.4	6.03	12	15.2
2014-15	1,510,474	1.0	262.19	12	9.7	5.84	12	14.2
2015-16	1,479,715	-2.0	256.33	12	6.3	5.48	16	10.6
2016-17	1,492,987	0.9	257.85	14	6.3	5.43	16	11.4
2017-18	1,514,510	1.4	260.79	13	4.8	5.31	15	10.7
Cumulative Change		115.4%						
Average Annual Change		3.7%						

\*Two-year growth rate.

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

## ATTACHMENT 74

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

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Pers. Inc.	Rank	
1996-97	\$1,057,142		\$200.74	8	31.7%	\$8.38	2	34.5%
1997-98	996,607	-5.7%	188.12	8	24.3	7.44	4	26.3
1998-99	963,917	-3.3	180.76	12	17.2	6.73	9	18.8
1999-00	964,646	0.1	179.50	14	11.9	6.46	11	14.1
2001-02	1,171,969	21.5*	215.23	6	23.1	7.01	8	25.5
2003-04	1,191,110	1.6*	216.01	9	14.4	6.76	10	15.9
2004-05	1,164,687	-2.2	210.00	15	7.1	6.32	12	9.4
2005-06	1,174,299	0.8	210.54	16	1.2	6.15	16	4.9
2006-07	1,190,766	1.4	212.23	22	-4.4	5.88	19	-0.1
2007-08	1,229,837	3.3	218.02	20	-5.8	5.80	22	-1.1
2008-09	1,295,924	5.4	228.59	22	-6.7	5.90	19	-2.3
2009-10	1,311,254	1.2	230.43	21	-5.7	6.08	23	-3.2
2010-11	1,357,796	3.5	237.99	22	-3.9	6.12	20	-0.5
2011-12	1,304,598	-3.9	228.08	21	-6.0	5.55	23	-2.9
2012-13	1,398,375	7.2	243.76	18	3.7	5.68	13	7.0
2013-14	1,348,708	-3.6	234.50	22	-0.3	5.44	19	3.1
2014-15	1,339,367	-0.7	232.49	20	-1.7	5.18	21	2.4
2015-16	1,376,167	2.7	238.40	22	-4.0	5.10	24	-0.1
2016-17	1,466,040	6.5	253.19	22	0.4	5.34	20	5.1
2017-18	1,629,460	11.1	280.58	16	8.1	5.71	13	14.1
Cumulative Change		54.1%						
Average Annual Change		2.1%						

\*Two-year growth rate.

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

## ATTACHMENT 75

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

Fiscal Year	Hospital Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$633,338		\$120.26	41	-51.8%	\$5.02	40	-50.8%
1997-98	637,958	0.7%	120.42	39	-52.3	4.76	38	-51.5
1998-99	702,142	10.1	131.67	39	-48.8	4.90	36	-48.1
1999-00	812,666	15.7	151.22	37	-43.8	5.44	36	-42.7
2001-02	851,907	4.8*	156.45	39	-48.6	5.10	37	-47.6
2003-04	980,842	15.1*	177.88	37	-46.1	5.56	36	-45.4
2004-05	1,030,148	5.0	185.74	37	-47.0	5.59	35	-45.9
2005-06	1,121,839	8.9	201.13	37	-44.9	5.87	35	-42.9
2006-07	1,122,040	0.0	199.98	38	-49.6	5.54	36	-47.4
2007-08	1,273,246	13.5	225.71	38	-47.2	6.01	37	-44.6
2008-09	1,142,446	-10.3	201.52	40	-55.9	5.20	38	-53.8
2009-10	1,160,327	1.6	203.91	41	-56.8	5.38	39	-55.6
2010-11	1,187,957	2.4	208.22	40	-56.9	5.35	40	-55.4
2011-12	1,582,063	33.2	276.59	36	-43.8	6.73	35	-42.0
2012-13	1,722,017	8.8	300.17	36	-39.4	7.00	34	-37.4
2013-14	1,882,496	9.3	327.30	35	-37.3	7.60	34	-35.2
2014-15	2,006,613	6.6	348.31	34	-34.4	7.76	31	-31.7
2015-16	2,184,107	8.8	378.36	33	-32.7	8.09	31	-29.9
2016-17	2,432,634	11.4	420.13	30	-29.0	8.85	30	-25.6
2017-18	2,442,716	0.4	420.62	30	-31.1	8.56	30	-27.2
Cumulative Change		285.7%						
Average Annual Change		6.6%						

\*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	Parks 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
1996-97	\$421,473		\$80.03	21	5.2%	\$3.34	20	7.5%
1997-98	438,706	4.1%	82.81	23	2.1	3.28	22	3.8
1998-99	491,541	12.0	92.18	18	9.8	3.43	21	11.3
1999-00	497,205	1.2	92.52	18	4.3	3.33	22	6.3
2001-02	654,798	31.7*	120.25	14	14.9	3.92	15	17.2
2003-04	543,561	-17.0*	98.58	26	-5.4	3.08	22	-4.1
2004-05	611,017	12.4	110.17	23	2.0	3.32	21	4.2
2005-06	624,704	2.2	112.00	24	-3.6	3.27	23	0.0
2006-07	653,954	4.7	116.55	23	-6.4	3.23	21	-2.2
2007-08	589,790	-9.8	104.55	28	-21.7	2.78	30	-17.8
2008-09	618,747	4.9	109.14	28	-19.2	2.82	32	-15.4
2009-10	613,661	-0.8	107.84	29	-17.1	2.84	31	-14.9
2010-11	596,851	-2.7	104.61	26	-15.0	2.69	31	-12.1
2011-12	628,272	5.3	109.84	23	-7.9	2.67	25	-4.9
2012-13	614,545	-2.2	107.12	25	-8.6	2.50	28	-5.6
2013-14	619,935	0.9	107.79	24	-9.0	2.50	27	-5.9
2014-15	666,629	7.5	115.72	23	-6.5	2.58	22	-2.6
2015-16	698,508	4.8	121.00	22	-6.8	2.59	25	-3.0
2016-17	695,332	-0.5	120.09	28	-13.6	2.53	33	-9.5
2017-18	756,941	8.9	130.34	25	-7.0	2.65	27	-1.8
Cumulative Change		79.6%						
Average Annual Change		2.8%						

\*Two-year growth rate.

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

## ATTACHMENT 77

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

Fiscal Year	Natural Resources Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$403,684		\$76.66	22	25.9%	\$3.20	25	28.6%
1997-98	413,413	2.4%	78.04	18	23.1	3.09	25	25.1
1998-99	422,761	2.3	79.28	21	21.3	2.95	26	23.0
1999-00	485,465	14.8	90.34	20	26.0	3.25	23	28.5
2001-02	541,637	11.6*	99.47	16	30.0	3.24	22	32.6
2003-04	672,025	24.1*	121.88	14	53.5	3.81	15	55.5
2004-05	693,029	3.1	124.96	13	57.0	3.76	12	60.4
2005-06	696,829	0.5	124.93	13	47.4	3.65	13	52.9
2006-07	732,207	5.1	130.50	16	37.2	3.61	16	43.4
2007-08	799,808	9.2	141.78	12	44.8	3.77	13	52.1
2008-09	753,638	-5.8	132.93	17	34.7	3.43	16	41.1
2009-10	807,197	7.1	141.85	13	54.3	3.74	13	58.5
2010-11	838,775	3.9	147.02	13	59.7	3.78	13	65.2
2011-12	810,281	-3.4	141.66	11	55.4	3.45	12	60.6
2012-13	804,030	-0.8	140.15	15	56.2	3.27	13	61.3
2013-14	841,341	4.6	146.28	15	67.9	3.40	15	73.6
2014-15	854,679	1.6	148.36	15	66.6	3.31	16	73.5
2015-16	651,445	-23.8	112.85	20	19.0	2.41	22	23.9
2016-17	654,930	0.5	113.11	20	15.5	2.38	22	21.0
2017-18	676,252	3.3	116.45	19	17.8	2.37	22	24.4
Cumulative Change		67.5%						
Average Annual Change		2.5%						

\*Two-year growth rate.

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

## ATTACHMENT 78

### Historical Data On Wisconsin State and Local Government Employee Retirement Expenditures

Fiscal Year	Emp. Retirement Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1996-97	\$1,556,930		\$295.65	12	11.8%	\$12.34	10	14.2%
1997-98	1,768,072	13.6%	333.75	12	14.8	13.20	10	16.6
1998-99	1,884,692	6.6	353.42	14	15.6	13.15	10	17.2
1999-00	2,114,983	12.2	393.56	12	16.1	14.15	11	18.4
2001-02	2,980,467	40.9*	547.36	4	37.0	17.83	5	39.7
2003-04	3,256,120	9.2*	590.52	9	25.6	18.47	6	27.2
2004-05	3,240,062	-0.5	584.20	11	18.4	17.58	8	20.9
2005-06	3,444,302	6.3	617.52	11	18.0	18.04	10	22.3
2006-07	3,619,156	5.1	645.04	11	16.2	17.86	10	21.5
2007-08	4,060,459	12.2	719.81	10	20.5	19.16	7	26.6
2008-09	4,193,162	3.3	739.63	11	17.9	19.10	9	23.4
2009-10	4,197,975	0.1	737.72	11	11.4	19.45	12	14.5
2010-11	4,320,817	2.9	757.34	13	7.0	19.47	13	10.7
2011-12	4,609,980	6.7	805.95	12	7.9	19.62	12	11.5
2012-13	4,715,922	2.3	822.05	14	4.7	19.16	13	8.1
2013-14	4,734,716	0.4	823.21	16	0.7	19.11	13	4.1
2014-15	5,069,116	7.1	879.91	14	2.4	19.61	13	6.7
2015-16	5,368,778	5.9	930.04	13	3.8	19.89	13	8.0
2016-17	5,589,470	4.1	965.34	15	3.6	20.34	12	8.5
2017-18	5,868,646	5.0	1,010.55	13	4.3	20.57	12	10.1
Cumulative Change		276.9%						
Average Annual Change		6.5%						

\*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
1996-97	\$617,566		\$117.27	16	17.7%	\$4.89	17	20.2%
1997-98	434,425	-29.7%	82.00	13	27.2	3.24	14	29.3
1998-99	449,429	3.5	84.28	14	22.3	3.14	13	24.0
1999-00	464,288	3.3	86.40	13	30.7	3.11	10	33.3
2001-02	1,004,757	116.4*	184.52	13	25.8	6.01	9	28.3
2003-04	978,071	-2.7*	177.38	12	20.0	5.55	10	21.6
2004-05	749,436	-23.4	135.13	10	33.8	4.07	8	36.6
2005-06	731,055	-2.5	131.07	10	39.2	3.83	8	44.3
2006-07	792,799	8.4	141.30	8	47.1	3.91	6	53.8
2007-08	928,180	17.1	164.54	9	40.7	4.38	7	47.8
2008-09	1,633,277	76.0	288.09	10	33.6	7.44	7	39.9
2009-10	3,102,192	89.9	545.16	12	24.6	14.37	12	28.0
2010-11	2,399,406	-22.7	420.56	16	7.5	10.81	13	11.3
2011-12	1,799,634	-25.0	314.62	17	3.5	7.66	17	6.9
2012-13	1,400,502	-22.2	244.13	15	8.0	5.69	16	11.5
2013-14	1,633,277	16.6	283.97	11	36.6	6.59	7	41.2
2014-15	631,630	-61.3	109.64	21	5.4	2.44	21	9.8
2015-16	519,502	-17.8	89.99	27	-10.7	1.92	27	-7.0
2016-17	462,622	-10.9	79.90	28	-16.4	1.68	29	-12.5
2017-18	409,954	-11.4	70.59	28	-20.4	1.44	27	-16.0
Cumulative Change		-33.6%						
Average Annual Change		-1.9%						

\*Two-year growth rate.

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