

Wyoming

From 2002 to 2008, Wyoming's spending increased the most in the health (148%), administration (100%), corrections (98%) and natural resources (94%) categories. The increases in health, corrections and education (78%) spending were each the largest in the nation in terms of percentage, and the rise in administration and natural resources spending each ranked second-highest. Wyoming reduced spending in three categories, including debt service (-14%), police (-38%), and hospitals (-91%). These declines were the biggest in the country in their respective categories. The state's overall general spending increase of 75% was second-highest in the nation. Wyoming's per capita spending ranked in the top six states in eight of 12 categories, and last in hospitals.

Wyoming's total overall revenue growth of 134% ranked second for the period, and its total tax revenue growth of 98% ranked third. The 67% increase in general sales tax revenue was the second-highest in the nation. Per capita total overall revenue, total tax revenue, and general sales tax revenue each ranked in the top three in the country (second, third, and third, respectively). Wyoming did not have a personal income tax or a corporate income tax.

Spending (Spending and revenue numbers are in thousands of dollars)	2002	2002 Per Capita Rank	2008	2008 Per Capita Rank	Difference in Rank	2002–2008 Increase/Decrease	2002–2008 Increase/Decrease Rank
Corrections	83,268	10	164,617	3	+7	98%	1
Education	865,530	9	1,537,792	3	+6	78%	1
Government Administration	100,346	11	200,990	4	+7	100%	2
Health	113,368	12	281,247	1	+11	148%	1
Highways	356,733	2	521,164	2	0	46%	10
Hospitals	25,465	40	2,384	50	-10	-91%	50
Interest on Debt	72,324	15	61,973	35	-20	-14%	50
Natural Resources	159,625	2	310,037	1	+1	94%	2
Parks and Recreation	21,640	5	34,369	2	+3	59%	19
Police Protection	25,386	10	15,862	42	-32	-38%	50
Public Welfare	374,206	39	656,176	28	+11	75%	7
Salaries and Wages	439,434	8	633,251	6	+2	44%	12
Direct Expenditures	1,634,332	12	2,795,276	6	+6	71%	3
General Expenditures	2,608,940	5	4,564,285	2	+3	75%	2
Total Expenditures	2,948,182	4	5,081,586	2	+2	72%	2

Taxes (Spending and revenue numbers are in thousands of dollars)	2002	2002 Per Capita Rank	2008	2008 Per Capita Rank	Difference in Rank	2002–2008 Increase/Decrease	2002–2008 Increase/Decrease Rank
Personal Income Tax ¹	0	N/A	0	N/A	N/A	N/A	N/A
General Sales Tax ²	445,479	4	744,371	3	+1	67%	2
Corporate Income Tax ³	0	N/A	0	N/A	N/A	N/A	N/A
Total Taxes	1,094,402	9	2,168,016	3	+6	98%	3
Total Revenue	2,769,606	3	6,481,408	2	+1	134%	2

¹ Personal income tax per capita rankings are out of 43 since seven states do not collect personal income taxes.

² General sales tax per capita rankings are out of 45 since five states do not collect general sales taxes.

³ Corporate income tax per capita rankings are out of 46 since four states do not collect corporate income taxes.

Comparison to Baseline Growth

One sound rule of thumb is that government expenditures should not increase more than the combined increase in population and inflation growth. This allows the government to maintain service levels and accommodate increased costs due to an expanding population and rises in the cost of living. For the 2002–2008 period, the Consumer Price Index, used to measure inflation, increased approximately 20% and Wyoming’s population increased by 7%. This yields a “baseline” growth of 27% for the period. The figure below compares the difference in Wyoming’s expenditures and revenue for the period to this baseline for 15 spending and five revenue categories.

