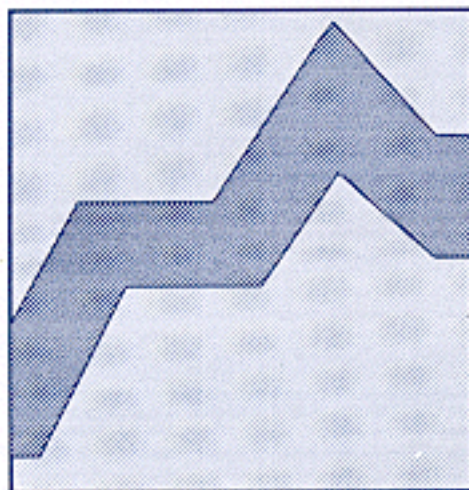
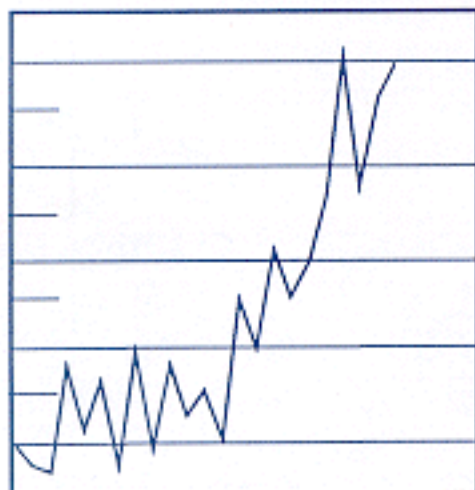
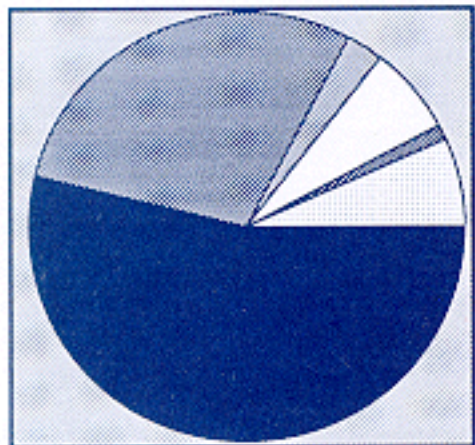


**Significant
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Explanatory Note
Regarding State Profiles

(pages 151-202)

The figures in the fifth column (Per Capita as a Percent of U.S. Average Per Capita) are based on *unweighted* U.S. per capita averages. That is, per capita figures for each state and the District of Columbia are summed and divided by 51 to obtain average U.S. per capita figures. This method allows comparisons of a particular state item to the per capita average of all states (i.e., jurisdiction-to-jurisdiction comparison).

A disadvantage of the unweighted average method is that outlier observations will have too much influence. A preferable (and more commonly used) measure is a population weighted average, which allows comparisons of per capita items for any state to the corresponding item for the average person in the U.S. This method gives greater influence to the policies of the larger states than the smaller states. Comparative data reflecting weighted averages are available. If you wish to obtain a copy, contact: ACIR, Attn: Betty Smith, 1111 20th Street NW, Washington, DC 20575, (202) 653-5540

Corrections for Profile Section (pages 151-202)

Replace the Percentage Distribution of State Direct Expenditure for "Elementary/Secondary Education" with the following numbers: Alabama, 0.6%; Alaska, 4.2%; Hawaii, 21.5%; Kansas, 0.6%; Louisiana, 0.4%; Maine, 0.2%; Maryland, 1.1%; Mississippi, 0.1%; New Mexico, 0.5%; North Carolina, 0.7%; Oklahoma, 0.6%; Pennsylvania, 0.1%; South Carolina, 0.7%; Texas, 0.8% Washington, 0.3%

Replace the State and Local Expenditure sections for Kentucky (p. 169), Louisiana (p. 170), and Maine (p.171) with the following:

EXPENDITURES	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
Kentucky					
State and Local					
Direct General Expenditure	\$7,775.6	100.0%	\$2,086	18.6%	74.5%
Elementary/Secondary Education	1,650.3	21.2	443	3.9	67.3
Higher Education	829.3	10.7	223	2	84.9
Public Welfare	1,006.2	12.9	270	2.4	87.4
Health and Hospitals	484.3	6.2	130	1.2	58.8
Highways	926.5	11.9	249	2.2	94.6
Police	220.5	2.8	59	0.5	62.0
Other	2,658.4	34.2	713	6.3	71.9
Louisiana					
State and Local					
Direct General Expenditure	\$11,013.4	100.0%	\$2,469	21.9%	88.2
Elementary/Secondary Education	2,299.1	20.9	515	4.6	78.3
Higher Education	928.9	8.4	208	1.8	79.4
Public Welfare	1,053.4	9.6	236	2.1	76.5
Health and Hospitals	1,307.0	11.9	293	2.6	132.6
Highways	1,015.9	9.2	228	2	86.7
Police	417.6	3.8	94	0.8	98.0
Other	3,991.6	36.2	895	7.9	90.2
Maine					
State and Local					
Direct General Expenditure	\$2,946.6	100.0%	\$2,482	19.6%	88.4%
Elementary/Secondary Education	737.8	25.0	622	4.9	94.4
Higher Education	242.4	8.2	204	1.6	77.9
Public Welfare	507.2	17.2	427	3.4	138.4
Health and Hospitals	138.6	4.7	117	0.9	52.9
Highways	286.2	9.7	241	1.9	91.8
Police	73.7	2.5	62	0.5	65.0
Other	951.7	32.3	802	6.3	80.8

Correction

Table 56, Percentage Distribution of State Government General Expenditure, FY 1987, should be replaced with the following.

Region and State	Total (millions)	Inter- governmental	Direct General Expenditure							
			Total	Elementary and Secondary Education	Higher Educa- tion	Public Wel- fare	Health and Hospitals	High- ways	Police	All Other
United States¹	403,938.90	35.0%	65.0%	0.3%	12.6%	15.1%	6.7%	7.8%	0.9%	21.6%
New England	25,488.32	25.0	75.0	<	9.2	21.0	8.9	6.8	0.9	28.1
Connecticut	6,062.40	21.4	78.6	-	8.4	17.3	9.9	9.7	1.2	32.1
Maine	2,043.45	22.7	77.3	0.2	11.9	24.2	5.2	8.8	1.1	25.8
Massachusetts	13,000.04	29.9	70.1	-	7.9	22.6	9.1	4.3	0.8	25.4
New Hampshire	1,294.63	14.1	85.9	-	14.6	16.6	9.4	13.0	1.2	31.1
Rhode Island	2,011.58	18.2	81.8	-	10.0	23.3	9.6	6.1	0.7	32.1
Vermont	1,076.23	16.7	83.3	-	16.6	17.6	4.8	11.5	1.4	31.4
Mideast¹	81,422.75	35.9	64.1	0.1	8.3	16.2	7.2	7.1	0.9	24.2
Delaware	1,449.32	19.4	80.6	-	17.7	9.6	6.5	9.8	1.7	35.3
Maryland	7,731.46	26.5	73.5	1.1	12.1	17.9	5.0	9.9	1.3	26.2
New Jersey	14,585.71	34.0	66.0	-	8.7	12.7	6.4	8.5	1.1	28.5
New York	40,052.80	40.6	59.4	<	7.5	15.1	8.6	4.2	0.7	23.4
Pennsylvania	17,603.46	32.5	67.5	0.1	7.2	21.3	5.6	11.2	1.1	21.0
Great Lakes	66,948.90	33.6	66.4	<	14.4	20.3	6.2	6.3	0.8	18.3
Illinois	17,085.34	30.2	69.8	<	11.3	21.0	5.9	8.6	1.0	22.0
Indiana	7,874.17	35.3	64.7	-	20.1	13.3	6.6	7.7	0.8	16.1
Michigan	16,503.58	31.2	68.8	-	15.0	24.2	7.4	3.7	0.9	17.6
Ohio	16,816.79	35.8	64.2	-	14.7	18.9	6.4	6.3	0.6	17.1
Wisconsin	8,669.01	39.3	60.7	-	13.9	20.8	3.6	5.4	0.4	16.6
Plains	27,948.21	32.9	67.1	0.1	15.9	15.1	7.3	9.2	0.7	18.8
Iowa	4,693.56	33.2	66.8	-	18.3	16.1	7.4	9.9	0.7	14.5
Kansas	3,302.12	29.7	70.3	0.6	17.8	15.6	7.5	12.1	0.6	16.1
Minnesota	8,424.60	40.8	59.2	-	14.1	13.4	6.4	7.2	0.5	17.7
Missouri	6,629.21	31.5	68.5	-	14.8	16.1	8.7	8.8	1.0	19.1
Nebraska	2,209.56	24.8	75.2	-	18.7	17.8	7.3	11.2	0.9	19.2
North Dakota	1,453.18	24.9	75.1	-	18.1	14.7	7.2	9.0	0.4	25.8
South Dakota	1,236.00	16.6	83.4	-	13.5	11.6	5.4	12.0	0.8	40.2
Southeast	81,514.41	32.4	67.6	0.2	13.8	13.4	8.1	10.0	1.0	21.0
Alabama	5,769.29	28.2	71.8	0.6	18.3	10.8	10.7	7.3	0.8	23.3
Arkansas	3,219.55	30.8	69.2	-	14.9	16.7	6.4	11.5	0.8	18.9
Florida	14,570.27	40.4	59.6	-	6.8	13.1	7.7	8.7	1.4	22.0
Georgia	8,423.18	33.1	66.9	-	13.9	15.2	6.4	10.5	1.0	19.8
Kentucky	5,844.45	26.8	73.2	-	14.2	16.9	4.3	13.2	1.1	23.6
Louisiana	7,204.84	25.1	74.9	0.4	12.9	14.1	10.0	9.6	1.1	26.8
Mississippi	3,555.48	37.9	62.1	0.1	12.4	15.2	7.1	8.8	0.9	17.6
North Carolina	9,379.57	38.9	61.1	0.7	15.4	10.7	6.7	9.1	1.1	17.3
South Carolina	5,107.33	28.7	71.3	0.7	17.9	11.9	11.3	7.4	1.1	20.9
Tennessee	6,161.71	25.7	74.3	-	16.5	18.8	8.9	9.6	0.7	19.8
Virginia	9,039.91	30.5	69.5	-	17.7	8.7	10.8	13.1	1.0	18.2
West Virginia	3,238.83	27.6	72.4	-	11.0	15.8	4.7	14.3	0.8	25.8
Southwest	32,370.05	33.2	66.8	0.6	17.1	13.3	6.6	12.5	0.9	15.8
Arizona	5,402.25	36.7	63.3	-	16.7	10.8	3.6	14.1	1.5	16.5
New Mexico	3,073.83	37.9	62.1	0.5	13.4	10.3	7.6	12.0	0.8	17.4
Oklahoma	4,619.35	29.5	70.5	0.6	16.6	18.2	7.1	8.6	0.8	18.6
Texas	19,274.62	32.3	67.7	0.8	17.9	13.4	7.2	13.1	0.7	14.6
Rocky Mountain	11,924.77	30.3	69.7	-	17.8	12.2	6.8	11.1	0.9	20.8
Colorado	4,713.67	32.4	67.6	-	19.5	12.2	7.3	9.0	1.0	18.6
Idaho	1,399.12	31.0	69.0	-	18.4	11.0	4.8	11.6	1.0	22.2
Montana	1,429.71	22.3	77.7	-	12.3	15.8	5.6	16.2	0.8	27.0
Utah	2,931.90	26.9	73.1	-	21.7	13.2	7.9	8.5	0.9	21.0
Wyoming	1,450.38	37.9	62.1	-	9.2	7.7	6.4	18.1	0.9	19.9
Far West²	69,892.67	46.3	53.7	0.2	11.6	10.7	4.4	4.3	1.0	21.6
California	55,439.79	49.8	50.2	0.2	10.7	9.6	4.2	3.2	1.0	21.3
Nevada	1,629.93	39.9	60.1	-	12.2	8.5	3.5	11.5	0.8	23.7
Oregon	4,441.37	26.8	73.2	-	13.4	12.6	5.9	8.7	1.1	31.5
Washington	8,381.59	34.7	65.3	0.3	16.1	16.9	5.6	8.3	0.7	17.4
Alaska	4,036.77	23.2	76.8	4.2	5.6	6.9	1.7	10.9	0.7	46.7
Hawaii	2,392.06	1.8	98.2	21.5	12.2	12.7	8.2	3.9	0.1	39.6

- represents zero.

< rounds to zero.

¹District of Columbia excluded from totals.

²Far West regional totals do not include Alaska and Hawaii.

Correction

In Tables 55, 57 and 58, the Columns "Total General Expenditure" and Direct "All Other" are incorrect. Replace with the following. For each State Profile, State and Local Revenue section, the last column on this page replaces the figure for "Intergovernmental from Federal" in the column headed "Per Capita as a Percent of U.S. Average Per Capita."

Region and State	Table 55 General Expenditures (millions)		Table 57 Per Capita		Table 58 As a Percent of Personal Income		Profile As a Percent of US Average Intergovernmental Revenue from Federal
	Total General Expenditure	Direct All Other	Total General Expenditure	Direct All Other	Total General Expenditure	Direct All Other	
	United States¹	\$403,938.9	\$87,052.7	\$1,664	\$359	11.48%	
New England	25,488.3	7,165.5	1,984	558	11.66	3.28	
Connecticut	6,062.4	1,946.1	1,888	606	9.70	3.11	81.0
Maine	2,043.4	528.0	1,722	445	13.62	3.52	109.0
Massachusetts	13,000.0	3,305.6	2,220	565	12.58	3.20	100.9
New Hampshire	1,294.6	402.1	1,225	380	7.92	2.46	69.6
Rhode Island	2,011.6	645.3	2,040	654	14.15	4.54	105.9
Vermont	1,076.2	338.4	1,964	617	14.91	4.69	125.1
Mideast¹	81,422.8	19,743.6	1,911	463	11.63	2.82	
Delaware	1,449.3	511.1	2,250	794	15.26	5.38	93.4
Maryland	7,731.5	2,027.3	1,705	447	10.27	2.69	92.3
New Jersey	14,585.7	4,153.7	1,901	541	10.28	2.93	84.5
New York	40,052.8	9,362.8	2,247	525	13.17	3.08	132.5
Pennsylvania	17,603.5	3,688.7	1,475	309	10.39	2.18	89.6
Great Lakes	66,948.9	12,256.4	1,598	292	11.09	2.03	
Illinois	17,085.3	3,754.0	1,475	324	9.49	2.08	84.2
Indiana	7,874.2	1,271.0	1,424	230	10.89	1.76	75.7
Michigan	16,503.6	2,908.1	1,794	316	12.21	2.15	97.2
Ohio	16,816.8	2,880.9	1,559	267	11.23	1.92	79.8
Wisconsin	8,669.0	1,442.4	1,803	300	13.03	2.17	95.3
Plains	27,948.2	5,259.7	1,585	298	11.36	2.14	
Iowa	4,693.6	679.1	1,656	240	12.33	1.78	82.0
Kansas	3,302.1	530.9	1,334	214	9.16	1.47	68.8
Minnesota	8,424.6	1,488.3	1,984	351	13.33	2.36	101.5
Missouri	6,629.2	1,264.7	1,299	248	9.49	1.81	68.8
Nebraska	2,209.6	425.0	1,386	267	10.06	1.94	80.4
North Dakota	1,453.2	375.3	2,162	559	17.16	4.43	119.2
South Dakota	1,236.0	496.4	1,743	700	14.78	5.93	108.2
Southeast	81,514.4	17,147.8	1,405	296	11.21	2.36	
Alabama	5,769.3	1,345.0	1,413	329	12.56	2.93	80.8
Arkansas	3,219.5	609.7	1,348	255	12.26	2.32	80.7
Florida	14,570.3	3,202.6	1,212	266	8.52	1.87	57.8
Georgia	8,423.2	1,666.0	1,354	268	10.26	2.03	83.9
Kentucky	5,844.5	1,377.5	1,568	370	13.95	3.29	80.7
Louisiana	7,204.8	1,933.2	1,615	433	14.30	3.84	116.1
Mississippi	3,555.5	626.5	1,354	239	13.94	2.46	94.8
North Carolina	9,379.6	1,620.5	1,463	253	11.91	2.06	70.4
South Carolina	5,107.3	1,069.3	1,491	312	13.39	2.80	74.8
Tennessee	6,161.7	1,222.4	1,269	252	10.69	2.12	83.2
Virginia	9,039.9	1,640.9	1,531	278	10.14	1.84	72.6
West Virginia	3,238.8	834.2	1,707	440	15.96	4.11	98.6
Southwest	32,370.1	5,099.0	1,298	204	9.90	1.56	
Arizona	5,402.3	892.4	1,595	264	12.08	2.00	65.8
New Mexico	3,073.8	534.9	2,049	357	18.19	3.17	88.0
Oklahoma	4,619.4	860.7	1,412	263	11.38	2.12	73.9
Texas	19,274.6	2,811.0	1,148	167	8.57	1.25	63.2
Rocky Mountain	11,924.8	2,478.4	1,640	341	12.49	2.60	
Colorado	4,713.7	876.7	1,430	266	9.47	1.76	82.1
Idaho	1,399.1	310.9	1,402	312	12.44	2.76	80.3
Montana	1,429.7	386.6	1,767	478	14.79	4.00	132.2
Utah	2,931.9	614.9	1,745	366	16.03	3.36	100.8
Wyoming	1,450.4	289.3	2,960	590	22.37	4.46	177.4
Far West²	69,892.7	15,069.1	1,945	419	12.18	2.63	
California	55,439.8	11,824.0	2,004	427	12.16	2.59	98.5
Nevada	1,629.9	385.6	1,619	383	10.96	2.59	74.6
Oregon	4,441.4	1,399.6	1,630	514	12.35	3.89	103.1
Washington	8,381.6	1,460.0	1,847	322	12.51	2.18	102.0
Alaska	4,036.8	1,886.1	7,689	3,593	42.51	19.86	202.1
Hawaii	2,392.1	947.2	2,209	875	15.13	5.99	92.4

¹District of Columbia excluded from totals.

²Far West regional totals do not include Alaska and Hawaii.

Preface

This is the second volume of the 1989 edition of ACIR's *Significant Features of Fiscal Federalism*—the annual compendium of information on the finances of federal, state, and local governments in the United States. Volume I, which was published in January, presents information relating to tax rates and the budget process in the federal government and the states.

This volume is devoted largely to fiscal data. Historically, this volume was compiled almost totally from the annual surveys of government revenues and expenditures compiled by the Governments Division of the U. S. Bureau of the Census. This year, the information in Volume II is organized in a way that allows the user to begin with the "big picture" of the nation's economy and trends in the national income accounts and then to proceed to data on a state-by-state and local basis.

Accordingly, the first section presents selected indicators of the nation's economic performance and then gives the user detailed information on the population of the U.S. and the states, gross state product, and personal income.

The next two sections introduce the public sector, the first using data derived from the Bureau of Economic Analysis (BEA), and the second giving information on federal, state, and local government finances as compiled by the Census Bureau. It is important to understand the differences in the BEA and Census data. In some respects, the classification of governmental functions differs substantially between the two sources. As a generalization, the BEA estimates are prepared primarily to measure the overall level of economic activity, whereas the Census Bureau takes more of a budgetary perspec-

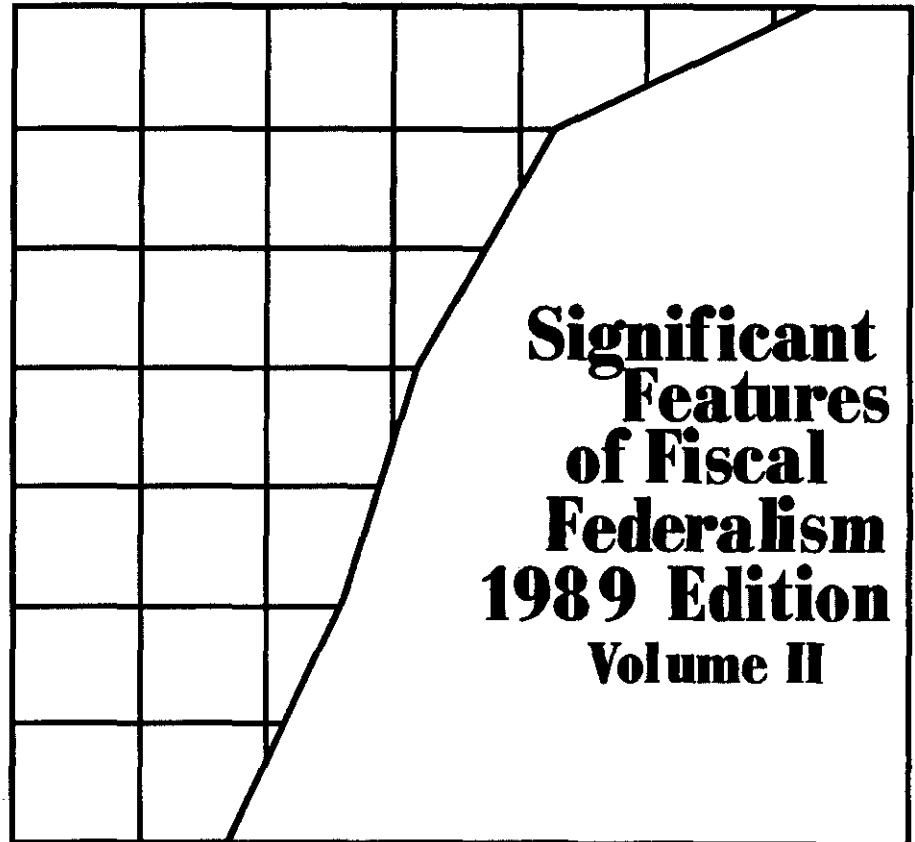
tive. Like the national income accounts in general, the BEA data are available only for the nation as a whole and regularly only for state and local governments combined. The Census estimates are published on a state-by-state basis for state and local governments separately, as well as for larger local governments individually.

Because ACIR's emphasis is on the intergovernmental features of our economic system, the remainder (and bulk) of this volume relies on the Census information. As a quick review of the Table of Contents will reveal, the data presented here are quite detailed. The detailed data are derived from a set of ACIR Government Finance Diskettes, which are based on the raw data collected by Census.

As in previous editions of *Significant Features*, care has been taken to present the information in a user-friendly manner. Thus, in addition to listing governmental revenue and expenditure data and intergovernmental aid flows in dollar terms, the user will also find information expressed in terms of "common denominators" that permit comparisons. Thus, for example, state rankings according to revenue and expenditure categories are expressed in per capita and percentage-of-income terms.

Finally, four sections of special interest have been included in this volume: a summary of the ACIR measures of state fiscal capacity and effort, overall trends and state-by-state numbers on public employment, information relating to state budget processes, and a complete set of state fiscal profiles.

Robert D. Hawkins, Jr.
Chairman



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(303-623-7800)

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Washington, DC 20233

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Washington, DC 20500

(Information Center, 202-395-3090)

The Budget of the United States Government. FY 1989 and FY 1990.

Historical Tables. FY 1989 and FY 1990.

Special Analysis. FY 1989 and FY 1990.

Notes

—represents zero in tables

< indicates that figure rounds to zero

Regions—The regional designations and the states included in them are those used by the Bureau of Economic Analysis of the U.S. Department of Commerce. Therefore, in most tables, the Far West regional totals do not include Alaska and Hawaii. In each instance, this will be noted. Bureau of Economic Analysis regions differ from those used by the Bureau of the Census.

District of Columbia—Some tables will show DC as an ex-

hibit, excluding it from United States and regional totals. This is done because the District of Columbia has both "state" and "local" government responsibilities without being either. As a result, certain revenue and expenditure characteristics are not "typical" of a state and/or local government. The Bureau of the Census categorizes the District as a municipal government.

How to read the numbers:

in thousands—add 000 (\$1,200 = \$1,200,000 or \$1.2 million)

in millions—add 000,000 (\$1,200 = \$1,200,000,000 or \$1.2 billion)

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Final responsibility for the contents of this volume rests, of course, with the Commission staff.

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Economy and Population

2 Advisory Commission on Intergovernmental Relations

Table 1
Selected National Indicators

Years	GNP ¹		Personal Income				GNP Deflators		Consumer Price ⁴		Population (in thousands)
	Current (in billions)	Constant ² (1982 dollars)	Total		Per Capita		Implicit Price Deflator Index	Percent Change	Index	Percent Change	
			Current (in millions)	Constant ³ (1982 dollars)	Current	Constant ³ (1982 dollars)					
1929	\$103.9	\$709.6	\$84	\$492	\$692	\$4,037	14.6	—	17.1	—	121,767
1939	91.3	716.6	72	519	550	3,960	12.7	-1.4%	13.9	—	130,880
1949	260.4	1,109.0	206	865	1,383	5,801	23.5	6.4	23.8	—	149,188
1950	288.3	1,203.7	228	947	1,504	6,245	23.9	1.7	24.1	0.98%	152,271
1951	333.4	1,328.2	257	987	1,662	6,398	25.1	5.0	26.0	7.91	154,878
1952	351.6	1,380.0	274	1,033	1,744	6,583	25.5	1.6	26.5	1.98	157,553
1953	371.6	1,435.3	291	1,088	1,821	6,819	25.9	1.6	26.7	0.75	160,184
1954	372.5	1,416.2	293	1,089	1,804	6,707	26.3	1.5	26.9	0.75	163,026
1955	405.9	1,494.9	314	1,172	1,901	7,094	27.2	3.4	26.8	-0.37	165,931
1956	428.2	1,525.6	337	1,240	2,005	7,370	28.1	3.3	27.2	1.49	168,903
1957	451.0	1,551.1	356	1,268	2,080	7,403	29.1	3.6	28.0	3.31	171,984
1958	456.8	1,539.2	367	1,270	2,108	7,294	29.7	2.1	28.9	2.85	174,882
1959	495.8	1,629.1	391	1,343	2,206	7,582	30.4	2.4	29.1	0.69	177,830
1960	515.3	1,665.3	409	1,383	2,265	7,652	30.9	1.6	29.6	1.72	180,671
1961	533.8	1,708.7	426	1,425	2,318	7,754	31.2	1.0	29.9	1.01	183,691
1962	574.6	1,799.4	453	1,501	2,429	8,043	31.9	2.2	30.2	1.00	186,538
1963	606.9	1,873.3	476	1,557	2,516	8,223	32.4	1.6	30.6	1.32	189,242
1964	649.8	1,973.3	510	1,646	2,658	8,575	32.9	1.5	31.0	1.31	191,889
1965	705.1	2,087.6	552	1,752	2,840	9,017	33.8	2.7	31.5	1.61	194,303
1966	772.0	2,208.3	601	1,854	3,056	9,432	35.0	3.6	32.4	2.86	196,560
1967	816.4	2,271.4	645	1,930	3,243	9,709	35.9	2.6	33.4	3.09	198,712
1968	892.7	2,365.6	707	2,032	3,523	10,123	37.7	5.0	34.8	4.19	200,706
1969	963.9	2,423.3	773	2,106	3,812	10,388	39.8	5.6	36.7	5.46	202,677
1970	1,015.5	2,416.2	832	2,144	4,056	10,453	42.0	5.5	38.8	5.72	205,052
1971	1,102.7	2,484.8	894	2,207	4,304	10,628	44.4	5.7	40.5	4.38	207,661
1972	1,212.8	2,608.5	982	2,348	4,676	11,187	46.5	4.7	41.8	3.21	209,896
1973	1,359.3	2,744.1	1,102	2,481	5,198	11,708	49.5	6.5	44.4	6.22	211,909
1974	1,472.8	2,729.3	1,210	2,455	5,657	11,475	54.0	9.1	49.3	11.04	213,854
1975	1,598.4	2,695.0	1,313	2,441	6,081	11,303	59.3	9.8	53.8	9.13	215,973
1976	1,782.8	2,826.7	1,451	2,551	6,655	11,696	63.1	6.4	56.9	5.76	218,035
1977	1,990.5	2,958.6	1,608	2,653	7,297	12,042	67.3	6.7	60.6	6.50	220,239
1978	2,249.7	3,115.2	1,812	2,780	8,141	12,486	72.2	7.3	65.2	7.59	222,585
1979	2,508.2	3,192.4	2,034	2,802	9,036	12,446	78.6	8.9	72.6	11.35	225,055
1980	2,732.0	3,187.1	2,259	2,741	9,916	12,034	85.7	9.0	82.4	13.50	227,757
1981	3,052.6	3,248.8	2,521	2,773	10,952	12,048	94.0	9.7	90.9	10.32	230,138
1982	3,166.0	3,166.0	2,671	2,768	11,485	11,901	100.0	6.4	96.5	6.16	232,520
1983	3,405.7	3,279.1	2,839	2,850	12,088	12,136	103.9	3.9	99.6	3.21	234,799
1984	3,772.2	3,501.4	3,109	2,992	13,114	12,622	107.7	3.7	13.9	4.32	237,001
1985r	4,014.9	3,618.7	3,325	3,090	13,895	12,914	110.9	3.0	107.6	3.56	239,279
1986r	4,240.3	3,721.7	3,531	3,222	14,615	13,335	113.9	2.7	109.6	1.86	241,613
1987r	4,526.7	3,847.0	3,780	3,327	15,506	13,650	117.7	3.3	113.6	3.65	243,915
1988	4,864.3	3,996.1	4,062	3,434	16,505	13,951	121.7	3.4	118.3	4.14	246,113

r—revised from *Significant Features of Fiscal Federalism*, Volume II, 1988 Edition.

¹ The National Income and Product Account totals will differ from Census totals. See notes to tables 4 and 5.

² Deflated by GNP Implicit Price Deflator.

³ Deflated by Consumer Price Index (CPI-U).

⁴ Data beginning with 1978 are for all urban consumers (CPI-U). Earlier data are for urban wage and clerical workers. Data beginning with 1983 include a rental equivalence measure for homeowner's costs.

Source: *Economic Report of the President*, February 1989. GNP figures are from tables B-1 and B-2; Personal Income from table B-26; GNP Implicit Price Deflator from table B-3; Consumer Price Index from table B-58; Population figures from table B-31. The 1985-87 revisions are from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*. Population since 1940 includes armed forces overseas.

Table 4
State Total Personal Income
(in millions)

Region and State	1967	1977	1978	1979	1980	1981	1982	1983	1984	1985r	1986r	1987r	1988p
United States	\$623,757	\$1,602,863	\$1,806,968	\$2,028,510	\$2,254,076	\$2,514,231	\$2,663,432	\$2,834,385	\$3,101,163	\$3,317,545	\$3,522,203	\$3,768,696	\$4,042,110
New England	40,262	92,633	103,161	115,753	130,367	145,166	156,305	169,145	187,447	201,986	218,571	238,395	259,489
Connecticut	12,050	26,449	29,498	33,244	37,685	42,016	45,237	48,630	53,893	57,892	62,372	68,070	73,772
Maine	2,578	6,704	7,402	8,272	9,266	10,230	10,902	11,781	12,915	13,856	15,089	16,584	18,065
Massachusetts	19,364	43,840	48,573	54,269	60,945	67,818	73,266	79,425	88,260	94,957	102,603	111,565	121,538
New Hampshire	2,141	60,006	6,922	7,952	9,048	10,165	10,990	12,260	13,752	15,340	17,047	18,916	20,860
Rhode Island	2,934	6,606	7,277	8,078	9,028	9,990	10,643	11,458	12,505	13,320	14,271	15,421	16,709
Vermont	1,195	3,027	3,490	3,937	4,396	4,948	5,267	5,591	6,122	6,621	7,189	7,839	8,546
Midwest	148,213	335,308	367,961	405,979	450,741	499,680	533,797	570,631	621,851	664,784	709,092	764,134	823,613
Delaware	1,940	4,606	5,024	5,498	6,094	6,631	7,198	7,714	8,391	9,106	9,765	10,632	11,682
DC (Washington)	3,053	6,599	6,995	7,408	7,828	8,627	9,210	9,599	10,392	11,105	11,675	12,475	13,431
Maryland	12,736	33,155	36,875	40,849	45,685	50,954	54,411	58,647	64,544	70,154	75,558	82,415	86,692
New Jersey	26,183	61,290	68,047	75,769	85,414	95,189	103,773	112,510	123,602	133,333	143,517	155,909	168,923
New York	67,640	142,464	154,800	169,652	188,275	209,179	223,261	239,979	263,537	280,266	298,959	321,169	345,425
Pennsylvania	36,661	87,194	96,219	106,803	117,445	129,100	135,945	142,183	151,386	160,820	169,617	181,533	194,459
Great Lakes	132,024	317,580	353,172	390,468	420,332	456,725	469,844	493,266	539,149	570,427	602,122	637,478	681,154
Illinois	40,694	94,584	104,751	115,252	124,015	137,093	141,841	147,786	161,426	169,968	179,015	190,203	203,305
Indiana	15,708	38,460	43,044	47,591	50,790	55,461	56,447	59,036	65,015	68,338	72,434	77,078	82,076
Michigan	28,967	72,033	80,406	88,556	94,084	100,094	101,228	107,437	118,047	127,250	135,372	141,933	152,400
Ohio	33,525	79,070	87,516	96,737	105,034	114,008	117,766	123,972	134,761	141,972	148,764	157,491	168,344
Wisconsin	13,130	33,432	37,454	42,332	46,409	50,070	52,562	55,035	59,900	62,900	66,537	70,767	75,028
Plains	47,665	120,075	136,197	152,571	164,085	184,409	192,722	200,485	220,093	232,842	245,814	260,593	274,948
Iowa	8,507	20,949	24,195	26,516	27,811	31,503	31,569	31,790	34,763	36,217	38,017	40,329	41,844
Kansas	6,632	16,841	19,043	21,807	23,544	26,774	28,459	29,471	31,789	33,819	35,697	37,501	39,561
Minnesota	11,259	29,600	33,008	37,256	41,100	45,308	47,734	50,027	55,824	59,278	63,140	67,533	72,285
Missouri	13,576	33,563	37,665	42,124	45,764	50,886	53,723	57,091	62,525	66,729	70,548	74,825	79,605
Nebraska	4,332	10,810	12,420	13,850	14,586	16,843	17,576	17,987	19,778	20,808	21,637	22,796	24,305
North Dakota	1,653	4,067	5,006	5,463	5,589	6,692	7,070	7,361	7,930	8,182	8,427	8,709	8,430
South Dakota	1,705	4,246	4,861	5,555	5,680	6,402	6,590	6,760	7,483	7,811	8,348	8,900	8,917
Southeast	106,263	309,968	353,217	398,963	448,722	505,212	537,110	577,331	634,235	681,056	727,198	783,287	844,247
Alabama	7,742	21,606	24,431	27,335	30,064	33,243	34,851	37,093	40,349	43,026	45,776	48,781	52,019
Arkansas	4,147	12,377	14,133	15,759	17,106	19,169	19,855	21,158	23,309	24,838	26,194	27,555	29,478
Florida	17,583	61,398	71,400	82,570	96,082	110,295	118,530	130,641	143,926	158,411	171,067	187,377	204,792
Georgia	11,435	32,071	36,442	41,027	45,812	51,830	55,787	61,211	68,920	75,394	82,135	89,097	95,887
Kentucky	7,665	21,397	24,013	26,899	29,388	32,572	34,281	35,340	38,732	40,102	41,857	44,711	47,603
Louisiana	8,911	24,291	27,918	31,739	36,695	42,234	44,863	46,456	48,798	50,679	50,568	51,219	53,891
Mississippi	4,370	12,713	14,266	16,153	17,503	19,514	20,551	21,431	23,159	24,174	25,422	27,038	28,875
North Carolina	12,299	33,661	38,071	42,334	47,177	52,907	55,867	60,722	67,851	72,987	78,717	85,415	92,199
South Carolina	5,786	16,626	18,875	21,269	23,792	26,685	28,048	30,329	33,476	35,780	38,255	41,204	44,586
Tennessee	9,283	26,177	29,851	33,499	36,945	40,837	42,969	45,745	50,360	53,637	57,550	62,522	67,183
Virginia	12,858	36,436	41,313	46,379	52,701	59,214	63,837	69,310	76,452	82,523	89,427	97,506	105,774
West Virginia	4,183	11,255	12,503	14,001	14,456	16,711	17,671	17,895	18,902	19,504	20,229	20,860	21,960

Southwest	42,821	133,428	154,653	179,037	204,870	237,775	259,155	272,359	296,109	318,147	327,769	340,420	359,389
Arizona	4,422	15,622	18,548	21,942	25,087	28,333	29,756	32,750	36,800	40,963	44,834	48,425	51,592
New Mexico	2,424	7,311	8,423	9,557	10,707	12,061	13,012	13,796	14,979	16,238	16,927	17,797	18,842
Oklahoma	6,529	18,607	21,326	24,862	28,587	33,184	36,713	36,925	38,824	40,235	40,482	41,092	43,292
Texas	29,437	91,887	106,356	122,676	140,489	164,197	179,673	188,888	205,505	220,711	225,526	233,107	245,663
Rocky Mountain	13,637	41,938	48,869	55,747	63,096	71,407	76,356	80,934	86,932	91,522	94,929	98,559	103,605
Colorado	6,269	20,120	23,287	26,928	30,836	35,403	38,822	41,542	44,947	47,511	49,411	51,397	54,004
Idaho	1,814	5,672	6,578	7,288	8,128	8,942	9,079	9,778	10,357	10,869	11,217	11,856	12,644
Montana	1,918	4,952	5,860	6,428	7,040	7,861	8,118	8,504	8,922	9,092	9,565	9,946	10,186
Utah	2,655	7,988	9,230	10,490	11,711	13,105	14,091	14,998	16,426	17,512	18,285	19,129	20,315
Wyoming	981	3,206	3,914	4,612	5,382	6,095	6,246	6,112	6,280	6,537	6,451	6,230	6,455
Far West¹	89,410	240,022	276,904	315,941	355,984	396,348	418,672	448,600	492,579	532,392	571,264	619,237	667,186
California	70,735	187,134	214,939	244,778	276,110	308,730	328,033	352,438	389,183	422,608	454,086	493,547	531,100
Nevada	1,576	5,652	6,891	8,019	9,250	10,464	10,956	11,600	12,678	13,801	14,959	16,515	18,479
Oregon	6,104	18,079	20,819	23,653	26,055	27,884	28,263	30,010	32,302	33,951	35,748	38,182	41,068
Washington	10,955	29,157	34,255	39,491	44,569	49,269	51,420	54,552	58,416	62,032	66,470	70,993	76,538
Alaska	1,029	4,701	4,791	5,021	5,599	6,456	7,739	8,758	9,140	9,802	9,805	9,624	10,014
Hawaii	2,434	7,210	8,043	9,031	10,279	11,052	11,732	12,875	13,628	14,589	15,639	16,970	18,466

r—revised.

p—preliminary.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, 1967 figures, August 1982; 1977-1981, August 1987; 1982-1987, August 1988. The 1985-87 revised figures and 1988 preliminary figures are from *Survey of Current Business*, April 1989.

Table 5
State Per Capita Personal Income
(in millions)¹

State	1967	1977	1978	1979	1980	1981r	1982r	1983r	1984r	1985r	1986r	1987r	1988p
United States	\$3,161	\$7,294	\$8,136	\$9,033	\$9,919	\$10,949	\$11,481	\$12,098	\$13,114	\$13,896	\$14,608	\$15,482	\$16,444
New England	3,482	7,557	8,385	9,376	10,542	11,701	12,572	13,540	14,903	15,950	17,153	18,560	20,013
Connecticut	4,106	8,563	9,531	10,724	12,110	13,483	14,460	15,473	17,072	18,231	19,528	21,192	22,761
Maine	2,568	6,065	6,636	7,354	8,224	9,026	9,589	10,286	11,167	11,903	12,880	13,984	14,976
Massachusetts	3,462	7,632	8,458	9,444	10,612	11,780	12,751	13,779	15,229	16,304	17,583	19,050	20,701
New Hampshire	3,071	6,889	7,743	8,720	9,789	10,903	11,593	12,786	14,061	15,369	16,601	17,906	19,016
Rhode Island	3,227	6,917	7,602	8,444	9,516	10,501	11,168	11,998	13,024	13,778	14,641	15,633	16,793
Vermont	2,826	6,151	7,005	7,786	8,578	9,564	10,110	10,627	11,539	12,378	13,315	14,325	15,382
Mideast	3,561	7,881	8,674	9,584	10,662	11,798	12,592	13,405	14,533	15,516	16,470	17,663	18,904
Delaware	3,695	7,743	8,399	9,181	10,241	11,266	11,953	12,644	13,582	14,546	15,332	16,407	17,699
DC (Washington)	3,860	9,679	10,440	11,299	12,279	13,609	14,696	15,370	16,658	17,816	18,674	20,084	21,667
Maryland	3,390	7,904	8,755	9,672	10,809	11,948	12,736	13,642	14,845	15,974	16,934	18,167	19,314
New Jersey	3,779	8,348	9,250	10,277	11,579	12,955	13,966	15,064	16,440	17,617	18,819	20,313	21,882
New York	3,771	7,981	8,736	9,621	10,718	11,856	12,703	13,580	14,865	15,773	16,789	18,005	19,299
Pennsylvania	3,138	7,338	8,110	8,995	9,893	10,869	11,440	11,952	12,729	13,553	14,257	15,200	16,168
Great Lakes	3,355	7,680	8,508	9,384	10,079	10,942	11,292	11,882	12,965	13,695	14,426	15,208	16,161
Illinois	3,717	8,292	9,161	10,090	10,840	11,944	12,355	12,858	14,005	14,729	15,493	16,417	17,611
Indiana	3,109	7,116	7,903	8,692	9,248	10,055	10,293	10,782	11,838	12,424	13,161	13,937	14,721
Michigan	3,357	7,866	8,738	9,575	10,165	10,866	11,101	11,865	13,029	14,000	14,805	15,418	16,387
Ohio	3,219	7,341	8,107	8,958	9,723	10,551	10,927	11,542	12,544	13,209	13,837	14,598	15,485
Wisconsin	3,051	7,247	8,088	9,073	9,846	10,581	11,073	11,590	12,575	13,171	13,907	14,720	15,444
Plains	2,990	7,084	7,998	8,924	9,533	10,671	11,109	11,512	12,577	13,269	13,994	14,784	15,495
Iowa	3,046	7,188	8,289	9,091	9,538	10,815	10,868	10,964	12,015	12,604	13,384	14,284	14,764
Kansas	3,019	7,266	8,163	9,290	9,941	11,190	11,811	12,136	13,021	13,812	14,513	15,152	15,905
Minnesota	3,077	7,437	8,242	9,226	10,062	11,016	11,549	12,069	13,408	14,144	14,985	15,910	16,787
Missouri	2,991	6,927	7,732	8,615	9,296	10,322	10,868	11,499	12,492	13,248	13,923	14,648	15,492
Nebraska	2,973	6,954	7,957	8,853	9,272	10,652	11,055	11,266	12,322	12,966	13,538	14,300	15,184
North Dakota	2,641	6,265	7,694	8,377	8,539	10,149	10,520	10,804	11,548	11,952	12,420	12,971	12,720
South Dakota	2,541	6,163	7,052	8,062	8,218	9,249	9,489	9,672	10,612	11,030	11,798	12,545	12,475
Southeast	2,494	6,161	6,911	7,676	8,483	9,414	9,877	10,484	11,367	12,044	12,695	13,499	14,331
Alabama	2,239	5,712	6,372	7,064	7,704	8,468	8,836	9,359	10,109	10,698	11,300	11,944	12,604
Arkansas	2,181	5,589	6,306	6,945	7,470	8,320	8,604	9,098	9,934	10,525	11,046	11,537	12,172
Florida	2,817	6,907	7,819	8,719	9,765	10,819	11,315	12,142	13,020	13,934	14,634	15,584	16,546
Georgia	2,594	6,154	6,894	7,610	8,350	9,307	9,867	10,671	11,791	12,616	13,461	14,306	14,980
Kentucky	2,417	5,985	6,649	7,382	8,018	8,905	9,278	9,517	10,412	10,767	11,243	12,008	12,795
Louisiana	2,489	6,049	6,854	7,668	8,682	9,817	10,235	10,459	10,936	11,302	11,243	11,515	12,193
Mississippi	1,962	5,168	5,734	6,441	6,927	7,659	8,006	8,296	8,911	9,249	9,687	10,303	10,992
North Carolina	2,484	5,938	6,633	7,297	7,998	8,880	9,284	9,989	11,001	11,662	12,441	13,325	14,128
South Carolina	2,284	5,563	6,207	6,890	7,587	8,373	8,710	9,325	10,156	10,733	11,313	12,027	12,764
Tennessee	2,406	5,947	6,691	7,389	8,027	8,811	9,208	9,752	10,651	11,252	11,988	12,876	13,659
Virginia	2,852	6,999	7,818	8,710	9,818	10,905	11,630	12,469	13,565	14,465	15,422	16,486	17,640
West Virginia	2,365	5,906	6,511	7,220	7,916	8,537	9,007	9,114	9,684	10,072	10,551	10,992	11,658

Southwest	2,722	6,769	7,664	8,617	9,558	10,799	11,335	11,594	12,404	13,093	13,248	13,650	14,365
Arizona	2,686	6,436	7,367	8,316	9,161	10,090	10,315	11,069	12,072	12,958	13,670	14,241	14,887
New Mexico	2,424	5,967	6,728	7,463	8,174	9,024	9,509	9,844	10,501	11,197	11,459	11,898	12,481
Oklahoma	2,627	6,493	7,321	8,371	9,395	10,678	11,357	11,148	11,722	12,182	12,264	12,607	13,269
Texas	2,777	6,965	7,880	8,834	9,795	11,120	11,684	11,940	12,776	13,471	13,518	13,889	14,640
Rocky Mountain	2,851	6,899	7,811	8,658	9,568	10,576	11,028	11,457	12,161	12,683	13,081	13,533	14,282
Colorado	3,054	7,463	8,417	9,451	10,597	11,866	12,639	13,195	14,093	14,698	15,132	15,605	16,417
Idaho	2,637	6,421	7,221	7,814	8,570	9,275	9,284	9,894	10,362	10,818	11,184	11,859	12,657
Montana	2,736	6,420	7,474	7,216	8,924	9,874	10,084	10,424	10,835	11,016	11,702	12,291	12,670
Utah	2,605	6,068	6,766	7,408	7,953	8,660	9,041	9,400	10,120	10,653	10,988	11,389	12,013
Wyoming	3,046	7,790	9,083	10,207	11,339	12,332	12,235	11,837	12,245	12,834	12,720	12,719	13,718
Far West²	3,608	8,209	9,244	10,321	11,336	12,380	12,840	13,525	14,606	15,480	16,261	17,236	18,235
California	3,689	8,373	9,411	10,526	11,603	12,724	13,238	13,926	15,097	16,034	16,818	17,846	18,855
Nevada	3,511	8,335	9,580	10,481	11,421	12,377	12,498	12,961	13,845	14,693	15,481	16,412	17,440
Oregon	3,084	7,412	8,296	9,174	9,864	10,440	10,581	11,271	12,054	12,627	13,226	14,019	14,982
Washington	3,464	7,729	8,815	9,841	10,727	11,627	12,019	12,674	13,430	14,075	14,899	15,630	16,569
Alaska	3,701	11,831	11,912	12,443	13,830	15,492	17,371	18,164	18,093	18,793	18,479	18,353	19,514
Hawaii	3,437	7,873	8,660	9,506	10,616	11,274	11,760	12,640	13,155	13,891	14,702	15,683	16,898

r--revised.
p--preliminary.

¹ Per capita personal income was computed using Bureau of the Census state population estimates, as of December 1988.

² Far West regional totals do not include Alaska and Hawaii.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, 1967 figures, August 1982; 1977-1981, August 1987; 1982-1987, August 1988. The 1985-87 revised figures and 1988 preliminary figures are from *Survey of Current Business*, April 1989.

**Federal, State, and Local Government
National Income Account Basis
1950-88**

Table 6
Federal Government Receipts and Expenditures, Selected Years 1950-88
(in billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988
Receipts	\$50.4	\$73.1	\$96.9	\$125.8	\$195.4	\$294.9	\$553.8	\$788.7	\$828.3	\$916.5	\$975.2
Personal Taxes and Nontaxes	18.1	31.4	43.6	53.9	92.6	125.9	257.9	346.4	361.5	405.6	413.4
Income Taxes	17.4	30.4	41.8	51.1	88.8	120.8	251.1	339.3	353.6	396.8	404.0
Estate and Gift Taxes	0.6	1.0	1.8	2.8	3.7	4.9	6.6	6.5	7.1	7.4	7.9
Other	0.1	—	<	<	0.1	0.2	0.2	0.6	0.8	1.4	1.5
Corporate Profits	17.2	21.1	21.4	28.9	30.6	43.6	70.3	76.3	83.9	105.8	111.3
Indirect Business Taxes and Nontaxes	8.9	10.6	13.4	16.4	19.2	23.8	38.8	55.1	50.8	54.0	56.7
Excise Taxes	8.2	9.8	12.0	13.9	15.7	16.4	26.8	34.6	30.9	31.8	33.1
Customs Duties	0.5	0.7	1.1	1.6	2.5	5.9	7.2	12.2	13.7	15.4	16.4
Other	0.2	0.1	0.3	0.9	1.0	1.5	4.8	8.3	6.2	6.8	7.2
Contributions for Social Insurance	6.3	9.9	18.5	26.6	52.9	101.6	186.8	310.9	332.2	351.0	393.7
Expenditures	41.2	68.6	93.9	125.3	207.8	364.2	615.1	985.6	1033.9	1074.2	1117.6
Purchases of Goods	19.1	44.9	54.4	68.7	98.8	129.2	208.1	355.2	366.2	382.0	381
Transfer Payments	14.4	14.5	23.5	32.6	64.0	150.7	253.5	380.1	399.8	414.2	440.1
To Persons	10.8	12.4	21.6	30.3	61.6	146.8	247.0	366.7	385.9	402.0	427.2
To Foreigners	3.6	2.1	1.9	2.3	2.3	4.0	6.5	13.4	13.9	12.2	12.9
Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.7	111.5
Net Interest Paid	4.4	4.6	6.8	8.4	14.1	23.0	53.3	130.1	135.4	143.0	153.9
Subsidies Less Current Surplus of Government Enterprises	1.0	1.5	2.6	4.6	6.5	6.9	11.5	20.3	25.7	32.4	31.1
Surplus or Deficit	9.2	4.4	3.0	0.5	-12.4	-69.4	-61.3	-196.9	-205.6	-157.8	-142.4
Social Insurance Funds	0.4	2.0	1.6	2.0	3.8	-13.8	-12.9	11.0	17.4	27.5	53.2
Other	8.9	2.4	1.5	-1.5	-16.2	-55.6	-48.4	-207.9	-223.1	-185.3	-195.6
As a Percentage of GNP											
Receipts	26.77%	18.01%	18.80%	17.84%	19.24%	18.45%	20.27%	19.64%	19.53%	20.25%	20.05%
Personal Taxes and Nontaxes	9.61	7.74	8.46	7.64	9.12	7.88	9.44	8.63	8.53	8.96	8.50
Income Taxes	9.24	7.49	8.11	7.25	8.74	7.56	9.19	8.45	8.34	8.77	8.31
Estate and Gift Taxes	0.32	0.25	0.35	0.40	0.36	0.31	0.24	0.16	0.17	0.16	0.16
Other	0.05	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.02	0.03	0.03
Corporate Profits	9.13	5.20	4.15	4.10	3.01	2.73	2.57	1.90	1.98	2.34	2.29
Indirect Business Taxes and Nontaxes	4.73	2.61	2.60	2.33	1.89	1.49	1.42	1.37	1.20	1.19	1.17
Excise Taxes	4.35	2.41	2.33	1.97	1.55	1.03	0.98	0.86	0.73	0.70	0.68
Customs Duties	0.27	0.17	0.21	0.23	0.25	0.37	0.26	0.30	0.32	0.34	0.34
Other	0.11	0.02	0.06	0.13	0.10	0.09	0.18	0.21	0.15	0.15	0.15
Contributions for Social Insurance	3.35	2.44	3.59	3.77	5.21	6.36	6.84	7.74	7.83	7.75	8.09
Expenditures	21.88	16.90	18.22	17.77	20.46	22.79	22.51	24.55	24.38	23.73	22.90
Purchases of Goods	10.14	11.06	10.56	9.74	9.73	8.08	7.62	8.85	8.64	8.44	7.83
Transfer Payments	7.65	3.57	4.56	4.62	6.30	9.43	9.28	9.47	9.43	9.15	9.05
To Persons	5.74	3.05	4.19	4.30	6.07	9.18	9.04	9.13	9.10	8.88	8.78
To Foreigners	1.91	0.52	0.37	0.33	0.23	0.25	0.24	0.33	0.33	0.27	0.27
Grants-in-Aid	1.22	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.29
Net Interest Paid	2.34	1.13	1.32	1.19	1.39	1.44	1.95	3.24	3.19	3.16	3.16
Subsidies Less Current Surplus of Government Enterprises	0.53	0.37	0.50	0.65	0.64	0.43	0.42	0.51	0.61	0.72	0.64
Surplus or Deficit	4.89	1.08	0.58	0.07	-1.22	-4.34	-2.24	-4.90	-4.85	-3.49	-2.93
Social Insurance Funds	0.21	0.49	0.31	0.28	0.37	-0.86	-0.47	0.27	0.41	0.61	1.09
Other Funds	4.73	0.59	0.29	-0.21	-1.60	-3.48	-1.77	-5.18	-5.26	-4.09	-4.02

— represents zero.

< rounds to zero.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, table 3.2, July 1988.

Table 7
State and Local Government Receipts and Expenditures, Selected Years 1950-88
 (in billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988
Receipts	\$21.3	\$31.7	\$50	\$75.5	\$135.8	\$239.6	\$390.0	\$581.8	\$623.0	\$655.7	\$703.0
Personal Taxes and Nontaxes	2.5	3.9	6.8	11.3	23.6	44.7	82.6	140.2	150.0	164.7	176.9
Income Taxes	0.8	1.3	2.5	4.4	10.9	22.5	42.6	72.2	76.8	86.1	92.7
Other	1.7	2.6	4.3	6.9	12.7	22.2	40.0	68.0	73.2	78.6	84.2
Corporate Profits	0.8	1.0	1.2	2.0	3.7	7.3	14.5	20.2	22.7	27.9	31.3
Indirect Business Taxes	14.6	21.6	32.0	46.1	74.8	116.2	174.5	278.5	297.6	312.3	332.3
Sales Taxes	4.8	7.1	12.2	18.2	31.6	51.7	82.9	131.0	139.9	148.7	158.9
Property Taxes	7.1	10.4	16.2	23.2	36.7	53.4	68.8	107.1	114.6	121.9	129.6
Other	2.7	4.1	3.6	4.7	6.5	11.1	22.8	40.4	43.1	41.7	43.8
Contributions for Social Insurance	1.1	2.1	3.4	5.0	9.2	16.8	29.7	43.2	46.0	48.1	51.0
Federal Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.7	111.5
Expenditures	22.5	32.9	49.9	75.5	134.0	235.2	363.2	516.7	561.9	602.8	647.9
Purchases of Goods and Services	19.8	30.3	46.1	69.9	119.4	205.9	322.2	465.6	505.0	542.8	583.9
Durable and Nondurable Goods	2.3	2.8	4.4	6.1	10.4	23.3	41.7	62.1	64.3	71.0	76.9
Services	12.2	18.5	29.4	45.4	83.9	147.0	232.0	349.8	380.4	409.6	440.6
Compensation of Employees	10.1	15.8	25.5	39.3	71.1	121.1	192.2	278.8	299.9	321.7	345.0
Other Services	2.1	2.6	4.0	6.1	12.8	25.9	39.8	71.1	80.5	87.9	95.7
Structures	5.3	9.1	12.3	18.4	25.1	35.6	48.6	53.7	60.3	62.2	66.4
Transfer Payments to Persons	3.6	4.0	5.9	8.8	20.1	38.9	65.7	101.1	110.1	118.7	128.2
Net Interest Paid	0.1	0.1	0.1	-0.3	-1.8	-4.2	-17.0	-32.4	-34.8	-37.7	-40.8
Subsidies Less Current Surplus of Government Enterprises	-1.5	-2.2	-3.0	-3.6	-4.5	-5.8	-11.3	-13.1	-13.1	-14.0	-15.2
Surplus or Deficit	-1.2	-1.3	0.1	-	1.8	4.5	26.8	65.1	61.2	52.9	55.1
Social Insurance Funds	0.7	1.3	2.3	3.4	6.9	13.1	27.1	51.3	56.2	62.1	68.5
Other	-1.9	-2.6	-2.2	-3.4	-5.1	-8.6	-0.3	13.8	5.0	-9.1	-13.3
As a Percentage of GNP											
Receipts	11.31%	7.81%	9.70%	10.71%	13.37%	14.99%	14.28%	14.49%	14.69%	14.49%	14.45%
Personal Taxes and Nontaxes	1.33	0.96	1.32	1.60	2.32	2.80	3.02	3.49	3.54	3.64	3.64
Income Taxes	0.42	0.32	0.49	0.62	1.07	1.41	1.56	1.80	1.81	1.90	1.91
Other	0.90	0.64	0.83	0.98	1.25	1.39	1.46	1.69	1.73	1.74	1.73
Corporate Profits	0.42	0.25	0.23	0.28	0.36	0.46	0.53	0.50	0.54	0.62	0.64
Indirect Business Taxes	7.75	5.32	6.21	6.54	7.37	7.27	6.39	6.94	7.02	6.90	6.83
Sales Taxes	2.55	1.75	2.37	2.58	3.11	3.23	3.03	3.26	3.30	3.28	3.27
Property Taxes	3.77	2.56	3.14	3.29	3.61	3.34	2.52	2.67	2.70	2.69	2.66
Other	1.43	1.01	0.70	0.67	0.64	0.69	0.83	1.01	1.02	0.92	0.90
Contributions for Social Insurance	0.58	0.52	0.66	0.71	0.91	1.05	1.09	1.08	1.08	1.06	1.05
Federal Grants-in-Aid	1.22	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.29

Expenditures	11.95	8.11	9.68	10.71	13.20	14.71	13.29	12.87	13.25	13.32	13.32
Purchases of Goods and Services	10.52	7.46	8.95	9.91	11.76	12.88	11.79	11.60	11.91	11.99	12.00
Durable and Nondurable Goods	1.22	0.69	0.85	0.87	1.02	1.46	1.53	1.55	1.52	1.57	1.58
Services	6.48	4.56	5.71	6.44	8.26	9.20	8.49	8.71	8.97	9.05	9.06
Compensation of Employees	5.36	3.89	4.95	5.57	7.00	7.58	7.04	6.94	7.07	7.11	7.09
Other Services	1.12	0.64	0.78	0.87	1.26	1.62	1.46	1.77	1.90	1.94	1.97
Structures	2.81	2.24	2.39	2.61	2.47	2.23	1.78	1.34	1.42	1.37	1.37
Transfer Payments to Persons	1.91	0.99	1.14	1.25	1.98	2.43	2.40	2.52	2.60	2.62	2.64
Net Interest Paid	0.05	0.02	0.02	-0.04	-0.18	-0.26	-0.62	-0.81	-0.82	-0.83	-0.84
Subsidies Less Current Surplus of Government Enterprises	-0.80	-0.54	-0.58	-0.51	-0.44	-0.36	-0.41	-0.33	-0.31	-0.31	-0.31
Surplus or Deficit	-0.64	-0.32	0.02	0.00	0.18	0.28	0.98	1.62	1.44	1.17	1.13
Social Insurance Funds	0.37	0.32	0.45	0.48	0.68	0.82	0.99	1.28	1.33	1.37	1.41
Other	-1.01	-0.64	-0.43	-0.48	-0.50	-0.54	-0.01	0.34	0.12	-0.20	-0.27

- represents zero.

< rounds to zero.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, table 3.3, July 1988.

Intergovernmental

Table 8
Federal Grants-in-Aid in Relation to State-Local Outlays,
Total Federal Outlays and Gross National Product, 1955-91
(in billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					Exhibits:			
	Amount ²	Percent Increase or Decrease (-)	As a Percentage of—			Federal Grants Constant Dollars (1982 dollars, GNP deflator)	Percent Real Increase/Decrease (-)	Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross National Product			Amount	Percent of Total Grants
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$12.7	4.1%	\$1.6	50.0%
1956	3.7	15.6	10.4	5.0	0.9	13.9	9.4	1.7	45.9
1957	4.0	8.1	10.5	5.2	0.9	14.8	6.5	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	17.6	18.9	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.3	23.0	30.7	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	24.7	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	24.8	0.4	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	27.1	9.3	2.9	37.1
1963	8.6	8.9	14.2	7.7	1.5	28.7	5.9	3.3	38.0
1964	10.1	17.4	15.4	8.6	1.6	33.6	17.1	3.5	34.9
1965	10.9	7.9	15.1	9.2	1.6	35.4	5.4	3.7	33.9
1966	13.0	19.3	16.1	9.6	1.7	40.6	14.7	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	46.0	13.3	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	53.4	16.1	6.0	32.3
1969	20.3	9.1	17.8	11.0	2.2	54.8	2.6	7.1	35.5
1970	24.0	18.2	19.0	12.3	2.4	61.2	11.7	8.6	35.8
1971	28.1	17.1	19.7	13.4	2.7	66.8	9.2	10.4	36.9
1972	34.4	22.4	21.7	14.9	3.0	77.2	15.6	13.8	40.1
1973	41.8	21.5	24.0	17.0	3.3	88.9	15.2	13.7	32.7
1974	43.4	3.8	22.3	16.1	3.1	84.6	-4.8	14.6	33.6
1975	49.8	14.7	22.6	15.0	3.3	87.1	3.0	16.4	33.0
1976	59.1	18.7	24.1	15.9	3.5	96.2	10.4	19.6	33.2
1977	68.4	15.7	25.5	16.7	3.5	103.6	7.7	22.2	32.4
1978	77.9	13.9	26.5	17.0	3.6	109.7	5.9	24.2	31.0
1979	82.9	6.4	25.8	16.5	3.4	106.7	-2.7	26.9	32.4
1980	91.5	10.4	25.8	15.5	3.4	105.9	-0.7	31.9	34.9
1981	94.8	3.6	24.7	14.0	3.2	100.7	-4.9	36.9	39.0
1982	88.2	-7.0	21.6	11.8	2.8	88.2	-12.4	37.9	42.9
1983	92.5	4.9	21.3	11.4	2.8	88.8	0.7	41.6	45.0
1984	97.6	5.5	20.9	11.5	2.6	90.2	1.6	44.3	45.4
1985	105.9	8.5	20.9	11.2	2.7	94.0r	4.2r	48.1	45.4
1986	112.4	6.1	20.5	11.3	2.7	97.0r	3.2r	52.8	47.0
1987	108.4	-3.5	18.3r	10.8	2.4r	90.7r	-6.5r	56.4	52.0
1988	115.3r	6.4r	18.2r	10.8r	2.4r	92.5r	2.0r	61.0	52.9r
1989e	123.6r	7.2r	NA	10.9	2.4	94.7r	2.4r	66.5r	53.0r
1990e	123.6	—	NA	10.7	2.3	91.1	-3.8	67.3	54.4
1991e	126.1	2.0	NA	10.4	2.2	89.5	-1.8	70.2	55.7

— represents zero.

NA—not available.

e—OMB estimate.

r—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

Note: The number of federal grant programs in 1960 was 132, 379 in 1967, 442 in 1975, 539 in 1981, 441 in 1982, 405 in 1984, and 435 in 1987.

¹ For 1955-76, years ending June 30; 1977-88, years ending September 30.

² See *Special Analysis H of the Budget of the United States* for explanation of differences between grant-in-aid figures published by the *National Income and Product Accounts*, Census and OMB.

³ As defined in the *National Income and Product Accounts*.

Sources: ACIR staff compilation and computations based on U.S. Office of Management and Budget, *Budget of the United States Government FY 1990, Special Analysis H*, tables H-7 and H-8 [see also, *Budget, FY 1990, Historical Tables*, table 12.1 for grants in constant (1982) dollars]; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, [monthly]; ACIR, *A Catalog of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1987*, August 1987.

Table 9
Federal Intergovernmental Expenditure to State and Local Governments, Selected Years 1954-87

Fiscal Year	Total	Education	Public Highways	Welfare	Housing and Urban Renewal	General Revenue Sharing	All Other
Amount (in millions)							
1954	\$2,967	\$ 475	\$ 530	\$ 1,439	\$ 90		\$ 433
1964	10,097	1,371	3,628	2,973	564		1,561
1969	19,421	4,960	4,314	6,358	921		2,868
1971	27,121	5,907	4,738	9,766	1,611		5,099
1973	41,268	6,791	4,807	12,097	2,121	\$6,636	8,816
1974	42,854	7,496	4,555	12,837	2,391	6,106	9,469
1975	49,628	8,959	4,754	14,352	2,734	6,130	12,699
1976	69,057	9,254	6,243	17,225	2,820	6,238	27,277
1977	73,045	10,205	6,173	19,520	2,914	6,758	27,475
1978	79,172	11,602	6,197	20,051	2,969	6,830	31,523
1979	85,327	11,401	7,275	23,501	6,399	6,848	29,903
1980	90,836	12,889	9,457	28,494	6,093	6,835	27,068
1981	94,609	12,708	9,253	34,405	6,065	5,144	27,034
1982	86,014	11,971	8,000	34,414	5,716	4,575	21,338
1983	88,539	12,528	8,851	36,282	5,583	4,620	20,675
1984	99,015	13,608	10,204	40,054	8,817	4,567	21,765
1985	107,242	14,742	12,469	43,111	10,841	4,584	21,495
1986	115,632	18,023	14,370	44,544	11,237	5,113	22,345
1987	111,441	17,988	12,858	47,821	10,652	—	22,122
Annual Percent Increase or Decrease (-)							
1954	—	—	—	—	—	—	—
1964 ³	13.0%	11.2%	21.2%	7.5%	20.1%	—	12.9%
1969 ⁴	14.0	29.3	3.5	16.4	10.3	—	14.1
1971	16.6	3.7	8.2	28.9	0.1	—	33.4
1973	24.4	8.7	1.4	-8.7	7.1	—	122.2
1974	3.8	10.4	-5.2	6.1	12.7	-8.0%	7.4
1975	15.8	19.5	4.4	11.8	14.3	0.4	34.1
1976	39.1	3.3	31.3	20.0	3.1	1.8	114.8
1977	5.8	10.3	-1.1	13.3	3.3	8.3	0.7
1978	8.4	13.7	0.4	2.7	1.9	1.1	14.7
1979	7.8	-1.7	17.4	17.2	115.5	0.3	-5.1
1980	6.5	13.1	30.0	21.2	-4.8	-0.2	-9.5
1981	4.2	-1.4	-2.2	20.7	-0.5	-24.7	-0.1
1982	-9.1	-5.8	-13.5	0.0	-5.8	-11.1	-21.1
1983	2.9	4.7	10.6	5.4	-2.3	1.0	-3.1
1984	11.8	8.6	15.3	10.4	57.9	-1.1	5.3
1985	8.3	8.3	22.2	7.6	23.0	0.4	-1.2
1986	7.8	22.3	15.2	3.3	3.7	11.5	4.0
1987	-3.6	-0.2	-10.5	7.4	-5.2	-100.0	-1.0
Percentage Distribution							
1954	100.0%	16.0%	17.9%	48.5%	13.0%	—	14.6%
1964	100.0	13.6	35.9	29.4	5.6	—	15.5
1974	100.0	17.5	10.6	30.0	5.6	14.2%	22.1
1979	100.0	13.4	8.4	27.6	7.5	8.0	35.0
1980	100.0	14.2	10.4	31.4	6.7	7.5	29.8
1981	100.0	13.4	9.8	36.4	6.4	5.4	28.6
1982	100.0	13.9	9.3	40.0	6.6	5.3	24.8
1983	100.0	14.1	10.0	41.0	6.3	5.2	23.4
1984	100.0	13.7	10.3	40.5	8.9	4.6	22.0
1985	100.0	13.7	11.6	40.2	10.1	4.3	20.0
1986	100.0	15.6	12.4	38.5	9.7	4.4	19.3
1987	100.0	16.1	11.5	42.9	9.6	—	19.9

— represents zero.

¹ Federal intergovernmental expenditure, as defined by U.S. Department of Commerce, Bureau of the Census. See Special Analysis H of the U.S. Budget, table H-10, to reconcile Budget, Census, and National Income and Product Accounts figures.

² Annual average increase 1964 to 1969.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]* (table 9 in 1986-87 edition); ACIR staff computations.

Table 10
State Intergovernmental Expenditure to Local Governments, Selected Years 1954-87

Fiscal Year	Amount	General Support	Amount (in millions)			
			Education	Highways	Public Welfare ¹	Others
1954	\$ 5,679	\$ 600	\$ 2,930	\$ 871	\$ 1,004	\$ 274
1964	12,968	1,053	7,664	1,524	2,108	619
1969	24,779	2,135	14,858	2,109	4,402	1,275
1971	32,640	3,258	19,292	2,507	5,760	1,823
1973	40,822	4,280	23,316	2,953	7,532	2,742
1974	45,600	4,805	27,107	3,211	7,369	3,108
1975	51,004	5,129	31,110	3,225	7,136	4,404
1976	56,678	5,674	34,084	3,241	8,307	5,372
1977	61,084	6,373	36,975	3,631	8,756	5,349
1978	65,815	6,819	40,125	3,821	8,586	6,464
1979	74,461	8,224	46,196	4,149	8,667	7,225
1980	82,758	8,644	52,688	4,383	9,241	7,802
1981	91,307	9,570	57,257	4,751	11,026	8,703
1982	96,950	10,044	60,684	5,028	11,965	9,229
1983	99,544	10,364	63,118	5,277	11,342	9,443
1984	106,651	10,745	67,485	5,687	11,924	10,810
1985	119,608	12,320	74,937	6,019	12,673	13,659
1986	129,860	13,384	81,930	6,470	14,214	13,862
1987	138,970	14,245	88,253	6,785	17,331	12,356
Annual Percentage Increase or Decrease (-)						
1964 ²	8.6%	5.8%	10.1%	5.8%	7.7%	8.5%
1969 ³	13.8	15.2	14.2	6.7	15.9	15.6
1971	13.0	10.1	12.9	2.8	15.1	29.5
1973	11.1	14.1	10.0	12.2	8.5	22.7
1974	11.7	12.3	16.3	8.7	-2.2	13.3
1975	11.9	6.7	14.8	0.4	3.2	41.7
1976	11.1	10.6	9.6	0.5	16.4	22.0
1977	7.8	12.3	8.5	12.0	5.4	-0.4
1978	7.7	7.0	8.5	5.2	-1.9	20.8
1979	13.1	20.6	15.1	8.6	0.9	11.8
1980	11.1	5.1	14.1	5.6	6.6	8.0
1981	10.3	10.7	8.7	8.4	19.3	11.5
1982	6.2	5.0	6.0	5.8	8.5	6.0
1983	2.7	3.2	4.0	5.0	-5.2	2.3
1984	7.1	3.7	6.9	7.8	5.1	14.5
1985	12.1	14.7	11.0	7.7	6.3	26.4
1986	8.6	8.6	9.3	7.5	12.2	1.5
1987	7.0	6.4	7.7	4.9	21.9	-10.9
Percentage Distribution						
1954	100.0%	10.6%	51.6%	15.3%	17.7%	4.8%
1964	100.0	8.1	59.1	11.8	16.3	4.8
1974	100.0	10.5	59.4	7.0	16.2	6.8
1978	100.0	10.4	61.0	5.8	13.0	9.8
1979	100.0	11.0	62.0	5.6	11.6	9.7
1980	100.0	10.4	63.7	5.3	11.2	9.4
1981	100.0	10.5	62.7	5.2	12.1	9.5
1982	100.0	10.4	62.6	5.2	12.3	9.5
1983	100.0	10.4	63.4	5.3	11.4	9.5
1984	100.0	10.1	63.3	5.3	11.2	10.1
1985	100.0	10.3	62.7	5.0	10.6	11.4
1986	100.0	10.3	63.1	5.0	10.9	10.7
1987	100.0	10.3	63.5	4.9	12.5	8.9

¹ Duplicative intergovernmental transactions are excluded.

² Annual average increase 1954 to 1964.

³ Annual average increase 1964 to 1969.

Source: ACIR staff calculations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in [year]* (tables 1, 13 and 14 in 1987 edition) and *Government Finances in [year]* (table 9 in 1986-87 edition).

Table 11
Per Capita Federal Aid by Function, by Region and State, FY87
 (with national ranking)

Region and State	All Federal Aid			Public Welfare		Education		Highways		Health and Hospitals	
	(in millions)	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank
United States	\$114,995.512	\$472		\$187		\$76		\$54		\$17	
New England	6,475.406	504		209		67		50		19	
Connecticut	1,372.999	428	33	166	25	55	49	75	19	30	5
Maine	683.211	576	9	272	3	83	21	51	42	22	12
Massachusetts	3,117.651	532	15	225	9	66	38	22	51	12	48
New Hampshire	388.355	367	46	116	44	57	48	63	26	10	51
Rhode Island	551.232	559	11	258	4	78	30	78	18	18	22
Vermont	361.958	661	6	237	8	105	8	118	5	41	2
Midwest	25,464.149	589		288		61		53		14	
Delaware	317.592	493	22	115	45	106	7	79	14	16	33
DC (Washington)	1,393.301	2,240	1	447	1	81	24	115	6	27	7
Maryland	2,209.758	487	24	153	32	78	29	86	12	17	31
New Jersey	3,423.196	446	27	178	20	49	51	53	41	14	42
New York	12,471.849	700	4	423	2	60	45	37	47	14	40
Pennsylvania	5,648.453	473	25	210	13	62	42	58	32	13	46
Great Lakes	19,036.649	454		193		75		46		16	
Illinois	5,147.019	444	28	154	31	82	22	54	39	12	49
Indiana	2,210.112	400	40	163	27	62	44	55	35	17	26
Michigan	4,720.999	513	19	244	6	85	19	48	43	19	18
Ohio	4,540.730	421	39	185	16	59	47	36	48	17	27
Wisconsin	2,417.789	503	20	245	5	93	15	39	45	14	43
Plains	7,760.424	440		161		72		73		17	
Iowa	1,227.068	433	32	150	34	82	23	69	23	25	8
Kansas	899.700	363	47	110	47	76	32	79	16	19	21
Minnesota	2,274.347	536	14	225	10	80	27	71	22	14	41
Missouri	1,854.251	363	48	139	39	50	50	60	31	15	39
Nebraska	676.994	425	37	140	37	72	35	79	15	15	35
North Dakota	423.032	630	7	181	18	112	4	133	4	18	25
South Dakota	405.032	571	10	174	21	94	14	111	7	23	11
Southeast	23,937.154	413		143		78		54		19	
Alabama	1,742.328	427	34	117	42	108	6	54	38	15	36
Arkansas	1,016.860	426	36	185	17	65	39	62	28	19	20
Florida	3,668.254	305	51	90	49	63	41	37	46	17	32
Georgia	2,756.048	443	29	162	28	81	26	55	34	29	6
Kentucky	1,587.568	426	35	181	19	59	46	61	29	20	17
Louisiana	2,734.832	613	8	186	15	86	16	60	30	20	16
Mississippi	1,313.791	500	21	167	23	103	9	67	25	21	15
North Carolina	2,382.437	372	45	140	38	78	31	54	36	15	37
South Carolina	1,352.191	395	41	164	26	81	25	39	44	23	10
Tennessee	2,131.422	439	30	172	22	72	34	57	33	17	28
Virginia	2,263.878	383	44	114	46	85	17	63	27	17	29
West Virginia	987.545	521	17	188	14	79	28	104	8	18	24
Southwest	8,749.755	351		105		79		58		14	
Arizona	1,176.058	347	49	65	51	99	12	78	17	15	38
New Mexico	696.723	464	26	148	35	133	2	75	20	22	14
Oklahoma	1,276.733	390	43	153	33	74	33	54	40	14	44
Texas	5,600.241	334	50	99	48	71	36	54	37	13	47
Rocky Mountain	3,770.373	518		155		90		93		29	
Colorado	1,429.174	434	31	157	30	85	18	68	24	24	9
Idaho	423.015	424	38	116	43	64	40	88	11	18	23
Montana	564.737	698	5	210	12	96	13	151	3	22	13
Utah	894.427	532	16	157	29	119	3	92	9	33	4
Wyoming	459.020	937	3	130	41	71	37	181	2	84	1
Far West¹	18,712.954	521		196		87		46		15	
California	14,390.072	520	18	215	11	84	20	35	50	11	50
Nevada	396.461	394	42	71	50	62	43	82	13	16	34
Oregon	1,482.445	544	12	138	40	111	5	71	21	13	45
Washington	2,443.976	539	13	145	36	100	11	90	10	39	3
Alaska	560.180	1,067	2	243	7	247	1	223	1	17	30
Hawaii	528.468	488	23	167	24	101	10	35	49	19	19

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from ACIR Government Finance Diskettes for FY87.

**Federal, State, and Local Government
on a Census Basis
FY 1927-87**

Table 12
Government General Revenues, Selected Years, 1927-87
(in millions)

Year	All Government Total ¹	Federal Total	State				Local			
			Total	Intergovernmental		Own Source	Total	Intergovernmental		Own Source
				Federal	Local			Direct Federal	State ²	
1927	\$12,191	\$4,469	\$2,152	\$107	\$51	\$1,994	\$6,333	\$9	\$596	\$5,728
1934	11,300	3,886	3,421	933	36	2,452	6,363	83	1,318	4,962
1940	17,804	7,000	5,737	667	58	5,012	7,724	278	1,654	5,792
1946	61,532	46,405	8,576	802	63	7,712	9,561	53	2,092	7,416
1952	100,245	71,798	16,815	2,329	156	14,330	19,398	237	5,044	14,117
1957	129,151	87,066	24,656	3,500	427	20,728	29,021	343	7,321	21,357
1962	168,062	106,441	37,595	7,108	373	30,115	43,147	763	10,879	31,506
1967	252,563	161,351	61,082	13,616	673	46,793	64,608	1,753	18,434	44,419
1972	382,835	223,378	112,343	26,791	1,191	84,362	114,791	4,551	35,143	75,097
1973	432,057	253,697	129,808	31,361	1,339	97,108	129,119	7,903	39,963	81,253
1974	483,953	288,411	140,815	31,632	1,538	107,645	143,132	10,188	44,553	88,391
1975	519,265	303,530	157,033	36,148	1,680	119,206	159,726	10,886	51,068	97,772
1976	571,224	324,858	183,821	42,013	2,704	139,104	178,338	13,576	56,169	108,592
1977	657,546	383,495	204,426	45,890	2,737	155,799	196,458	16,554	60,277	119,626
1978	731,736	431,280	225,011	50,200	3,261	171,550	214,518	19,393	64,661	130,464
1979	829,371	500,927	247,005	54,548	2,539	189,917	234,630	20,616	74,162	139,853
1980	932,199	565,477	276,962	61,892	2,434	212,636	258,298	21,136	81,289	155,873
1981	1,075,387	660,759	310,828	67,868	2,918	240,042	287,834	22,427	89,017	176,391
1982	1,144,787	687,647	330,899	66,026	3,139	261,732	315,322	21,256	95,363	198,703
1983	1,181,420	679,663	357,637	68,962	3,742	284,933	338,070	21,021	98,378	218,670
1984	1,307,483	754,016	397,087	76,140	5,310	315,637	366,156	20,912	105,820	239,425
1985	1,418,781	806,808	438,954	84,469	5,453	349,032	402,544	21,724	116,359	264,461
1986	1,515,629	847,516	481,174	92,666	5,908	382,600	434,751	20,433	126,824	287,494
1987	1,677,737	952,631	516,941	95,463	6,918	414,560	469,317	19,533	136,752	313,032

¹ Excludes duplicative intergovernmental transactions; hence it is less than the sum of the federal, state, and local totals in columns 2, 3, and 7.

² Includes substantial, but unknown, amounts of federal grants to states that are "passed through" by the states to local governments, which totaled \$5.2 billion in 1986-87.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, no 4, January 1985, tables 10, 11, 13, and 14. U.S. Bureau of the Census, *Government Finances in [year]*, tables 8 and 9.

Table 13
Government General Expenditures, Selected Years, 1927-87
(In millions)

Year	All Governments Total ¹	Federal			State			Local	
		Total	Direct	Intergovernmental	Total	Direct	Intergovernmental	Total	Direct
1927	\$11,220	\$3,533	\$3,410	\$123	\$2,047	\$1,451	\$596	\$6,359	\$6,359
1934	12,807	5,941	4,965	976	3,461	2,143	1,318	5,699	5,699
1940	20,417	10,061	9,177	884	5,209	3,555	1,654	7,685	7,685
1946	79,707	66,534	65,640	894	7,066	4,974	2,092	9,093	9,093
1952	99,847	71,568	68,984	2,585	15,834	10,790	5,044	20,229	20,073
1955	125,463	81,783	77,910	3,873	24,235	16,796	7,440	31,057	30,757
1962	176,240	113,428	105,693	7,735	36,402	25,495	10,906	45,279	45,053
1967	257,800	166,849	151,821	15,027	58,760	39,704	19,056	66,648	66,274
1972	399,098	242,186	208,602	33,584	109,255	72,496	36,759	118,568	118,001
1973	436,907	272,709	231,441	41,268	118,836	78,014	40,822	128,254	127,452
1974	478,325	295,488	252,634	42,854	132,134	86,193	45,941	140,387	139,498
1975	560,129	341,517	291,889	49,628	158,882	106,905	51,978	162,614	161,336
1976	625,076	391,085	322,028	69,057	180,926	123,069	57,858	181,802	179,980
1977	682,492	433,340	359,324	74,016	191,225	128,765	62,460	196,307	194,403
1978	745,438	479,297	400,125	79,172	203,832	136,545	67,287	211,081	208,768
1979	832,385	537,338	452,011	85,327	224,653	148,690	75,963	233,323	231,684
1980	958,657	617,166	526,330	90,836	257,812	173,307	84,504	260,777	259,019
1981	1,109,815	719,249	624,640	94,609	291,527	198,347	93,180	288,571	268,827
1982	1,233,492	796,483	710,469	86,014	310,358	211,615	98,743	313,365	311,408
1983	1,350,527	874,264	785,725	88,539	334,019	232,710	101,309	335,098	332,093
1984	1,428,027	928,188	829,173	99,015	351,445	243,072	108,373	359,378	335,781
1985	1,581,077	1,032,131	924,889	107,242	390,828	269,257	121,571	390,961	386,931
1986	1,696,980	1,096,401	980,769	115,632	424,216	292,249	131,966	427,980	423,961
1987	1,810,006	1,148,584	1,037,143	111,441	455,696	314,270	141,425	463,826	396,329

¹ Excludes duplicative intergovernmental transactions; hence it is less than the sum of the federal, state and local totals in columns 2, 5, and 8.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, no. 4, January 1985, tables 10, 11, 13, and 14; Bureau of the Census, *Government Finances in [year]*, tables 8 and 9.

Table 14
Federal Revenues and Expenditures by Function, Selected Years 1950-87
(in millions)

	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987
REVENUES										
Total	\$43,527	\$71,915	\$99,800	\$125,837	\$205,562	\$303,530	\$565,477	\$806,808	\$847,516	\$952,631
General Revenue	40,061	65,322	87,088	106,720	163,582	222,984	419,123	560,449	580,611	667,004
Tax Revenue	35,186	57,589	77,003	93,710	146,082	189,970	350,781	454,037	471,898	539,400
Individual Income	15,745	28,747	40,715	48,792	90,412	122,386	244,069	330,918	348,959	392,557
Corporate Income	10,488	17,861	21,494	25,461	32,829	40,621	64,600	61,331	63,143	83,926
Sales and Gross Receipts	7,843	9,578	12,603	15,786	18,297	21,090	32,034	49,159	47,046	48,423
Customs Duties	407	585	1,105	1,442	2,430	4,289	7,436	12,176	13,420	15,138
Alcoholic Beverage	2,165	2,694	3,106	3,667	4,726	5,331	5,685	5,376	5,601	6,135
Motor Fuel	534	972	1,984	2,792	3,776	4,475	4,887	11,614	11,641	11,952
Tobacco Products	1,325	1,571	1,927	2,142	2,094	2,315	2,446	4,483	4,608	4,937
Other	3,412	3,757	4,481	5,743	5,271	4,680	11,580	10,612	6,729	4,826
Death and Gift	698	924	1,606	2,716	3,644	4,611	6,389	6,422	6,958	7,493
Other Taxes	412	478	585	954	900	1,262	3,689	6,207	5,792	7,001
Charges and Miscellaneous	4,875	7,733	10,085	13,010	17,500	31,770	66,555	104,481	106,575	125,117
Insurance Trust	3,466	6,594	12,712	19,117	41,980	80,546	146,354	246,359	266,905	285,627
Employee Retirement	359	442	769	1,071	1,713	2,508	3,619	4,592	4,541	4,486
OASDHI	2,107	5,087	10,656	16,742	38,485	75,617	139,370	236,565	257,263	275,874
EXPENDITURE										
Total	44,800	73,441	97,284	130,059	208,190	341,517	617,166	1,032,131	1,096,401	1,148,584
Total General	40,285	67,203	83,719	110,129	166,942	253,492	446,590	747,498	796,209	832,130
Intergovernmental	2,371	3,099	6,994	11,062	23,257	49,628	90,836	107,242	115,632	111,441
Direct Expenditure	42,429	70,342	90,289	118,996	184,933	291,889	526,330	640,256	680,577	720,689
General	37,914	64,104	76,724	99,067	143,685	203,864	355,754	355,623	380,385	404,235
National Defense/International Relations	18,355	43,472	48,922	55,810	84,253	93,877	149,459	288,736	312,183	319,084
Military only	12,118	35,782	41,340	48,385	76,550	86,645	137,500	265,232	288,454	296,915
Postal	2,270	2,726	3,730	5,261	7,722	12,678	18,177	28,898	30,985	32,243
Space Research	NA	NA	395	5,058	3,691	3,314	4,892	7,346	7,275	7,450
Education	2,470	802	685	1,050	3,053	7,153	10,619	13,208	13,581	14,028
Public Welfare	24	42	58	105	2,837	12,212	19,212	25,234	25,790	26,187
Highways	69	68	137	127	319	312	434	834	568	623
Health	297	238	472	969	2,089	3,041	5,715	6,489	7,520	7,731
Hospitals	666	667	978	1,340	1,830	2,955	5,421	7,531	7,573	7,786
Police Protection	88	129	173	243	409	1,095	1,739	3,430	3,543	4,036
Correction	NA	NA	44	59	83	203	387	720	798	924
Natural Resources	4,335	5,545	5,898	9,260	8,737	13,844	29,734	53,635	60,075	84,566
Housing and Community Development	121	112	284	948	1,051	2,392	6,080	8,214	7,925	9,538
Interest on General Debt	4,404	4,845	7,662	8,940	14,037	25,005	61,286	140,281	144,167	146,155
Other	9,330	11,696	20,851	29,826	54,822	113,808	213,175	55,700	58,594	60,338
Insurance Trust Expenditure	4,515	6,238	13,565	19,930	41,248	88,025	170,576	284,633	300,192	316,454
Employee Retirement	268	430	896	1,447	2,770	7,127	14,862	23,306	24,226	25,991
OASDHI	726	4,333	10,798	16,618	35,828	76,587	149,451	253,594	267,923	282,212
Other	3,521	1,475	1,871	1,865	2,650	4,311	6,263	7,733	8,043	8,251

NA—not available.

Source: U.S. Department of Commerce, Bureau of the Census, *Census of Governments: Historical Summary of Governmental Finances in the United States, 1957*, Volume 4, no. 3, table 4; 1982, Volume 6, no. 4, table 4; and *Government Finances in 1969-70*, table 3.

Table 15
Per Capita Federal Revenues and Expenditures by Function, Selected Years 1950-87

	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987
Population (in thousands)	152,271	165,931	180,671	194,303	205,052	215,973	227,757	239,279	241,613	243,915
REVENUES										
Total	\$285.85	\$433.40	\$552.39	\$647.63	\$1,002.49	\$1,405.41	\$2,482.81	\$3,371.83	\$3,507.74	\$3,905.59
General Revenue	263.09	393.67	482.03	549.25	797.76	1,032.46	1,840.22	2,342.24	2,403.06	2,734.58
Tax Revenue	231.07	347.07	426.21	482.29	712.41	879.60	1,540.15	1,897.52	1,953.12	2,211.43
Individual Income	103.40	173.25	225.35	251.11	440.92	566.67	1,071.62	1,382.98	1,444.29	1,609.40
Corporate Income	68.88	107.64	118.97	131.04	160.10	188.08	283.64	256.32	261.34	344.08
Sales and Gross Receipts	51.51	57.72	69.76	81.24	89.23	97.65	140.65	205.45	194.72	198.52
Customs Duties	2.67	3.53	6.12	7.42	11.85	19.86	32.65	50.89	55.54	62.06
Alcoholic Beverage	14.22	16.24	17.19	18.87	23.05	24.68	24.96	22.47	23.18	25.15
Motor Fuel	3.51	5.86	10.98	14.37	18.41	20.72	21.46	48.54	48.18	49.00
Tobacco Products	8.70	9.47	10.67	11.02	10.21	10.72	10.74	18.74	19.07	20.24
Other	22.41	22.64	24.80	29.56	25.71	21.67	50.84	44.35	27.85	19.79
Death and Gift	4.58	5.57	8.89	13.98	17.77	21.35	28.05	26.84	28.80	30.72
Other Taxes	2.71	2.88	3.24	4.91	4.39	5.84	16.20	25.94	23.97	28.70
Charges and Miscellaneous	32.02	46.60	55.82	66.96	85.34	147.10	292.22	436.65	441.10	512.95
Insurance Trust	22.76	39.74	70.36	98.39	204.73	372.94	642.59	1,029.59	1,104.68	1,171.01
Employee Retirement (OASDHI)	2.36	2.66	4.26	5.51	8.35	11.61	15.89	19.19	18.79	18.39
(OASDHI)	13.84	30.66	58.98	86.16	187.68	350.12	611.92	988.66	1,064.77	1,131.03
EXPENDITURES										
Total	294.21	442.60	538.46	669.36	1,015.30	1,581.29	2,709.76	4,313.50	4,537.84	4,708.95
Total General	264.56	405.01	463.38	566.79	814.14	1,173.72	1,960.82	3,123.96	3,295.39	3,411.56
Intergovernmental	15.57	18.68	38.71	56.93	113.42	229.79	398.83	448.19	478.58	456.88
Direct Expenditure	278.64	423.92	499.74	612.42	901.88	1,351.51	2,310.93	2,675.77	2,816.81	2,954.67
General	248.99	386.33	424.66	509.86	700.72	943.93	1,561.99	1,486.23	1,574.36	1,657.28
National Defense and International	120.54	261.99	270.78	287.23	410.89	434.67	656.22	1,206.69	1,292.08	1,308.18
Military only	79.58	215.64	228.81	249.02	373.32	401.18	603.71	1,108.46	1,193.87	1,217.29
Postal	14.91	16.43	20.65	27.08	37.66	58.70	79.81	120.77	128.24	132.19
Space Research	NA	NA	2.19	26.03	18.00	15.34	21.48	30.70	30.11	30.54
Education	16.22	4.83	3.79	5.40	14.89	33.12	46.62	55.20	56.21	57.51
Public Welfare	0.16	0.25	0.32	0.54	13.84	56.54	84.35	105.46	106.74	107.36
Highways	0.45	0.41	0.76	0.65	1.56	1.44	1.91	3.49	2.35	2.55
Health	1.95	1.43	2.61	4.99	10.19	14.08	25.09	27.12	31.12	31.70
Hospitals	4.37	4.02	5.41	6.90	8.92	13.68	23.80	31.47	31.34	31.92
Police Protection	0.58	0.78	0.96	1.25	1.99	5.07	7.64	14.33	14.66	16.55
Correction	NA	NA	0.24	0.30	0.40	0.94	1.70	3.01	3.30	3.79
Natural Resources	28.47	33.42	32.64	47.66	42.61	64.10	130.55	224.15	248.64	346.70
Housing and Community Development	0.79	0.67	1.57	4.88	5.13	11.08	26.70	34.33	32.80	39.10
Interest on General Debt	28.92	29.20	42.41	46.01	68.46	115.78	269.09	586.27	596.69	599.20
Other	61.27	70.49	115.41	153.50	267.36	526.95	935.98	232.78	242.51	247.37
Insurance Trust Expenditures	29.65	37.59	75.08	102.57	201.16	407.57	748.94	1,189.54	1,242.45	1,297.39
Employee Retirement (OASDHI)	1.76	2.59	4.96	7.45	13.51	33.00	65.25	97.40	100.27	106.56
(OASDHI)	4.77	26.11	59.77	85.53	174.73	354.61	656.19	1,059.83	1,108.89	1,157.01
Other	23.12	8.89	10.36	9.60	12.92	19.96	27.50	32.32	33.29	33.83

Source: U.S. Department of Commerce, Bureau of the Census, *Census of Governments: Historical Summary of Governmental Finances in the United States, 1957*, Volume 4, no. 3, table 4; 1982, Volume 6, no. 4, table 4; and *Government Finances in 1969-70*, table 3.

Table 16
Federal Revenues and Expenditures by Function as a Percentage of GNP, Selected Years 1950-87
(in millions)

	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987
GNP (in millions)	\$188,300	\$405,900	\$515,300	\$705,100	\$1,015,500	\$1,598,400	\$2,732,000	\$4,014,900	\$4,240,300	\$4,526,700
REVENUES										
Total	23.1 %	17.7 %	19.4 %	17.8 %	20.2 %	19.0 %	20.7 %	20.1 %	20.0 %	21.0 %
General Revenue	21.28	16.09	16.90	15.14	16.11	13.95	15.34	13.96	13.69	14.73
Tax Revenue	18.69	14.19	14.94	13.29	14.39	11.89	12.84	11.31	11.13	11.92
Individual Income	8.36	7.08	7.90	6.92	8.90	7.66	8.93	8.24	8.23	8.67
Corporate Income	5.57	4.40	4.17	3.61	3.23	2.54	2.36	1.53	1.49	1.85
Sales and Gross Receipts	4.17	2.36	2.45	2.24	1.80	1.32	1.17	1.22	1.11	1.07
Customs Duties	0.22	0.14	0.21	0.20	0.24	0.27	0.27	0.30	0.32	0.33
Alcoholic Beverage	1.15	0.66	0.60	0.52	0.47	0.33	0.21	0.13	0.13	0.14
Motor Fuel	0.28	0.24	0.39	0.40	0.37	0.28	0.18	0.29	0.27	0.26
Tobacco Products	0.70	0.39	0.37	0.30	0.21	0.14	0.09	0.11	0.11	0.11
Other	1.81	0.93	0.87	0.81	0.52	0.29	0.42	0.26	0.16	0.11
Death and Gift	0.37	0.23	0.31	0.39	0.36	0.29	0.23	0.16	0.16	0.17
Other Taxes	0.22	0.12	0.11	0.14	0.09	0.08	0.14	0.15	0.14	0.15
Charges and Miscellaneous	2.59	1.91	1.96	1.85	1.72	1.99	2.44	2.60	2.51	2.76
Insurance Trust	1.84	1.62	2.47	2.71	4.13	5.04	5.36	6.14	6.29	6.31
Employee Retirement (OASDHI)	0.19	0.11	0.15	0.15	0.17	0.16	0.13	0.11	0.11	0.10
(OASDHI)	1.12	1.25	2.07	2.37	3.79	4.73	5.10	5.89	6.07	6.09
EXPENDITURE										
Total	23.79	18.09	18.88	18.45	20.50	21.37	22.59	25.71	25.86	25.37
Total General	21.39	16.56	16.25	15.62	16.44	15.86	16.35	18.62	18.78	18.38
Intergovernmental	1.26	0.76	1.36	1.57	2.29	3.10	3.32	2.67	2.73	2.46
Direct Expenditure	22.53	17.33	17.52	16.88	18.21	18.26	19.27	15.95	16.05	15.92
General	20.13	15.79	14.89	14.05	14.15	12.75	13.02	8.86	8.97	8.93
National Defense and International	9.75	10.71	9.49	7.92	8.30	5.87	5.47	7.19	7.36	7.05
Military only	6.44	8.82	8.02	6.86	7.54	5.42	5.03	6.61	6.80	6.56
Postal	1.21	0.67	0.72	0.75	0.76	0.79	0.67	0.72	0.73	0.71
Space Research	NA	NA	0.08	0.72	0.36	0.21	0.18	0.18	0.17	0.16
Education	1.31	0.20	0.13	0.15	0.30	0.45	0.39	0.33	0.32	0.31
Public Welfare	0.01	0.01	0.01	0.01	0.28	0.76	0.70	0.63	0.61	0.58
Highways	0.04	0.02	0.03	0.02	0.03	0.02	0.02	0.02	0.01	0.01
Health	0.16	0.06	0.09	0.14	0.21	0.19	0.21	0.16	0.18	0.17
Hospitals	0.35	0.16	0.19	0.19	0.18	0.18	0.20	0.19	0.18	0.17
Police Protection	0.05	0.03	0.03	0.03	0.04	0.07	0.06	0.09	0.08	0.09
Correction	NA	NA	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02
Natural Resources	2.30	1.37	1.14	1.31	0.86	0.87	1.09	1.34	1.42	1.87
Housing and Community Development	0.06	0.03	0.06	0.13	0.10	0.15	0.22	0.20	0.19	0.21
Interest on General Debt	2.34	1.19	1.49	1.27	1.38	1.56	2.24	3.49	3.40	3.23
Other	4.95	2.88	4.05	4.23	5.40	7.12	7.80	1.39	1.38	1.33
Insurance Trust Expenditures	2.40	1.54	2.63	2.83	4.06	5.51	6.24	7.09	7.08	6.99
Employee Retirement (OASDHI)	0.14	0.11	0.17	0.21	0.27	0.45	0.54	0.58	0.57	0.57
(OASDHI)	0.39	1.07	2.10	2.36	3.53	4.79	5.47	6.32	6.32	6.23
Other	1.87	0.36	0.36	0.26	0.26	0.27	0.23	0.19	0.19	0.18

Source: U.S. Department of Commerce, Bureau of the Census, *Census of Governments: Historical Summary of Governmental Finances in the United States*, 1957, Volume 4, no. 3, table 4; 1982, Volume 6, no. 4, table 4; and *Government Finances in 1969-70*, table 3.

Table 17
State and Local Revenues and Expenditures by Function, Selected Years 1950-1987
 (in millions)

	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987
REVENUE										
Total	\$25,639	\$37,619	\$60,277	\$87,777	\$150,106	\$264,013	\$451,537	\$720,062	\$783,349	\$842,589
General Revenue	20,911	31,073	50,505	74,000	130,756	228,034	382,322	598,121	644,457	686,164
Intergovernmental Revenue from Federal	2,486	3,131	6,974	11,029	21,857	47,034	83,029	106,158	113,099	114,996
Tax Revenue	15,914	23,483	36,117	51,243	86,795	141,465	223,463	350,367	373,051	405,149
Property	7,349	10,735	16,405	22,583	34,054	51,491	68,499	103,757	111,710	121,227
Sales, Gross Receipts	5,154	7,643	11,849	17,118	30,322	49,815	79,927	126,376	135,001	144,293
Individual Income	788	1,237	2,463	4,090	10,812	21,454	42,080	70,361	74,354	83,681
Corporate Income	593	744	1,180	1,929	3,738	6,642	13,321	19,152	19,982	22,672
Charges and Miscellaneous	2,511	4,459	7,414	11,729	22,103	39,672	75,830	141,596	155,308	166,019
Utility and Liquor Store	2,712	3,688	4,877	6,355	8,614	13,335	25,560	44,772	47,163	49,810
Insurance Trust	2,016	2,858	4,896	7,422	10,736	22,507	43,656	77,170	94,729	106,615
Employee Retirement	606	1,180	2,099	3,423	6,493	12,354	25,441	53,212	69,365	79,255
Unemployment Compensation	1,180	1,329	2,323	3,244	3,101	8,155	13,529	17,640	18,267	18,925
Other	229	349	472	755	1,143	1,998	4,686	6,319	7,097	8,434
EXPENDITURE										
Direct Expenditure	27,905	40,375	60,999	86,686	148,052	268,241	434,073	657,888	717,430	775,318
Current Operation	15,948	23,186	36,318	54,062	97,915	180,976	307,811	472,312	511,378	550,061
Capital Outlay	6,047	10,706	15,104	20,535	29,650	44,824	62,894	79,898	90,449	98,276
Construction	5,169	9,048	12,352	16,413	24,252	36,356	51,492	60,653	67,968	73,616
Other	879	1,658	2,752	4,122	5,398	8,468	11,402	19,245	22,482	24,661
Assistance and Subsidy	2,918	2,660	3,518	4,127	8,090	11,146	15,222	20,707	22,588	23,610
Interest on Debt	613	1,059	2,028	3,012	5,123	10,087	17,604	38,817	44,370	50,101
Insurance Benefits	2,379	2,764	4,031	4,950	7,273	21,209	28,797	44,191	46,538	50,815
Exhibit: Expenditure for Salaries and Wages	10,043	15,539	24,445	36,095	62,998	106,168	163,896	236,821	256,622	274,324
TOTAL	27,905	40,375	60,999	86,686	148,052	269,215	434,073	657,888	717,430	775,318
General Expenditure	22,787	33,724	51,876	74,678	131,332	230,721	369,086	553,899	605,594	656,064
Education	7,177	11,907	18,719	28,563	52,718	87,858	133,211	192,686	210,819	226,658
Public Welfare	2,940	3,168	4,404	6,315	14,679	28,155	47,288	71,479	75,868	82,520
Hospitals	1,384	2,053	3,235	4,525	7,863	14,432	23,787	35,870	37,958	40,108
Health	364	471	559	836	1,806	4,414	8,387	16,864	15,550	16,864
Highways	3,803	6,452	9,428	12,221	16,427	22,528	33,311	44,989	49,368	52,199
Police Protection	776	1,229	1,857	2,549	4,494	8,526	13,494	20,956	22,685	24,684
Local Fire	488	694	995	1,306	2,024	3,522	5,718	8,917	9,587	10,910
Sanitation	834	1,142	1,727	2,360	3,413	7,438	13,214	17,398	19,142	21,324
Natural Resources	670	793	1,189	1,861	2,732	4,223	5,509	8,357	9,074	9,738
Local Parks and Recreation	304	509	770	1,104	1,888	3,462	6,520	9,160	10,164	10,978
Housing and Community Development	452	499	858	1,250	2,138	3,460	6,062	10,378	11,285	11,766
Interest on General Debt	458	838	1,670	2,490	4,374	8,782	14,747	32,427	37,064	41,816
Other	3,137	3,969	6,465	9,298	16,776	33,921	57,838	84,418	97,030	106,499
Utility and Liquor Store	2,739	3,886	5,088	7,058	9,447	17,285	36,190	59,798	65,297	68,440
Insurance Trust Expenditure	2,379	2,764	4,031	4,950	7,263	21,209	28,796	44,191	46,538	50,815
Employee Retirement	361	722	1,265	2,298	3,629	7,443	14,008	24,414	26,521	29,614
Unemployment Compensation	1,849	1,784	2,364	2,008	2,723	12,311	12,070	14,995	14,887	15,248
Others	169	258	402	644	921	1,455	2,718	4,782	5,130	5,953

Source: U.S. Department of Commerce, Bureau of the Census, *Census of Governments: Historical Summary of Governmental Finances in the United States, 1957*, Volume 4, no. 3, table 4; 1982, Volume 6, no. 4, table 4; and *Government Finances in 1969-70*, table 3.

Table 18
Per Capita State and Local Revenues and Expenditures by Function

	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987
Population (in thousands)	152,271	165,931	180,671	194,303	205,052	215,973	227,757	239,279	241,613	243,915
REVENUE										
Total	\$168.38	\$226.71	\$333.63	\$451.75	\$732.04	\$1,222.44	\$1,982.54	\$3,009.30	\$3,242.16	\$3,454.44
General Revenue	137.33	187.26	279.54	380.85	637.67	1,055.84	1,678.64	2,499.68	2,667.31	2,813.13
Intergovernmental Revenue from Federal	16.33	18.87	38.60	56.76	106.59	217.78	364.55	443.66	468.10	471.46
Tax Revenue	104.51	141.52	199.90	263.73	423.28	655.01	981.15	1,464.26	1,544.00	1,661.03
Property	48.26	64.70	90.80	116.23	166.07	238.41	300.75	433.62	462.35	497.01
Sales, Gross Receipts	33.85	46.06	65.58	88.10	147.87	230.65	350.93	528.15	558.75	591.57
Individual Income	5.17	7.45	13.63	21.05	52.73	99.34	184.76	294.05	307.74	343.07
Corporate Income	3.89	4.48	6.53	9.93	18.23	30.75	58.49	80.04	82.70	92.95
Charges and Miscellaneous	16.49	26.87	41.04	60.36	107.79	183.69	332.94	591.76	642.80	680.64
Utility and Liquor Store	17.81	22.23	26.99	32.71	42.01	61.74	112.22	187.11	195.20	204.21
Insurance Trust	13.24	17.22	27.10	38.20	52.36	104.21	191.68	322.51	392.07	437.10
Employee Retirement	3.98	7.11	11.62	17.62	31.67	57.20	111.70	222.38	287.09	324.93
Unemployment Compensation	7.75	8.01	12.86	16.70	15.12	37.76	59.40	73.72	75.60	77.59
Other	1.50	2.10	2.61	3.89	5.57	9.25	20.57	26.41	29.37	34.58
EXPENDITURE										
Direct Expenditure	183.26	243.32	337.62	446.14	722.02	1,242.01	1,905.86	2,749.46	2,969.34	3,178.64
Current Operation	104.73	139.73	201.02	278.24	477.51	837.96	1,351.49	1,973.90	2,116.52	2,255.13
Capital Outlay	39.71	64.52	83.60	105.69	144.60	207.54	276.15	333.91	374.35	402.91
Construction	33.95	54.53	68.37	84.47	118.27	168.34	226.08	253.48	281.31	301.81
Other	5.77	9.99	15.23	21.21	26.33	39.21	50.06	80.43	93.05	101.10
Assistance and Subsidy	19.16	16.03	19.47	21.24	39.45	51.61	66.83	86.54	93.49	96.80
Interest on Debt	4.03	6.38	11.22	15.50	24.98	46.70	77.29	162.22	183.64	205.40
Insurance Benefit	15.62	16.66	22.31	25.48	35.47	98.20	126.44	184.68	192.61	208.33
TOTAL	183.26	243.32	337.62	446.14	722.02	1,246.52	1,905.86	2,749.46	2,969.34	3,178.64
General Expenditure	149.65	203.24	287.13	384.34	640.48	1,068.29	1,620.53	2,314.87	2,506.46	2,689.72
Education	47.13	71.76	103.61	147.00	257.10	406.80	584.88	805.28	872.55	929.25
Public Welfare	19.31	19.09	24.38	32.50	71.59	130.36	207.62	298.73	314.01	338.31
Hospitals	9.09	12.37	17.91	23.29	38.35	66.82	104.44	149.91	157.10	164.43
Health	2.39	2.84	3.09	4.30	8.81	20.44	36.82	70.48	64.36	69.14
Highways	24.98	38.88	52.18	62.90	80.11	104.31	146.26	188.02	204.33	214.00
Police Protection	5.10	7.41	10.28	13.12	21.92	39.48	59.25	87.58	93.89	101.20
Local Fire	3.20	4.18	5.51	6.72	9.87	16.31	25.11	37.27	39.68	44.73
Sanitation	5.48	6.88	9.56	12.15	16.64	34.44	58.02	72.71	79.23	87.42
Natural Resources	4.40	4.78	6.58	9.58	13.32	19.55	24.19	34.93	37.56	39.92
Local Parks and Recreation	2.00	3.07	4.26	5.68	9.21	16.03	28.63	38.28	42.07	45.01
Housing and Community Development	2.97	3.01	4.75	6.43	10.43	16.02	26.62	43.37	46.71	48.24
Interest on General Debt	3.01	5.05	9.24	12.82	21.33	40.66	64.75	135.52	153.40	171.44
Other	20.60	23.92	35.78	47.85	81.81	157.06	253.95	352.80	401.59	436.62
Utility and Liquor stores	17.99	23.42	28.16	36.32	46.07	80.03	158.90	249.91	270.25	280.59
Insurance Trust Expenditures	15.62	16.66	22.31	25.48	35.42	98.20	126.43	184.68	192.61	208.33
Employee Retirement	2.37	4.35	7.00	11.83	17.70	34.46	61.50	102.03	109.77	121.41
Unemployment Compensation	12.14	10.75	13.08	10.33	13.28	57.00	53.00	62.67	61.62	62.51
Other	1.11	1.55	2.23	3.31	4.49	6.74	11.93	19.99	21.23	24.41

Source: U.S. Department of Commerce, Bureau of the Census, *Census of Governments: Historical Summary of Governmental Finances in the United States*, 1957, Volume 4, no. 3, table 4; 1982, Volume 6, no. 4, table 4; and *Government Finances in 1969-70*, table 3.

Table 19
State and Local Revenues and Expenditures by Function, as a Percentage of GNP, Selected Years 1950-87

	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987
GNP (in millions)	\$188,300	\$405,900	\$515,300	\$705,100	\$1,015,500	\$1,598,400	\$2,732,000	\$4,014,900	\$4,240,300	\$4,526,700
REVENUE										
Total	13.62%	9.27%	11.70%	12.45%	14.78%	16.52%	16.53%	17.93%	18.47%	18.61%
General Revenue	11.11	7.66	9.80	10.49	12.88	14.27	13.99	14.90	15.20	15.16
Intergovernmental Revenue from Federal	1.32	0.77	1.35	1.56	2.15	2.94	3.04	2.64	2.67	2.54
Tax Revenue	8.45	5.79	7.01	7.27	8.55	8.85	8.18	8.73	8.80	8.95
Property	3.90	2.64	3.18	3.20	3.35	3.22	2.51	2.58	2.63	2.68
Sales and Gross Receipts	2.74	1.88	2.30	2.43	2.99	3.12	2.93	3.15	3.18	3.19
Individual Income	0.42	0.30	0.48	0.58	1.06	1.34	1.54	1.75	1.75	1.85
Corporate Income	0.31	0.18	0.23	0.27	0.37	0.42	0.49	0.48	0.47	0.50
Charges and Miscellaneous	1.33	1.10	1.44	1.66	2.18	2.48	2.78	3.53	3.66	3.67
Utility and Liquor Store	1.44	0.91	0.95	0.90	0.85	0.83	0.94	1.12	1.11	1.10
Insurance Trust	1.07	0.70	0.95	1.05	1.06	1.41	1.60	1.92	2.23	2.36
Employee Retirement	0.32	0.29	0.41	0.49	0.64	0.77	0.93	1.33	1.64	1.75
Unemployment Compensation	0.63	0.33	0.45	0.46	0.31	0.51	0.50	0.44	0.43	0.42
Other	0.12	0.09	0.09	0.11	0.11	0.13	0.17	0.16	0.17	0.19
EXPENDITURE										
Direct Expenditure	14.82	9.95	11.84	12.29	14.58	16.78	15.89	16.39	16.92	17.13
Current Operation	8.47	5.71	7.05	7.67	9.64	11.32	11.27	11.76	12.06	12.15
Capital Outlay	3.21	2.64	2.93	2.91	2.92	2.80	2.30	1.99	2.13	2.17
Construction	2.75	2.23	2.40	2.33	2.39	2.27	1.88	1.51	1.60	1.63
Other	0.47	0.41	0.53	0.58	0.53	0.53	0.42	0.48	0.53	0.54
Assistance and Subsidy	1.55	0.66	0.68	0.59	0.80	0.70	0.56	0.52	0.53	0.52
Interest on Debt	0.33	0.26	0.39	0.43	0.50	0.63	0.64	0.97	1.05	1.11
Insurance Benefit	1.26	0.68	0.78	0.70	0.72	1.33	1.05	1.10	1.10	1.12
Exhibit: Expenditures for Salaries	5.33	3.83	4.74	5.12	6.20	6.64	6.00	5.90	6.05	6.06
TOTAL	14.82	9.95	11.84	12.29	14.58	16.84	15.89	16.39	16.92	17.13
General Expenditure	12.10	8.31	10.07	10.59	12.93	14.43	13.51	13.80	14.28	14.49
Education	3.81	2.93	3.63	4.05	5.19	5.50	4.88	4.80	4.97	5.01
Public Welfare	1.56	0.78	0.85	0.90	1.45	1.76	1.73	1.78	1.79	1.82
Hospitals	0.73	0.51	0.63	0.64	0.77	0.90	0.87	0.89	0.90	0.89
Health	0.19	0.12	0.11	0.12	0.18	0.28	0.31	0.42	0.37	0.37
Highways	2.02	1.59	1.83	1.73	1.62	1.41	1.22	1.12	1.16	1.15
Police Protection	0.41	0.30	0.36	0.36	0.44	0.53	0.49	0.52	0.53	0.55
Local Fire	0.26	0.17	0.19	0.19	0.20	0.22	0.21	0.22	0.23	0.24
Sanitation	0.44	0.28	0.34	0.33	0.34	0.47	0.48	0.43	0.45	0.47
Natural Resources	0.36	0.20	0.23	0.26	0.27	0.26	0.20	0.21	0.21	0.22
Local Parks and Recreation	0.16	0.13	0.15	0.16	0.19	0.22	0.24	0.23	0.24	0.24
Housing and Community Development	0.24	0.12	0.17	0.18	0.21	0.22	0.22	0.26	0.27	0.26
Interest on General Debt	0.24	0.21	0.32	0.35	0.43	0.55	0.54	0.81	0.87	0.92
Other	1.67	0.98	1.25	1.32	1.65	2.12	2.12	2.10	2.29	2.35
Utility and Liquor stores	1.45	0.96	0.99	1.00	0.93	1.08	1.32	1.49	1.54	1.51
Insurance Trust Expenditures	1.26	0.68	0.78	0.70	0.72	1.33	1.05	1.10	1.10	1.12
Employee Retirement	0.19	0.18	0.25	0.33	0.36	0.47	0.51	0.61	0.63	0.65
Unemployment Compensation	0.98	0.44	0.46	0.28	0.27	0.77	0.44	0.37	0.35	0.34
Other	0.09	0.06	0.08	0.09	0.09	0.09	0.10	0.12	0.12	0.13

Source: U.S. Department of Commerce, Bureau of the Census, *Census of Governments: Historical Summary of Governmental Finances in the United States, 1957*, Volume 4, no. 3, table 4; 1982, Volume 6, no. 4, table 4; and *Government Finances in 1969-70*, table 3.

Table 20
Federal, State and Local Taxes,
by Major Source, 1948-87
(in millions)

Fiscal Year	Federal							State			
	Federal, State and Local ¹	Total	Individual Income	Corporate Income	Sales, Gross Receipts and Customs	Gift and Death	All Other	State and Local	Total	Individual Income	Corporate Income
1948	\$51,218	\$37,876	\$19,305	\$9,678	\$7,650	\$890	\$353	\$13,342	\$6,743	\$499	\$585
1949	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586
1951	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687
1952	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838
1953	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810
1954	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737
1956	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890
1957	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984
1958	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018
1959	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180
1961	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266
1962	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308
1963	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505
1964	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929
1966	160,742	104,095	55,446	30,073	14,641	3,066	869	56,647	29,380	4,288	2,038
1967	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227
1968	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518
1969	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424
1972	263,342	153,733	94,737	32,166	20,101	5,436	1,293	109,609	59,870	12,996	4,416
1973	286,132	165,030	103,246	36,153	19,722	4,917	992	121,102	68,069	15,587	5,425
1974	314,785	184,112	118,952	38,620	20,534	5,035	971	130,673	74,207	17,078	6,015
1975	331,435	189,970	122,386	40,621	21,090	4,611	1,262	141,465	80,155	18,819	6,642
1976	358,227	201,414	131,603	41,409	21,718	5,216	1,468	156,813	89,256	21,448	7,273
1977	419,778	243,842	156,725	54,892	23,180	7,327	1,718	175,936	101,085	25,493	9,174
1978	468,161	274,519	180,988	59,952	25,453	5,285	2,841	193,642	113,261	29,105	10,738
1979	524,446	318,932	217,841	65,677	26,714	5,411	3,289	205,514	124,908	32,622	12,128
1980	574,243	350,781	244,069	64,600	32,034	6,389	3,689	223,462	137,075	37,089	13,321
1981	650,228	405,714	285,551	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143
1982	671,424	405,125	298,111	49,207	45,675	7,991	4,141	266,299	162,658	45,708	14,006
1983	665,764	381,179	288,938	37,022	44,471	6,053	4,695	284,585	171,440	49,789	13,153
1984	735,023	414,829	295,955	56,893	49,459	6,010	6,512	320,194	196,795	58,942	15,511
1985	803,830	454,037	330,918	61,331	49,159	6,422	6,207	350,366	215,893	63,908	17,631
1986	844,949 ^c	471,898	348,959	63,143	47,046	6,958	5,792	373,051	228,054	67,469	18,363
1987	944,549	539,400	392,557	83,926	48,423	7,493	7,001	405,149	246,933	75,965	20,724

c—corrected.

¹ Figures exclude social insurance taxes and contributions. In 1987, the federal government trust funds received \$285.6 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance and employees retirement) while state and local government trust funds received \$106.6 billion.

(continued on next page)

Table 20 (cont.)
Federal, State and Local Taxes,
by Major Source, 1948-87
(In millions)

Fiscal Year	State					Local				
	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Gift and Death	All Other	Total	Property	General and Selective Sales and Gross Receipts	Local Income ²	All Other
1948	\$1,478	\$2,564	\$593	\$180	\$844	\$6,599	\$5,850	\$400	\$44	\$305
1949	1,609	2,756	665	176	936	7,414	6,566	451	51	346
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394
1951	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422
1952	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473
1953	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530
1954	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641
1956	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657
1957	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679
1958	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653
1959	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692
1961	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744
1962	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815
1963	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867
1964	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807
1966	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012
1967	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016
1968	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327
1969	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239
1970	14,177	13,077	2,728	996	4,063	38,833	32,963	3,068	1,630	1,173
1971	15,478	14,092	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298
1972	17,619	15,631	3,340	1,294	4,574	49,739	41,620	4,268	2,230	1,621
1973	19,793	17,330	3,636	1,431	4,867	53,032	43,970	4,924	2,406	1,731
1974	22,612	17,944	3,755	1,425	5,378	56,466	46,404	5,542	2,413	2,108
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166
1976	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390
1977	30,896	21,466	4,587	1,805	7,664	74,852	60,267	8,278	3,754	2,552
1978	35,280	22,990	4,836	1,842	8,470	80,381	64,058	9,326	4,071	2,926
1979	39,505	24,163	5,155	1,973	9,362	80,606	62,453	10,579	4,309	3,265
1980	43,168	24,687	5,325	2,035	11,450	86,387	65,607	12,072	4,990	3,718
1981	46,412	26,339	5,695	2,229	14,025	94,776	72,020	13,220	5,531	4,005
1982	50,343	28,458	6,051	2,300	15,742	103,641	78,805	14,836	6,105	3,895
1983	53,639	30,255	6,289	2,545	15,770	113,145	85,973	16,352	6,445	4,375
1984	62,564	33,238	6,921	2,226	17,393	123,399	92,595	18,296	7,215	5,293
1985	69,633	35,787	7,780	2,328	18,826	134,473	99,772	20,956	7,974	5,771
1986	74,821	37,522	8,374 ³	2,534	18,971	144,997	107,356	22,628	8,536	6,477
1987	79,638	40,200	9,037	3,035	18,334	158,216	116,618	24,455	9,663	7,480

² Individual and corporation income taxes. For 1987, the local individual income tax revenues were \$7,716 million and the corporation income tax revenues were \$1,947 million. Nearly all of the local corporation income taxes are raised in two localities: New York City and the District of Columbia.

³ Does not include \$618 million of motor vehicle license tax revenue collected by local governments.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*; *State Government Finances in [year]*.

Table 21
Average Annual Percentage Increase or Decrease () in Receipts from Federal, State and Local Taxes, Selected Periods 1953-87

Item	1966-87	1965-86	1964-85	1963-84	1962-83	1961-82	1978-81	1973-78	1968-73	1963-68	1958-63	1953-58
By Level of Government												
All Governments	11.8%	5.1%	9.4%	10.4%	(1.0)%	3.3%	11.6%	10.3%	9.1%	7.2%	5.9%	3.3%
Federal	14.3	3.9	9.5	8.8	(6.0)	(0.1)	13.9	10.7	7.0	6.3	5.0	1.6
State and Local	8.6	6.5	9.2	12.5	6.9	8.9	8.1	9.8	12.4	9.0	7.7	7.8
State	8.3	5.6	9.4	14.8	5.4	8.6	9.8	10.7	13.3	10.5	8.2	7.2
Local	9.1	7.8	9.0	9.1	9.2	9.3	4.2	8.7	11.2	7.3	7.2	8.3
By Type of Tax												
Federal												
Individual Income	12.5	5.5	11.8	2.4	(3.1)	4.4	16.4	11.9	8.5	7.6	6.5	3.1
Corporate Income	32.9	3.0	7.8	53.7	(24.8)	(19.5)	0.7	10.6	4.8	5.8	1.5	(1.1)
Sales, Gross Receipts, and Customs	2.9	(4.3)	(0.6)	11.2	(2.6)	(5.9)	24.0	5.2	3.9	2.7	4.7	1.7
Death and Gift	7.7	8.3	6.9	(0.7)	(24.2)	17.7	8.7	1.5	10.0	7.1	9.2	9.6
All Other	20.9	(6.7)	(4.7)	38.7	13.4	12.6	9.0	23.4	3.4	(7.6)	18.1	1.3
State												
Individual Income	12.6	5.6	8.0	18.4	8.9	11.8	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	12.9	4.2	13.7	17.9	(6.1)	(1.0)	9.6	14.6	16.6	10.8	8.1	4.7
General Sales and Gross Receipts	6.4	7.5	11.3	16.6	6.5	8.5	9.6	12.3	13.6	13.5	9.6	7.6
Selective Sales and Gross Receipts	7.1	4.8	7.4	9.9	6.3	8.0	4.6	5.8	10.5	7.6	6.9	6.8
Motor Vehicle and Operators Licenses	7.9	7.6	12.4	10.0	3.9	6.3	5.6	5.9	7.9	6.9	4.7	8.3
Death and Gift	19.8	8.8	4.6	(12.5)	10.7	3.2	6.6	5.2	10.4	7.9	11.1	9.6
All Other	(3.4)	0.8	6.97	10.3	0.2	12.2	18.3	11.7	8.0	6.4	5.7	5.7
Local												
Property	8.6	7.6	7.8	7.7	9.1	9.4	4.0	7.8	10.4	7.0	7.2	8.4
Sales and Gross Receipts	8.1	8.0	14.5	11.9	10.2	12.2	12.3	13.6	20.6	4.2	7.8	8.5
Local Income ¹	13.2	7.0	10.5	11.9	5.6	10.4	10.8	11.1	17.4	28.2	7.7	17.6
All Other	15.5	12.2	9.0	21.0	12.3	22.9	11.0	11.1	5.5	8.9	5.8	4.3
Exhibits												
Gross National Product ²	6.8	5.6	6.0	10.6	7.7	3.8	10.9	10.3	8.7	7.9	5.8	4.1
GNP Implicit Price Deflator	3.3	2.7r	3.0r	3.7r	3.9r	6.0	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index ³	3.7	1.9	3.6	4.3	3.2	6.1	11.7	8.0	5.0	2.6	1.2	1.6

r--revised.

¹ Individual and corporation income taxes.² Increase in nominal GNP.³ 1972-73 consumer expenditure weights.

Source: ACIR staff computations, based on table 20, this volume.

Table 22
Federal, State, and Local Taxes as a Percentage of Gross National Product, Selected Years 1948-87

	1986-87	1985-86	1985	1984	1983	1982	1980	1978	1976	1974	1972	1964	1956	1948
By Level of Government														
All Governments	20.9%	19.9%	20.0%	19.5%	19.5%	21.2%	21.8%	22.7%	22.1%	23.1%	23.7%	22.4%	22.3%	20.8%
Federal	11.9	11.1	11.3	11.0	11.2	12.8	13.3	13.2	12.4	13.5	13.8	14.7	15.9	15.4
State and Local	9.0	8.8	8.7	8.5	8.4	8.4	8.5	9.6	9.7	9.6	9.9	7.8	6.4	5.4
State	5.5	5.4	5.4	5.2	5.0	5.1	5.2	5.6	5.5	5.5	5.4	3.9	3.3	2.7
Local	3.5	3.4	3.4	3.3	3.3	3.3	3.3	4.0	4.2	4.2	4.5	3.8	3.2	2.7
By Type of Tax														
Federal¹														
Individual Income	8.7	8.2	8.3	7.9	8.5	9.4	9.3	8.7	8.1	8.7	8.5	7.9	7.8	7.9
Corporation Income	1.9	1.5	1.5	1.5	1.1	1.6	2.4	2.9	2.6	2.8	2.9	3.8	5.1	3.9
Sales, Gross Receipts, and Customs	1.1	1.1	1.2	1.3	1.3	1.4	1.2	1.2	1.3	1.5	1.8	2.4	2.6	3.1
Death and Gift	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.3	0.4
All Other	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.1	0.1
State														
Individual Income	1.7	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.0	0.6	0.3	0.2
Corporation Income	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.3	0.2	0.2
General Sales and Gross Receipts	1.8	1.8	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.0	0.7	0.6
Selective Sales and Gross Receipts	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.4	1.3	1.2	1.0
Motor Vehicle and Operators Licenses	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2
Death and Gift	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
All Other	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.3
Local														
Property	2.6	2.5	2.5	2.5	2.5	2.5	2.5	3.2	3.4	3.4	3.7	3.3	2.8	2.4
Sales and Gross Receipts	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.2	0.2	0.2
Local Income ²	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	—	—
All Other	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.1

— represents zero.

¹ Figures above exclude user charges, utility, liquor store revenues, and social insurance contributions. In 1987, the federal government trust funds received \$285.6 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance and employees retirement) while state and local government trust funds received \$106.6 billion.

² Individual and corporation income taxes.

Sources: ACIR staff computations based on U.S. Department of Commerce, U.S. Bureau of the Census, *Government Finances in [year]* tables 2, 4 and 6; GNP figures, see table 1, this volume.

Table 23
Tax Revenue, by Source, by Level and Type of Government, Selected Years 1957-87
(In millions)

Fiscal Year	State and Local Governments									
	Total ¹	Federal	Local Governments							
Total			State	Total	Cities	Counties	School Districts	Townships	Special Districts	
Total Taxes										
1957	\$ 98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1979	524,446	318,932	205,514	124,908	80,606	28,762	16,958	28,226	4,762	1,898
1981	650,228	405,714	244,514	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1983	665,764	381,179	284,585	171,440	113,145	40,118	25,218	38,629	5,893	3,288
1984	735,023	414,829	320,194	196,795	123,399	43,719	27,901	41,633	6,386	3,760
1985	803,830	454,037	349,793	215,320	134,473	47,647	30,898	44,750	6,819	4,359
1986	844,949	471,898	373,051	228,054	144,997	50,873	34,049	48,040	7,270	4,766
1987	944,549	539,400	405,149	246,933	158,216	53,366	37,240	51,809	8,114	5,687
Property Taxes										
1957	12,864		12,864	479	12,385	4,297	2,613	4,448	743	283
1967	26,047		26,047	862	25,186	7,351	5,253	10,634	1,359	589
1977	62,527		62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979	64,944		64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1981	74,969		74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982	81,918		81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983	89,253		89,253	3,281	85,973	20,664	19,609	37,428	5,540	2,432
1984	96,457		96,457	3,862	92,595	22,061	21,343	40,341	5,980	2,872
1985	103,757		103,757	3,984	99,772	23,459	23,193	43,539	6,357	3,226
1986	111,711		111,711	4,355	107,356	25,061	25,366	46,777	6,741	3,412
1987	121,227		121,227	4,609	116,618	27,163	27,362	50,488	7,489	4,116
Sales, Gross Receipts, and Customs										
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	—
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	—
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1979	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1981	134,532	48,561	85,971	72,751	13,220	8,956	3,401	392	10	461
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1983	144,718	44,471	100,247	83,895	16,352	11,193	3,936	424	8	790
1984	163,556	49,459	114,097	95,801	18,296	12,460	4,529	475	8	825
1985	175,440	49,159	126,281	105,325	20,956	13,877	5,526	482	9	1,063
1986	182,017	47,046	134,971	112,343	22,628	14,657	6,205	480	11	1,275
1987	192,716	48,423	144,293	119,838	24,455	15,598	7,005	467	20	1,366
Income Taxes (corporate and individual)										
1957	59,525	56,787	2,738	2,547	191	181	—	7	3	—
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	—
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	—
1979	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	—
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	—
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	—
1983	395,347	325,960	69,387	62,942	6,445	5,268	705	327	145	—
1984	434,518	352,848	81,670	74,453	7,215	5,970	757	343	147	—
1985	481,504	392,249	89,255	81,281	7,974	6,627	826	364	157	—
1986	506,470	412,102	94,369	85,832	8,536	7,074	908	387	167	—
1987	582,836	476,483	106,353	96,689	9,663	8,060	1,002	419	182	—
All Other Taxes										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	—
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	—
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	258	125	20
1979	25,963	8,700	17,263	13,999	3,264	1,907	786	372	178	21
1981	33,470	10,465	23,005	19,000	4,005	2,341	870	578	173	45
1982	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1983	36,446	10,748	25,698	21,322	4,375	2,693	968	450	200	66
1984	40,492	12,522	27,970	22,679	5,293	3,228	1,375	817	398	63
1985	43,129	12,629	30,500	24,730	5,771	3,684	1,353	365	296	70
1986	44,751	12,750	32,000	25,524	6,477	4,081	1,570	396	351	79
1987	47,770	14,494	33,276	25,797	7,480	4,545	1,871	435	423	205

— represents zero.

¹ Figures above exclude user charges, utility, liquor store revenues and social insurance contributions. In 1987, the federal government trust funds received \$285.6 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance and employees retirement) while state and local government trust funds received \$106.6 billion. User charges and miscellaneous general revenue equaled \$291.1 billion for all governments in 1987.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, table 2.

Table 24
Percentage Distribution of Tax Revenue,
by Source, by Level and Type of Government, Selected Years 1957-87

Fiscal Year	State and Local Governments									
	Total	Federal	Local Governments							
			Total	State	Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1957	\$ 98,632	70.8%	29.2%	14.7%	14.5%	6.0%	2.8%	4.6%	0.8%	0.3%
1967	176,121	65.4	34.6	18.1	16.5	6.0	3.2	6.1	0.8	0.3
1977	419,778	58.1	41.9	24.1	17.8	6.2	3.8	6.5	1.0	0.4
1979	524,446	60.8	39.2	23.8	15.4	5.5	3.2	5.4	0.9	0.4
1981	650,228	62.4	37.6	23.0	14.6	5.2	3.2	5.0	0.8	0.4
1982	671,424	60.3	39.7	24.2	15.4	5.5	3.4	5.3	0.8	0.4
1983	665,764	57.3	42.7	25.8	17.0	6.0	3.8	5.8	0.9	0.5
1984	735,023	56.4	43.6	26.8	16.8	5.9	3.8	5.7	0.9	0.5
1985	803,830	56.5	43.5	26.8	16.7	5.9	3.8	5.6	0.8	0.5
1986	844,949	55.8	44.2	27.0	17.2	6.0	4.0	5.7	0.9	0.6
1987	944,549	57.1	42.9	26.1	16.8	5.9	3.9	5.5	0.9	0.6
Property Taxes										
1957	12,864		100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1967	26,047		100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1977	62,527		100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979	64,944		100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1981	74,969		100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982	81,918		100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983	89,253		100.0	3.7	96.3	23.5	22.0	41.9	6.2	2.7
1984	96,457		100.0	4.0	96.0	22.9	22.1	41.8	6.2	3.0
1985	103,757		100.0	3.8	96.2	22.6	22.4	42.0	6.1	3.1
1986	111,711		100.0	3.9	96.1	22.4	22.7	41.9	6.0	3.1
1987	121,227		100.0	3.8	96.2	22.4	22.6	41.6	6.2	3.4
Sales, Gross Receipts, and Customs										
1957	20,594	54.0	46.0	41.0	5.0	4.5	0.4	<	0.1	—
1967	36,336	43.5	56.1	51.5	5.4	4.5	0.7	0.1	0.1	—
1977	83,821	27.7	72.3	62.5	9.9	6.9	2.4	0.3	0.2	0.2
1979	100,961	26.5	73.5	63.1	10.5	7.2	2.6	0.3	0.2	0.2
1981	134,532	36.1	63.9	54.1	9.8	6.7	2.5	0.3	<	0.3
1982	139,311	32.8	67.2	56.6	10.6	7.3	2.6	0.3	<	0.4
1983	144,718	30.7	69.3	58.0	11.0	7.7	2.7	0.3	<	0.5
1984	163,556	30.2	69.8	58.6	11.2	7.6	2.8	0.3	<	0.5
1985	175,440	28.0	72.0	60.0	11.9	7.9	3.1	0.3	<	0.6
1986	182,017	25.8	74.2	61.7	12.4	8.1	3.4	0.3	<	0.7
1987	192,716	25.1	74.9	62.2	12.7	8.1	3.6	0.2	<	0.7
Income Taxes (corporate and individual)										
1957	59,525	95.4	4.6	4.3	0.3	0.3	—	<	<	<
1967	103,549	92.2	7.8	6.9	0.9	0.8	<	0.1	<	<
1977	250,037	84.6	15.4	13.9	1.5	1.2	0.2	0.1	<	<
1979	332,578	85.2	14.8	13.5	1.3	1.1	0.2	0.1	<	<
1981	407,257	85.1	14.9	13.5	1.4	1.1	0.1	0.1	<	<
1982	413,136	84.1	15.9	14.5	1.5	1.2	0.2	0.1	<	<
1983	395,347	82.4	17.6	15.9	1.6	1.3	0.2	0.1	<	<
1984	434,518	81.2	18.8	17.1	1.7	1.4	0.2	0.1	<	<
1985	481,504	81.5	18.5	16.9	1.7	1.4	0.2	0.1	<	<
1986	506,470	81.4	18.6	16.9	1.7	1.4	0.2	0.1	<	<
1987	582,836	81.8	18.2	16.6	1.7	1.4	0.2	0.1	<	<
All Other Taxes										
1957	5,649	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	—
1967	10,188	37.5	62.5	52.5	10.0	6.8	1.7	0.8	0.6	—
1977	23,393	38.7	61.3	50.4	10.9	6.5	2.7	1.1	0.5	0.1
1979	25,963	33.5	66.5	53.9	12.6	7.3	3.0	1.4	0.7	0.1
1981	33,470	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982	37,059	32.7	67.3	56.8	10.5	6.5	2.4	1.0	0.5	0.1
1983	36,446	29.5	70.5	58.5	12.0	7.4	2.7	1.2	0.5	0.2
1984	40,492	30.9	69.1	56.0	13.1	8.0	5.0	2.0	1.0	0.2
1985	43,129	29.3	70.7	57.3	13.4	8.5	3.1	0.8	0.7	0.2
1986	44,751	28.5	71.5	57.0	14.5	9.1	3.5	0.9	0.8	0.2
1987	47,770	30.3	69.7	54.0	15.7	9.5	3.9	0.9	0.9	0.4

— represents zero.
 < rounds to zero.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. See table 2, this volume.

Table 25
Percentage Distribution of Tax Revenue, by Source, Selected Years 1957-87

Fiscal Year	Total Taxes (in millions)	Property Taxes	Sales, Gross Receipts and Customs	Individual and Corporate Income Taxes	All Other Taxes
Federal, State and Local Governments					
1957	\$ 98,632	13.0%	20.9%	60.4%	5.7%
1967	176,121	14.8	20.6	58.8	5.8
1977	419,778	14.9	20.0	59.6	5.6
1979	524,446	12.4	19.3	63.4	5.0
1981	650,228	11.5	20.7	62.6	5.2
1982	671,424	12.2	20.7	61.5	5.5
1983	665,764	13.4	21.7	59.4	5.5
1984	735,023	13.1	22.3	59.1	5.5
1985	803,830	12.9	21.8	59.9	5.4
1986	844,949	13.2	21.5	59.9	5.3
1987	944,549	12.8	20.4	61.7	5.1
Federal Government					
1957	69,815		15.9	81.3	2.7
1967	115,121		13.7	83.0	3.3
1977	243,842		9.5	86.8	3.7
1979	318,932		8.4	88.9	2.7
1981	405,714		12.0	85.5	2.5
1982	405,125		11.3	85.7	3.0
1983	381,179		11.7	85.5	2.8
1984	414,829		11.9	85.1	3.0
1985	454,037		10.8	86.4	2.8
1986	471,898		10.0	87.3	2.7
1987	539,400		9.0	88.3	2.7
State and Local Governments					
1957	28,817	44.6	32.9	9.5	13.0
1967	61,000	42.7	33.7	13.2	10.4
1977	175,936	35.5	34.5	21.8	8.2
1979	205,514	31.6	36.1	23.9	8.4
1981	244,514	30.7	35.2	24.8	9.3
1982	266,299	30.8	35.2	24.7	9.4
1983	284,585	31.4	35.2	24.4	9.0
1984	320,194	30.1	35.6	25.5	8.7
1985	349,793	29.7	36.1	25.5	8.7
1986	373,051	29.9	36.2	25.3	8.6
1987	405,149	29.9	35.6	26.3	8.2
State Governments					
1957	14,531	3.3	58.1	17.5	21.1
1967	31,926	2.7	58.2	22.4	16.8
1977	101,085	2.2	51.8	34.3	11.7
1979	124,908	2.0	51.0	35.8	11.2
1981	149,738	2.0	48.6	36.8	12.6
1982	162,658	1.9	48.4	36.7	12.9
1983	171,440	1.9	48.9	36.7	12.4
1984	196,795	2.0	48.7	37.8	11.5
1985	215,320	1.9	48.9	37.7	11.5
1986	228,054	1.9	49.3	37.6	11.2
1987	246,933	1.9	48.5	39.2	10.4
Local Governments					
1957	14,286	86.7	7.2	1.3	4.8
1967	29,074	86.6	6.7	3.2	3.5
1977	74,852	80.5	11.1	5.0	3.4
1979	80,606	77.5	13.1	5.3	4.0
1981	94,776	76.0	13.9	5.8	4.3
1982	103,641	76.0	14.3	5.9	3.9
1983	113,145	76.0	14.5	5.7	3.9
1984	123,399	75.0	14.8	5.8	4.3
1985	134,473	74.2	15.6	5.9	4.3
1986	144,997	74.0	15.6	5.9	4.5
1987	158,216	73.5	15.5	6.1	4.7

(continued on next page)

Table 25 (cont.)
Percentage Distribution of Tax Revenue, by Source, Selected Years 1957-87

Fiscal Year	Total Taxes (in millions)	Property Taxes	Sales, Gross Receipts and Customs	Individual and Corporate Income Taxes	All Other Taxes
Cities					
1957	\$ 5,908	72.7%	15.8%	3.1%	8.4%
1967	10,507	70.0	15.7	7.8	6.6
1977	26,050	60.0	22.3	11.9	5.9
1979	28,762	55.8	25.4	12.2	6.6
1981	34,105	53.6	26.3	13.3	6.8
1982	37,077	52.6	27.5	13.4	6.5
1983	40,118	52.3	27.9	13.1	6.7
1984	43,719	50.5	28.5	13.7	7.4
1985	47,647	49.2	29.1	13.9	7.7
1986	50,873	49.3	28.8	13.9	8.0
1987	55,366	49.1	28.2	14.6	8.2
Counties					
1957	2,790	93.7	2.8	—	3.6
1967	5,702	92.1	4.5	0.3	3.1
1977	15,875	81.2	12.4	2.4	3.9
1979	16,958	77.1	15.3	3.0	4.6
1981	20,667	76.4	16.5	2.9	4.2
1982	22,917	77.3	16.0	2.9	3.9
1983	25,218	77.8	15.6	2.8	3.8
1984	27,901	76.5	16.2	2.7	5.0
1985	30,898	75.1	17.9	2.7	4.4
1986	34,049	74.5	18.2	2.7	4.6
1987	37,240	73.5	18.8	2.7	5.0
School Districts					
1957	4,511	98.6	0.1	0.2	1.2
1967	10,811	98.4	0.2	0.7	0.8
1977	27,124	97.5	0.9	0.7	1.0
1979	28,226	96.7	1.2	0.8	1.3
1981	32,271	96.1	1.2	0.9	1.8
1982	35,544	96.8	1.2	1.0	1.0
1983	38,629	96.9	1.1	0.8	1.2
1984	41,633	96.9	1.1	0.8	2.0
1985	44,750	97.3	1.1	0.8	0.8
1986	48,040	97.4	1.0	0.8	0.8
1987	51,809	97.5	0.9	0.8	0.8
Townships					
1957	794	93.6	2.1	0.4	3.9
1967	1,465	92.8	2.3	0.6	4.4
1977	4,060	91.7	3.4	1.8	3.1
1979	4,762	90.7	3.8	1.8	3.7
1981	5,150	94.1	0.2	2.4	3.3
1982	5,330	93.7	0.2	2.5	3.6
1983	5,893	94.0	0.1	2.5	3.4
1984	6,386	93.4	0.1	2.3	6.2
1985	6,819	93.2	0.1	2.3	4.3
1986	7,270	92.7	0.2	2.3	4.8
1987	8,114	92.3	0.2	2.2	5.2
Special Districts					
1957	283	100.0	—	—	0.0
1967	589	100.0	0.0	—	0.0
1977	1,743	91.2	7.6	—	1.1
1979	1,898	89.6	9.3	—	1.1
1981	2,585	80.4	17.8	—	1.8
1982	2,774	78.9	19.4	—	1.7
1983	3,288	74.0	24.0	—	2.0
1984	3,760	76.4	21.9	—	1.7
1985	4,359	74.0	24.4	—	1.6
1986	4,766	71.6	26.8	—	1.7
1987	5,687	72.4	24.0	—	3.6

— represents zero.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Governmental Finances in [year]*. See table 2, this volume.

Table 26
Local Tax Collections, by Source, Selected Years 1902-87

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Income Taxes ¹	All Other Taxes
			General	Selective		
Amount (in millions)						
1902	\$ 704	\$ 624	—	—	—	\$ 80
1913	1,308	1,192	—	\$ 3	—	113
1922	3,069	2,973	—	20	—	76
1927	4,479	4,360	—	25	—	94
1932	4,274	4,159	—	26	—	89
1936	4,083	3,865	\$ 40 ²	50 ²	—	128
1940	4,497	4,170	55 ²	75 ²	\$ 18	179
1944	4,703	4,361	60 ²	76 ²	26	180
1948	6,599	5,850	210 ²	190 ²	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	49,739	41,620	2,727	1,541	1,230	1,621
1976	67,557	54,884	4,711	2,445	3,127	2,390
1977	74,852	60,267	5,472	2,807	3,754	2,552
1978	80,381	64,058	6,193	3,133	4,071	2,926
1979	80,606	62,453	7,053	3,526	4,309	3,264
1981	94,776	72,020	9,229	3,991	5,531	4,005
1982	103,641	78,805	10,240	4,596	6,105	4,922
1983	113,145	85,973	11,250	5,102	6,445	4,375
1984	123,399	92,595	12,648	5,648	7,215	5,293
1985	134,473	99,772	14,663	6,293	7,974	5,771
1986	144,997	107,356	15,889	6,739	8,536	6,477
1987	158,216	116,618	17,135	7,320	9,663	7,480

Percentage Distribution

1902	100.0%	86.6%	—	—	—	11.4%
1913	100.0	91.1	—	0.2%	—	8.6
1922	100.0	96.9	—	0.7	—	2.5
1927	100.0	97.3	—	0.6	—	2.1
1932	100.0	97.3	—	0.6	—	2.1
1936	100.0	94.7	1.0%	1.2	—	3.1
1940	100.0	92.7	1.2	1.7	0.4%	4.0
1944	100.0	92.7	1.3	1.6	0.6	3.8
1948	100.0	88.6	3.2	2.9	0.7	4.6
1952	100.0	87.5	3.9	2.7	0.9	5.0
1956	100.0	86.8	4.2	2.6	1.3	5.1
1960	100.0	87.4	4.8	2.6	1.4	3.8
1964	100.0	87.2	5.0	2.7	1.6	3.6
1968	100.0	86.1	3.9	2.3	3.5	4.3
1972	100.0	83.7	5.5	3.1	4.5	3.3
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.5	7.3	3.8	5.0	3.4
1978	100.0	79.7	7.7	3.9	5.1	3.6
1979	100.0	77.5	8.7	4.4	5.3	4.0
1981	100.0	76.0	9.7	4.2	5.8	4.2
1982	100.0	76.0	9.9	4.4	5.9	4.7
1983	100.0	76.0	9.9	4.5	5.7	3.9
1984	100.0	75.0	10.2	4.6	5.8	4.3
1985	100.0	74.2	10.9	4.7	5.9	4.3
1986	100.0	74.0	11.0	4.6	5.9	4.5
1987	100.0	73.7	10.9	4.7	6.1	4.8

— represents zero.

¹ Individual and corporation income taxes. For 1987, the local individual income tax revenues were \$7,716 million, and the corporation income tax revenues were \$1,947 million. Nearly all of the local corporation income taxes are raised in two localities: New York City and the District of Columbia.

² The distribution of sales and gross receipts taxes between General and Selective for 1936-48 are estimated.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]* (table 6 in 1986-87 edition).

Table 27
Government Direct General Expenditure,
by Level and Type of Government, Selected Years 1955-87

Fiscal Year	State and Local										Exhibit: Federal Insurance Trust Expenditure ²
	Total ¹	Federal	Total	State	Total	Municipalities	Counties	School Districts	Townships	Special Districts	
Amount (in millions)											
1955	\$ 96,796	\$ 63,072	\$ 33,724	\$ 11,190	\$ 22,534	\$ 7,870	\$ 4,629	\$ 8,168	\$ 1,029	\$ 837	\$ 6,594
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,117
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669	48,235
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877	131,297
1979	630,683	304,659	326,024	124,554	201,470	63,846	46,422	72,312	7,480	11,411	147,352
1980	723,094	355,754	367,339	143,718	223,621	70,426	51,383	80,681	7,931	13,199	170,576
1981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
1982	915,889	482,359	433,530	170,747	262,783	83,360	61,609	93,054	8,931	15,828	228,110
1983	1,000,287	535,631	464,656	183,732	280,924	87,776	65,668	99,787	9,685	18,007	250,094
1984	1,068,315	565,031	503,284	201,310	301,974	93,982	70,612	106,505	10,296	20,579	264,142
1985	1,192,453	640,256	552,197	223,562	328,636	102,247	77,026	116,189	11,089	22,084	284,633
1986	1,285,032	680,577	604,455	244,553	359,902	111,416	85,139	127,800	12,016	23,531	300,192
1987	1,374,297	720,689	653,608	262,513	391,095	119,711	94,303	137,678	13,168	26,235	316,454
Percentage Distribution											
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%	
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7	
1983	100.0	53.5	46.5	18.4	28.1	8.8	6.6	10.0	1.0	1.8	
1984	100.0	52.9	47.1	18.8	28.3	8.8	6.6	10.0	1.0	1.9	
1985	100.0	53.7	46.3	18.7	27.6	8.6	6.5	9.7	0.9	1.9	
1986	100.0	53.0	47.0	19.0	28.0	8.7	6.6	9.9	0.9	1.8	
1987	100.0	52.4	47.6	19.1	28.5	6.9	8.7	10.0	1.0	1.9	

¹ Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store, and insurance-trust expenditures. For federal insurance trust expenditures, see exhibit. Federal aid to state and local governments is not classified as a direct expenditure of the federal government; federal aid spent by state and local governments is classified as a state or local expenditure.

² Includes Social Security Old Age, Survivors, Disability, and Health Insurance (OASDHI), employee retirement, railroad retirement, unemployment compensation, and veterans' life insurance.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]* (tables 4, 5, and 10 in the 1986-87 edition); Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Series 584, page 1122 (federal insurance trust data). See also ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 28
Government Debt, Selected Years 1929-87

Fiscal Year	Total Public Sector ¹	Federal Government	Total State-Local Government	State	Local
		Amount (in billions of current dollars)			
1929	\$33.4	\$16.9	\$16.5	\$2.3	\$14.2
1939	60.5	40.4	20.1	3.5	16.6
1949	273.7	252.8	20.9	4.0	16.9
1954	309.7	270.8	38.9	9.6	29.3
1959	348.8	284.7	64.1	16.9	47.2
1964	409.0	316.8	92.2	25.0	67.2
1969 ²	500.7	367.1 ¹	133.6	39.6	94.0
1974	692.8	486.2	206.6	65.3	141.3
1979	1,137.9	833.8	304.1	111.7	192.4
1980	1,249.9	914.3	335.6	122.0	213.6
1981	1,367.7	1,003.9	363.8	134.8	229.0
1982	1,546.3	1,147.0	399.3	147.5	251.8
1983	1,836.4	1,381.9	454.5	167.3	287.2
1984	2,081.7	1,576.7	505.0	186.4	318.7
1985	2,398.8	1,827.5	571.4	211.9	359.4
1986	2,788.4	2,129.5	658.9	247.7	411.2
1987	3,072.7	2,354.1	718.7	265.7	452.9
		As a Percentage of GNP			
1929	32.1%	16.3%	15.9%	2.2%	13.7%
1939	66.3	44.2	22.0	3.8	18.2
1949	105.1	97.1	8.0	1.5	6.5
1954	83.1	72.7	10.4	2.6	7.9
1959	70.4	57.4	12.9	3.4	9.5
1964	62.9	48.8	14.2	3.8	10.3
1969	51.9	38.1	13.9	4.1	9.8
1974	47.0	33.0	14.0	4.4	9.6
1979	45.4	33.2	12.1	4.5	7.7
1980	45.7	33.5	12.3	4.5	7.8
1981	44.8	32.9	11.9	4.4	7.5
1982	48.8	36.2	12.6	4.7	8.0
1983	53.9	40.6	13.3	4.9	8.4
1984	55.2	41.8	13.4	4.9	8.4
1985	59.8	45.6	14.2	5.3	9.0
1986	65.8	50.3	15.6	5.8	9.7
1987	68.5	52.5	16.0	5.9	10.1
		Per Capita (in constant 1982 dollars)			
1929	\$1,879	\$951	\$928	\$129	\$799
1939	3,640	2,431	1,209	211	999
1949	7,807	7,211	596	114	482
1954	7,223	6,316	907	224	683
1959	6,452	5,266	1,186	313	873
1964	6,479	5,018	1,460	396	1,064
1969	6,207	4,551	1,656	491	1,165
1974	5,999	4,210	1,789	565	1,224
1979	6,433	4,714	1,719	631	1,088
1980	6,403	4,684	1,719	625	1,094
1981	6,322	4,641	1,682	623	1,059
1982	6,650	4,933	1,717	634	1,083
1983	7,528	5,665	1,863	686	1,177
1984	8,156	6,177	1,978	730	1,249
1985	9,015	6,868	2,147	796	1,351
1986	10,115	7,725	2,390	899	1,492
1987	10,727	8,219	2,509	928	1,581

(continued on next page)

Table 28 (cont.)
Government Debt, Selected Years 1929-87

Fiscal Year	Total Public Sector	Federal Government	Total State-Local Government	State	Local
Percentage Distribution, by Level of Government					
1929	\$33.4	50.6%	49.4%	6.9%	42.5%
1939	60.5	66.8	33.2	5.8	27.4
1949	273.7	92.4	7.6	1.5	6.2
1954	309.7	87.4	12.6	3.1	9.5
1959	348.8	81.6	18.4	4.8	13.5
1964	409.0	77.5	22.5	6.1	16.4
1969	500.7	73.3	26.7	7.9	18.8
1974	692.8	70.2	29.8	9.4	20.4
1979	1,137.9	73.3	26.7	9.8	16.9
1980	1,249.9	73.2	26.8	9.8	17.1
1981	1,367.7	73.4	26.6	9.9	16.7
1982	1,546.3	74.2	25.8	9.5	16.3
1983	1,836.4	75.3	24.7	9.1	15.6
1984	2,081.7	75.7	24.3	9.0	15.3
1985	2,398.8	76.2	23.8	8.8	15.0
1986	2,788.4	76.4	23.6	8.9	14.7
1987	3,072.7	76.6	23.4	8.6	14.7

¹ Total debt outstanding at the end of the fiscal year. These debt figures include all long-term credit obligations backed by the governments' full-faith and credit as well as nonguaranteed debt, and all interest-bearing short-term credit obligations. Includes judgment, mortgage and revenue bonds.

² During 1969, three government-sponsored enterprises became completely privately owned, and their debt was removed from the totals for the federal government. At the date of their conversion, federal debt was reduced by \$10.7 billion.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in Year* (table 2 in the 1986-87 edition); FY87 federal debt figure from *Office of Management and Budget, Budget of the U.S. Government, Fiscal Year 1989*, summary table 17, p. 6g-40. GNP deflator and population figures from table 1, of this volume. Federal debt figures include debt amounts held in government accounts (approximately \$458 billion in FY 87).

Table 29
Per Capita Federal Expenditures,
by Region and State, Fiscal Year 1988

Region and State	Index ¹	Total ²	Per Capita ³	Grants to State and Local Govern- ments ⁴	Salaries and Wages ⁵	Direct Payments to Indi- viduals ⁶	Procure- ment Contract Awards ⁷	All Per Capita Other ⁸	Per Capita State Ranking	
									Expen- ditures	Grants Only
United States	100	\$849,492	\$3,490	\$451	\$548	\$1,661	\$676	\$153		
New England	102	51,189	3,572	538	433	1,686	804	111		
Connecticut	123	13,770	4,288	480	356	1,624	1,635	193	6	18
Maine	97	4,025	3,391	560	418	1,781	581	51	27	10
Massachusetts	123	25,079	4,283	568	407	1,786	1,343	179	8	9
New Hampshire	87	3,198	3,026	377	579	1,515	488	67	39	41
Rhode Island	104	3,567	3,618	653	510	1,874	496	85	18	6
Vermont	81	1,550	2,828	591	330	1,538	281	88	45	8
Mideast	105	165,320	3,665	511	571	1,781	660	141		
Delaware	93	2,088	3,242	495	522	1,655	494	76	32	15
Maryland	150	23,745	5,236	442	1,191	1,822	1,391	389	3	28
New Jersey	90	23,984	3,126	434	410	1,717	518	47	36	31
New York	98	60,677	3,404	701	334	1,745	519	105	26	3
Pennsylvania	95	39,569	3,315	485	398	1,966	379	86	29	16
Great Lakes	79	117,068	2,769	423	287	1,604	310	145		
Illinois	79	31,962	2,760	403	369	1,570	225	193	47	38
Indiana	77	14,807	2,677	354	290	1,552	304	177	49	45
Michigan	74	23,651	2,571	461	236	1,613	174	88	50	25
Ohio	89	33,521	3,108	435	323	1,666	597	87	37	30
Wisconsin	78	13,127	2,731	463	218	1,621	248	180	48	24
Plains	108	65,598	3,764	488	495	1,657	457	666		
Iowa	98	9,697	3,422	423	235	1,703	247	813	23	35
Kansas	104	8,995	3,633	355	627	1,717	449	484	16	44
Minnesota	93	13,840	3,260	499	274	1,453	543	491	31	14
Missouri	121	21,559	4,225	381	514	1,767	1,284	280	9	40
Nebraska	107	5,935	3,723	447	522	1,681	246	827	14	27
North Dakota	123	2,881	4,287	688	690	1,594	247	1,067	7	4
South Dakota	109	2,691	3,795	625	604	1,685	181	701	12	7
Southeast	98	202,491	3,417	430	595	1,706	594	92		
Alabama	101	14,354	3,516	422	653	1,759	595	87	21	37
Arkansas	90	7,485	3,134	423	344	1,845	350	172	35	34
Florida	102	42,997	3,576	284	471	2,229	548	44	20	50
Georgia	85	18,451	2,965	476	671	1,425	312	81	41	22
Kentucky	82	10,686	2,867	474	499	1,648	169	77	43	23
Louisiana	81	12,682	2,843	479	355	1,452	456	100	44	19
Mississippi	108	9,895	3,770	504	460	1,701	985	118	13	13
North Carolina	79	17,743	2,767	358	576	1,482	264	87	46	43
South Carolina	91	10,934	3,192	395	678	1,500	564	55	34	39
Tennessee	93	15,705	3,235	458	485	1,618	603	70	33	26
Virginia	173	35,698	6,046	332	1,667	1,795	2,081	171	1	48
West Virginia	89	5,861	3,090	557	279	2,023	196	34	38	11
Southwest	112	81,180	3,911	410	629	1,614	1,135	123		
Arizona	104	12,248	3,617	348	521	1,778	896	76	19	46
New Mexico	166	8,685	5,790	554	801	1,579	2,749	107	2	12
Oklahoma	94	10,762	3,289	430	682	1,724	266	188	30	33
Texas	84	49,485	2,947	308	512	1,377	629	121	42	49
Rocky Mountain	101	26,685	3,542	575	617	1,429	669	254		
Colorado	113	12,973	3,936	377	765	1,420	1,162	212	11	42
Idaho	98	3,407	3,414	478	441	1,498	670	327	24	21
Montana	104	2,929	3,621	675	550	1,691	184	520	17	5
Utah	98	5,750	3,423	432	754	1,228	920	89	22	32
Wyoming	95	1,626	3,318	914	573	1,306	406	120	28	2
Far West⁹	101	132,338	3,541	430	557	1,661	785	108		
California	106	102,366	3,700	422	592	1,516	1,065	105	15	36
Nevada	98	3,429	3,405	334	513	1,646	874	39	25	47
Oregon	87	8,237	3,024	485	367	1,791	275	105	40	17
Washington	116	18,306	4,034	478	755	1,690	926	184	10	20
Alaska	145	2,664	5,074	1,130	1,964	857	1,069	57	4	1
Hawaii	131	4,957	4,577	440	1,919	1,584	546	89	5	29
DC (Washington) ¹⁰	703	15,257	24,529	2,596	13,220	2,722	4,436	1,555		

Table 29 (cont.)
**Per Capita Federal Expenditure,
by Region and State, Fiscal Year 1987**

¹ Thus a figure such as 123 for Connecticut indicates that federal expenditures for Connecticut are 123% of the U.S. average (or, alternatively, 23% greater than the U.S. average). Conversely, the index figure of 79 for North Carolina indicates that federal expenditures for North Carolina are only 79% of the U.S. average. (Regional figures are population-weighted averages.)

² Total federal expenditures by state (in millions).

³ Details may not sum to totals because of independent rounding.

⁴ Among the largest programs included in this category are (federal expenditures only) Medicaid (\$30 billion), AFDC (\$11 billion), and highway programs (\$14 billion).

⁵ Federal civilian and military salaries and wages were reported by location of workplace. Therefore, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia, to a lesser extent, would be understated. The effect on other states would be negligible.

⁶ Among the largest programs included in this category are Social Security, Medicare, and federal retirement benefits, as well as supplemental security income and food stamps.

⁷ Defense contracts account for 69% of the total in this category for the U.S. as a whole.

⁸ Agricultural programs represent approximately 30.4% of the total amount in the "other" category.

⁹ Far West regional totals do not include Alaska and Hawaii.

¹⁰ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. See also note 5.

Source: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1988*, March 1989.

State-by-State Revenues on a Census Basis

Table 30
State and Local General Revenue, FY87

Region and State	Own Source Taxes										
	Total	Intergovernmental from Federal	Total	Total	Property	Sales and Gross Receipts				Current Charges	All Other
						Individual Income	Corporate Income	Other			
United States	\$686,163.9	\$114,995.5	\$571,168.4	\$405,149.2	\$121,226.9	\$96,772.7	\$83,680.6	\$22,671.6	\$80,797.3	\$86,199.1	\$79,820.2
New England	39,254.7	6,475.4	32,779.3	25,416.8	8,988.0	4,589.4	5,390.2	2,230.4	\$4,210.7	3,477.6	3,884.9
Connecticut	10,322.6	1,373.0	8,949.6	7,115.7	2,704.5	1,823.0	466.0	680.2	\$1,442.0	688.2	1,145.7
Maine	3,165.9	683.2	2,482.7	1,916.0	629.8	439.4	423.2	68.3	\$355.3	268.5	298.2
Massachusetts	18,783.3	3,117.7	15,665.6	12,327.1	3,746.8	1,866.7	3,979.4	1,203.9	\$1,530.2	1,829.9	1,508.7
New Hampshire	2,465.7	388.4	2,077.3	1,468.3	910.7	no tax	8.7	151.8	\$397.2	263.1	345.9
Rhode Island	2,921.6	551.2	2,370.4	1,696.1	643.7	350.8	359.0	87.7	\$255.0	256.0	418.3
Vermont	1,595.5	362.0	1,233.6	893.6	352.6	109.5	162.0	38.4	\$231.2	171.8	168.2
Mideast	150,964.1	25,464.1	125,499.9	95,750.2	28,462.6	17,644.4	25,653.5	6,570.6	\$17,419.1	14,013.2	15,736.6
Delaware	2,118.9	317.6	1,801.3	1,128.2	155.2	no tax	378.7	105.1	\$489.2	349.0	324.0
DC (Washington)	3,694.6	1,393.3	2,301.3	1,914.7	546.2	379.3	507.4	169.3	\$312.4	183.3	203.3
Maryland	13,683.1	2,209.8	11,473.3	8,633.2	2,102.7	1,302.5	3,164.5	270.5	\$1,793.0	1,314.7	1,525.5
New Jersey	24,926.1	3,423.2	21,502.9	16,105.4	6,486.3	2,911.8	2,603.3	1,088.3	\$3,015.6	2,417.6	2,980.0
New York	75,613.7	12,471.8	63,141.9	49,421.5	14,249.3	9,481.9	14,670.6	3,921.6	\$7,098.2	6,932.7	6,787.7
Pennsylvania	30,927.6	5,648.5	25,279.2	18,547.2	4,923.0	3,568.9	4,328.9	1,015.8	\$4,710.6	2,815.8	3,916.1
Great Lakes	111,539.2	19,036.6	92,502.6	67,531.3	22,484.0	15,158.2	15,166.1	3,688.1	\$11,034.8	14,141.4	10,829.9
Illinois	30,273.4	5,147.0	25,126.4	19,112.7	6,597.8	4,623.3	3,095.5	862.4	\$3,933.6	2,890.4	3,123.3
Indiana	12,623.4	2,210.1	10,413.3	7,213.6	2,304.2	2,252.1	1,584.9	235.7	\$836.7	2,140.5	1,059.2
Michigan	27,551.1	4,721.0	22,830.1	16,335.5	6,156.5	2,828.5	3,572.3	1,644.7	\$2,133.5	3,767.3	2,727.2
Ohio	27,147.3	4,540.7	22,606.6	16,277.8	4,460.5	3,802.5	4,689.3	474.6	\$2,850.9	3,481.3	2,847.5
Wisconsin	13,944.1	2,417.8	11,526.3	8,591.8	2,964.9	1,651.9	2,224.1	470.7	\$1,280.2	1,861.9	1,072.6
Plains	47,401.5	7,760.4	39,641.1	26,548.5	8,486.1	6,291.6	5,762.2	1,070.1	\$4,938.5	6,969.6	6,123.0
Iowa	7,540.5	1,227.1	6,313.5	4,336.3	1,638.8	827.7	955.3	149.6	\$764.8	1,272.2	704.9
Kansas	6,772.0	899.7	5,872.3	3,732.9	1,394.3	917.9	634.5	137.1	\$649.1	880.7	1,258.7
Minnesota	14,616.6	2,274.3	12,342.2	8,086.3	2,430.8	1,479.7	2,312.0	423.0	\$1,440.8	2,033.2	2,222.7
Missouri	10,666.9	1,854.3	8,812.6	6,361.6	1,385.2	2,142.6	1,420.4	235.4	\$1,178.0	1,469.2	981.9
Nebraska	4,215.0	677.0	3,538.0	2,327.9	1,014.2	458.1	359.8	67.4	\$428.4	759.6	450.5
North Dakota	1,908.9	423.0	1,485.8	857.1	271.7	200.2	80.2	33.4	\$271.6	350.8	277.9
South Dakota	1,681.7	405.0	1,276.7	846.4	351.1	265.3	<	24.2	\$205.8	203.8	226.5
Southeast	134,099.2	23,937.2	110,162.0	74,496.3	17,844.2	22,198.4	12,111.4	3,350.6	\$18,991.7	21,029.1	14,636.6
Alabama	8,914.2	1,742.3	7,171.8	4,440.9	505.2	1,341.2	934.7	161.8	\$1,498.0	1,761.9	969.1
Arkansas	4,596.1	1,016.9	3,579.2	2,475.3	469.7	776.1	535.3	115.6	\$578.6	635.7	468.2
Florida	28,578.4	3,668.3	24,910.1	16,412.2	5,444.7	5,515.4	no tax	596.4	\$4,855.7	4,613.4	3,884.5
Georgia	15,686.5	2,756.0	12,930.4	8,534.8	2,161.2	2,387.3	2,149.1	449.2	\$1,388.0	3,034.5	1,361.1
Kentucky	7,971.9	1,587.6	6,384.3	4,511.1	762.8	892.0	1,167.3	267.4	\$1,421.6	964.8	908.4
Louisiana	11,726.6	2,734.8	8,991.7	5,473.4	881.7	2,164.8	438.6	191.2	\$1,797.0	1,738.9	1,779.4
Mississippi	5,642.0	1,313.8	4,328.2	2,598.8	615.7	1,015.7	315.4	102.9	\$549.1	1,084.4	645.0
North Carolina	14,308.2	2,382.4	11,925.7	8,740.0	1,866.6	2,083.7	2,565.9	566.5	\$1,657.3	1,712.7	1,473.1
South Carolina	7,587.3	1,352.2	6,235.1	4,222.6	984.9	1,175.4	1,008.9	190.5	\$862.8	1,285.0	727.6
Tennessee	10,308.6	2,131.4	8,177.2	5,611.9	1,206.5	2,575.8	68.1	298.6	\$1,462.8	1,767.4	797.9
Virginia	14,452.4	2,263.9	12,188.6	9,140.7	2,536.1	1,480.5	2,445.8	320.6	\$2,357.8	1,945.3	1,102.6
West Virginia	4,327.1	987.5	3,339.6	2,334.6	409.2	790.4	482.2	89.9	\$562.9	485.1	519.8

Southwest	60,301.7	8,749.8	51,551.9	33,660.7	11,830.8	9,471.9	1,683.6	381.8	\$10,292.6	7,996.5	9,894.8
Arizona	8,938.9	1,176.1	7,762.8	5,399.5	1,584.3	1,876.6	762.1	198.9	\$977.5	993.4	1,369.9
New Mexico	4,369.6	696.7	3,672.9	1,962.0	229.0	818.3	242.6	99.1	\$572.8	483.1	1,227.8
Oklahoma	7,407.9	1,276.7	6,131.2	3,986.6	802.2	1,050.0	678.8	83.7	\$1,371.9	1,203.0	941.5
Texas	39,585.3	5,600.2	33,985.0	22,312.6	9,215.2	5,727.1	no tax	no tax	\$7,370.4	5,316.9	6,355.5
Rocky Mountain	20,826.1	3,770.4	17,055.7	10,969.6	3,956.2	2,579.8	2,026.4	266.9	\$2,140.3	2,789.6	3,296.5
Colorado	9,573.7	1,429.2	8,144.5	5,280.3	1,885.3	1,408.1	1,034.7	124.1	\$828.1	1,385.5	1,478.8
Idaho	2,121.4	423.0	1,698.4	1,176.1	333.8	297.9	265.3	47.3	\$231.8	343.7	178.6
Montana	2,313.0	564.7	1,748.2	1,105.4	533.5	no tax	194.7	34.6	\$342.6	212.4	430.5
Utah	4,366.0	894.4	3,471.6	2,284.0	660.6	682.7	531.7	60.9	\$348.2	584.7	602.9
Wyoming	2,452.0	459.0	1,993.0	1,123.8	543.0	191.1	no tax	no tax	\$389.6	263.4	605.8
Far West¹	113,000.5	18,713.0	94,287.6	66,998.7	18,285.4	17,966.1	15,335.7	4,895.3	\$10,596.1	14,874.9	12,414.0
California	89,010.5	14,390.1	74,620.5	53,272.5	13,702.7	13,706.1	13,874.1	4,759.0	\$7,230.6	11,595.0	9,753.0
Nevada	2,810.2	396.5	2,413.7	1,632.9	362.5	558.8	no tax	no tax	\$711.6	452.1	328.7
Oregon	8,048.0	1,482.4	6,565.5	4,391.6	1,948.5	no tax	1,461.6	136.4	\$845.2	1,032.6	1,141.3
Washington	13,131.9	2,444.0	10,687.9	7,701.8	2,191.8	3,701.2	no tax	no tax	\$1,808.8	1,795.1	1,191.0
Alaska	5,502.3	560.2	4,942.1	1,659.9	623.4	55.3	0.4	141.1	\$839.7	509.4	2,772.8
Hawaii	3,274.7	528.5	2,746.2	2,117.3	346.2	817.5	543.1	76.8	\$333.7	397.8	231.1

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 31
 Percentage Distribution of State and Local General Revenue, FY87

Region and State	Own Source										
	Total	Intergovernmental from Federal	Taxes								
			Total	Total	Property	Sales and Gross Receipts	Individual Income	Corporate Income	Other	Current Charges	All Other
United States	\$686,163.9	16.8%	83.2%	59.0%	17.7%	14.1%	12.2%	3.3%	11.8%	12.6%	11.6%
New England	39,254.7	16.5	83.5	64.7	22.9	11.7	13.8	5.7	10.7	8.9	9.9
Connecticut	10,322.6	13.3	86.7	68.9	26.2	17.7	4.5	6.6	14.0	6.7	11.1
Maine	3,165.9	21.6	78.4	60.5	19.9	13.9	13.4	2.2	11.2	8.5	9.4
Massachusetts	18,783.3	16.6	83.4	65.6	19.9	9.9	21.2	6.4	8.1	9.7	8.0
New Hampshire	2,465.7	15.8	84.2	59.5	36.9	no tax	0.4	6.2	16.1	10.7	14.0
Rhode Island	2,921.6	18.9	81.1	58.1	22.0	12.0	12.3	3.0	8.7	8.8	14.3
Vermont	1,595.5	22.7	77.3	56.0	22.1	6.9	10.2	2.4	14.5	10.8	10.5
Mideast	150,964.1	16.9	83.1	63.4	18.9	11.7	17.0	4.4	11.5	9.3	10.4
Delaware	2,118.9	15.0	85.0	53.2	7.3	no tax	17.9	5.0	23.1	16.5	15.3
DC (Washington)	3,694.6	37.7	62.3	51.8	14.8	10.3	13.7	4.6	8.5	5.0	5.5
Maryland	13,683.1	16.1	83.9	63.1	15.4	9.5	23.1	2.0	13.1	9.6	11.1
New Jersey	24,926.1	13.7	86.3	64.6	26.0	11.7	10.4	4.4	12.1	9.7	12.0
New York	75,613.7	16.5	83.5	65.4	18.8	12.5	19.4	5.2	9.4	9.2	9.0
Pennsylvania	30,927.6	18.3	81.7	60.0	15.9	11.5	14.0	3.3	15.2	9.1	12.7
Great Lakes	111,539.2	17.1	82.9	60.5	20.2	13.6	13.6	3.3	9.9	12.7	9.7
Illinois	30,273.4	17.0	83.0	63.1	21.8	15.3	10.2	2.8	13.0	9.5	10.3
Indiana	12,623.4	17.5	82.5	57.1	18.3	17.8	12.6	1.9	6.6	17.0	8.4
Michigan	27,551.1	17.1	82.9	59.3	22.3	10.3	13.0	6.0	7.7	13.7	9.9
Ohio	27,147.3	16.7	83.3	60.0	16.4	14.0	17.3	1.7	10.5	12.8	10.5
Wisconsin	13,944.1	17.3	82.7	61.6	21.3	11.8	15.9	3.4	9.2	13.4	7.7
Plains	47,401.5	16.4	83.6	56.0	17.9	13.3	12.2	2.3	10.4	14.7	12.9
Iowa	7,540.5	16.3	83.7	57.5	21.7	11.0	12.7	2.0	10.1	16.9	9.3
Kansas	6,772.0	13.3	86.7	55.1	20.6	13.6	9.4	2.0	9.6	13.0	18.6
Minnesota	14,616.6	15.6	84.4	55.3	16.6	10.1	15.8	2.9	9.9	13.9	15.2
Missouri	10,666.9	17.4	82.6	59.6	13.0	20.1	13.3	2.2	11.0	13.8	9.2
Nebraska	4,215.0	16.1	83.9	55.2	24.1	10.9	8.5	1.6	10.2	18.0	10.7
North Dakota	1,908.9	22.2	77.8	44.9	14.2	10.5	4.2	1.8	14.2	18.4	14.6
South Dakota	1,681.7	24.1	75.9	50.3	20.9	15.8	<	1.4	12.2	12.1	13.5
Southeast	134,099.2	17.9	82.1	55.6	13.3	16.6	9.0	2.5	14.2	15.7	10.9
Alabama	8,914.2	19.5	80.5	49.8	5.7	15.0	10.5	1.8	16.8	19.8	10.9
Arkansas	4,596.1	22.1	77.9	53.9	10.2	16.9	11.6	2.5	12.6	13.8	10.2
Florida	28,578.4	12.8	87.2	57.4	19.1	19.3	no tax	2.1	17.0	16.1	13.6
Georgia	15,686.5	17.6	82.4	54.4	13.8	15.2	13.7	2.9	8.8	19.3	8.7
Kentucky	7,971.9	19.9	80.1	56.6	9.6	11.2	14.6	3.4	17.8	12.1	11.4
Louisiana	11,726.6	23.3	76.7	46.7	7.5	18.5	3.7	1.6	15.3	14.8	15.2
Mississippi	5,642.0	23.3	76.7	46.1	10.9	18.0	5.6	1.8	9.7	19.2	11.4
North Carolina	14,308.2	16.7	83.3	61.1	13.0	14.6	17.9	4.0	11.6	12.0	10.3
South Carolina	7,587.3	17.8	82.2	55.7	13.0	15.5	13.3	2.5	11.4	16.9	9.6
Tennessee	10,308.6	20.7	79.3	54.4	11.7	25.0	0.7	2.9	14.2	17.1	7.7
Virginia	14,452.4	15.7	84.3	63.2	17.5	10.2	16.9	2.2	16.3	13.5	7.6
West Virginia	4,327.1	22.8	77.2	54.0	9.5	18.3	11.1	2.1	13.0	11.2	12.0

Southwest	60,301.7	14.5	85.5	55.8	19.6	15.7	2.8	0.6	17.1	13.3	16.4
Arizona	8,938.9	13.2	86.8	60.4	17.7	21.0	8.5	2.2	10.9	11.1	15.3
New Mexico	4,369.6	15.9	84.1	44.9	5.2	18.7	5.6	2.3	13.1	11.1	28.1
Oklahoma	7,407.9	17.2	82.8	53.8	10.8	14.2	9.2	1.1	18.5	16.2	12.7
Texas	39,585.3	14.1	85.9	56.4	23.3	14.5	no tax	no tax	18.6	13.4	16.1
Rocky Mountain	20,826.1	18.1	81.9	52.7	19.0	12.4	9.7	1.3	10.3	13.4	15.8
Colorado	9,573.7	14.9	85.1	55.2	19.7	14.7	10.8	1.3	8.6	14.5	15.4
Idaho	2,121.4	19.9	80.1	55.4	15.7	14.0	12.5	2.2	10.9	16.2	8.4
Montana	2,313.0	24.4	75.6	47.8	23.1	no tax	8.4	1.5	14.8	9.2	18.6
Utah	4,366.0	20.5	79.5	52.3	15.1	15.6	12.2	1.4	8.0	13.4	13.8
Wyoming	2,452.0	18.7	81.3	45.8	22.1	7.8	no tax	no tax	15.9	10.7	24.7
Far West¹	113,000.5	16.6	83.4	59.3	16.1	15.9	13.6	4.3	9.4	13.2	11.0
California	89,010.5	16.2	83.8	59.8	15.4	15.4	15.6	5.3	8.1	13.0	11.0
Nevada	2,810.2	14.1	85.9	58.1	12.9	19.9	no tax	no tax	25.3	16.1	11.7
Oregon	8,048.0	18.4	81.6	54.6	24.2	no tax	18.2	1.7	10.5	12.8	14.2
Washington	13,131.9	18.6	81.4	58.6	16.7	28.2	no tax	no tax	13.8	13.7	9.1
Alaska	5,502.3	10.2	89.8	30.2	11.3	1.0	<	2.6	15.3	9.3	50.4
Hawaii	3,274.7	16.1	83.9	64.7	10.6	25.0	16.6	2.3	10.2	12.1	7.1

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 32
Per Capita State and Local General Revenue, FY87

Region and State	Total	Intergovernmental from Federal	Own Source									July 1 1987 Population (thousands)
			Total	Total	Taxes					Current Charges	All Other	
					Property	Sales and Gross Receipts	Individual Income	Corporate Income	Other			
United States	\$2,819	\$472	\$2,347	\$1,665	\$498	\$398	\$344	\$93	\$332	\$354	\$328	243,399
New England	3,056	504	2,552	1,979	700	357	420	174	328	271	302	12,844
Connecticut	3,215	428	2,787	2,216	842	568	145	212	449	214	357	3,211
Maine	2,667	576	2,092	1,614	531	370	357	58	299	226	251	1,187
Massachusetts	3,208	532	2,676	2,105	640	319	680	206	261	313	258	5,855
New Hampshire	2,333	367	1,965	1,389	862	no tax	8	144	376	249	327	1,057
Rhode Island	2,963	559	2,404	1,720	653	356	364	89	259	260	424	986
Vermont	2,912	661	2,251	1,631	643	200	296	70	422	314	307	548
Midwest	3,492	589	2,903	2,215	658	408	593	152	403	324	364	43,234
Delaware	3,290	493	2,797	1,752	241	no tax	588	163	760	542	503	644
DC (Washington)	5,940	2,240	3,700	3,078	878	610	816	272	502	295	327	622
Maryland	3,017	487	2,530	1,904	464	287	698	60	395	290	336	4,535
New Jersey	3,249	446	2,803	2,099	845	380	339	142	393	315	388	7,672
New York	4,242	700	3,542	2,773	799	532	823	220	398	389	381	17,825
Pennsylvania	2,591	473	2,118	1,554	412	299	363	85	395	236	328	11,936
Great Lakes	2,662	454	2,207	1,612	537	362	362	88	263	337	258	41,904
Illinois	2,614	444	2,169	1,650	570	399	267	74	340	250	270	11,582
Indiana	2,282	400	1,883	1,304	417	407	287	43	151	387	192	5,531
Michigan	2,995	513	2,482	1,776	669	307	388	179	232	409	296	9,200
Ohio	2,517	421	2,096	1,509	414	353	435	44	264	323	264	10,784
Wisconsin	2,901	503	2,398	1,787	617	344	463	98	266	387	223	4,807
Plains	2,688	440	2,248	1,506	481	357	327	61	280	395	347	17,634
Iowa	2,661	433	2,228	1,530	578	292	337	53	270	449	249	2,834
Kansas	2,735	363	2,372	1,508	563	371	256	55	262	356	508	2,476
Minnesota	3,442	536	2,907	1,904	572	348	545	100	339	479	523	4,246
Missouri	2,090	363	1,727	1,247	271	420	278	46	231	288	192	5,103
Nebraska	2,644	425	2,220	1,460	636	287	226	42	269	477	283	1,594
North Dakota	2,841	630	2,211	1,276	404	298	119	50	404	522	413	672
South Dakota	2,372	571	1,801	1,194	495	374	<	34	290	287	319	709
Southeast	2,311	413	1,899	1,284	308	383	209	58	327	362	252	58,023
Alabama	2,183	427	1,757	1,088	124	328	229	40	367	432	237	4,083
Arkansas	1,925	426	1,499	1,037	197	325	224	48	242	266	196	2,388
Florida	2,377	305	2,072	1,365	453	459	no tax	50	404	384	323	12,023
Georgia	2,521	443	2,078	1,372	347	384	345	72	223	488	219	6,222
Kentucky	2,139	426	1,713	1,210	205	239	313	72	381	259	244	3,727
Louisiana	2,629	613	2,016	1,227	198	485	98	43	403	390	399	4,461
Mississippi	2,149	500	1,649	990	235	387	120	39	209	413	246	2,625
North Carolina	2,231	372	1,860	1,363	291	325	400	88	258	267	230	6,413
South Carolina	2,215	395	1,820	1,233	288	343	295	56	252	375	212	3,425
Tennessee	2,123	439	1,684	1,156	249	531	14	62	301	364	164	4,855
Virginia	2,448	383	2,064	1,548	430	251	414	54	399	329	187	5,904
West Virginia	2,281	521	1,760	1,231	216	417	254	47	297	256	274	1,897

Southwest	2,417	351	2,066	1,349	474	380	67	15	413	321	397	24,947
Arizona	2,640	347	2,293	1,595	468	554	225	59	289	293	405	3,386
New Mexico	2,913	464	2,449	1,308	153	546	162	66	382	322	819	1,500
Oklahoma	2,264	390	1,874	1,218	245	321	207	26	419	368	288	3,272
Texas	2,358	334	2,024	1,329	549	341	no tax	no tax	439	317	379	16,789
Rocky Mountain	2,863	518	2,345	1,508	544	355	279	37	294	384	453	7,273
Colorado	2,905	434	2,471	1,602	572	427	314	38	251	420	449	3,296
Idaho	2,126	424	1,702	1,178	334	298	266	47	232	344	179	998
Montana	2,859	698	2,161	1,366	659	no tax	241	43	424	263	532	809
Utah	2,599	532	2,066	1,360	393	406	316	36	207	348	359	1,680
Wyoming	5,004	937	4,067	2,293	1,108	390	no tax	no tax	795	538	1,236	490
Far West¹	3,145	521	2,624	1,865	507	500	427	136	295	414	345	35,932
California	3,218	520	2,697	1,926	495	495	502	172	261	419	353	27,663
Nevada	2,791	394	2,397	1,622	360	555	no tax	no tax	707	449	326	1,007
Oregon	2,954	544	2,410	1,612	715	no tax	537	50	310	379	419	2,724
Washington	2,894	539	2,355	1,697	483	816	no tax	no tax	399	396	262	4,538
Alaska	10,481	1,067	9,414	3,162	1,187	105	1	269	1,599	970	5,282	525
Hawaii	3,024	488	2,536	1,955	320	755	501	71	308	367	213	1,083

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 33
State and Local General Revenue as a Percentage of Personal Income, FY87

Region and State	Total	Intergovernmental from Federal	Own Source									Personal Income Calendar Year 1986
			Total	Taxes					Current Charges	All Other		
				Property	Sales and Gross Receipts	Individual Income	Corporate Income	Other				
United States	19.4%	3.3%	16.2%	11.5%	3.4%	2.7%	2.4%	0.6%	2.3%	2.4%	2.3%	\$3,529,521
New England	18.0	3.0	15.0	11.6	4.1	2.1	2.5	1.0	1.9	1.6	1.8	218,634
Connecticut	16.5	2.2	14.3	11.4	4.3	2.9	0.7	1.1	2.3	1.1	1.8	62,502
Maine	21.1	4.6	16.5	12.8	4.2	2.9	2.8	0.5	2.4	1.8	2.0	15,007
Massachusetts	18.2	3.0	15.2	11.9	3.6	1.8	3.9	1.2	1.5	1.8	1.5	103,353
New Hampshire	15.1	2.4	12.7	9.0	5.6	no tax	0.1	0.9	2.4	1.6	2.1	16,339
Rhode Island	20.6	3.9	16.7	11.9	4.5	2.5	2.5	0.6	1.8	1.8	2.9	14,213
Vermont	22.1	5.0	17.1	12.4	4.9	1.5	2.2	0.5	3.2	2.4	2.3	7,220
Midwest	21.2	3.6	17.6	13.4	4.0	2.5	3.6	0.9	2.4	2.0	2.2	712,318
Delaware	22.3	3.3	19.0	11.9	1.6	no tax	4.0	1.1	5.2	3.7	3.4	9,498
DC (Washington)	30.4	11.5	19.0	15.8	4.5	3.1	4.2	1.4	2.6	1.5	1.7	12,142
Maryland	18.2	2.9	15.2	11.5	2.8	1.7	4.2	0.4	2.4	1.7	2.0	75,272
New Jersey	17.6	2.4	15.2	11.3	4.6	2.1	1.8	0.8	2.1	1.7	2.1	141,919
New York	24.9	4.1	20.8	16.3	4.7	3.1	4.8	1.3	2.3	2.3	2.2	304,095
Pennsylvania	18.3	3.3	14.9	10.9	2.9	2.1	2.6	0.6	2.8	1.7	2.3	169,392
Great Lakes	18.5	3.2	15.3	11.2	3.7	2.5	2.5	0.6	1.8	2.3	1.8	603,815
Illinois	16.8	2.9	14.0	10.6	3.7	2.6	1.7	0.5	2.2	1.6	1.7	180,052
Indiana	17.5	3.1	14.4	10.0	3.2	3.1	2.2	0.3	1.2	3.0	1.5	72,294
Michigan	20.4	3.5	16.9	12.1	4.6	2.1	2.6	1.2	1.6	2.8	2.0	135,113
Ohio	18.1	3.0	15.1	10.9	3.0	2.5	3.1	0.3	1.9	2.3	1.9	149,807
Wisconsin	21.0	3.6	17.3	12.9	4.5	2.5	3.3	0.7	1.9	2.8	1.6	66,549
Plains	19.3	3.2	16.1	10.8	3.5	2.6	2.3	0.4	2.0	2.8	2.5	245,926
Iowa	19.8	3.2	16.6	11.4	4.3	2.2	2.5	0.4	2.0	3.3	1.9	38,053
Kansas	18.8	2.5	16.3	10.4	3.9	2.5	1.8	0.4	1.8	2.4	3.5	36,042
Minnesota	23.1	3.6	19.5	12.8	3.8	2.3	3.7	0.7	2.3	3.2	3.5	63,184
Missouri	15.3	2.7	12.6	9.1	2.0	3.1	2.0	0.3	1.7	2.1	1.4	69,856
Nebraska	19.2	3.1	16.1	10.6	4.6	2.1	1.6	0.3	2.0	3.5	2.1	21,957
North Dakota	22.5	5.0	17.5	10.1	3.2	2.4	0.9	0.4	3.2	4.1	3.3	8,470
South Dakota	20.1	4.8	15.3	10.1	4.2	3.2	<	0.3	2.5	2.4	2.7	8,364
Southeast	18.4	3.3	15.2	10.2	2.5	3.1	1.7	0.5	2.6	2.9	2.0	727,072
Alabama	19.4	3.8	15.6	9.7	1.1	2.9	2.0	0.4	3.3	3.8	2.1	45,939
Arkansas	17.5	3.9	13.6	9.4	1.8	3.0	2.0	0.4	2.2	2.4	1.8	26,268
Florida	16.7	2.1	14.6	9.6	3.2	3.2	no tax	0.3	2.8	2.7	2.3	170,980
Georgia	19.1	3.4	15.8	10.4	2.6	2.9	2.6	0.5	1.7	3.7	1.7	82,078
Kentucky	19.0	3.8	15.2	10.8	1.8	2.1	2.8	0.6	3.4	2.3	2.2	41,902
Louisiana	23.3	5.4	17.8	10.9	1.8	4.3	0.9	0.4	3.6	3.5	3.5	50,382
Mississippi	22.1	5.2	17.0	10.2	2.4	4.0	1.2	0.4	2.2	4.3	2.5	25,504
North Carolina	18.2	3.0	15.1	11.1	2.4	2.6	3.3	0.7	2.1	2.2	1.9	78,763
South Carolina	19.9	3.5	16.3	11.1	2.6	3.1	2.6	0.5	2.3	3.4	1.9	38,153
Tennessee	17.9	3.7	14.2	9.7	2.1	4.5	0.1	0.5	2.5	3.1	1.4	57,645
Virginia	16.2	2.5	13.7	10.3	2.8	1.7	2.7	0.4	2.6	2.2	1.2	89,169
West Virginia	21.3	4.9	16.5	11.5	2.0	3.9	2.4	0.4	2.8	2.4	2.6	20,289

Southwest	18.4	2.7	15.8	10.3	3.6	2.9	0.5	0.1	3.1	2.4	3.0	327,085
Arizona	20.0	2.6	17.4	12.1	3.5	4.2	1.7	0.4	2.2	2.2	3.1	44,719
New Mexico	25.9	4.1	21.7	11.6	1.4	4.8	1.4	0.6	3.4	2.9	7.3	16,894
Oklahoma	18.2	3.1	15.1	9.8	2.0	2.6	1.7	0.2	3.4	3.0	2.3	40,595
Texas	17.6	2.5	15.1	9.9	4.1	2.5	no tax	no tax	3.3	2.4	2.8	224,877
Rocky Mountain	21.8	3.9	17.9	11.5	4.1	2.7	2.1	0.3	2.2	2.9	3.5	95,460
Colorado	19.2	2.9	16.4	10.6	3.8	2.8	2.1	0.2	1.7	2.8	3.0	49,771
Idaho	18.9	3.8	15.1	10.5	3.0	2.6	2.4	0.4	2.1	3.1	1.6	11,250
Montana	23.9	5.8	18.1	11.4	5.5	—	2.0	0.4	3.5	2.2	4.5	9,666
Utah	23.9	4.9	19.0	12.5	3.6	3.7	2.9	0.3	1.9	3.2	3.3	18,288
Wyoming	37.8	7.1	30.7	17.3	8.4	2.9	no tax	no tax	6.0	4.1	9.3	6,485
Far West¹	19.7	3.3	16.4	11.7	3.2	3.1	2.7	0.9	1.8	2.6	2.2	573,902
California	19.5	3.2	16.4	11.7	3.0	3.0	3.0	1.0	1.6	2.5	2.1	456,099
Nevada	18.9	2.7	16.2	11.0	2.4	3.8	no tax	no tax	4.8	3.0	2.2	14,870
Oregon	22.4	4.1	18.3	12.2	5.4	no tax	4.1	0.4	2.4	2.9	3.2	35,955
Washington	19.6	3.6	16.0	11.5	3.3	5.5	no tax	no tax	2.7	2.7	1.8	66,978
Alaska	57.9	5.9	52.0	17.5	6.6	0.6	<	1.5	8.8	5.4	29.2	9,495
Hawaii	20.7	3.3	17.4	13.4	2.2	5.2	3.4	0.5	2.1	2.5	1.5	15,814

— represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 34
State Government General Revenue, FY87

Region and State	Own Source												
	Total	Intergovernmental from			Total	Total	Property	Taxes				Current Charges	All Other
		Total	Federal	Local				Sales and Gross Receipts	Individual Income	Corporate Income	Other		
United States¹	\$419,486.7	\$102,380.7	\$95,462.9	\$6,917.7	\$317,106.0	\$246,933.2	\$4,609.3	\$79,637.6	\$75,964.8	\$20,724.1	\$65,997.3	\$31,900.4	\$38,272.5
New England	26,872.6	5,576.1	5,293.0	283.1	21,296.5	16,262.3	28.8	4,589.4	5,397.9	2,230.4	4,015.8	1,891.8	3,142.4
Connecticut	6,888.3	1,229.3	1,208.8	20.5	5,659.0	4,359.2	<	1,823.0	466.0	680.2	1,389.9	355.4	944.4
Maine	2,278.1	611.5	608.4	3.1	1,666.6	1,288.5	8.2	439.4	423.2	68.3	349.4	142.4	235.7
Massachusetts	13,021.6	2,517.0	2,325.6	191.4	10,504.6	8,463.9	1.7	1,866.7	3,979.0	1,203.9	1,412.5	896.4	1,144.3
New Hampshire	1,382.3	360.5	326.9	33.6	1,021.8	562.7	11.3	no tax	8.7	151.8	390.9	163.6	295.5
Rhode Island	2,151.0	519.5	490.0	29.5	1,631.5	1,050.1	7.2	350.8	359.0	87.7	245.5	200.0	381.4
Vermont	1,151.2	338.2	333.3	5.0	813.0	537.9	0.4	109.5	162.0	38.4	227.6	134.0	141.1
Mideast¹	89,552.5	24,447.2	20,279.3	4,167.9	65,105.3	51,693.0	295.9	12,881.0	20,369.8	4,623.1	13,523.2	5,047.4	8,364.9
Delaware	1,700.8	280.5	278.1	2.5	1,420.2	941.9	—	no tax	358.6	105.1	478.2	230.5	247.8
Maryland	8,429.9	1,767.1	1,721.2	45.9	6,662.8	5,204.5	128.5	1,302.5	2,181.1	270.5	1,321.9	659.2	799.1
New Jersey	15,935.9	3,004.8	2,876.4	128.3	12,931.1	9,491.4	29.8	2,911.8	2,603.3	1,088.3	2,858.2	1,251.0	2,188.6
New York	44,600.2	14,670.0	10,758.4	3,911.5	29,930.2	24,676.3	—	5,097.8	12,476.9	2,143.4	4,958.2	1,689.4	3,564.4
Pennsylvania	18,885.8	4,724.8	4,645.1	79.7	14,161.0	11,378.8	137.5	3,568.9	2,749.8	1,015.8	3,906.7	1,217.2	1,565.0
Great Lakes	68,833.3	16,608.6	15,780.0	828.6	52,224.7	40,451.6	583.7	13,520.8	13,200.6	3,688.1	9,458.4	6,056.5	5,716.7
Illinois	17,276.2	4,109.4	4,027.1	82.3	13,166.8	10,429.5	222.4	3,405.3	3,095.2	862.4	2,844.2	992.5	1,744.8
Indiana	8,202.3	1,921.6	1,875.3	46.3	6,280.7	4,774.2	40.0	2,252.1	1,454.9	235.7	791.6	1,076.7	429.8
Michigan	17,474.2	4,518.4	4,019.2	499.2	12,955.8	9,857.1	205.1	2,828.5	3,208.5	1,644.7	1,970.3	1,579.6	1,519.0
Ohio	16,697.7	3,882.6	3,734.6	148.0	12,815.1	9,717.1	16.1	3,383.0	3,218.0	474.6	2,625.4	1,601.3	1,496.7
Wisconsin	9,183.0	2,176.6	2,123.7	52.9	7,006.4	5,673.6	100.1	1,651.9	2,224.1	470.7	1,226.9	806.4	526.4
Plains	28,097.0	6,819.3	6,583.4	235.9	21,277.7	16,429.5	52.3	5,435.4	5,589.2	1,070.1	4,282.5	2,901.9	1,946.3
Iowa	4,664.9	1,121.4	1,044.4	77.0	3,543.6	2,662.1	—	826.1	955.2	149.6	731.2	574.7	306.7
Kansas	3,431.1	816.1	804.7	11.4	2,615.0	2,085.5	30.4	726.8	634.5	137.1	556.7	381.8	147.7
Minnesota	8,833.6	1,993.5	1,903.8	89.7	6,840.2	5,546.4	6.2	1,468.6	2,312.0	423.0	1,336.6	790.5	503.2
Missouri	6,485.8	1,571.4	1,560.6	10.8	4,914.4	3,942.3	9.9	1,624.0	1,247.5	235.4	825.5	499.8	472.3
Nebraska	2,285.2	585.6	561.5	24.1	1,699.5	1,203.3	3.6	390.5	359.8	67.4	382.0	271.0	225.2
North Dakota	1,352.0	382.0	365.7	16.2	970.0	573.5	2.2	193.8	80.2	33.4	263.9	264.4	132.2
South Dakota	1,044.5	349.4	342.6	6.7	695.1	416.4	—	205.5	no tax	24.2	186.7	119.8	158.9
Southeast	83,278.0	21,062.0	20,430.5	631.5	62,216.0	49,547.3	682.4	18,432.9	11,818.3	3,350.6	15,263.1	7,187.7	5,481.1
Alabama	5,954.0	1,514.7	1,481.3	33.4	4,439.3	3,222.2	68.6	883.8	887.8	161.8	1,220.2	748.7	468.4
Arkansas	3,252.5	913.0	908.8	4.2	2,339.5	1,889.1	5.7	715.6	535.3	115.6	516.8	245.1	205.4
Florida	14,435.7	2,902.1	2,799.1	103.0	11,533.6	9,846.2	222.0	5,478.3	no tax	596.4	3,549.5	780.6	906.8
Georgia	8,631.4	2,342.4	2,287.4	54.9	6,289.0	5,323.7	17.8	1,739.3	2,149.1	449.2	968.3	610.4	355.0
Kentucky	5,860.0	1,424.6	1,411.1	13.5	4,435.3	3,520.4	251.2	892.0	921.0	267.4	1,188.8	525.8	389.1
Louisiana	7,718.6	2,476.0	2,450.7	25.3	5,242.6	3,448.6	4.6	1,189.7	438.6	191.2	1,624.6	719.7	1,074.3
Mississippi	3,617.7	1,165.9	1,149.6	16.3	2,451.9	1,943.4	0.3	1,015.4	315.4	102.9	509.4	323.6	184.9
North Carolina	9,764.6	2,194.1	2,029.6	164.6	7,570.5	6,235.2	78.3	1,456.0	2,565.9	566.5	1,568.5	865.4	469.9
South Carolina	5,271.2	1,232.5	1,197.2	35.4	4,038.7	3,158.5	8.5	1,175.4	1,008.9	190.5	775.2	542.8	337.5
Tennessee	6,308.3	1,883.4	1,852.3	31.2	4,424.9	3,603.3	—	1,994.3	68.1	298.6	1,242.3	546.0	275.5
Virginia	9,224.2	2,085.5	1,948.9	136.6	7,138.7	5,526.6	23.5	1,102.7	2,445.8	320.6	1,634.0	1,051.0	561.1
West Virginia	3,239.7	927.7	914.6	13.1	2,312.0	1,830.2	1.9	790.4	482.2	89.9	465.7	228.7	253.1

Southwest	32,874.1	7,261.1	7,093.7	167.4	25,613.0	18,941.2	118.1	7,462.1	1,683.6	381.8	9,295.5	2,669.6	4,002.3
Arizona	5,213.5	1,000.1	912.9	87.2	4,213.4	3,469.5	114.9	1,547.4	762.1	198.9	846.1	357.5	386.4
New Mexico	3,268.0	601.4	565.5	35.9	2,666.5	1,574.7	3.3	699.6	242.6	99.1	530.1	259.0	832.8
Oklahoma	4,784.6	1,134.5	1,107.1	27.4	3,650.2	2,669.2	—	613.8	678.8	83.7	1,292.9	522.7	458.3
Texas	19,608.1	4,525.1	4,508.1	17.0	15,082.9	11,227.8	—	4,601.4	no tax	no tax	6,626.4	1,530.4	2,324.8
Rocky Mountain	12,151.0	3,387.9	3,281.0	107.0	8,763.0	6,052.2	149.5	1,726.4	2,026.4	266.9	1,883.1	1,211.5	1,499.3
Colorado	4,925.6	1,245.6	1,219.9	25.7	3,680.0	2,561.5	7.6	718.6	1,034.7	124.1	676.5	603.4	515.1
Idaho	1,439.4	392.0	376.4	15.6	1,047.5	829.7	0.1	297.9	265.3	47.3	219.0	105.1	112.7
Montana	1,432.7	499.4	486.3	13.1	933.3	591.0	42.0	no tax	194.7	34.6	319.8	91.6	250.7
Utah	2,808.9	804.3	778.9	25.4	2,004.6	1,438.3	0.3	559.2	531.7	60.9	286.3	365.6	200.7
Wyoming	1,544.4	446.7	419.6	27.2	1,097.7	631.7	99.5	150.7	no tax	no tax	381.5	45.8	420.2
Far West²	70,944.8	16,299.9	15,811.2	488.7	54,644.9	44,796.5	2,596.2	14,772.0	15,335.7	4,895.3	7,197.2	4,376.5	5,471.9
California	55,884.2	12,693.6	12,423.0	270.6	43,190.6	35,790.8	1,668.4	10,934.7	13,874.1	4,759.0	4,554.6	3,331.6	4,068.2
Nevada	1,662.2	308.6	299.1	9.5	1,353.6	1,131.3	38.5	553.0	no tax	no tax	539.8	84.1	138.2
Oregon	4,626.6	1,208.6	1,173.7	34.9	3,418.0	2,235.1	0.2	no tax	1,461.6	136.4	636.9	408.3	774.6
Washington	8,771.8	2,089.1	1,915.4	173.7	6,682.7	5,639.4	889.1	3,284.4	no tax	no tax	1,465.9	552.5	490.9
Alaska	4,245.2	488.9	485.4	3.6	3,756.2	1,062.4	102.5	no tax	0.4	141.1	818.4	222.7	2,471.2
Hawaii	2,638.3	429.7	425.6	4.1	2,208.7	1,697.4	—	817.5	543.1	76.8	260.0	334.8	176.4

— represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 35
Percentage Distribution of State Government General Revenue, FY87

Region and State	Total	Own Source													
		Intergovernmental			Taxes									Current Charges	All Other
		Total	Federal	Local	Total	Total	Property	Sales and Gross Receipts	Individual Income	Corporate Income	Other				
United States¹	\$419,486.7	24.4%	22.8%	1.6%	75.6%	58.9%	1.1%	19.0%	18.1%	4.9%	15.7%	7.6%	9.1%		
New England	26,872.6	20.8	19.7	1.1	79.2	60.5	0.1	17.1	20.1	8.3	14.9	7.0	11.7		
Connecticut	6,888.3	17.8	17.5	0.3	82.2	63.3	<	26.5	6.8	9.9	20.2	5.2	13.7		
Maine	2,278.1	26.8	26.7	0.1	73.2	56.6	0.4	19.3	18.6	3.0	15.3	6.3	10.3		
Massachusetts	13,021.6	19.3	17.9	1.5	80.7	65.0	<	14.3	30.6	9.2	10.8	6.9	8.8		
New Hampshire	1,382.3	26.1	23.6	2.4	73.9	40.7	0.8	no tax	0.6	11.0	28.3	11.8	21.4		
Rhode Island	2,151.0	24.2	22.8	1.4	75.8	48.8	0.3	16.3	16.7	4.1	11.4	9.3	17.7		
Vermont	1,151.2	29.4	29.0	0.4	70.6	46.7	<	9.5	14.1	3.3	19.8	11.6	12.3		
Midwest¹	89,552.5	27.3	22.6	4.7	72.7	57.7	0.3	14.4	22.7	5.2	15.1	5.6	9.3		
Delaware	1,700.8	16.5	16.3	0.1	83.5	55.4	—	no tax	21.1	6.2	28.1	13.6	14.6		
Maryland	8,429.9	21.0	20.4	0.5	79.0	61.7	1.5	15.5	25.9	3.2	15.7	7.8	9.5		
New Jersey	15,935.9	18.9	18.1	0.8	81.1	59.6	0.2	18.3	16.3	6.8	17.9	7.9	13.7		
New York	44,600.2	32.9	24.1	8.8	67.1	55.3	—	11.4	28.0	4.8	11.1	3.8	8.0		
Pennsylvania	18,885.8	25.0	24.6	0.4	75.0	60.3	0.7	18.9	14.6	5.4	20.7	6.4	8.3		
Great Lakes	68,833.3	24.1	22.9	1.2	75.9	58.8	0.8	19.6	19.2	5.4	13.7	8.8	8.3		
Illinois	17,276.2	23.8	23.3	0.5	76.2	60.4	1.3	19.7	17.9	5.0	16.5	5.7	10.1		
Indiana	8,202.3	23.4	22.9	0.6	76.6	58.2	0.5	27.5	17.7	2.9	9.7	13.1	5.2		
Michigan	17,474.2	25.9	23.0	2.9	74.1	56.4	1.2	16.2	18.4	9.4	11.3	9.0	8.7		
Ohio	16,697.7	23.3	22.4	0.9	76.7	58.2	0.1	20.3	19.3	2.8	15.7	9.6	9.0		
Wisconsin	9,183.0	23.7	23.1	0.6	76.3	61.8	1.1	18.0	24.2	5.1	13.4	8.8	5.7		
Plains	28,097.0	24.3	23.4	0.8	75.7	58.5	0.2	19.3	19.9	3.8	15.2	10.3	6.9		
Iowa	4,664.9	24.0	22.4	1.6	76.0	57.1	—	17.7	20.5	3.2	15.7	12.3	6.6		
Kansas	3,431.1	23.8	23.5	0.3	76.2	60.8	0.9	21.2	18.5	4.0	16.2	11.1	4.3		
Minnesota	8,833.6	22.6	21.6	1.0	77.4	62.8	0.1	16.6	26.2	4.8	15.1	8.9	5.7		
Missouri	6,485.8	24.2	24.1	0.2	75.8	60.8	0.2	25.0	19.2	3.6	12.7	7.7	7.3		
Nebraska	2,285.2	25.6	24.6	1.1	74.4	52.7	0.2	17.1	15.7	3.0	16.7	11.9	9.9		
North Dakota	1,352.0	28.3	27.1	1.2	71.7	42.4	0.2	14.3	5.9	2.5	19.5	19.6	9.8		
South Dakota	1,044.5	33.5	32.8	0.6	66.5	39.9	—	19.7	no tax	2.3	17.9	11.5	15.2		
Southeast	83,278.0	25.3	24.5	0.8	74.7	59.5	0.8	22.1	14.2	4.0	18.3	8.6	6.6		
Alabama	5,954.0	25.4	24.9	0.6	74.6	54.1	1.2	14.8	14.9	2.7	20.5	12.6	7.9		
Arkansas	3,252.5	28.1	27.9	0.1	71.9	58.1	0.2	22.0	16.5	3.6	15.9	7.5	6.3		
Florida	14,435.7	20.1	19.4	0.7	79.9	68.2	1.5	37.9	no tax	4.1	24.6	5.4	6.3		
Georgia	8,631.4	27.1	26.5	0.6	72.9	61.7	0.2	20.2	24.9	5.2	11.2	7.1	4.1		
Kentucky	5,860.0	24.3	24.1	0.2	75.7	60.1	4.3	15.2	15.7	4.6	20.3	9.0	6.6		
Louisiana	7,718.6	32.1	31.8	0.3	67.9	44.7	0.1	15.4	5.7	2.5	21.0	9.3	13.9		
Mississippi	3,617.7	32.2	31.8	0.5	67.8	53.7	<	28.1	8.7	2.8	14.1	8.9	5.1		
North Carolina	9,764.6	22.5	20.8	1.7	77.5	63.9	0.8	14.9	26.3	5.8	16.1	8.9	4.8		
South Carolina	5,271.2	23.4	22.7	0.7	76.6	59.9	0.2	22.3	19.1	3.6	14.7	10.3	6.4		
Tennessee	6,308.3	29.9	29.4	0.5	70.1	57.1	—	31.6	1.1	4.7	19.7	8.7	4.4		
Virginia	9,224.2	22.6	21.1	1.5	77.4	59.9	0.3	12.0	26.5	3.5	17.7	11.4	6.1		
West Virginia	3,239.7	28.6	28.2	0.4	71.4	56.5	0.1	24.4	14.9	2.8	14.4	7.1	7.8		

Southwest	32,874.1	22.1	21.6	0.5	77.9	57.6	0.4	22.7	5.1	1.2	28.3	8.1	12.2
Arizona	5,213.5	19.2	17.5	1.7	80.8	66.5	2.2	29.7	14.6	3.8	16.2	6.9	7.4
New Mexico	3,268.0	18.4	17.3	1.1	81.6	48.2	0.1	21.4	7.4	3.0	16.2	7.9	25.5
Oklahoma	4,784.6	23.7	23.1	0.6	76.3	55.8	—	12.8	14.2	1.7	27.0	10.9	9.6
Texas	19,608.1	23.1	23.0	0.1	76.9	57.3	—	23.5	no tax	—	33.8	7.8	11.9
Rocky Mountain	12,151.0	27.9	27.0	0.9	72.1	49.8	1.2	14.2	16.7	2.2	15.5	10.0	12.3
Colorado	4,925.6	25.3	24.8	0.5	74.7	52.0	0.2	14.6	21.0	2.5	13.7	12.3	10.5
Idaho	1,439.4	27.2	26.1	1.1	72.8	57.6	<	20.7	18.4	3.3	15.2	7.3	7.8
Montana	1,432.7	34.9	33.9	0.9	65.1	41.3	2.9	no tax	13.6	2.4	22.3	6.4	17.5
Utah	2,808.9	28.6	27.7	0.9	71.4	51.2	<	19.9	18.9	2.2	10.2	13.0	7.1
Wyoming	1,544.4	28.9	27.2	1.8	71.1	40.9	6.4	9.8	no tax	—	24.7	3.0	27.2
Far West²	70,944.8	23.0	22.3	0.7	77.0	63.1	3.7	20.8	21.6	6.9	10.1	6.2	7.7
California	55,884.2	22.7	22.2	0.5	77.3	64.0	3.0	19.6	24.8	8.5	8.2	6.0	7.3
Nevada	1,662.2	18.6	18.0	0.6	81.4	68.1	2.3	33.3	—	—	32.5	5.1	8.3
Oregon	4,626.6	26.1	25.4	0.8	73.9	48.3	<	no tax	31.6	2.9	13.8	8.8	16.7
Washington	8,771.8	23.8	21.8	2.0	76.2	64.3	10.1	37.4	no tax	—	16.7	6.3	5.6
Alaska	4,245.2	11.5	11.4	0.1	88.5	25.0	2.4	no tax	<	3.3	19.3	5.2	58.2
Hawaii	2,638.3	16.3	16.1	0.2	83.7	64.3	—	31.0	20.6	2.9	9.9	12.7	6.7

— represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 36
Per Capita State Government General Revenue, FY87

Region and State	Total	Own Source											July 1, 1987 Population (thousands)	
		Intergovernmental from			Taxes									
		Total	Federal	Local	Total	Total	Property	Sales and Gross Receipts	Individual Income	Corporate Income	Other	Current Charges		All Other
United States¹	\$1,727.87	\$422	\$393	\$28	\$1,306	\$1,017	\$19	\$328	\$313	\$85	\$272	\$131	\$158	242,777
New England	2,092.23	434	412	22	1,658	1,266	2	357	420	174	313	147	245	12,844
Connecticut	2,145.22	383	376	6	1,762	1,358	<	568	145	212	433	111	294	3,211
Maine	1,919.20	515	513	3	1,404	1,085	7	370	357	58	294	120	199	1,187
Massachusetts	2,224.01	430	397	33	1,794	1,446	<	319	680	206	241	153	195	5,855
New Hampshire	1,307.80	341	309	32	967	532	11	no tax	8	144	370	155	280	1,057
Rhode Island	2,181.57	527	497	30	1,655	1,065	7	356	364	89	249	203	387	986
Vermont	2,100.72	617	608	9	1,483	982	1	200	296	70	415	244	257	548
Midwest¹	2,101.58	574	476	98	1,528	1,213	7	302	478	108	317	118	196	42,612
Delaware	2,640.96	436	432	4	2,205	1,463	—	no tax	557	163	743	358	385	644
Maryland	1,858.86	390	380	10	1,469	1,148	28	287	481	60	291	145	176	4,535
New Jersey	2,077.14	392	375	17	1,685	1,237	4	380	339	142	373	163	285	7,672
New York	2,502.11	823	604	219	1,679	1,384	—	286	700	120	278	95	200	17,825
Pennsylvania	1,582.25	396	389	7	1,186	953	12	299	230	85	327	102	131	11,936
Great Lakes	1,642.64	396	377	20	1,246	965	14	323	315	88	226	145	136	41,904
Illinois	1,491.64	355	348	7	1,137	900	19	294	267	74	246	86	151	11,582
Indiana	1,482.97	347	339	8	1,136	863	7	407	263	43	143	195	78	5,531
Michigan	1,899.37	491	437	54	1,408	1,071	22	307	349	179	214	172	165	9,200
Ohio	1,548.37	360	346	14	1,188	901	1	314	298	44	243	148	139	10,784
Wisconsin	1,910.34	453	442	11	1,458	1,180	21	344	463	98	255	168	110	4,807
Plains	1,593.34	387	373	13	1,207	932	3	308	317	61	243	165	110	17,634
Iowa	1,646.05	396	369	27	1,250	939	—	291	337	53	258	203	108	2,834
Kansas	1,385.73	330	325	5	1,056	842	12	294	256	55	225	154	60	2,476
Minnesota	2,080.46	469	448	21	1,611	1,306	1	346	545	100	315	186	119	4,246
Missouri	1,270.97	308	306	2	963	773	2	318	244	46	162	98	93	5,103
Nebraska	1,433.60	367	352	15	1,066	755	2	245	226	42	240	170	141	1,594
North Dakota	2,011.91	568	544	24	1,444	853	3	288	119	50	393	393	197	672
South Dakota	1,473.13	493	483	9	980	587	—	290	no tax	34	263	169	224	709
Southeast	1,435.26	363	352	11	1,072	854	12	318	204	58	263	124	94	58,023
Alabama	1,458.24	371	363	8	1,087	789	17	216	217	40	299	183	115	4,083
Arkansas	1,362.03	382	381	2	980	791	2	300	224	48	216	103	86	2,388
Florida	1,200.67	241	233	9	959	819	18	456	no tax	50	295	65	75	12,023
Georgia	1,387.24	376	368	9	1,011	856	3	280	345	72	156	98	57	6,222
Kentucky	1,572.30	382	379	4	1,190	945	67	239	247	72	319	141	104	3,727
Louisiana	1,730.24	555	549	6	1,175	773	1	267	98	43	364	161	241	4,461
Mississippi	1,378.18	444	438	6	934	740	<	387	120	39	194	123	70	2,625
North Carolina	1,522.63	342	316	26	1,180	972	12	227	400	88	245	135	73	6,413
South Carolina	1,539.05	360	350	10	1,179	922	2	343	295	56	226	158	99	3,425
Tennessee	1,299.34	388	382	6	911	742	—	411	14	62	256	112	57	4,855
Virginia	1,562.37	353	330	23	1,209	936	4	187	414	54	277	178	95	5,904
West Virginia	1,707.82	489	482	7	1,219	965	1	417	254	47	246	121	133	1,897

Southwest	1,317.76	291	284	7	1,027	759	5	299	67	15	373	107	160	24,947
Arizona	1,539.71	295	270	26	1,244	1,025	34	457	225	59	250	106	114	3,386
New Mexico	2,178.64	401	377	24	1,778	1,050	2	466	162	66	353	173	555	1,500
Oklahoma	1,462.30	347	338	8	1,116	816	—	188	207	26	395	160	140	3,272
Texas	1,167.91	270	269	1	898	669	—	274	no tax	no tax	395	91	138	16,789
Rocky Mountain	1,670.69	466	451	15	1,205	832	21	237	279	37	259	167	206	7,273
Colorado	1,494.41	378	370	8	1,116	777	2	218	314	38	205	183	156	3,296
Idaho	1,442.31	393	377	16	1,050	831	<	298	266	47	219	105	113	998
Montana	1,770.96	617	601	16	1,154	731	52	no tax	241	43	395	113	310	809
Utah	1,671.94	479	464	15	1,193	856	<	333	316	36	170	218	119	1,680
Wyoming	3,151.82	912	856	55	2,240	1,289	203	308	no tax	no tax	779	93	858	490
Far West²	1,974.42	454	440	14	1,521	1,247	72	411	427	136	200	122	152	35,932
California	2,020.18	459	449	10	1,561	1,294	60	395	502	172	165	120	147	27,663
Nevada	1,650.60	306	297	9	1,344	1,123	38	549	no tax	no tax	536	83	137	1,007
Oregon	1,698.46	444	431	13	1,255	821	<	no tax	537	50	234	150	284	2,724
Washington	1,932.97	460	422	38	1,473	1,243	196	724	no tax	no tax	323	122	108	4,538
Alaska	8,086.01	931	925	7	7,155	2,024	195	no tax	1	269	1,559	424	4,707	525
Hawaii	2,436.12	397	393	4	2,039	1,567	—	755	501	71	240	309	163	1,083

— represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 37
State Government General Revenue as a Percentage of Personal Income, FY87

Region and State	Total	Own Source												Personal Income Calendar Year 1986
		Intergovernmental Revenue from			Taxes									
		Total	Federal	Local	Total	Total	Property	Sales and Gross Receipts	Individual Income	Corporate Income	Other	Current Charges	All Other	
United States¹	11.9%	2.9%	2.7%	0.2%	9.0%	7.0%	0.1%	2.3%	2.2%	0.6%	1.9%	0.9%	1.1%	\$3,517,379
New England	12.3	2.6	2.4	0.1	9.7	7.4	<	2.1	2.5	1.0	1.8	0.9	1.4	218,634
Connecticut	11.0	2.0	1.9	<	9.1	7.0	<	2.9	0.7	1.1	2.2	0.6	1.5	62,502
Maine	15.2	4.1	4.1	<	11.1	8.6	0.1	2.9	2.8	0.5	2.3	0.9	1.6	15,007
Massachusetts	12.6	2.4	2.3	0.2	10.2	8.2	<	1.8	3.8	1.2	1.4	0.9	1.1	103,353
New Hampshire	8.5	2.2	2.0	0.2	6.3	3.4	0.1	no tax	0.1	0.9	2.4	1.0	1.8	16,339
Rhode Island	15.1	3.7	3.4	0.2	11.5	7.4	0.1	2.5	2.5	0.6	1.7	1.4	2.7	14,213
Vermont	15.9	4.7	4.6	0.1	11.3	7.5	<	1.5	2.2	0.5	3.2	1.9	2.0	7,220
Midwest¹	12.8	3.5	2.9	0.6	9.3	7.4	<	1.8	2.9	0.7	1.9	0.7	1.2	700,176
Delaware	17.9	3.0	2.9	<	15.0	9.9	—	no tax	3.8	1.1	5.0	2.4	2.6	9,498
Maryland	11.2	2.3	2.3	0.1	8.9	6.9	0.2	1.7	2.9	0.4	1.8	0.9	1.1	75,272
New Jersey	11.2	2.1	2.0	0.1	9.1	6.7	<	2.1	1.8	0.8	2.0	0.9	1.5	141,919
New York	14.7	4.8	3.5	1.3	9.8	8.1	—	1.7	4.1	0.7	1.6	0.6	1.2	304,095
Pennsylvania	11.1	2.8	2.7	—	8.4	6.7	0.1	2.1	1.6	0.6	2.3	0.7	0.9	169,392
Great Lakes	11.4	2.8	2.6	0.1	8.6	6.7	0.1	2.2	2.2	0.6	1.6	1.0	0.9	603,815
Illinois	9.6	2.3	2.2	—	7.3	5.8	0.1	1.9	1.7	0.5	1.6	0.6	1.0	180,052
Indiana	11.3	2.7	2.6	0.1	8.7	6.6	0.1	3.1	2.0	0.3	1.1	1.5	0.6	72,294
Michigan	12.9	3.3	3.0	0.4	9.6	7.3	0.2	2.1	2.4	1.2	1.5	1.2	1.1	135,113
Ohio	11.1	2.6	2.5	0.1	8.6	6.5	<	2.3	2.1	0.3	1.8	1.1	1.0	149,807
Wisconsin	13.8	3.3	3.2	0.1	10.5	8.5	0.2	2.5	3.3	0.7	1.8	1.2	0.8	66,549
Plains	11.4	2.8	2.7	0.1	8.7	6.7	—	2.2	2.3	0.4	1.7	1.2	0.8	245,926
Iowa	12.3	2.9	2.7	0.2	9.3	7.0	—	2.2	2.5	0.4	1.9	1.5	0.8	38,053
Kansas	9.5	2.3	2.2	—	7.3	5.8	0.1	2.0	1.8	0.4	1.5	1.1	0.4	36,042
Minnesota	14.0	3.2	3.0	0.1	10.8	8.8	<	2.3	3.7	0.7	2.1	1.3	0.8	63,184
Missouri	9.3	2.2	2.2	—	7.0	5.6	<	2.3	1.8	0.3	1.2	0.7	0.7	69,856
Nebraska	10.4	2.7	2.6	0.1	7.7	5.5	<	1.8	1.6	0.3	1.7	1.2	1.0	21,957
North Dakota	16.0	4.5	4.3	0.2	11.5	6.8	<	2.3	0.9	0.4	3.1	3.1	1.6	8,470
South Dakota	12.5	4.2	4.1	0.1	8.3	5.0	—	2.5	no tax	0.3	2.2	1.4	1.9	8,364
Southeast	11.5	2.9	2.8	0.1	8.6	6.8	0.1	2.5	1.6	0.5	2.1	1.0	0.8	727,072
Alabama	13.0	3.3	3.2	0.1	9.7	7.0	0.1	1.9	1.9	0.4	2.7	1.6	1.0	45,939
Arkansas	12.4	3.5	3.5	—	8.9	7.2	<	2.7	2.0	0.4	2.0	0.9	0.8	26,268
Florida	8.4	1.7	1.6	0.1	6.7	5.8	0.1	3.2	no tax	0.3	2.1	0.5	0.5	170,980
Georgia	10.5	2.9	2.8	0.1	7.7	6.5	<	2.1	2.6	0.5	1.2	0.7	0.4	82,078
Kentucky	14.0	3.4	3.4	—	10.6	8.4	0.6	2.1	2.2	0.6	2.8	1.3	0.9	41,902
Louisiana	15.3	4.9	4.9	0.1	10.4	6.8	<	2.4	0.9	0.4	3.2	1.4	2.1	50,382
Mississippi	14.2	4.6	4.5	0.1	9.6	7.6	<	4.0	1.2	0.4	2.0	1.3	0.7	25,504
North Carolina	12.4	2.8	2.6	0.2	9.6	7.9	0.1	1.8	3.3	0.7	2.0	1.1	0.6	78,763
South Carolina	13.8	3.2	3.1	0.1	10.6	8.3	<	3.1	2.6	0.5	2.0	1.4	0.9	38,153
Tennessee	10.9	3.3	3.2	0.1	7.7	6.3	—	3.5	0.1	0.5	2.2	0.9	0.5	57,645
Virginia	10.3	2.3	2.2	0.2	8.0	6.2	<	1.2	2.7	0.4	1.8	1.2	0.6	89,169
West Virginia	16.0	4.6	4.5	0.1	11.4	9.0	<	3.9	2.4	0.4	2.3	1.1	1.2	20,289

Southwest	10.1	2.2	2.2	0.1	7.8	5.8	<	2.3	0.5	0.1	2.8	0.8	1.2	327,085
Arizona	11.7	2.2	2.0	0.2	9.4	7.8	0.3	3.5	1.7	0.4	1.9	0.8	0.9	44,719
New Mexico	19.3	3.6	3.3	0.2	15.8	9.3	<	4.1	1.4	0.6	3.1	1.5	4.9	16,894
Oklahoma	11.8	2.8	2.7	0.1	9.0	6.6	—	1.5	1.7	0.2	3.2	1.3	1.1	40,595
Texas	8.7	2.0	2.0	—	6.7	5.0	—	2.0	no tax	no tax	2.9	0.7	1.0	224,877
Rocky Mountain	12.7	3.5	3.4	0.1	9.2	6.3	0.2	1.8	2.1	0.3	2.0	1.3	1.6	95,460
Colorado	9.9	2.5	2.5	0.1	7.4	5.1	<	1.4	2.1	0.2	1.4	1.2	1.0	49,771
Idaho	12.8	3.5	3.3	0.1	9.3	7.4	<	2.6	2.4	0.4	1.9	0.9	1.0	11,250
Montana	14.8	5.2	5.0	0.1	9.7	6.1	0.4	—	2.0	0.4	3.3	0.9	2.6	9,666
Utah	15.4	4.4	4.3	0.1	11.0	7.9	<	3.1	2.9	0.3	1.6	2.0	1.1	18,288
Wyoming	23.8	6.9	6.5	0.4	16.9	9.7	1.5	2.3	no tax	no tax	5.9	0.7	6.5	6,485
Far West²	12.4	2.8	2.8	0.1	9.5	7.8	0.5	2.6	2.7	0.9	1.3	0.8	1.0	573,902
California	12.3	2.8	2.7	0.1	9.5	7.8	0.4	2.4	3.0	1.0	1.0	0.7	0.9	456,099
Nevada	11.2	2.1	2.0	0.1	9.1	7.6	0.3	3.7	no tax	no tax	3.6	0.6	0.9	14,870
Oregon	12.9	3.4	3.3	0.1	9.5	6.2	<	—	4.1	0.4	1.8	1.1	2.2	35,955
Washington	13.1	3.1	2.9	0.3	10.0	8.4	1.3	4.9	no tax	no tax	2.2	0.8	0.7	66,978
Alaska	44.7	5.1	5.1	—	39.6	11.2	1.1	—	<	1.5	8.6	2.3	26.0	9,495
Hawaii	16.7	2.7	2.7	—	14.0	10.7	—	5.2	3.4	0.5	1.6	2.1	1.1	15,814

— represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 38
Local Government General Revenue, by Source, by Region and State, FY87

Region and State	Own Source												
	Total	Intergovernmental from		Taxes					Current Charges		All Other		
		Total	Federal	State	Total	Total	Property	Sales and Gross Receipts ¹	Individual Income ¹	Corporate Income ¹		Other	
United States	\$410,347.3	\$156,285.0	\$19,532.6	\$136,752.4	\$254,062.4	\$158,216.0	\$116,617.6	\$17,135.1	\$7,715.8	\$1,947.5	\$14,800.0	\$54,298.7	\$41,547.7
New England	18,520.9	7,038.1	1,182.5	5,855.6	11,482.8	9,154.5	8,959.2		0.4		194.9	1,585.8	742.4
Connecticut	4,597.2	1,306.5	164.2	1,142.3	3,290.6	2,756.6	2,704.5				52.1	332.8	201.3
Maine	1,311.3	495.2	74.8	420.4	186.1	627.6	621.6				5.9	126.1	62.5
Massachusetts	9,629.6	4,468.6	792.0	3,676.5	5,161.1	3,863.2	3,745.1		0.4		117.7	933.5	364.4
New Hampshire	1,271.2	215.7	61.5	154.2	1,055.5	905.6	899.4				6.2	99.6	50.3
Rhode Island	1,102.3	363.4	61.2	302.1	738.9	646.0	636.5				9.5	56.0	36.9
Vermont	609.4	188.8	28.7	160.1	420.6	355.7	352.1				3.5	37.9	27.1
Mideast	94,581.5	34,186.9	5,184.9	29,002.1	60,394.6	44,057.2	28,166.8	4,763.4	5,283.7	1,947.5	3,895.9	8,965.7	7,371.7
Delaware	743.4	362.4	39.5	322.9	381.1	186.3	155.2				11.0	118.5	76.3
DC (Washington)	3,694.6	1,393.3	1,393.3	NA	2,301.3	1,914.7	546.2	379.3	507.4	169.3	312.4	183.3	203.3
Maryland	7,278.7	2,468.2	488.5	1,979.7	4,810.5	3,428.7	1,974.2		983.4		471.1	655.5	726.3
New Jersey	13,657.6	5,085.8	546.7	4,539.0	8,571.8	6,614.0	6,456.5				157.5	1,166.5	791.4
New York	51,649.7	18,438.0	1,713.4	16,724.6	33,211.7	24,745.2	14,249.3	4,384.0	2,193.6	1,778.2	2,140.1	5,243.3	3,223.3
Pennsylvania	17,557.4	6,439.2	1,003.3	5,435.9	11,118.2	7,168.4	4,785.5		1,579.1		803.8	1,598.6	2,351.1
Great Lakes	64,982.1	24,704.2	3,256.7	21,447.5	40,277.9	27,079.8	21,900.3	1,637.5	1,965.6		1,576.4	8,004.9	5,113.2
Illinois	17,893.4	5,933.8	1,119.9	4,813.9	11,959.6	8,683.2	6,375.4	1,218.0	0.3		1,089.4	1,897.9	1,378.5
Indiana	7,307.7	3,175.2	334.8	2,840.4	4,132.5	2,439.4	2,264.3		130.0		45.1	1,063.7	629.4
Michigan	15,525.2	5,650.9	701.8	4,949.1	9,874.3	6,478.4	5,951.4		363.9		163.1	2,187.7	1,208.2
Ohio	15,980.8	6,189.3	806.1	5,383.2	9,791.5	6,560.6	4,444.4	419.5	1,471.3		225.4	1,880.0	1,350.8
Wisconsin	8,275.0	3,755.1	294.1	3,461.0	4,519.9	2,918.2	2,864.8				53.4	1,055.5	546.3
Plains	28,176.2	9,812.8	1,177.1	8,635.7	18,363.4	10,119.0	8,433.8	856.2	172.9		656.0	4,067.6	4,176.8
Iowa	4,449.9	1,680.0	182.7	1,497.4	2,769.9	1,674.2	1,638.8	1.6	0.1		33.7	697.5	398.2
Kansas	4,242.8	985.5	95.0	890.5	3,257.3	1,647.4	1,363.9	191.1			92.4	498.9	1,111.0
Minnesota	9,555.2	4,053.1	370.6	3,682.5	5,502.1	2,539.9	2,424.6	11.1			104.2	1,242.7	1,719.5
Missouri	5,778.8	1,880.6	293.6	1,586.9	3,898.3	2,419.3	1,375.3	518.6	172.9		352.5	969.4	509.6
Nebraska	2,420.1	581.7	115.5	466.2	1,838.4	1,124.6	1,010.6	67.5			46.4	488.6	225.3
North Dakota	905.3	389.5	57.3	332.2	515.8	283.7	269.5	6.4			7.8	86.5	145.6
South Dakota	823.9	242.3	62.4	179.9	581.6	430.0	351.1	59.9	<		19.1	84.0	67.6
Southeast	76,990.4	29,044.4	3,506.6	25,537.8	47,946.0	24,949.0	17,161.8	3,765.4	293.2		3,728.6	13,841.4	9,155.6
Alabama	4,485.4	1,752.9	261.0	1,491.8	2,732.6	1,218.7	436.5	457.5	46.9		277.8	1,013.2	500.7
Arkansas	2,233.2	993.5	108.1	885.4	1,239.7	586.2	464.0	60.4			61.8	390.6	262.8
Florida	19,969.6	6,593.1	869.1	5,723.9	13,376.6	6,566.0	5,222.7	37.1			1,306.2	3,832.8	2,977.7
Georgia	10,237.2	3,595.8	468.6	3,127.2	6,641.4	3,211.1	2,143.3	648.0			419.7	2,424.1	1,006.2
Kentucky	3,610.1	1,661.1	176.4	1,484.7	1,949.0	990.7	511.5		246.3		232.9	439.0	519.2
Louisiana	5,747.4	1,998.2	284.1	1,714.1	3,749.2	2,024.7	877.2	975.1			172.5	1,019.3	705.2
Mississippi	3,326.9	1,450.6	164.2	1,286.4	1,876.3	655.4	615.4	0.3			39.7	760.7	460.1
North Carolina	8,176.3	3,821.0	352.9	3,468.2	4,355.2	2,504.8	1,788.3	627.7			88.9	847.3	1,003.1
South Carolina	3,613.5	1,417.1	155.0	1,262.1	2,196.4	1,064.1	976.5				87.7	742.2	390.1
Tennessee	5,622.6	1,870.3	279.2	1,591.1	3,752.3	2,008.5	1,206.5	581.5			220.5	1,221.4	522.3
Virginia	7,982.5	2,932.7	315.0	2,617.7	5,049.8	3,614.2	2,512.6	377.8			723.8	894.3	541.4
West Virginia	1,985.8	958.2	73.0	885.2	1,027.6	504.5	407.3				97.2	256.4	266.7

Southwest	38,582.7	12,643.8	1,656.1	10,987.7	25,938.9	14,719.5	11,712.7	2,009.7		997.1	5,326.9	5,892.5
Arizona	5,936.9	2,387.5	263.1	2,124.4	3,549.4	1,930.0	1,469.5	329.1		131.4	636.0	983.5
New Mexico	2,228.3	1,221.9	131.2	1,090.7	1,006.3	387.3	225.8	118.8		42.7	224.1	395.0
Oklahoma	3,925.7	1,444.7	169.7	1,275.0	2,481.0	1,317.5	802.2	436.2		79.0	680.3	483.3
Texas	26,491.8	7,589.6	1,092.1	6,497.5	18,902.1	11,084.8	9,215.2	1,125.7		743.9	3,786.5	4,030.7
Rocky Mountain	12,251.2	3,958.5	489.4	3,469.1	8,292.7	4,917.4	3,806.7	853.4	<	257.3	1,578.1	1,797.2
Colorado	6,185.8	1,721.2	209.3	1,512.0	4,464.6	2,718.8	1,877.7	689.5		151.6	782.1	963.7
Idaho	1,131.4	480.5	46.7	433.8	650.9	346.4	333.7		<	12.8	238.6	65.9
Montana	1,184.6	369.7	78.5	291.3	814.9	514.4	491.6			22.8	120.7	179.8
Utah	2,344.2	877.2	115.5	761.7	1,467.0	845.7	660.3	123.5		61.9	219.1	402.2
Wyoming	1,405.2	509.9	39.5	470.4	895.3	492.1	443.5	40.4		8.2	217.6	185.6
Far West²	73,529.5	33,886.8	2,901.7	30,985.0	39,642.7	22,202.2	15,609.2	3,194.1		3,398.9	10,498.4	6,942.1
California	59,624.1	28,194.2	1,967.1	26,227.1	31,429.9	17,481.7	12,034.2	2,771.5		2,676.0	8,263.4	5,684.8
Nevada	1,836.5	776.4	97.4	679.0	1,060.1	501.6	324.0	5.8		171.8	368.1	190.5
Oregon	4,554.7	1,407.1	308.7	1,098.4	3,147.5	2,156.5	1,948.3			208.2	624.3	366.7
Washington	7,514.2	3,509.0	528.6	2,980.5	4,005.2	2,062.4	1,302.7	416.8		342.9	1,242.7	700.1
Alaska	2,026.4	840.5	74.8	765.7	1,185.9	597.5	520.9	55.3		21.3	286.8	301.6
Hawaii	706.5	168.9	102.9	66.0	537.6	419.8	346.2			73.7	63.0	54.7

— represents zero.

< rounds to zero.

¹ Figures are listed for states that authorize these local taxes.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 39
 Percentage Distribution of Local Government General Revenue, by Source, by Region and State, FY87

Region and State	Total	Own Source												
		Intergovernmental from			Taxes								Current Charges	All Other
		Total	Federal	State	Total	Property	Sales and Gross Receipts ¹	Individual Income ¹	Corporate Income ¹	Other				
United States	\$410,347.3	38.1%	4.8%	33.3%	61.9%	38.6%	28.4%	4.2%	1.9%	8.5%	3.6%	13.2%	10.1%	
New England	18,528.9	38.0	6.4	31.6	62.0	49.4	48.4		<		1.1	8.6	4.0	
Connecticut	4,597.2	28.4	3.6	24.8	71.6	60.0	58.8				1.1	7.2	4.4	
Maine	1,311.3	37.8	5.7	32.1	62.2	47.9	47.4				0.5	9.6	4.8	
Massachusetts	9,629.6	46.4	8.2	38.2	53.6	40.1	38.9		<		1.2	9.7	3.8	
New Hampshire	1,271.2	17.0	4.8	12.1	83.0	71.2	70.8				0.5	7.8	4.0	
Rhode Island	1,102.3	33.0	5.6	27.4	67.0	58.6	57.7				0.9	5.1	3.3	
Vermont	609.4	31.0	4.7	26.3	69.0	58.4	57.8				0.6	6.2	4.4	
Midwest	94,581.5	36.1	5.5	30.7	63.9	46.6	29.8	5.0	5.6	2.1	4.1	9.5	7.8	
Delaware	743.4	48.7	5.3	43.4	51.3	25.1	20.9		2.7		1.5	15.9	10.3	
DC (Washington)	3,694.6	37.7	37.7	NA	62.3	51.8	14.8	10.3	13.7	4.6	8.5	5.0	5.5	
Maryland	7,278.7	33.9	6.7	27.2	66.1	47.1	27.1		13.5		6.5	9.0	10.0	
New Jersey	13,657.6	37.2	4.0	33.2	62.8	48.4	47.3				1.2	8.5	5.8	
New York	51,649.7	35.7	3.3	32.4	64.3	47.9	27.6	8.5	4.2	3.4	4.1	10.2	6.2	
Pennsylvania	17,557.4	36.7	5.7	31.0	63.3	40.8	27.3		9.0		4.6	9.1	13.4	
Great Lakes	64,982.1	38.0	5.0	33.0	62.0	41.7	33.7	2.5	3.0		2.4	12.4	7.9	
Illinois	17,893.4	33.2	6.3	26.9	66.8	48.5	35.6	6.8	<		6.1	10.6	7.7	
Indiana	7,307.7	43.4	4.6	38.9	56.6	33.4	31.0		1.8		0.6	14.6	8.6	
Michigan	15,525.2	36.4	4.5	31.9	63.6	41.7	38.3		2.3		1.1	14.1	7.8	
Ohio	15,980.8	38.7	5.0	33.7	61.3	41.1	27.8	2.6	9.2		1.4	11.8	8.5	
Wisconsin	8,275.0	45.4	3.6	41.8	54.6	35.3	34.6				0.6	12.8	6.6	
Plains	28,176.2	34.8	4.2	30.6	65.2	35.9	29.9	3.0	0.6		2.3	14.4	14.8	
Iowa	4,449.9	37.8	4.1	33.6	62.2	37.6	36.8	<	<		0.8	15.7	8.9	
Kansas	4,242.8	23.2	2.2	21.0	76.8	38.8	32.1	4.5			2.2	11.8	26.2	
Minnesota	9,555.2	42.4	3.9	38.5	57.6	26.6	25.4	0.1			1.1	13.0	18.0	
Missouri	5,778.8	32.5	5.1	27.5	67.5	41.9	23.8	9.0	3.0		6.1	16.8	8.8	
Nebraska	2,420.1	24.0	4.8	19.3	76.0	46.5	41.8	2.8			1.9	20.2	9.3	
North Dakota	905.3	43.0	6.3	36.7	57.0	31.3	29.8	0.7			0.9	9.6	16.1	
South Dakota	823.9	29.4	7.6	21.8	70.6	52.2	42.6	7.3	<		2.3	10.2	8.2	
Southeast	76,998.4	37.7	4.6	33.2	62.3	32.4	22.3	4.9	0.4		4.8	18.0	11.9	
Alabama	4,485.4	39.1	5.8	33.3	60.9	27.2	9.7	10.2	1.0		6.2	22.6	11.2	
Arkansas	2,233.2	44.5	4.8	39.6	55.5	26.3	20.8	2.7			2.8	17.5	11.8	
Florida	19,969.6	33.0	4.4	28.7	67.0	32.9	26.2	0.2			6.5	19.2	14.9	
Georgia	10,237.2	35.1	4.6	30.5	64.9	31.4	20.9	6.3			4.1	23.7	9.8	
Kentucky	3,610.1	46.0	4.9	41.1	54.0	27.4	14.2		6.8		6.5	12.2	14.4	
Louisiana	5,747.4	34.8	4.9	29.8	65.2	35.2	15.3	17.0			3.0	17.7	12.3	
Mississippi	3,326.9	43.6	4.9	38.7	56.4	19.7	18.5	<			1.2	22.9	13.8	
North Carolina	8,176.3	46.7	4.3	42.4	53.3	30.6	21.9	7.7			1.1	10.4	12.3	
South Carolina	3,613.5	39.2	4.3	34.9	60.8	29.4	27.0				2.4	20.5	10.8	
Tennessee	5,622.6	33.3	5.0	28.3	66.7	35.7	21.5	10.3			3.9	21.7	9.3	
Virginia	7,982.5	36.7	3.9	32.8	63.3	45.3	31.5	4.7			9.1	11.2	6.8	
West Virginia	1,985.8	48.3	3.7	44.6	51.7	25.4	20.5				4.9	12.9	13.4	

Southwest	38,582.7	32.8	4.3	28.5	67.2	38.2	30.4	5.2		2.6	13.8	15.3
Arizona	5,936.9	40.2	4.4	35.8	59.8	32.5	24.8	5.5		2.2	10.7	16.6
New Mexico	2,228.3	54.8	5.9	49.0	45.2	17.4	10.1	5.3		1.9	10.1	17.7
Oklahoma	3,925.7	36.8	4.3	32.5	63.2	33.6	20.4	11.1		2.0	17.3	12.3
Texas	26,491.7	28.6	4.1	24.5	71.4	41.8	34.8	4.2		2.8	14.3	15.2
Rocky Mountain	12,251.2	32.3	4.0	28.3	67.7	40.1	31.1	7.0	<	2.1	12.9	14.7
Colorado	6,185.8	27.8	3.4	24.4	72.2	44.0	30.4	11.1		2.5	12.6	15.6
Idaho	1,131.4	42.5	4.1	38.3	57.5	30.6	29.5		<	1.1	21.1	5.8
Montana	1,184.6	31.2	6.6	24.6	68.8	43.4	41.5			1.9	10.2	15.2
Utah	2,344.2	37.4	4.9	32.5	62.6	36.1	28.2	5.3		2.6	9.3	17.2
Wyoming	1,405.2	36.3	2.8	33.5	63.7	35.0	31.6	2.9		0.6	15.5	13.2
Far West²	73,529.5	46.1	3.9	42.1	53.9	30.2	21.2	4.3		4.6	14.3	9.4
California	59,624.1	47.3	3.3	44.0	52.7	29.3	20.2	4.6		4.5	13.9	9.5
Nevada	1,836.5	42.3	5.3	37.0	57.7	27.3	17.6	0.3		9.4	20.0	10.4
Oregon	4,554.7	30.9	6.8	24.1	69.1	47.3	42.8			4.6	13.7	8.1
Washington	7,514.2	46.7	7.0	39.7	53.3	27.4	17.3	5.5		4.6	16.5	9.3
Alaska	2,026.4	41.5	3.7	37.8	58.5	29.5	25.7	2.7		1.0	14.2	14.9
Hawaii	706.5	23.9	14.6	9.3	76.1	59.4	49.0			10.4	8.9	7.7

< rounds to zero.

¹ Figures are listed for states that authorize these local taxes.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 40
Per Capita Local Government General Revenue, by Source, by Region and State, FY87

Region and State	Total	Own Source											July 1, 1987 Population (thousands)		
		Intergovernmental from			Taxes									Current Charges	All Other
		Total	Federal	State	Total	Property	Sales and Gross Receipts ¹	Individual Income ¹	Corporate Income ¹	Other					
United States	\$1,686	\$642	\$88	\$562	\$1,844	\$658	\$479	\$78	\$32	\$8	\$61	\$223	\$171	243,399	
New England	1,442	548	92	456	894	713	698		<		15	123	58	12,844	
Connecticut	1,432	407	51	356	1,025	858	842				16	104	63	3,211	
Maine	1,105	417	63	354	688	529	524				5	106	53	1,187	
Massachusetts	1,645	763	135	628	881	660	640		<		20	159	62	5,855	
New Hampshire	1,203	204	58	146	999	857	851				6	94	48	1,057	
Rhode Island	1,118	369	62	306	749	655	646				10	57	37	986	
Vermont	1,112	344	52	292	768	649	643				6	69	49	548	
Midwest	2,188	791	128	671	1,397	1,819	651	118	122	45	98	287	171	43,234	
Delaware	1,154	563	61	501	592	289	241		31		17	184	118	644	
DC (Washington)	5,940	2,240	2,240	NA	3,700	3,078	878	610	816	272	502	295	327	622	
Maryland	1,605	544	108	437	1,061	756	435		217		104	145	160	4,535	
New Jersey	1,780	663	71	592	1,117	862	842				21	152	103	7,672	
New York	2,898	1,034	96	938	1,863	1,388	799	246	123	100	120	294	181	17,825	
Pennsylvania	1,471	539	84	455	931	601	401		132		67	134	197	11,936	
Great Lakes	1,551	598	78	512	961	646	523	39	47		38	193	122	41,984	
Illinois	1,545	512	97	416	1,033	750	550	105	<		94	164	119	11,582	
Indiana	1,321	574	61	514	747	441	409		24		8	192	114	5,531	
Michigan	1,688	614	76	538	1,073	704	647		40		18	238	131	9,200	
Ohio	1,482	574	75	499	908	608	412	39	136		21	174	125	10,784	
Wisconsin	1,721	781	61	720	940	607	596				11	220	114	4,807	
Plains	1,598	556	67	498	1,841	574	478	49	18		37	231	237	17,634	
Iowa	1,570	593	64	528	977	591	578	1	<		12	246	141	2,834	
Kansas	1,714	398	38	360	1,316	665	551	77			37	201	449	2,476	
Minnesota	2,250	955	87	867	1,296	598	571	3			25	293	405	4,246	
Missouri	1,132	369	58	311	764	474	270	102	34		69	190	100	5,103	
Nebraska	1,518	365	72	292	1,153	705	634	42			29	307	141	1,594	
North Dakota	1,347	580	85	494	768	422	401	10			12	129	217	672	
South Dakota	1,162	342	88	254	820	606	495	84	<		27	118	95	709	
Southeast	1,327	581	68	448	826	438	296	65	5		64	239	158	58,823	
Alabama	1,099	429	64	365	669	298	107	112	11		68	248	123	4,083	
Arkansas	935	416	45	371	519	245	194	25			26	164	110	2,388	
Florida	1,661	548	72	476	1,113	546	434	3			109	319	248	12,023	
Georgia	1,645	578	75	503	1,067	516	344	104			67	390	162	6,222	
Kentucky	969	446	47	398	523	266	137		66		62	118	139	3,727	
Louisiana	1,288	448	64	384	840	454	197	219			39	228	158	4,461	
Mississippi	1,267	553	63	490	715	250	234	<			15	290	175	2,625	
North Carolina	1,275	596	55	541	679	391	279	98			14	132	156	6,413	
South Carolina	1,055	414	45	368	641	311	285				26	217	114	3,425	
Tennessee	1,158	385	57	328	773	414	249	120			45	252	108	4,855	
Virginia	1,352	497	53	443	855	612	426	64			123	151	92	5,904	
West Virginia	1,047	505	38	467	542	266	215				51	135	141	1,897	

Southwest	1,547	507	66	440	1,040	590	470	81		40	214	236	24,947
Arizona	1,753	705	78	627	1,048	570	434	97		39	188	290	3,386
New Mexico	1,486	815	87	727	671	258	151	79		28	149	263	1,500
Oklahoma	1,200	442	52	390	758	403	245	133		24	208	148	3,272
Texas	1,578	452	65	387	1,126	660	549	67		44	226	240	16,789
Rocky Mountain	1,684	544	67	477	1,140	676	523	117	<	35	217	247	7,273
Colorado	1,877	522	63	459	1,355	825	570	209		46	237	292	3,296
Idaho	1,134	481	47	435	652	347	334		<	13	239	66	998
Montana	1,464	457	97	360	1,007	636	608			28	149	222	809
Utah	1,395	522	69	453	873	503	393	74		37	130	239	1,680
Wyoming	2,868	1,041	81	960	1,827	1,004	905	83		17	444	379	490
Far West²	2,046	943	81	862	1,103	618	434	89		95	292	193	35,932
California	2,155	1,019	71	948	1,136	632	435	100		97	299	206	27,663
Nevada	1,824	771	97	674	1,053	498	322	6		171	366	189	1,007
Oregon	1,672	517	113	403	1,155	792	715			76	229	135	2,724
Washington	1,656	773	116	657	883	454	287	92		76	274	154	4,538
Alaska	3,860	1,601	142	1,458	2,259	1,138	992	105		40	546	575	525
Hawaii	652	156	95	61	496	388	320			68	58	51	1,083

< rounds to zero.

¹ Figures are listed for states that authorize these local taxes.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACTR Government Finance Diskettes for FY87.

Table 41
Local Government General Revenue as a Percentage of Personal Income, by Source, by Region and State, FY87

Region and State	Total	Own Source												Personal Income Calendar Year 1986
		Intergovernmental from			Taxes									
		Total	Federal	State	Total	Total	Property	Sales and Gross Receipts ¹	Individual Income ¹	Corporate Income ¹	Other	Current Charges	All Other	
United States	11.6%	4.4%	0.6%	3.9%	7.2%	4.5%	3.3%	0.5%	0.2%	0.1%	0.4%	1.5%	1.2%	\$3,529,521
New England	8.5	3.2	0.5	2.7	5.3	4.2	4.1		<		0.1	0.7	0.3	218,634
Connecticut	7.4	2.1	0.3	1.8	5.3	4.4	4.3				0.1	0.5	0.3	62,502
Maine	8.7	3.3	0.5	2.8	5.4	4.2	4.1				—	0.8	0.4	15,007
Massachusetts	9.3	4.3	0.8	3.6	5.0	3.7	3.6		<		0.1	0.9	0.4	103,353
New Hampshire	7.8	1.3	0.4	0.9	6.5	5.5	5.5				—	0.6	0.3	16,339
Rhode Island	7.8	2.6	0.4	2.1	5.2	4.5	4.5				0.1	0.4	0.3	14,213
Vermont	8.4	2.6	0.4	2.2	5.8	4.9	4.9				—	0.5	0.4	7,220
Midwest	13.3	4.8	0.7	4.1	8.5	6.2	4.0	0.7	0.7	0.3	0.5	1.3	1.0	712,318
Delaware	7.8	3.8	0.4	3.4	4.0	2.0	1.6		0.2		0.1	1.2	0.8	9,498
DC (Washington)	30.4	11.5	11.5	NA	19.0	15.8	4.5	3.1	4.2	1.4	2.6	1.5	1.7	12,142
Maryland	9.7	3.3	0.6	2.6	6.4	4.6	2.6		1.3		0.6	0.9	1.0	75,272
New Jersey	9.6	3.6	0.4	3.2	6.0	4.7	4.5				0.1	0.8	0.6	141,919
New York	17.0	6.1	0.6	5.5	10.9	8.1	4.7	1.4	0.7	0.6	0.7	1.7	1.1	304,095
Pennsylvania	10.4	3.8	0.6	3.2	6.6	4.2	2.8		0.9		0.5	0.9	1.4	169,392
Great Lakes	10.8	4.1	0.5	3.6	6.7	4.5	3.6	0.3	0.3		0.3	1.3	0.8	603,815
Illinois	9.9	3.3	0.6	2.7	6.6	4.8	3.5	0.7	<		0.6	1.1	0.8	180,052
Indiana	10.1	4.4	0.5	3.9	5.7	3.4	3.1		0.2		0.1	1.5	0.9	72,294
Michigan	11.5	4.2	0.5	3.7	7.3	4.8	4.4		0.3		0.1	1.6	0.9	135,113
Ohio	10.7	4.1	0.5	3.6	6.5	4.4	3.0	0.3	1.0		0.2	1.3	0.9	149,807
Wisconsin	12.4	5.6	0.4	5.2	6.8	4.4	4.3				0.1	1.6	0.8	66,549
Plains	11.5	4.0	0.5	3.5	7.5	4.1	3.4	0.3	0.1		0.3	1.7	1.7	245,926
Iowa	11.7	4.4	0.5	3.9	7.3	4.4	4.3	<	<		0.1	1.8	1.0	38,053
Kansas	11.8	2.7	0.3	2.5	9.0	4.6	3.8	0.5			0.3	1.4	3.1	36,042
Minnesota	15.1	6.4	0.6	5.8	8.7	4.0	3.8	<			0.2	2.0	2.7	63,184
Missouri	8.3	2.7	0.4	2.3	5.6	3.5	2.0	0.7	0.2		0.5	1.4	0.7	69,856
Nebraska	11.0	2.6	0.5	2.1	8.4	5.1	4.6	0.3			0.2	2.2	1.0	21,957
North Dakota	10.7	4.6	0.7	3.9	6.1	3.3	3.2	0.1			0.1	1.0	1.7	8,470
South Dakota	9.9	2.9	0.7	2.2	7.0	5.1	4.2	0.7	<		0.2	1.0	0.8	8,364
Southeast	10.6	4.0	0.5	3.5	6.6	3.4	2.4	0.5	<		0.5	1.9	1.3	727,072
Alabama	9.8	3.8	0.6	3.2	5.9	2.7	1.0	1.0	0.1		0.6	2.2	1.1	45,939
Arkansas	8.5	3.8	0.4	3.4	4.7	2.2	1.8	0.2			0.2	1.5	1.0	26,268
Florida	11.7	3.9	0.5	3.3	7.8	3.8	3.1	<			0.8	2.2	1.7	170,980
Georgia	12.5	4.4	0.6	3.8	8.1	3.9	2.6	0.8			0.5	3.0	1.2	82,078
Kentucky	8.6	4.0	0.4	3.5	4.7	2.4	1.2		0.6		0.6	1.0	1.2	41,902
Louisiana	11.4	4.0	0.6	3.4	7.4	4.0	1.7	1.9			0.3	2.0	1.4	50,382
Mississippi	13.0	5.7	0.6	5.0	7.4	2.6	2.4	<			0.2	3.0	1.8	25,504
North Carolina	10.4	4.9	0.4	4.4	5.5	3.2	2.3	0.8			0.1	1.1	1.3	78,763
South Carolina	9.5	3.7	0.4	3.3	5.8	2.8	2.6				0.2	1.9	1.0	38,153
Tennessee	9.8	3.2	0.5	2.8	6.5	3.5	2.1	1.0			0.4	2.1	0.9	57,645
Virginia	9.0	3.3	0.4	2.9	5.7	4.1	2.8	0.4			0.8	1.0	0.6	89,169
West Virginia	9.8	4.7	0.4	4.4	5.1	2.5	2.0				0.5	1.3	1.3	20,289

Southwest	11.8	3.9	0.5	3.4	7.9	4.5	3.6	0.6		0.3	1.6	1.8	327,085
Arizona	13.3	5.3	0.6	4.8	7.9	4.3	3.3	0.7		0.3	1.4	2.2	44,719
New Mexico	13.2	7.2	0.8	6.5	6.0	2.3	1.3	0.7		0.3	1.3	2.3	16,894
Oklahoma	9.7	3.6	0.4	3.1	6.1	3.2	2.0	1.1		0.2	1.7	1.2	40,595
Texas	11.8	3.4	0.5	2.9	8.4	4.9	4.1	0.5		0.3	1.7	1.8	224,877
Rocky Mountain	12.8	4.1	0.5	3.6	8.7	5.2	4.0	0.9	<	0.3	1.7	1.9	95,460
Colorado	12.4	3.5	0.4	3.0	9.0	5.5	3.8	1.4		0.3	1.6	1.9	49,771
Idaho	10.1	4.3	0.4	3.9	5.8	3.1	3.0		<	0.1	2.1	0.6	11,250
Montana	12.3	3.8	0.8	3.0	8.4	5.3	5.1			0.2	1.2	1.9	9,666
Utah	12.8	4.8	0.6	4.2	8.0	4.6	3.6	0.7		0.3	1.2	2.2	18,288
Wyoming	21.7	7.9	0.6	7.3	13.8	7.6	6.8	0.6		0.1	3.4	2.9	6,485
Far West¹	12.8	5.9	0.5	5.4	6.9	3.9	2.7	0.6		0.6	1.8	1.2	573,902
California	13.1	6.2	0.4	5.8	6.9	3.8	2.6	0.6		0.6	1.8	1.2	456,099
Nevada	12.4	5.2	0.7	4.6	7.1	3.4	2.2	<		1.2	2.5	1.3	14,870
Oregon	12.7	3.9	0.9	3.1	8.8	6.0	5.4			0.6	1.7	1.0	35,955
Washington	11.2	5.2	0.8	4.4	6.0	3.1	1.9	0.6		0.5	1.9	1.0	66,978
Alaska	21.3	8.9	0.8	8.1	12.5	6.3	5.5	0.6		0.2	3.0	3.2	9,495
Hawaii	4.5	1.1	0.7	0.4	3.4	2.7	2.2			0.5	0.4	0.3	15,814

— represents zero.

< rounds to zero.

¹ Figures are listed for states that authorize these local taxes.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 42
State and Local Tax Revenue as a Percentage of Personal Income,
by Region and State, Selected Years 1953-87

Region and State	1967	1968	1969	1984	1981	1978	1975	1965	1953
United States	11.48%	11.27%	11.58%	11.71%	11.29%	12.75%	12.29%	10.45%	7.58%
New England	11.63	11.26	11.36	11.52	11.82	13.49	12.79	9.97	7.90
Connecticut	11.38	10.82	11.04	11.17	10.20	11.64	10.82	9.08	6.06
Maine	12.77	12.00	12.36	12.59	11.89	13.29	12.59	10.98	8.95
Massachusetts	11.93	11.82	11.65	11.74	13.28	15.11	14.20	10.21	8.77
New Hampshire	8.99	8.36	8.72	9.26	8.68	10.51	10.75	9.51	8.28
Rhode Island	11.93	11.09	11.61	12.10	11.53	12.52	11.94	10.19	7.02
Vermont	12.38	12.38	13.01	12.86	12.58	14.48	15.46	12.72	9.62
Mideast	13.44	13.12	13.51	13.68	13.11	14.50	13.94	10.54	7.46
Delaware	11.88	11.85	11.56	11.18	10.84	12.28	11.66	8.98	4.21
DC (Washington)	15.77	15.11	14.77	14.61	14.69	13.63	10.67	8.09	5.90
Maryland	11.47	11.16	11.37	11.68	11.24	13.02	12.26	9.34	6.33
New Jersey	11.35	10.93	11.40	11.67	11.21	12.42	11.59	9.07	6.59
New York	16.25	15.81	16.34	16.46	15.84	17.19	16.65	11.87	8.79
Pennsylvania	10.95	10.89	11.20	11.44	10.92	12.25	11.68	9.47	6.17
Great Lakes	11.18	11.23	11.34	11.98	10.59	11.60	11.35	9.73	6.78
Illinois	10.62	10.51	10.70	11.35	11.05	11.80	11.73	8.89	6.37
Indiana	9.98	9.87	10.08	10.47	9.23	10.29	11.15	10.24	7.08
Michigan	12.09	12.60	12.78	13.75	11.57	12.67	11.66	10.67	7.31
Ohio	10.87	10.68	10.76	11.12	9.20	9.93	9.69	8.64	5.87
Wisconsin	12.91	13.18	12.94	13.75	12.24	14.16	13.83	12.55	8.91
Plains	10.80	10.44	10.79	11.41	10.45	11.77	11.73	10.83	8.25
Iowa	11.40	11.13	10.85	11.91	11.08	11.62	12.14	11.63	9.22
Kansas	10.36	10.16	10.29	10.34	10.03	11.29	10.86	11.70	8.71
Minnesota	12.80	12.24	13.44	14.39	12.00	14.16	13.94	12.72	9.38
Missouri	9.11	8.76	9.01	9.30	8.77	9.94	10.35	8.74	6.14
Nebraska	10.60	10.03	10.07	11.05	10.37	12.15	10.96	9.34	7.69
North Dakota	10.12	10.57	10.96	11.53	11.24	11.63	10.95	11.77	11.27
South Dakota	10.12	10.23	9.45	10.02	10.85	11.48	11.60	12.60	10.79
Southeast	10.25	10.14	10.29	10.19	10.12	11.01	10.70	10.04	7.86
Alabama	9.67	9.65	9.98	9.99	9.85	10.21	9.94	9.74	7.00
Arkansas	9.42	9.71	9.91	9.74	9.32	10.18	9.90	9.77	7.92
Florida	9.60	9.52	9.59	9.51	9.34	10.64	9.94	10.53	9.20
Georgia	10.40	10.43	10.47	10.53	10.55	11.26	10.79	9.96	7.67
Kentucky	10.77	10.20	10.04	10.18	10.32	11.26	11.32	9.62	6.47
Louisiana	10.86	11.17	12.06	10.91	11.54	12.25	12.99	12.05	10.43
Mississippi	10.19	10.55	10.52	10.80	10.78	11.77	11.84	11.85	9.37
North Carolina	11.10	10.65	10.70	10.64	10.29	10.93	10.58	9.97	8.25
South Carolina	11.07	10.85	10.79	10.79	10.66	11.09	10.46	9.67	8.61
Tennessee	9.74	9.66	9.65	9.26	9.56	10.74	10.04	9.71	7.32
Virginia	10.25	9.29	9.99	10.14	10.05	11.05	10.67	8.55	6.09
West Virginia	11.51	11.80	12.26	12.07	10.71	11.29	12.27	9.85	6.81
Southwest	10.29	10.24	10.75	10.25	10.56	11.15	11.06	10.16	7.34
Arizona	12.07	12.01	12.13	12.05	11.49	14.28	13.26	12.15	8.50
New Mexico	11.61	11.60	12.39	12.60	14.02	13.26	13.54	12.16	8.66
Oklahoma	9.82	10.51	11.07	10.57	11.05	10.66	10.53	10.44	9.07
Texas	9.92	9.76	10.32	9.71	10.04	10.55	10.56	9.60	6.68
Rocky Mountain	11.49	11.42	12.02	12.02	11.25	12.91	11.78	11.61	8.60
Colorado	10.61	10.14	10.63	10.62	10.20	12.55	11.61	11.40	8.93
Idaho	10.45	9.46	10.17	10.10	10.01	12.00	11.02	12.14	9.00
Montana	11.44	12.43	13.14	12.93	12.87	13.76	12.57	11.78	7.62
Utah	12.49	12.46	12.88	12.86	11.89	12.66	11.63	11.78	8.44
Wyoming	17.33	19.79	21.00	20.89	15.53	15.95	13.43	11.28	8.73
Far West¹	11.67	11.10	11.67	11.61	11.30	15.13	14.07	11.79	8.34
California	11.68	11.00	11.68	11.54	11.49	15.80	14.59	11.98	8.41
Nevada	10.98	11.07	11.14	11.11	10.26	13.10	13.23	10.69	7.93
Oregon	12.21	11.42	12.29	12.35	11.85	12.80	12.13	10.94	8.24
Washington	11.50	11.59	11.37	11.76	10.04	12.73	12.06	11.18	8.07
Alaska ²	17.48	25.29	27.33	28.55	50.02	17.49	21.45	8.11	5.03
Hawaii	13.39	13.02	12.85	12.93	13.75	14.02	14.44	11.72	8.23

¹ Far West regional totals do not include Alaska and Hawaii.

² Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax burden borne by the residents of the state. To a lesser extent, this is true of other states, such as Wyoming, that derive revenue from severance taxes.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in Year*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 43
Tax Revenue as a Percentage of State Personal Income, Selected Years 1953-87
 Related to U.S. Average (U.S. = 100)

Region and State	1987	1986	1985	1984	1981	1978	1975	1965	1953
United States	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
New England	101.3	99.9	98.1	98.4	104.7	105.8	104.1	95.4	104.2
Connecticut	99.2	96.9	95.3	95.4	90.3	91.3	88.0	86.9	79.9
Maine	111.2	106.5	106.7	107.5	105.3	104.2	102.4	105.1	118.1
Massachusetts	103.9	104.9	100.6	100.3	117.6	118.5	115.5	97.7	115.7
New Hampshire	78.3	74.2	75.3	79.1	76.9	82.4	87.5	91.0	109.2
Rhode Island	104.0	98.4	100.2	103.3	102.1	98.2	97.2	97.5	92.6
Vermont	107.8	109.9	112.4	109.8	111.5	113.6	125.8	121.7	126.9
Mideast	117.1	116.5	116.6	116.8	116.1	113.7	113.4	100.9	98.4
Delaware	103.5	105.1	99.8	95.5	96.0	96.3	94.9	85.9	55.5
DC (Washington)	137.4	134.1	127.6	124.7	130.1	106.9	86.8	77.4	77.8
Maryland	99.9	99.0	98.2	99.8	99.6	102.1	99.8	89.4	83.5
New Jersey	98.9	97.0	98.4	99.6	99.3	97.4	94.3	86.8	86.9
New York	141.6	140.3	141.1	140.6	140.4	134.8	135.5	113.6	116.0
Pennsylvania	95.4	96.6	96.7	97.7	96.8	96.1	95.0	90.6	81.4
Great Lakes	97.4	99.6	97.9	102.3	93.8	91.0	92.4	93.1	89.4
Illinois	92.5	93.3	92.4	96.9	97.9	92.5	95.4	85.1	84.0
Indiana	86.9	87.6	87.0	89.4	81.8	80.7	90.7	98.0	93.4
Michigan	105.3	111.8	110.3	117.4	102.5	99.4	94.9	102.1	96.4
Ohio	94.7	94.8	92.9	94.9	81.5	77.9	78.8	82.7	77.4
Wisconsin	112.5	117.0	111.7	117.4	108.5	111.1	112.5	120.1	117.5
Plains	94.0	92.7	93.2	97.5	92.6	92.3	95.4	103.6	108.8
Iowa	99.3	98.8	93.7	101.7	98.2	91.1	98.8	111.3	121.6
Kansas	90.2	90.2	88.9	88.3	88.9	88.5	88.4	112.0	114.9
Minnesota	111.5	108.6	116.0	122.8	106.3	111.1	113.4	121.7	123.7
Missouri	79.3	77.7	77.8	79.4	77.7	78.0	84.2	83.6	81.0
Nebraska	92.4	89.0	86.9	94.3	91.9	95.3	89.2	89.4	101.5
North Dakota	88.2	93.8	94.7	98.5	99.6	91.2	89.1	112.6	148.7
South Dakota	88.2	90.8	81.6	85.6	96.2	90.0	94.4	120.6	142.3
Southeast	89.3	89.9	88.9	87.0	89.7	86.4	87.1	96.1	103.7
Alabama	84.2	85.6	86.2	85.3	87.3	80.1	80.9	93.2	92.3
Arkansas	82.1	86.1	85.6	83.2	82.5	79.8	80.6	93.5	104.5
Florida	83.6	84.5	82.8	81.2	82.8	83.5	80.9	100.8	121.4
Georgia	90.6	92.5	90.4	89.9	93.5	88.3	87.8	95.3	101.2
Kentucky	93.8	90.5	86.7	87.0	91.5	88.3	92.1	92.1	85.4
Louisiana	94.6	99.1	104.1	93.2	102.3	96.1	105.7	115.3	137.6
Mississippi	88.8	93.7	90.8	92.2	95.5	92.3	96.3	113.4	123.6
North Carolina	96.7	94.5	92.4	90.8	91.2	85.7	86.1	95.4	108.8
South Carolina	96.4	96.3	93.1	92.1	94.5	87.0	85.1	92.5	113.6
Tennessee	84.8	85.7	83.3	79.0	84.7	84.2	81.7	92.9	96.6
Virginia	89.3	86.9	86.2	86.6	89.0	86.7	86.8	81.8	80.3
West Virginia	100.2	104.8	105.8	103.1	94.9	88.5	99.8	94.3	89.8
Southwest	89.7	90.8	92.8	87.5	93.6	87.5	90.0	97.2	96.8
Arizona	105.2	106.6	104.8	102.9	101.8	112.0	107.9	116.3	112.1
New Mexico	101.2	102.9	107.0	107.6	124.2	104.0	110.2	116.4	114.2
Oklahoma	85.6	93.2	95.6	90.2	97.9	83.6	85.7	99.9	119.7
Texas	86.4	86.6	89.1	82.9	89.0	82.7	85.9	91.9	88.1
Rocky Mountain	100.1	101.4	103.8	102.6	99.7	101.3	95.9	111.1	113.5
Colorado	92.4	90.0	91.8	90.7	90.3	98.4	94.5	109.1	117.8
Idaho	91.1	83.9	87.8	86.2	88.7	94.1	89.7	116.2	118.7
Montana	99.6	110.3	113.5	110.4	114.0	107.9	102.3	112.7	100.5
Utah	108.8	110.6	111.2	109.8	105.3	99.3	94.6	112.7	111.3
Wyoming	151.0	175.6	181.3	178.4	137.6	125.1	109.3	107.9	115.2
Far West¹	101.7	98.5	100.8	99.1	100.1	118.7	114.5	112.8	110.0
California	101.8	97.6	100.9	98.5	101.8	123.9	118.7	114.6	110.9
Nevada	95.7	98.2	96.2	94.9	90.9	102.7	107.6	102.3	104.6
Oregon	106.4	101.3	106.1	105.5	105.0	100.4	98.7	104.7	108.7
Washington	100.2	102.4	98.2	100.4	89.0	99.8	98.1	107.0	106.5
Alaska ²	152.3	224.5	236.0	243.8	443.1	137.2	101.3	77.6	66.4
Hawaii	116.6	115.6	111.0	110.4	121.8	110.0	117.5	112.2	108.6

¹ Far West regional totals do not include Alaska and Hawaii.

² Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax burden borne by the residents of the state. To a lesser extent, this is true of other states, such as Wyoming, that derive revenue from severance taxes.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in Year*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 44
Per Capita State-Local Tax Collections Indexed to the U.S. Average,
by Region and State, Selected Years 1953-87

Region and State	1987		1986	1985	1984	1983	1982	1980	1975	1965	1953
	Taxes Per Capita ¹	Indexed to U.S. Average									
United States	\$1,665	100	\$1,547	\$1,465	\$1,356	\$1,214	\$1,148	\$987	\$664	\$264	\$132
New England²	1,979	119	115	111	110	110	109	98	99	100	105
Connecticut	2,216	133	126	124	122	118	114	108	105	110	107
Maine	1,614	97	91	91	91	89	88	87	86	88	97
Massachusetts	2,105	126	125	117	114	117	117	126	123	114	127
New Hampshire	1,389	83	79	77	81	78	78	75	79	84	97
Rhode Island	1,720	103	99	101	103	107	105	101	97	100	98
Vermont	1,631	98	96	95	94	94	95	91	105	105	104
Mideast	2,215	133	131	129	129	127	126	122	116	110	100
Delaware	1,752	105	107	106	103	105	105	107	109	114	76
DC (Washington)	3,078	185	177	172	170	176	169	149	114	109	100
Maryland	1,904	114	113	111	111	111	110	112	110	99	92
New Jersey	2,099	126	121	119	121	120	117	115	109	102	108
New York	2,773	167	164	159	157	156	155	151	154	141	140
Pennsylvania	1,554	93	94	95	97	96	97	99	96	93	86
Great Lakes	1,612	97	99	99	102	100	97	97	98	102	103
Illinois	1,650	99	100	101	104	103	104	110	110	101	102
Indiana	1,304	78	79	81	81	75	77	75	87	97	98
Michigan	1,776	107	110	110	116	113	109	109	103	110	111
Ohio	1,509	91	91	91	92	91	85	82	80	85	86
Wisconsin	1,787	107	112	110	115	117	108	107	108	117	118
Plains	1,506	90	90	92	95	95	92	92	91	96	102
Iowa	1,530	92	92	91	94	96	99	98	96	105	111
Kansas	1,508	91	90	93	93	93	91	94	90	103	111
Minnesota	1,904	114	111	121	126	121	111	114	114	113	114
Missouri	1,247	75	74	74	75	77	73	77	79	84	78
Nebraska	1,460	88	86	85	91	94	90	98	87	83	94
North Dakota	1,276	77	83	93	98	91	96	86	92	94	105
South Dakota	1,194	72	74	71	72	75	80	80	82	91	105
Southeast	1,284	77	78	77	76	76	76	74	73	70	71
Alabama	1,088	65	66	68	68	66	66	66	62	64	57
Arkansas	1,037	62	65	66	64	64	63	66	61	60	60
Florida	1,365	82	82	81	79	80	77	77	78	88	102
Georgia	1,372	82	83	81	79	80	80	78	77	72	72
Kentucky	1,210	73	71	71	70	73	74	75	75	66	59
Louisiana	1,227	74	81	89	82	87	93	85	85	84	101
Mississippi	990	59	62	63	64	63	65	65	67	64	62
North Carolina	1,363	82	79	78	76	75	75	76	73	71	72
South Carolina	1,233	74	74	73	72	72	72	72	67	61	73
Tennessee	1,156	69	70	68	65	66	66	66	68	67	66
Virginia	1,548	93	91	89	89	90	87	87	85	71	68
West Virginia	1,231	74	78	82	82	80	83	81	80	73	66
Southwest	1,349	81	85	88	84	87	90	89	83	88	92
Arizona	1,595	96	95	94	92	88	88	102	99	101	102
New Mexico	1,308	79	80	85	88	86	95	89	83	92	89
Oklahoma	1,218	73	83	88	85	93	100	84	73	82	100
Texas	1,329	80	83	86	82	85	88	82	78	78	77
Rocky Mountain	1,508	91	94	97	97	97	100	101	90	101	108
Colorado	1,602	96	96	99	99	96	98	100	95	111	117
Idaho	1,178	71	68	70	70	72	73	76	80	93	104
Montana	1,366	82	89	94	94	97	105	101	92	100	102
Utah	1,360	82	83	86	84	79	83	85	76	97	95
Wyoming	2,293	138	170	176	185	201	208	142	105	105	123
Far West³	1,865	112	109	109	109	109	111	104	111	119	125
California	1,926	116	112	112	111	110	114	119	131	137	136
Nevada	1,622	97	101	99	100	100	100	98	116	122	135
Oregon	1,612	97	93	97	97	101	97	99	96	106	112
Washington	1,697	102	103	98	104	108	99	100	102	111	118
Alaska⁴	3,162	190	290	313	347	404	559	424	127	95	77
Hawaii	1,955	117	115	113	114	120	121	129	128	113	102

¹ Tax collections exclude federal aid, user charges and miscellaneous general revenue.

² Regional collections for 1953-80 are unweighted averages. 1981-87 figures are weighted averages.

³ Because much of Alaska's tax revenue is derived from the taxation of oil and mineral production and the income of oil companies, per capita tax collections greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this is true of other states deriving revenue from severance taxes (such as Wyoming).

⁴ Far West regional totals do not include Alaska and Hawaii.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 45
State Government Percentage of State and Local Tax Revenue,
by Region and State, Selected Years 1959-87

Region ¹ and State	1987	1986	1985	1984	1981	1975	1971	1967	1963	1959
United States²	60.9%	61.1%	61.6%	61.5%	61.6%	56.7%	54.2%	52.1%	49.9%	48.9%
New England¹	63.9	63.8	62.5	61.4	55.8					
Connecticut	61.3	61.8	60.7	59.1	55.7	49.1	48.4	48.1	47.0	44.9
Maine	67.2	66.4	65.0	64.8	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	68.7	68.0	66.3	65.0	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	38.3	38.8	38.6	39.7	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	61.9	59.3	60.2	60.0	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	60.2	62.2	61.6	61.3	58.3	56.8	62.2	61.3	55.0	49.6
Midwest²	54.0	54.3	54.1	54.0	54.1					
Delaware	83.5	83.9	84.3	83.1	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	60.3	60.1	60.4	60.4	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	58.9	58.7	58.4	58.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	49.9	50.4	49.9	49.8	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	61.4	61.6	61.9	61.6	62.0	62.9	58.6	54.3	53.2	50.3
Great Lakes	59.9	59.9	59.8	60.1	58.1					
Illinois	54.6	54.9	54.3	53.8	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	66.2	66.0	66.8	67.3	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	60.3	59.8	59.4	59.9	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	59.7	59.7	60.5	59.6	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	66.0	66.3	65.9	69.0	67.2	64.6	59.4	62.0	51.3	48.5
Plains	61.9	61.7	62.7	63.3	61.3					
Iowa	61.4	60.9	60.1	60.5	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	55.9	55.7	57.6	58.3	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	68.6	67.8	70.6	71.5	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	62.0	61.8	61.1	60.2	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	51.7	52.3	51.8	54.0	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	66.9	70.6	74.5	74.8	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	49.2	50.0	48.1	51.9	50.7	46.2	41.7	43.1	40.9	40.2
Southeast	66.5	67.0	67.8	67.3	68.3					
Alabama	72.6	72.4	73.5	74.0	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	76.3	76.2	76.5	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	60.0	61.3	62.0	62.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	62.4	62.9	64.1	63.1	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	78.0	78.2	78.2	78.7	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	63.0	64.3	66.3	63.0	68.2	71.2	70.7	72.3	73.8	74.4
Mississippi	74.8	75.7	75.5	76.9	77.9	76.2	73.7	66.6	65.6	68.5
North Carolina	71.3	72.1	72.6	73.2	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	74.8	75.1	75.9	73.7	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	64.2	63.3	63.2	60.6	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	60.5	59.7	59.9	59.6	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	78.4	79.3	79.7	78.9	77.8	77.3	74.5	70.0	69.9	67.6
Southwest	56.3	57.6	60.6	60.4	63.9					
Arizona	64.3	65.3	67.2	66.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	80.3	79.6	79.5	81.0	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	67.0	69.8	70.1	69.7	73.1	67.6	64.1	62.2	67.1	66.8
Texas	50.3	51.6	55.6	55.1	59.8	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	55.2	55.8	56.6	57.4	56.0					
Colorado	48.5	48.3	48.8	50.1	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	70.5	70.5	71.4	72.0	70.9	68.8	64.0	62.5	53.1	50.3
Montana	53.5	54.8	56.1	55.5	53.7	50.8	45.3	44.1	43.7	42.1
Utah	63.0	63.5	63.9	63.9	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	56.2	59.7	61.4	62.6	58.6	59.2	56.7	47.9	52.3	52.7
Far West³	66.9	66.2	66.5	66.5	67.9					
California	67.2	66.3	66.8	66.5	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	69.3	69.8	69.6	69.8	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	50.9	49.9	52.0	52.4	55.2	54.6	49.4	51.4	50.2	48.9
Washington	73.2	73.6	72.5	73.7	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	64.0	77.5	78.9	83.9	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	80.2	78.6	78.3	77.9	81.0	78.1	76.4	73.2	74.8	81.7

¹ Regional and U.S. averages are weighted.

² District of Columbia excluded from total.

³ Far West regional totals do not include Alaska and Hawaii.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in Year*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 46

Nontax Revenue as a Percentage of State Personal Income, by Region and State, Selected Years 1964-87

Region and State	1987 ¹	1986	1985	1984	1981	1975	1965
United States	4.70%	4.69%	4.69%	4.59%	4.10%	3.46%	2.39%
New England	3.37	3.40	3.24	3.14	2.77	2.35	1.55
Connecticut	2.93	3.14	3.03	2.77	2.38	1.93	1.56
Maine	3.78	3.70	3.61	3.60	2.98	2.66	1.85
Massachusetts	3.23	3.23	2.98	2.92	2.66	2.36	1.45
New Hampshire	3.73	3.52	3.20	3.37	3.02	2.83	2.15
Rhode Island	4.74	4.70	4.93	4.82	3.98	2.65	1.29
Vermont	4.71	4.70	4.78	4.64	4.21	3.96	2.10
Midwest	4.18	4.09	4.16	3.96	3.44	3.23	1.99
Delaware	7.09	6.38	7.71	6.84	5.21	3.97	2.88
DC (Washington)	3.18	3.40	2.95	2.68	2.33	2.71	1.35
Maryland	3.77	3.77	3.67	4.03	3.98	3.35	1.96
New Jersey	3.80	3.73	3.76	3.64	2.99	2.64	1.71
New York	4.51	4.43	4.57	4.26	3.78	3.86	2.16
Pennsylvania	3.97	3.84	3.86	3.61	2.96	2.52	1.87
Great Lakes	4.14	4.13	4.17	4.17	3.60	3.15	2.10
Illinois	3.34	3.31	3.41	3.33	2.84	2.42	1.56
Indiana	4.43	4.42	4.38	4.38	3.63	3.67	2.43
Michigan	4.81	4.87	4.90	4.99	4.42	3.68	2.52
Ohio	4.22	4.19	4.31	4.25	3.47	3.13	2.18
Wisconsin	4.41	4.43	4.27	4.35	4.27	3.50	2.22
Plains	5.32	5.20	5.09	5.10	4.41	3.73	2.67
Iowa	5.20	5.10	4.58	4.72	4.16	3.54	2.56
Kansas	5.94	5.09	5.20	4.92	4.14	3.36	2.67
Minnesota	6.74	6.50	6.40	6.38	5.32	4.46	3.14
Missouri	3.51	3.76	3.70	3.54	3.03	2.79	1.91
Nebraska	5.51	5.52	5.38	5.55	4.98	4.13	2.71
North Dakota	7.42	7.23	7.20	7.03	9.16	7.85	5.85
South Dakota	5.14	5.45	5.40	7.47	4.89	3.97	3.36
Southeast	4.91	4.84	4.83	4.76	4.39	3.76	2.85
Alabama	5.94	6.14	6.04	6.86	6.64	4.52	3.15
Arkansas	4.20	4.20	4.31	4.25	4.12	3.27	2.53
Florida	4.97	4.72	4.79	4.50	4.08	3.79	3.22
Georgia	5.36	5.30	5.46	5.10	4.94	4.20	3.06
Kentucky	4.47	5.02	4.70	4.43	3.55	3.82	2.59
Louisiana	6.98	6.73	6.61	6.78	5.93	4.65	4.12
Mississippi	6.78	6.16	5.91	5.98	5.24	4.38	3.61
North Carolina	4.04	3.93	4.06	3.91	3.45	2.95	2.38
South Carolina	5.28	5.12	4.69	4.70	4.41	4.22	2.59
Tennessee	4.45	4.38	4.32	4.21	4.14	3.64	2.42
Virginia	3.42	3.42	3.66	3.59	3.40	3.14	2.25
West Virginia	4.95	5.09	4.35	4.46	4.19	2.88	2.25
Southwest	5.47	5.50	5.37	5.36	4.61	3.78	3.27
Arizona	5.28	5.77	5.53	5.48	4.39	3.55	3.12
New Mexico	10.13	11.55	11.13	14.74	10.12	6.32	5.32
Oklahoma	5.28	5.32	5.21	4.91	4.50	4.23	3.31
Texas	5.19	5.05	4.95	4.74	4.25	3.53	3.10
Rocky Mountain	6.38	6.22	6.60	6.33	5.29	4.45	3.10
Colorado	5.75	5.24	5.28	5.05	4.65	4.49	3.05
Idaho	4.64	4.34	4.65	4.79	4.31	3.70	3.20
Montana	6.65	6.73	7.09	7.91	5.35	4.45	3.21
Utah	6.49	7.04	8.12	7.29	4.87	4.33	2.59
Wyoming	13.40	13.55	14.41	12.68	11.19	6.01	4.36
Far West²	4.75	4.75	4.68	4.55	4.31	3.63	2.63
California	4.68	4.63	4.49	4.32	4.09	3.40	2.45
Nevada	5.25	5.16	6.15	5.63	5.08	4.97	3.09
Oregon	6.05	6.16	6.25	6.31	6.05	4.56	3.14
Washington	4.46	4.65	4.75	4.82	4.51	4.32	3.48
Alaska	34.57	39.89	43.62	38.26	48.42	10.57	4.93
Hawaii	3.98	4.34	4.26	4.16	4.41	4.16	3.11

¹ Nontax revenue includes user charges and fees, lotteries, special assessments, mineral royalties, fines, forfeitures, interest earnings, and other miscellaneous general revenue.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computations based on U.S. ACIR Government Finance Diakettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in Year*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 47
Nontax Revenue as a Percentage of State Personal Income Related to U.S. Average,
by Region and State, Selected Years 1964-87

Region and State	1967 ¹	1966	1965	1964	1961	1975	1965
United States	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
New England	71.6	72.6	69.1	68.4	67.6	68.0	64.9
Connecticut	62.4	67.0	64.6	60.3	58.0	55.7	65.5
Maine	80.3	78.9	76.9	78.4	72.7	76.9	77.6
Massachusetts	68.7	68.9	63.6	63.5	65.0	68.1	60.7
New Hampshire	79.2	75.0	68.1	73.3	73.8	81.8	90.2
Rhode Island	100.9	100.1	105.0	104.9	97.1	76.7	53.9
Vermont	100.1	100.3	101.8	101.0	102.7	114.5	87.9
Mideast	88.8	87.3	88.7	86.2	83.9	93.4	83.3
Delaware	150.7	136.0	164.2	148.8	127.2	114.8	120.5
DC (Washington)	67.7	72.6	63.0	58.4	57.0	78.2	56.3
Maryland	80.2	80.4	78.2	87.7	97.2	96.7	81.9
New Jersey	80.9	79.5	80.2	79.1	73.1	76.2	71.6
New York	95.9	94.6	97.4	92.8	92.3	111.7	90.6
Pennsylvania	84.5	81.9	82.2	78.5	72.4	72.8	78.4
Great Lakes	87.9	88.0	88.9	90.7	88.0	91.0	87.8
Illinois	71.0	70.6	72.7	72.6	69.3	70.1	65.3
Indiana	94.1	94.3	93.3	95.4	88.7	106.0	101.6
Michigan	102.2	103.8	104.3	108.6	108.0	106.5	105.6
Ohio	89.8	89.3	91.9	92.6	84.6	90.4	91.5
Wisconsin	93.7	94.4	91.1	94.6	104.2	101.2	93.0
Plains	113.2	110.8	108.4	111.1	107.6	107.7	111.7
Iowa	110.5	108.8	97.6	102.7	101.5	102.3	107.0
Kansas	126.2	108.6	110.8	107.1	101.1	97.0	111.7
Minnesota	143.2	138.6	136.4	138.9	129.8	128.9	131.6
Missouri	74.6	80.2	78.9	77.0	73.9	80.5	80.1
Nebraska	117.2	117.6	114.6	120.8	121.6	119.4	113.4
North Dakota	157.8	154.2	153.4	153.0	223.7	226.9	244.9
South Dakota	109.4	116.3	115.1	162.5	119.5	114.7	140.6
Southeast	104.3	103.1	102.9	103.6	107.1	108.6	119.4
Alabama	126.4	130.9	128.7	149.3	162.0	130.7	132.1
Arkansas	89.3	89.6	91.9	92.5	100.7	94.5	105.7
Florida	105.7	100.7	102.0	98.0	99.6	109.4	134.8
Georgia	113.9	113.1	116.3	110.9	120.6	121.2	128.1
Kentucky	95.0	107.1	100.1	96.3	86.7	110.4	108.4
Louisiana	148.5	143.6	140.8	147.6	144.7	134.3	172.7
Mississippi	144.2	131.3	126.0	130.2	128.0	126.7	151.1
North Carolina	86.0	83.9	86.5	85.2	84.3	85.2	99.5
South Carolina	112.1	109.1	100.0	102.4	107.7	122.1	108.4
Tennessee	94.6	93.4	92.2	91.7	101.1	105.2	101.4
Virginia	72.7	72.9	77.9	78.2	82.9	90.8	94.3
West Virginia	105.3	108.6	92.7	97.1	102.3	83.2	94.4
Southwest	116.3	117.3	114.4	116.7	112.5	109.3	136.9
Arizona	112.4	122.9	117.8	119.3	107.1	102.5	130.6
New Mexico	215.3	246.2	237.1	320.8	247.1	182.5	222.5
Oklahoma	112.3	113.3	111.0	106.8	110.0	122.2	138.4
Texas	110.4	107.7	105.5	103.2	103.9	102.1	129.7
Rocky Mountain	135.5	132.7	140.6	137.8	129.1	128.5	129.9
Colorado	122.3	111.7	112.5	110.0	113.5	129.6	127.8
Idaho	98.7	92.4	99.1	104.2	105.1	106.9	134.2
Montana	141.4	143.5	151.1	172.3	130.6	128.5	134.3
Utah	138.1	150.2	173.0	158.8	118.9	125.1	108.2
Wyoming	284.9	289.0	307.1	276.1	273.3	173.5	182.6
Far West²	101.1	101.2	99.7	99.1	105.3	104.9	110.0
California	99.5	98.8	95.6	94.1	99.9	98.2	102.6
Nevada	111.6	110.1	131.0	122.5	124.0	143.6	129.5
Oregon	128.5	131.3	133.2	137.4	147.7	131.8	131.6
Washington	94.8	99.1	101.3	105.0	110.0	124.8	145.6
Alaska	734.9	850.6	929.5	832.8	1182.2	305.4	206.4
Hawaii	84.6	92.5	90.8	90.6	107.6	120.3	130.2

¹ Nontax revenue includes user charges and fees, lotteries, special assessments, mineral royalties, fines, forfeitures, interest earnings, and other miscellaneous general revenue.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 48
Property Taxes as a Percentage of Total State-Local Taxes,
by Region and State, Selected Years 1942-87

Region and State ¹	1987	1986	1985	1984	1981	1977	1972	1967	1962	1957	1942
United States	29.9%	29.9%	29.7%	30.1%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6%	53.2%
New England²	35.4	35.5	37.0	38.3	44.0	45.9	48.1	50.2	53.9	52.7	60.2
Connecticut	38.0	37.5	38.7	40.3	43.8	46.6	49.4	52.0	53.6	50.0	57.5
Maine	32.9	33.8	35.5	36.0	37.7	36.1	45.0	48.5	52.8	50.0	62.7
Massachusetts	30.4	31.1	33.1	34.4	43.6	49.1	51.2	51.8	60.6	58.0	67.2
New Hampshire	62.0	60.7	61.5	61.0	63.4	61.8	60.4	63.4	63.6	62.8	60.5
Rhode Island	37.9	40.7	39.8	40.0	41.5	41.2	39.5	45.6	47.8	50.4	62.6
Vermont	39.5	37.5	38.2	38.5	41.5	40.8	42.9	40.1	45.2	45.0	50.4
Midwest	29.7	30.1	30.2	30.7	32.1	30.1	33.6	37.5	40.5	41.4	54.6
Delaware	13.8	13.4	13.1	14.1	15.3	16.2	17.3	19.9	20.5	23.9	28.6
DC (Washington)	28.5	28.2	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	24.4	25.1	25.0	25.3	26.3	29.8	32.3	41.2	41.7	42.5	57.7
New Jersey	40.3	40.5	41.0	41.5	44.2	50.3	57.1	56.9	64.7	64.0	75.3
New York	28.8	29.5	29.5	30.5	32.4	35.8	36.6	39.4	44.4	47.7	58.4
Pennsylvania	26.5	26.6	26.5	26.3	25.7	26.1	27.3	33.6	34.7	33.4	51.1
Great Lakes	33.3	33.7	34.1	34.3	36.0	37.0	44.2	46.9	53.2	50.5	53.4
Illinois	34.5	34.8	35.7	36.6	34.4	37.0	41.6	48.9	53.4	51.7	55.5
Indiana	31.9	32.1	32.0	31.3	37.3	37.2	51.2	48.4	56.2	54.9	55.1
Michigan	37.7	38.2	38.5	38.1	40.7	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	27.4	27.9	28.1	29.8	33.7	38.9	43.7	51.7	51.7	48.0	47.8
Wisconsin	34.5	34.7	35.3	32.8	34.0	34.3	44.7	41.7	55.6	51.8	55.9
Plains	32.0	32.2	31.1	31.1	33.3	38.5	45.2	52.9	56.0	54.8	60.0
Iowa	37.8	38.4	39.1	38.7	38.6	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	37.4	38.2	36.9	37.1	38.6	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	30.1	30.8	28.1	27.3	28.0	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	21.8	21.1	21.9	23.1	28.1	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	43.6	43.3	43.3	41.1	42.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	31.7	28.4	24.9	24.5	29.3	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	41.5	41.8	43.6	41.5	43.2	48.8	52.9	56.1	58.4	58.2	61.5
Southeast	24.0	23.6	23.1	24.0	23.4	22.9	24.3	27.0	29.4	27.7	38.0
Alabama	11.4	11.6	11.7	12.2	11.7	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	19.0	18.0	17.9	19.7	21.1	22.8	24.1	26.1	28.3	26.5	30.7
Florida	33.2	32.2	32.0	32.6	30.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	25.3	25.7	24.9	26.6	25.9	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	16.9	17.6	17.6	18.2	18.0	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	16.1	15.1	13.6	14.9	12.5	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	23.7	22.9	22.9	21.7	21.0	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	21.4	21.6	21.5	22.3	23.6	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	23.3	22.9	22.2	24.5	22.9	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	21.5	21.9	21.9	24.2	28.5	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	27.7	28.2	28.0	28.4	28.1	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	17.5	16.7	16.5	17.2	17.7	18.0	20.6	26.7	27.2	25.4	32.7
Southwest	35.1	33.8	31.3	31.7	29.4	28.9	31.6	36.6	37.4	36.6	43.4
Arizona	29.3	28.6	26.7	28.1	31.2	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	11.7	11.5	12.0	12.4	13.5	18.2	20.6	22.5	25.2	23.4	34.2
Oklahoma	20.1	18.2	17.5	17.2	16.1	22.5	27.2	32.9	31.2	30.4	35.7
Texas	41.3	40.0	36.8	37.5	33.7	36.5	39.1	45.4	45.3	46.2	55.5
Rocky Mountain	36.1	35.6	34.6	34.4	35.2	37.5	41.5	46.9	50.1	50.9	73.7
Colorado	35.7	35.1	34.3	33.3	35.3	38.1	40.8	45.8	47.7	50.8	56.6
Idaho	28.4	28.4	27.4	26.8	28.6	32.0	35.3	36.8	48.6	50.2	62.0
Montana	48.3	47.3	45.7	46.2	47.8	47.3	50.6	56.0	56.8	58.3	68.4
Utah	28.9	28.4	27.5	27.9	28.0	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	48.3	44.6	42.7	43.9	39.1	40.7	46.7	54.7	53.4	51.4	54.6
Far West³	27.2	27.5	27.1	27.1	26.1	37.4	42.0	42.4	40.3	38.8	49.2
California	25.7	16.1	25.6	25.6	24.2	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	22.2	21.8	21.9	22.0	29.2	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	44.4	45.3	43.5	43.2	40.6	44.5	49.7	47.5	47.4	42.4	51.7
Washington	28.5	27.8	28.6	27.9	29.0	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	37.6	24.1	23.4	18.6	13.4	57.4	24.5	24.6	22.9	22.0 ⁴	NA
Hawaii	16.3	17.6	17.7	18.0	14.7	17.1	19.1	20.3	16.0	15.8 ⁴	NA

NA— not available.

¹ Includes both state and local property taxes.

² Regional averages are weighted for 1981-87.

³ Far West regional totals do not include Alaska and Hawaii.

⁴ Prior to statehood and excluded from United States total.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 49
Local Property Taxes as a Percentage of Total Local Tax Collections,
by Region and State, Selected Years 1942-87

Region and State	1987	1986	1985	1984	1981	1977	1972	1967	1962	1957	1942
United States	73.7%	74.0%	74.2%	75.0%	76.6%	80.6%	83.7%	86.6%	87.7%	86.7%	92.4%
New England¹	97.9	97.8	98.4	98.6	99.1	98.9	98.6	98.6	98.3	97.6	95.8
Connecticut	98.1	98.2	98.4	98.7	98.8	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.1	99.0	99.2	99.3	99.4	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	96.9	97.2	98.0	98.3	99.2	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	99.3	97.9	98.7	98.6	98.4	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	98.5	98.8	98.8	98.9	99.1	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.0	99.0	99.2	99.3	99.3	98.7	98.0	96.7	96.9	96.3	97.2
Mideast	63.9	65.1	64.9	65.8	68.8	75.0	77.1	84.1	85.5	84.9	92.8
Delaware	83.3	83.4	83.1	83.1	86.5	85.0	82.3	93.3	93.6	94.6	94.8
DC (Washington)	28.5	28.2	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	57.6	59.3	59.4	59.2	60.5	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	97.6	97.6	97.8	98.1	97.8	90.0	92.1	90.7	90.4	89.0	97.2
New York	57.6	59.4	58.8	60.8	63.0	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	66.8	67.2	67.4	65.6	65.4	66.2	70.3	73.8	75.1	74.7	88.0
Great Lakes	80.9	81.8	82.6	83.1	82.9	89.4	91.4	93.8	95.1	93.6	96.2
Illinois	73.4	74.6	75.4	76.7	74.0	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	92.8	93.2	94.4	94.6	96.1	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	91.9	91.9	91.9	92.3	93.2	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	67.7	69.0	70.9	71.7	72.3	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.2	98.4	98.4	98.4	98.5	98.7	98.9	98.4	98.2	97.0	96.3
Plains	83.3	83.4	83.6	84.4	85.5	91.0	93.1	94.5	93.6	93.3	95.3
Iowa	97.9	98.1	98.0	98.1	98.1	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	82.8	84.5	85.2	87.1	91.4	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.5	95.5	95.4	95.6	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	56.8	55.0	56.0	57.8	62.5	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	89.9	90.4	89.2	89.2	89.5	93.1	93.5	93.7	92.3	91.6	94.6
North Dakota	95.0	95.9	96.6	96.3	96.7	96.4	96.1	96.6	96.5	96.9	98.2
South Dakota	81.6	83.6	84.2	86.4	87.8	90.5	93.4	94.9	93.1	92.6	97.2
Southeast	68.8	68.8	68.8	70.4	70.7	75.1	78.0	81.0	83.5	82.7	87.3
Alabama	35.8	36.4	38.2	40.7	40.1	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	79.2	74.7	75.4	80.3	89.0	90.9	91.7	93.2	92.4	88.0	89.9
Florida	79.5	79.8	81.0	83.1	81.9	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	66.7	68.8	68.9	71.4	72.5	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	51.6	52.5	53.0	55.0	55.9	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	43.3	42.2	40.1	40.0	39.3	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	93.9	94.1	93.6	94.2	94.0	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	71.4	74.4	74.6	78.9	81.6	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	91.8	91.3	91.4	92.1	91.8	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	60.1	59.5	59.5	61.5	67.4	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	69.5	69.3	69.0	69.1	68.5	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	80.7	80.5	81.2	81.0	79.6	81.9	85.2	89.6	88.7	86.7	93.2
Southwest	79.6	79.0	78.5	78.7	79.7	79.6	84.0	86.2	88.4	88.6	94.2
Arizona	76.1	75.5	73.4	73.6	75.9	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	58.3	55.7	56.8	60.9	72.2	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	60.9	60.2	58.5	56.8	59.9	69.8	79.9	90.7	95.1	95.0	97.4
Texas	83.1	82.7	82.9	83.5	83.6	85.8	87.0	93.8	92.9	91.4	95.5
Rocky Mountain	77.4	76.9	76.2	76.6	78.1	88.5	92.0	93.3	93.4	93.9	95.7
Colorado	69.1	67.5	66.7	66.4	68.7	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	96.3	96.2	95.9	95.8	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	95.6	95.7	95.6	95.6	97.3	96.1	95.1	95.1	94.4	93.3	98.4
Utah	78.1	77.6	76.2	77.3	77.3	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	90.1	91.0	90.6	91.8	86.8	91.8	97.4	92.9	93.9	92.6	93.6
Far West²	70.3	69.2	69.4	70.1	71.0	78.6	84.0	87.8	85.9	85.5	91.6
California	68.8	67.7	67.7	68.5	69.7	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	64.6	64.8	64.1	64.4	63.8	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.3	90.3	90.5	90.8	90.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	63.2	61.4	62.3	63.4	61.7	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	87.2	86.1	87.0	80.7	79.3	78.7	69.5	76.2	74.8	68.8³	NA
Hawaii	82.5	82.3	81.5	81.5	77.0	80.0	78.1	75.9	67.0	70.6³	NA

NA—not available.

¹ Regional averages are weighted for 1981-87.

² Far West regional totals do not include Alaska and Hawaii.

³ Prior to statehood and excluded from United States total.

Source: Computations based on U.S. ACIR Government Finance Diskettes for FY87. For prior years see U.S. Department of Commerce, Bureau of the Census, *Government Finances in Yearly*. See also U.S. ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 50
A Comparison of State Lottery Revenues, Fiscal Years 1980-87
(in millions, unless otherwise indicated)

State	Started	Gross Revenue								Prizes							
		1980	1981	1982	1983	1984	1985	1986	1987	1980	1981	1982	1983	1984	1985	1986	1987
U.S. Total		\$2,107.4	\$2,713.0	\$3,532.1	\$4,761.7	\$6,237.0	\$8,081.4	\$11,054.5	\$11,468.0	\$919.8	\$1,420.6	\$1,842.3	\$2,480.8	\$3,268.2	\$4,213.1	\$5,807.4	\$6,015.9
Arizona	7/81	NA	NA	\$114.1	\$74.9	\$59.3	72.9	113.6	133.5	NA	NA	\$51.4	\$36.4	\$26.0	33.5	55.1	63.6
California	10/85	NA	NA	NA	NA	NA	NA	1,675.7	1,329.0	NA	NA	NA	NA	NA	888.5	642.4	
Colorado	1/83	NA	NA	NA	128.7	110.5	98.9	102.4	106.5	NA	NA	NA	70.5	60.3	57.1	61.7	57.2
Connecticut	2/72	129.9	141.8	159.7	178.0	240.7	326.0	406.6	463.8	65.3	78.0	87.9	93.8	132.4	177.7	217.8	251.1
Delaware	10/75	15.9	19.1	23.5	27.6	30.3	35.5	37.7	42.3	8.1	10.1	13.3	15.6	15.4	19.4	19.7	23.9
Florida	1/88	Lottery not in operation prior to FY 1988															
Illinois	7/74	91.0	197.5	310.5	461.5	826.5	1,123.4	1,199.9	1,221.6	45.8	100.5	158.0	231.4	430.2	586.4	631.7	647.2
Iowa	8/85	NA	NA	NA	NA	NA	NA	77.2	88.6	NA	NA	NA	NA	NA	NA	39.3	47.3
Kansas	11/87	Lottery not in operation prior to FY 1988															
Maine	6/74	6.0	5.7	9.7	13.1	16.0	14.2	36.2	54.3	2.8	3.1	4.7	6.4	7.8	7.9	20.1	30.3
Maryland	5/73	372.3	366.4	434.1	444.0	515.4	653.7	689.5	721.9	174.3	182.7	211.0	227.4	276.9	363.3	337.3	364.4
Massachusetts	3/72	192.5	184.8	210.0	261.9	331.0	648.5	910.9	1,069.9	90.5	104.2	121.2	155.0	197.0	375.0	538.4	639.5
Michigan	11/72	487.9	463.6	483.1	512.8	544.2	825.4	931.0	937.0	241.0	253.2	270.2	269.5	289.0	426.5	481.2	494.6
Missouri	1/86	NA	NA	NA	NA	NA	NA	196.5	164.4	NA	NA	NA	NA	NA	NA	96.2	78.6
Montana	6/87	Lottery not in operation prior to FY 1988															
New Hampshire	3/64	9.0	11.2	13.3	14.5	17.1	15.1	33.8	58.6	3.4	5.5	5.9	6.7	8.0	7.3	16.6	28.3
New Jersey	1/70	331.9	396.2	480.8	654.3	800.4	874.3	937.1	1,057.4	173.8	208.1	258.4	340.3	419.2	451.3	485.4	547.0
New York	6/67	182.8	219.4	386.9	578.5	797.6	1,168.5	1,204.7	1,330.5	72.8	101.3	191.0	284.6	392.0	560.6	598.6	674.6
Ohio	8/74	57.2	280.2	345.3	377.8	572.0	807.4	888.3	1,009.4	10.3	150.2	174.6	204.1	290.7	425.5	463.4	573.3
Oregon	4/85	NA	NA	NA	NA	NA	NA	83.1	95.5	NA	NA	NA	NA	NA	NA	45.7	51.0
Pennsylvania	3/72	194.7	393.6	523.8	825.0	1,152.8	1,208.0	1,234.2	1,248.7	15.7	205.5	274.1	439.9	607.1	604.4	662.0	642.7
Rhode Island	5/74	33.4	31.2	33.8	38.5	46.6	46.0	50.0	51.4	14.7	17.0	18.7	22.0	26.7	25.9	26.8	27.9
South Dakota	9/87	Lottery not in operation prior to FY 1988															
Vermont	2/78	2.9	2.3	3.5	3.8	4.5	4.9	11.8	24.0	1.3	1.2	1.9	2.1	2.4	2.6	6.2	13.1
Virginia		Start-up date: Summer 1988															
Washington	11/82	NA	NA	NA	166.8	171.7	158.6	181.5	193.9	NA	NA	NA	75.1	87.0	88.7	89.6	88.0
West Virginia	1/86	NA	NA	NA	NA	NA	NA	53.0	66.6	NA	NA	NA	NA	NA	NA	26.2	30.0
Wisconsin		Start-up date: Summer 1988															
DC (Washington) ¹	8/82	NA	NA	NA	50.7	80.5	105.5	112.3	112.3	NA	NA	NA	26.9	42.5	57.9	59.1	59.1

(continued on next page)

Table 50 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-87
 (in millions, unless otherwise indicated)

State	Started	Administration								Net Proceeds							
		1980	1981	1982	1983	1984	1985	1986	1987	1980	1981	1982	1983	1984	1985	1986	1987
U.S. Total		\$130.3	\$132.5	\$163.5	\$255.1	\$284.2	\$357.1	\$556.5	\$652.0	\$1,057.4	\$1,159.9	\$1,526.1	\$2,026.2	\$2,684.5	\$3,511.2	\$4,690.6	\$4,801.1
Arizona		NA	NA	\$16.8	\$15.4	\$13.3	16.7	16.3	18.4	NA	NA	\$45.9	\$23.1	\$20.0	22.8	42.2	51.5
California		NA	NA	NA	NA	NA	NA	101.6	121.2	NA	NA	NA	NA	NA	NA	685.6	565.4
Colorado		NA	NA	NA	11.2	12.5	12.9	14.7	15.2	NA	NA	NA	47.0	37.7	28.9	26.1	34.1
Connecticut		\$3.9	\$8.3	9.3	10.4	11.2	20.3	23.2	25.5	\$60.8	\$55.5	62.5	73.8	97.0	128.0	165.6	187.2
Delaware		1.5	1.4	1.7	2.0	2.0	2.2	2.4	2.6	6.3	7.7	8.5	10.0	13.0	13.9	15.5	15.8
Florida							Lottery not in operation prior to FY 1988										
Illinois		9.5	10.0	10.9	15.2	18.3	22.6	23.0	33.8	35.8	87.0	141.5	214.9	378.0	514.4	545.1	540.6
Iowa		NA	NA	NA	NA	NA	NA	11.6	13.9	NA	NA	NA	NA	NA	NA	26.3	27.5
Kansas							Lottery not in operation prior to FY 1988										
Maine		2.5	1.5	2.5	2.9	3.5	1.9	2.4	3.5	0.7	1.1	2.4	3.8	4.6	4.4	13.7	20.5
Maryland		12.6	12.4	14.8	18.4	21.6	26.7	28.8	20.3	185.4	171.4	208.3	198.2	216.9	263.7	323.4	337.2
Massachusetts		9.4	15.7	19.4	22.6	27.5	35.3	54.0	66.4	92.5	64.8	69.4	84.3	106.5	238.3	318.4	364.0
Michigan		10.9	13.6	14.6	28.6	25.4	39.8	46.6	51.2	236.0	196.8	198.3	214.7	229.7	359.1	403.2	391.3
Missouri		NA	NA	NA	NA	NA	NA	20.3	24.5	NA	NA	NA	NA	NA	NA	80.0	61.4
Montana							Lottery not in operation prior to FY 1988										
New Hampshire		1.9	1.8	2.1	2.2	3.5	3.6	7.0	9.6	3.7	3.9	5.3	5.7	5.5	4.2	10.2	20.7
New Jersey		15.7	6.7	7.4	18.6	25.0	34.8	35.7	40.1	142.4	181.4	214.9	295.4	356.1	388.2	416.1	470.3
New York		26.7	21.0	16.8	25.2	24.8	35.9	38.9	41.7	83.3	97.0	179.0	268.8	380.8	572.0	567.2	614.1
Ohio		11.2	17.8	21.1	27.2	36.8	45.5	44.1	64.9	35.7	112.2	149.6	146.5	244.6	336.4	380.9	371.2
Oregon		NA	NA	NA	NA	NA	NA	16.1	17.7	NA	NA	NA	NA	NA	NA	21.3	26.8
Pennsylvania		21.0	19.3	23.1	30.3	31.0	32.4	33.0	38.2	158.0	168.8	226.7	354.8	514.8	571.2	539.2	567.8
Rhode Island		2.1	2.4	2.3	2.1	2.5	2.3	2.5	2.6	16.6	11.8	12.8	14.4	17.4	17.8	20.7	20.9
South Dakota							Lottery not in operation prior to FY 1988										
Vermont		1.4	0.6	0.7	0.7	0.9	1.4	2.9	4.4	0.2	0.5	1.0	1.1	1.2	0.9	2.7	6.6
Virginia							Start-up date: Summer 1988										
Washington		NA	NA	NA	22.1	24.0	22.8	26.9	26.7	NA	NA	NA	69.7	60.7	47.1	65.0	79.2
West Virginia		NA	NA	NA	NA	NA	NA	4.6	9.6	NA	NA	NA	NA	NA	NA	22.1	27.0
Wisconsin							Start-up date: Summer 1988										
DC (Washington) ¹		NA	NA	NA	11.2	11.2	11.9	11.8	11.8	NA	NA	NA	12.6	26.8	36.1	41.4	41.4

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Table 50 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-87

State	Annual Percent Increase in Gross Revenue						Net Proceeds as a Percent of Total State Own Source General Revenue						Annual Bet Per Capita						Where the Revenues Go
	82	83	84	85	86	87	82	83	84	85	86	87	82	83	84	85	86	87	
Arizona	NA	-34.4%	20.8%	22.9%	55.9%	17.5%	1.9%	0.9%	0.6%	0.6%	1.1%	1.2%	\$39	\$25	\$19	\$23	\$34	\$39	Transportation
California	NA	NA	NA	NA	NA	20.7	NA	NA	NA	NA	1.8	1.3	NA	NA	NA	NA	62	48	Education
Colorado	NA	NA	-14.1	-10.5	3.5	4.0	NA	1.9	1.3	0.9	0.8	0.9	NA	41	35	31	31	32	Parks and Recreation Capital Construction
Connecticut	12.6%	11.5	35.2	35.5	24.7	14.1	2.1	2.2	2.4	2.8	3.2	3.3	51	56	76	103	128	144	General Fund
Delaware	23.0	17.4	9.8	17.0	6.1	12.2	1.0	1.1	1.2	1.1	1.2	1.1	39	46	50	57	60	66	General Fund
Florida																			Education
Illinois	57.2	48.6	79.1	35.9	6.8	1.8	1.0	2.4	3.5	4.5	4.5	4.1	27	40	72	97	104	106	Education
Iowa	NA	NA	NA	NA	NA	14.8	NA	NA	NA	NA	0.8	0.8	NA	NA	NA	NA	27	31	Economic Development
Kansas																			Economic Development
Maine	70.7	35.1	22.1	-11.2	155.5	50.0	0.3	0.4	0.4	0.3	1.0	1.2	9	11	14	12	31	46	General Fund
Maryland	18.6	2.8	16.1	26.8	5.5	4.7	4.9	4.3	4.2	4.7	5.3	5.1	102	103	119	149	154	159	General Fund
Massachusetts	13.6	24.7	26.4	95.9	40.5	17.5	1.2	1.3	1.5	3.0	3.3	3.5	37	45	57	111	156	183	Local Government
Michigan	4.2	6.1	6.1	51.7	12.8	0.6	2.4	2.4	2.1	3.2	3.3	3.0	53	57	60	91	102	102	Education
Missouri	NA	NA	NA	NA	NA	-16.3	NA	NA	NA	NA	1.7	1.2	NA	NA	NA	NA	39	32	General Fund
Montana																			Local Schools
New Hampshire	18.4	0.9	17.9	-11.3	123.3	73.4	1.0	1.0	0.8	0.6	1.2	2.0	15	15	17	15	33	55	Education
New Jersey	21.3	36.1	22.3	9.2	7.2	12.8	3.0	3.7	3.8	3.7	3.6	3.6	65	88	107	116	123	138	Education, Institutions
New York	76.4	14.5	37.9	46.5	3.1	10.4	1.0	1.4	1.7	2.3	2.1	2.1	22	33	45	66	68	75	Education
Ohio	23.2	9.4	51.4	41.2	10.0	13.6	2.0	1.7	2.4	3.0	3.2	2.9	32	35	53	75	83	94	Education
Oregon	NA	NA	NA	NA	NA	14.9	NA	NA	NA	NA	0.7	0.8	NA	NA	NA	NA	31	35	Economic Development
Pennsylvania	33.1	57.5	39.7	4.8	2.2	1.2	2.4	3.5	4.4	4.6	4.1	4.0	44	69	97	102	104	105	Senior Citizen Programs
Rhode Island	8.3	13.9	21.0	-1.4	8.7	2.8	1.2	1.2	1.4	1.3	1.4	1.3	35	40	48	47	51	52	General Fund
South Dakota																			General Fund
Vermont	52.7	8.6	18.4	9.7	138.9	103.4	0.2	0.2	0.2	0.1	0.4	0.8	7	7	8	9	22	44	General Fund
Virginia																			
Washington	NA	NA	2.9	-7.6	14.4	6.8	NA	1.4	1.1	0.9	1.0	1.2	NA	39	39	36	41	43	General Fund
West Virginia	NA	NA	NA	NA	NA	25.7	NA	NA	NA	NA	1.0	1.2	NA	NA	NA	NA	28	35	General Fund
Wisconsin																			
DC (Washington) ¹	NA	NA	58.8	31.1	6.4	NA	NA	NA	1.6	1.9	2.0	2.0	NA	NA	129	168	179	179	General Fund

NA—Not Applicable.

¹U.S. total excludes the District of Columbia.

Source: ACIR staff compilations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in [year]* (table 35 in the 1986 edition), and unpublished information compiled by the National Conference of State Legislatures.

State-by-State Expenditures on a Census Basis

Table 51
State and Local Government General Expenditure, FY87
(in millions of current dollars)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$656,063.6	\$2,455.4	\$653,608.3	\$156,781.7	\$60,240.3	\$80,089.7	\$56,971.4	\$52,199.3	\$24,684.5	\$222,641.4
New England	36,616.7	139.1	36,477.6	8,257.1	2,351.0	5,633.0	2,007.7	2,699.2	1,246.5	13,483.2
Connecticut	9,393.6	—	9,393.6	2,186.6	507.8	1,186.6	663.1	814.5	340.9	3,694.0
Maine	2,946.6	8.9	2,937.6	737.8	242.4	507.2	138.6	286.2	73.7	951.7
Massachusetts	17,638.2	112.8	17,525.5	3,718.1	1,031.7	2,986.9	1,628.6	973.1	620.8	6,566.2
New Hampshire	2,365.1	—	2,365.1	638.0	188.9	270.5	129.6	276.0	82.9	779.1
Rhode Island	2,759.1	9.8	2,749.3	587.4	201.7	491.9	194.0	163.5	94.3	1,016.4
Vermont	1,514.2	7.6	1,506.6	389.2	178.4	189.8	53.8	185.9	33.8	475.7
Midwest	138,932.9	417.9	138,514.9	32,469.1	8,532.2	20,638.2	10,832.7	9,679.9	5,400.5	50,882.4
Delaware	1,926.0	0.7	1,925.3	425.7	256.8	139.1	94.9	175.6	64.6	768.6
DC (Washington)	3,211.3	—	3,211.3	481.2	85.8	558.1	301.9	116.4	231.7	1,436.3
Maryland	12,527.5	0.1	12,527.4	2,858.9	1,199.5	1,405.3	513.7	1,169.6	513.3	4,867.1
New Jersey	23,312.9	32.3	23,280.6	5,799.6	1,589.6	2,688.6	1,339.4	1,826.0	956.2	9,081.2
New York	69,832.6	312.1	69,520.5	15,343.4	3,844.1	11,422.5	7,038.1	3,811.6	2,820.3	25,240.5
Pennsylvania	28,122.7	72.8	28,049.8	7,560.3	1,556.4	4,424.7	1,544.7	2,580.7	894.3	9,488.7
Great Lakes	107,879.5	169.2	107,710.3	26,830.1	11,409.2	16,122.9	8,682.3	8,303.8	4,015.2	32,346.8
Illinois	29,170.6	0.7	29,169.9	6,778.7	2,638.4	3,904.5	1,823.6	2,548.7	1,285.1	10,190.8
Indiana	11,971.6	15.1	11,956.5	3,178.2	1,582.3	1,410.4	1,175.8	975.0	319.1	3,315.7
Michigan	26,730.7	68.6	26,662.1	6,749.9	2,965.9	4,247.0	2,641.4	1,628.2	977.5	7,452.2
Ohio	26,255.4	—	26,255.4	6,785.7	2,627.6	4,219.6	2,215.3	1,900.2	938.7	7,568.4
Wisconsin	13,751.2	84.8	13,666.5	3,337.6	1,594.9	2,341.5	826.2	1,251.8	494.9	3,819.7
Plains	45,498.5	20.1	45,478.4	11,070.8	5,209.2	5,336.1	4,039.0	4,895.2	1,332.6	13,515.7
Iowa	7,135.5	9.3	7,126.2	1,658.8	1,051.8	857.0	709.4	891.6	196.9	1,760.6
Kansas	6,169.7	0.2	6,169.5	1,577.1	751.2	529.5	493.5	776.1	182.9	1,859.2
Minnesota	13,930.2	—	13,930.2	3,187.4	1,424.2	2,035.7	1,097.7	1,337.9	353.7	4,493.7
Missouri	10,562.1	9.2	10,552.8	2,779.2	1,136.8	1,108.2	1,119.0	964.7	414.1	3,030.9
Nebraska	3,951.2	1.3	3,949.9	1,027.9	495.9	414.9	422.2	452.8	105.1	1,031.2
North Dakota	1,946.3	—	1,946.3	439.1	262.6	236.2	111.3	226.0	35.8	635.3
South Dakota	1,803.6	<	1,803.5	401.3	166.7	154.6	86.0	246.1	44.1	704.8
Southeast	129,472.6	0.3	129,472.3	31,580.6	12,470.9	11,884.3	15,158.8	11,480.4	4,697.2	42,200.1
Alabama	8,472.8	—	8,472.8	1,718.6	1,056.1	641.8	1,326.4	711.1	261.5	2,757.3
Arkansas	4,553.2	0.1	4,553.0	1,275.2	479.5	543.2	413.6	510.6	122.5	1,208.4
Florida	28,270.5	—	28,270.5	6,892.5	1,622.4	2,058.7	2,911.3	2,103.8	1,486.0	11,195.7
Georgia	14,912.2	—	14,912.2	3,874.2	1,181.3	1,302.9	2,688.9	1,235.5	468.9	4,160.4
Kentucky	7,775.6	—	7,775.6	1,650.3	829.3	1,006.2	484.3	926.5	220.5	2,658.4
Louisiana	11,013.4	<	11,013.4	2,299.1	928.9	1,053.4	1,307.0	1,015.9	417.6	3,991.6
Mississippi	5,319.4	0.2	5,319.2	1,245.0	592.4	556.3	850.2	552.0	142.2	1,381.2
North Carolina	13,324.9	—	13,324.9	3,669.0	1,892.1	1,263.2	1,301.7	1,035.6	464.1	3,699.2
South Carolina	7,263.6	—	7,263.6	1,944.4	915.6	620.8	1,008.8	457.9	216.5	2,099.7
Tennessee	10,086.8	—	10,086.8	2,098.3	1,013.9	1,215.6	1,289.1	930.4	310.4	3,229.1
Virginia	14,166.9	—	14,166.9	3,740.7	1,602.2	1,110.9	1,303.2	1,494.4	505.4	4,410.0
West Virginia	4,313.3	—	4,313.3	1,173.3	357.0	511.2	274.2	506.8	81.8	1,409.0

Southwest	59,799.4	2.0	59,797.3	16,463.0	6,683.5	4,567.1	4,571.1	6,407.6	2,173.0	18,932.1
Arizona	9,491.6	1.3	9,490.4	2,363.0	1,154.6	726.1	426.7	1,230.8	434.9	3,154.2
New Mexico	4,041.1	—	4,041.1	1,016.3	445.8	329.0	303.9	477.5	142.9	1,325.8
Oklahoma	7,249.9	0.8	7,249.1	1,907.6	766.2	847.2	682.4	659.7	216.6	2,169.5
Texas	39,016.7	—	39,016.7	11,176.1	4,316.9	2,664.8	3,158.1	4,039.5	1,378.7	12,282.6
Rocky Mountain	20,200.6	2.6	20,198.0	5,195.1	2,256.5	1,846.6	1,547.2	2,060.3	712.0	6,580.4
Colorado	9,345.4	0.2	9,345.3	2,395.9	957.1	923.2	681.3	819.8	385.6	3,182.3
Idaho	2,078.9	0.8	2,078.0	500.1	282.0	169.9	194.6	250.7	71.6	609.1
Montana	2,331.8	0.9	2,330.9	636.9	184.5	247.3	119.7	307.0	56.3	779.3
Utah	4,276.6	0.5	4,276.2	1,083.1	636.4	392.6	292.9	360.5	138.2	1,372.4
Wyoming	2,167.9	0.3	2,167.6	579.1	196.5	113.7	258.6	322.2	60.3	637.3
Far West¹	109,357.4	1,691.0	107,666.4	23,441.5	10,729.8	13,461.6	9,003.8	5,941.5	4,806.4	40,281.8
California	86,248.8	1,667.3	84,581.5	17,778.0	8,354.1	11,292.3	7,441.2	3,904.5	4,008.7	31,802.8
Nevada	2,832.0	2.6	2,829.4	582.4	198.8	163.4	193.8	280.7	135.8	1,274.6
Oregon	7,653.4	—	7,653.4	1,992.9	828.4	579.3	479.7	625.5	258.8	2,888.7
Washington	12,623.2	21.1	12,602.1	3,088.3	1,348.6	1,426.6	889.2	1,130.7	403.0	4,315.7
Alaska	5,236.1	9.4	5,226.7	959.8	226.2	291.2	128.4	583.6	111.0	2,926.4
Hawaii	3,070.0	3.7	3,066.3	514.5	291.9	308.8	200.6	147.9	110.1	1,492.6

— represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 52
 Percentage Distribution of State and Local Government General Expenditure, FY87

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$656,063.6	0.4%	99.6%	23.9%	9.2%	12.2%	8.7%	8.0%	3.8%	33.9%
New England	36,616.7	0.4	99.6	22.6	6.4	15.4	7.7	7.4	3.4	36.8
Connecticut	9,393.6	—	100.0	23.3	5.4	12.6	7.1	8.7	3.6	39.3
Maine	2,946.6	0.3	99.7	25.0	8.2	17.2	4.7	9.7	2.5	32.3
Massachusetts	17,638.2	0.6	99.4	21.1	5.8	16.9	9.2	5.5	3.5	37.2
New Hampshire	2,365.1	—	100.0	27.0	8.0	11.4	5.5	11.7	3.5	32.9
Rhode Island	2,759.1	0.4	99.6	21.3	7.3	17.8	7.0	5.9	3.4	36.8
Vermont	1,514.1	0.5	99.5	25.7	11.8	12.5	3.6	12.3	2.2	31.4
Midwest	138,932.9	0.3	99.7	23.4	6.1	14.9	7.8	7.0	3.9	36.6
Delaware	1,926.0	<	100.0	22.1	13.3	7.2	4.9	9.1	3.4	39.9
DC (Washington)	3,211.3	—	100.0	15.0	2.7	17.4	9.4	3.6	7.2	44.7
Maryland	12,527.5	<	100.0	22.8	9.6	11.2	4.1	9.3	4.1	38.9
New Jersey	23,312.9	0.1	99.9	24.9	6.8	11.5	5.7	7.8	4.1	39.0
New York	69,832.6	0.4	99.6	22.0	5.5	16.4	10.1	5.5	4.0	36.1
Pennsylvania	28,122.7	0.3	99.7	26.9	5.5	15.7	5.5	9.2	3.2	33.7
Great Lakes	107,879.5	0.2	99.8	24.9	10.6	14.9	8.0	7.7	3.7	30.0
Illinois	29,170.6	<	100.0	23.2	9.0	13.4	6.3	8.7	4.4	34.9
Indiana	11,971.6	0.1	99.9	26.5	13.2	11.8	9.8	8.1	2.7	27.7
Michigan	26,730.7	0.3	99.7	25.3	11.1	15.9	9.9	6.1	3.7	27.9
Ohio	26,255.4	—	100.0	25.8	10.0	16.1	8.4	7.2	3.6	28.8
Wisconsin	13,751.2	0.6	99.4	24.3	11.6	17.0	6.0	9.1	3.6	27.8
Plains	45,498.5	<	100.0	24.3	11.6	11.7	8.9	10.8	2.9	29.7
Iowa	7,135.5	0.1	99.9	23.2	14.7	12.0	9.9	12.5	2.8	24.7
Kansas	6,169.7	<	100.0	25.6	12.2	8.6	8.0	12.6	3.0	30.1
Minnesota	13,930.2	—	100.0	22.9	10.2	14.6	7.9	9.6	2.5	32.3
Missouri	10,562.1	0.1	99.9	26.3	10.8	10.5	10.6	9.1	3.9	28.7
Nebraska	3,951.2	<	100.0	26.0	12.5	10.5	10.7	11.5	2.7	26.1
North Dakota	1,946.3	—	100.0	22.6	13.5	12.1	5.7	11.6	1.8	32.6
South Dakota	1,803.6	<	100.0	22.3	9.2	8.6	4.8	13.6	2.4	39.1
Southeast	129,472.6	<	100.0	24.4	9.6	9.2	11.7	8.9	3.6	32.6
Alabama	8,472.8	—	100.0	20.3	12.5	7.6	15.7	8.4	3.1	32.5
Arkansas	4,553.2	<	100.0	28.0	10.5	11.9	9.1	11.2	2.7	26.5
Florida	28,270.5	—	100.0	24.4	5.7	7.3	10.3	7.4	5.3	39.6
Georgia	14,912.2	—	100.0	26.0	7.9	8.7	18.0	8.3	3.1	27.9
Kentucky	7,775.6	—	100.0	21.2	10.7	12.9	6.2	11.9	2.8	34.2
Louisiana	11,013.4	<	100.0	20.9	8.4	9.6	11.9	9.2	3.8	36.2
Mississippi	5,319.4	<	100.0	23.4	11.1	10.5	16.0	10.4	2.7	26.0
North Carolina	13,324.9	—	100.0	27.5	14.2	9.5	9.8	7.8	3.5	27.8
South Carolina	7,263.6	—	100.0	26.8	12.6	8.5	13.9	6.3	3.0	28.9
Tennessee	10,086.8	—	100.0	20.8	10.1	12.1	12.8	9.2	3.1	32.0
Virginia	14,166.9	—	100.0	26.4	11.3	7.8	9.2	10.5	3.6	31.1
West Virginia	4,313.3	—	100.0	27.2	8.3	11.9	6.4	11.7	1.9	32.7

Southwest	59,799.4	<	100.0	27.5	11.2	7.6	7.6	10.7	3.6	31.7
Arizona	9,491.6	<	100.0	24.9	12.2	7.7	4.5	13.0	4.6	33.2
New Mexico	4,041.1	-	100.0	25.1	11.0	8.1	7.5	11.8	3.5	32.8
Oklahoma	7,249.9	<	100.0	26.3	10.6	11.7	9.4	9.1	3.0	29.9
Texas	39,016.7	-	100.0	28.6	11.1	6.8	8.1	10.4	3.5	31.5
Rocky Mountain	20,200.6	<	100.0	25.7	11.2	9.1	7.7	10.2	3.5	32.6
Colorado	9,345.4	<	100.0	25.6	10.2	9.9	7.3	8.8	4.1	34.1
Idaho	2,078.9	<	100.0	24.1	13.6	8.2	9.4	12.1	3.4	29.3
Montana	2,331.8	<	100.0	27.3	7.9	10.6	5.1	13.2	2.4	33.4
Utah	4,276.6	<	100.0	25.3	14.9	9.2	6.8	8.4	3.2	32.1
Wyoming	2,167.9	<	100.0	26.7	9.1	5.2	11.9	14.9	2.8	29.4
Far West¹	109,357.4	1.5	98.5	21.4	9.8	12.3	8.2	5.4	4.4	36.8
California	86,248.8	1.9	98.1	20.6	9.7	13.1	8.6	4.5	4.6	36.9
Nevada	2,832.0	0.1	99.9	20.6	7.0	5.8	6.8	9.9	4.8	45.0
Oregon	7,653.4	-	100.0	26.0	10.8	7.6	6.3	8.2	3.4	37.7
Washington	12,623.2	0.2	99.8	24.5	10.7	11.3	7.0	9.0	3.2	34.2
Alaska	5,236.1	0.2	99.8	18.3	4.3	5.6	2.5	11.1	2.1	55.9
Hawaii	3,070.0	<	99.9	16.8	9.5	10.1	6.5	4.8	3.6	48.6

- represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 53
Per Capita State and Local Government General Expenditure, FY87
 (in current dollars)

Region and State	Total	Intergovernmental	Direct								July 1, 1987 Population (in thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$2,695	\$10	\$2,685	\$644	\$247	\$329	\$234	\$214	\$101	\$915	243,399
New England	2,851	11	2,840	643	183	439	219	210	97	1,050	12,844
Connecticut	2,925	—	2,925	681	158	370	207	254	106	1,150	3,211
Maine	2,482	8	2,475	622	204	427	117	241	62	802	1,187
Massachusetts	3,013	19	2,993	635	176	510	278	166	106	1,121	5,855
New Hampshire	2,238	—	2,238	604	179	256	123	261	78	737	1,057
Rhode Island	2,798	10	2,788	596	205	499	197	166	96	1,031	986
Vermont	2,763	14	2,749	710	326	346	98	339	62	868	548
Midwest	3,214	10	3,204	751	197	477	251	224	127	1,177	43,234
Delaware	2,991	1	2,990	661	399	216	147	273	100	1,194	644
DC (Washington)	5,163	—	5,163	774	138	897	485	187	373	2,309	622
Maryland	2,762	<	2,762	630	264	310	113	258	113	1,073	4,535
New Jersey	3,039	4	3,034	756	207	350	175	238	125	1,184	7,672
New York	3,918	18	3,900	861	216	641	395	214	158	1,416	17,825
Pennsylvania	2,356	6	2,350	633	130	371	129	216	75	795	11,936
Great Lakes	2,574	4	2,570	640	272	385	207	198	96	772	41,994
Illinois	2,519	<	2,519	585	228	337	157	220	111	880	11,582
Indiana	2,164	3	2,162	575	286	255	213	176	58	599	5,531
Michigan	2,906	7	2,898	734	322	462	287	177	106	810	9,200
Ohio	2,435	—	2,435	629	244	391	205	176	87	702	10,784
Wisconsin	2,861	18	2,843	694	332	487	172	260	103	795	4,807
Plains	2,580	1	2,579	628	300	303	229	278	76	766	17,634
Iowa	2,518	3	2,515	585	371	302	250	315	69	621	2,834
Kansas	2,492	<	2,492	637	303	214	199	313	74	751	2,476
Minnesota	3,281	—	3,281	751	335	479	259	315	83	1,058	4,246
Missouri	2,070	2	2,068	545	223	217	219	189	81	594	5,103
Nebraska	2,479	1	2,478	645	311	260	265	284	66	647	1,594
North Dakota	2,896	—	2,896	653	391	351	166	336	53	945	672
South Dakota	2,544	—	2,544	566	235	218	121	347	62	994	709
Southeast	2,231	<	2,231	544	215	205	261	198	81	727	58,023
Alabama	2,075	—	2,075	421	259	157	325	174	64	675	4,083
Arkansas	1,907	<	1,907	534	201	227	173	214	51	506	2,388
Florida	2,351	—	2,351	573	135	171	242	175	124	931	12,023
Georgia	2,397	—	2,397	623	190	209	432	199	75	669	6,222
Kentucky	2,086	—	2,086	443	223	270	130	249	59	713	3,727
Louisiana	2,469	<	2,469	515	208	236	293	228	94	895	4,461
Mississippi	2,026	<	2,026	474	226	212	324	210	54	526	2,625
North Carolina	2,078	—	2,078	572	295	197	203	161	72	577	6,413
South Carolina	2,121	—	2,121	568	267	181	295	134	63	613	3,425
Tennessee	2,078	—	2,078	432	209	250	266	192	64	665	4,855
Virginia	2,400	—	2,400	634	271	188	221	253	86	747	5,904
West Virginia	2,274	—	2,274	618	188	269	145	267	43	743	1,897

Southwest	2,397	<	2,397	660	268	183	183	257	87	759	24,947
Arizona	2,803	<	2,803	698	341	214	126	364	128	932	3,386
New Mexico	2,694	-	2,694	678	297	219	203	318	95	884	1,500
Oklahoma	2,216	<	2,215	583	234	259	209	202	66	663	3,272
Texas	2,324	-	2,324	666	257	159	188	241	82	732	16,789
Rocky Mountain	2,777	-	2,777	714	310	254	213	283	98	905	7,273
Colorado	2,835	<	2,835	727	290	280	207	249	117	966	3,296
Idaho	2,083	1	2,082	501	283	170	195	251	72	610	998
Montana	2,882	1	2,881	787	228	306	148	380	70	963	809
Utah	2,546	-	2,545	645	379	234	174	215	82	817	1,680
Wyoming	4,424	1	4,424	1,182	401	232	528	658	123	1,301	490
Far West¹	3,043	47	2,996	652	299	375	251	165	134	1,121	35,932
California	3,118	60	3,058	643	302	408	269	141	145	1,150	27,663
Nevada	2,812	3	2,810	578	197	162	192	279	135	1,266	1,007
Oregon	2,810	-	2,810	732	304	213	176	230	95	1,060	2,724
Washington	2,782	5	2,777	681	297	314	196	249	89	951	4,538
Alaska	9,973	18	9,956	1,828	431	555	245	1,112	211	5,574	525
Hawaii	2,835	3	2,831	475	269	285	185	137	102	1,378	1,083

- represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 54
State and Local Government General Expenditure
as a Percentage of State Personal Income, FY87

Region and State	Total	Intergovernmental	Direct								Personal Income Calendar Year 1986
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	18.6%	0.1%	18.5%	4.4%	1.7%	2.3%	1.6%	1.5%	0.7%	6.3%	\$3,529,521
New England	16.7	0.1	16.7	3.8	1.1	2.6	1.3	1.2	0.6	6.2	218,634
Connecticut	15.0	—	15.0	3.5	0.8	1.9	1.1	1.3	0.5	5.9	62,502
Maine	19.6	0.1	19.6	4.9	1.6	3.4	0.9	1.9	0.5	6.3	15,007
Massachusetts	17.1	0.1	17.0	3.6	1.0	2.9	1.6	0.9	0.6	6.4	103,353
New Hampshire	14.5	—	14.5	3.9	1.2	1.7	0.8	1.7	0.5	4.8	16,339
Rhode Island	19.4	0.1	19.3	4.1	1.4	3.5	1.4	1.2	0.7	7.2	14,213
Vermont	21.0	0.1	20.9	5.4	2.5	2.6	0.7	2.6	0.5	6.6	7,220
Midwest	19.5	0.1	19.4	4.6	1.2	2.9	1.5	1.4	0.8	7.1	712,318
Delaware	20.3	<	20.3	4.5	2.7	1.5	1.0	1.8	0.7	8.1	9,498
DC (Washington)	26.4	—	26.4	4.0	0.7	4.6	2.5	1.0	1.9	11.8	12,142
Maryland	16.6	<	16.6	3.8	1.6	1.9	0.7	1.6	0.7	6.5	75,272
New Jersey	16.4	<	16.4	4.1	1.1	1.9	0.9	1.3	0.7	6.4	141,919
New York	23.0	0.1	22.9	5.0	1.3	3.8	2.3	1.3	0.9	8.3	304,095
Pennsylvania	16.6	<	16.6	4.5	0.9	2.6	0.9	1.5	0.5	5.6	169,392
Great Lakes	17.9	<	17.8	4.4	1.9	2.7	1.4	1.4	0.7	5.4	603,815
Illinois	16.2	<	16.2	3.8	1.5	2.2	1.0	1.4	0.7	5.7	180,052
Indiana	16.6	<	16.5	4.4	2.2	2.0	1.6	1.3	0.4	4.6	72,294
Michigan	19.8	0.1	19.7	5.0	2.2	3.1	2.0	1.2	0.7	5.5	135,113
Ohio	17.5	—	17.5	4.5	1.8	2.8	1.5	1.3	0.6	5.1	149,807
Wisconsin	20.7	0.1	20.5	5.0	2.4	3.5	1.2	1.9	0.7	5.7	66,549
Plains	18.5	<	18.5	4.5	2.2	2.2	1.6	2.0	0.5	5.5	245,926
Iowa	18.8	<	18.7	4.4	2.8	2.3	1.9	2.3	0.5	4.6	38,053
Kansas	17.1	<	17.1	4.4	2.1	1.5	1.4	2.2	0.5	5.2	36,042
Minnesota	22.0	—	22.0	5.0	2.3	3.2	1.7	2.1	0.6	7.1	63,184
Missouri	15.1	<	15.1	4.0	1.6	1.6	1.6	1.4	0.6	4.3	69,856
Nebraska	18.0	<	18.0	4.7	2.3	1.9	1.9	2.1	0.5	4.7	21,957
North Dakota	23.0	—	23.0	5.2	3.1	2.8	1.3	2.7	0.4	7.5	8,470
South Dakota	21.6	<	21.6	4.8	2.0	1.8	1.0	2.9	0.5	8.4	8,364
Southeast	17.8	<	17.8	4.3	1.7	1.6	2.1	1.6	0.6	5.8	727,072
Alabama	18.4	—	18.4	3.7	2.3	1.4	2.9	1.5	0.6	6.0	45,939
Arkansas	17.3	<	17.3	4.9	1.8	2.1	1.6	1.9	0.5	4.6	26,268
Florida	16.5	—	16.5	4.0	0.9	1.2	1.7	1.2	0.9	6.5	170,980
Georgia	18.2	—	18.2	4.7	1.4	1.6	3.3	1.5	0.6	5.1	82,078
Kentucky	18.6	—	18.6	3.9	2.0	2.4	1.2	2.2	0.5	6.3	41,902
Louisiana	21.9	—	21.9	4.6	1.8	2.1	2.6	2.0	0.8	7.9	50,382
Mississippi	20.9	<	20.9	4.9	2.3	2.2	3.3	2.2	0.6	5.4	25,504
North Carolina	16.9	—	16.9	4.7	2.4	1.6	1.7	1.3	0.6	4.7	78,763
South Carolina	19.0	—	19.0	5.1	2.4	1.6	2.6	1.2	0.6	5.5	38,153
Tennessee	17.5	—	17.5	3.6	1.8	2.1	2.2	1.6	0.5	5.6	57,645
Virginia	15.9	—	15.9	4.2	1.8	1.2	1.5	1.7	0.6	4.9	89,169
West Virginia	21.3	—	21.3	5.8	1.8	2.5	1.4	2.5	0.4	6.9	20,289

Southwest	18.3	<	18.3	5.0	2.0	1.4	1.4	2.0	0.7	5.8	327,085
Arizona	21.2	<	21.2	5.3	2.6	1.6	1.0	2.8	1.0	7.1	44,719
New Mexico	23.9	-	23.9	6.0	2.6	1.9	1.8	2.8	0.8	7.8	16,894
Oklahoma	17.9	<	17.9	4.7	1.9	2.1	1.7	1.6	0.5	5.3	40,595
Texas	17.4	-	17.4	5.0	1.9	1.2	1.4	1.8	0.6	5.5	224,877
Rocky Mountain	21.2	<	21.2	5.4	2.4	1.9	1.6	2.2	0.7	6.9	95,460
Colorado	18.8	<	18.8	4.8	1.9	1.9	1.4	1.6	0.8	6.4	49,771
Idaho	18.5	<	18.5	4.4	2.5	1.5	1.7	2.2	0.6	5.4	11,250
Montana	24.1	<	24.1	6.6	1.9	2.6	1.2	3.2	0.6	8.1	9,666
Utah	23.4	<	23.4	5.9	3.5	2.1	1.6	2.0	0.8	7.5	18,288
Wyoming	33.4	<	33.4	8.9	3.0	1.8	4.0	5.0	0.9	9.8	6,485
Far West¹	19.1	0.3	18.8	4.1	1.9	2.3	1.6	1.0	0.8	7.0	573,902
California	18.9	0.4	18.5	3.9	1.8	2.5	1.6	0.9	0.9	7.0	456,099
Nevada	19.0	<	19.0	3.9	1.3	1.1	1.3	1.9	0.9	8.6	14,870
Oregon	21.3	-	21.3	5.5	2.3	1.6	1.3	1.7	0.7	8.0	35,955
Washington	18.8	<	18.8	4.6	2.0	2.1	1.3	1.7	0.6	6.4	66,978
Alaska	55.1	0.1	55.0	10.1	2.4	3.1	1.4	6.1	1.2	30.8	9,495
Hawaii	19.4	<	19.4	3.3	1.8	2.0	1.3	0.9	0.7	9.4	15,814

- represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 55
State Government General Expenditure, FY87
(in millions of current dollars)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$656,063.6	\$141,425.7	\$262,513.2	\$1,301.3	\$50,710.3	\$61,122.6	\$27,202.4	\$31,488.1	\$3,635.8	\$339,177.5
New England	36,616.7	6,384.2	19,104.1	4.1	2,344.8	5,352.2	2,260.7	1,740.7	236.2	18,293.9
Connecticut	9,393.6	1,299.5	4,762.9	—	507.8	1,045.8	603.0	588.1	72.0	5,277.3
Maine	2,946.6	464.8	1,578.7	4.1	242.4	495.4	106.7	180.5	21.5	1,431.1
Massachusetts	17,638.2	3,891.3	9,108.7	—	1,025.4	2,939.1	1,185.1	555.6	97.9	7,943.8
New Hampshire	2,365.1	182.0	1,112.6	—	188.9	214.7	121.9	168.9	16.1	1,472.5
Rhode Island	2,759.1	367.1	1,644.5	—	201.7	468.0	192.5	123.4	13.6	1,392.8
Vermont	1,514.2	179.5	896.8	—	178.4	189.2	51.6	124.2	15.0	776.3
Mideast¹	138,932.9	29,258.4	52,164.3	105.1	6,747.6	13,174.4	5,835.0	5,799.6	759.0	77,253.7
Delaware	1,926.0	281.4	1,168.0	—	256.8	138.8	94.6	142.2	24.4	987.8
Maryland	12,527.5	2,048.8	5,682.7	85.2	934.5	1,385.4	385.6	764.6	100.1	6,823.3
New Jersey	23,312.9	4,959.2	9,626.5	—	1,276.0	1,854.2	933.8	1,243.2	165.6	12,880.9
New York	69,832.6	16,248.7	23,804.1	0.2	3,010.6	6,041.3	3,438.4	1,683.2	267.6	39,142.5
Pennsylvania	28,122.7	5,720.5	11,882.9	19.6	1,269.7	3,754.7	982.6	1,966.4	201.3	14,207.8
Great Lakes	107,879.5	22,511.9	44,437.0	8.3	9,660.0	13,610.2	4,155.3	4,235.0	511.7	53,187.0
Illinois	29,170.6	5,151.8	11,933.5	8.3	1,929.4	3,593.0	1,011.0	1,475.0	162.8	15,839.2
Indiana	11,971.6	2,779.3	5,094.9	—	1,582.3	1,050.0	519.5	606.7	65.5	5,368.4
Michigan	26,730.7	5,144.0	11,359.6	—	2,473.7	3,989.9	1,226.4	617.6	143.8	13,135.2
Ohio	26,255.4	6,027.8	10,789.0	—	2,472.9	3,177.1	1,084.5	1,067.5	106.0	12,319.6
Wisconsin	13,751.2	3,409.0	5,260.0	—	1,201.7	1,800.0	313.9	468.3	33.6	6,524.7
Plains	45,498.5	9,182.0	18,766.2	19.8	4,456.1	4,214.8	2,041.7	2,583.1	191.1	22,810.0
Iowa	7,135.5	1,557.3	3,136.2	—	859.9	754.6	346.1	464.5	32.1	3,121.1
Kansas	6,169.7	981.3	2,320.8	19.8	586.9	515.6	249.0	399.4	19.3	3,398.4
Minnesota	13,930.2	3,438.8	4,985.8	—	1,188.2	1,125.3	539.2	606.2	38.5	6,993.9
Missouri	10,562.1	2,091.0	4,538.2	—	978.0	1,068.7	574.8	586.6	65.3	5,197.6
Nebraska	3,951.2	547.7	1,661.9	—	413.7	394.3	160.9	248.0	19.9	2,166.6
North Dakota	1,946.3	361.2	1,092.0	—	262.6	213.2	105.0	130.2	5.6	868.5
South Dakota	1,803.6	204.6	1,031.4	—	166.7	143.0	66.8	148.0	10.5	1,063.9
Southeast	129,472.6	26,382.9	55,131.5	168.4	11,234.7	10,998.5	6,583.7	8,191.8	846.7	65,106.0
Alabama	8,472.8	1,628.9	4,140.4	34.1	1,056.1	625.2	614.6	421.6	43.9	4,048.5
Arkansas	4,553.2	990.8	2,228.7	—	479.5	538.4	205.3	369.0	26.8	1,943.3
Florida	28,270.5	5,890.2	8,680.1	—	994.6	1,905.2	1,115.6	1,263.9	198.2	16,902.8
Georgia	14,912.2	2,791.5	5,631.6	—	1,171.1	1,283.8	539.8	887.8	83.2	8,155.0
Kentucky	7,775.6	1,565.5	4,279.0	—	829.3	985.8	248.4	773.5	64.5	3,308.6
Louisiana	11,013.4	1,811.0	5,393.8	27.3	926.5	1,013.0	723.6	691.6	78.6	5,741.8
Mississippi	5,319.4	1,346.2	2,209.3	3.5	442.1	542.1	253.3	311.4	30.3	2,390.4
North Carolina	13,324.9	3,651.3	5,728.2	66.3	1,446.8	1,004.4	628.7	856.3	105.2	5,565.9
South Carolina	7,263.6	1,465.9	3,641.5	37.1	915.6	606.0	576.0	380.4	57.0	3,225.6
Tennessee	10,086.8	1,585.7	4,576.0	—	1,013.9	1,158.6	548.1	590.3	42.6	5,147.6
Virginia	14,166.9	2,761.3	6,278.6	—	1,602.2	785.2	976.9	1,183.3	90.2	6,767.9
West Virginia	4,313.3	894.5	2,344.3	—	357.0	510.9	153.4	462.6	26.2	1,908.7

Table 56
 Percentage Distribution of State Government General Expenditure, FY87

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$656,063.6	21.6%	40.0%	0.2%	7.7%	9.3%	4.1%	4.8%	0.6%	51.7%
New England	36,616.7	17.4	52.2	<	6.4	14.6	6.2	4.8	0.6	50.0
Connecticut	9,393.6	13.8	50.7	—	5.4	11.1	6.4	6.3	0.8	56.2
Maine	2,946.6	15.8	53.6	<	8.2	16.8	3.6	6.1	0.7	48.6
Massachusetts	17,638.2	22.1	51.6	—	5.8	16.7	6.7	3.2	0.6	45.0
New Hampshire	2,365.1	7.7	47.0	—	8.0	9.1	5.2	7.1	0.7	62.3
Rhode Island	2,759.1	13.3	59.6	—	7.3	17.0	7.0	4.5	0.5	50.5
Vermont	1,514.2	11.9	59.2	—	11.8	12.5	3.4	8.2	1.0	51.3
Mideast¹	138,932.9	21.1	37.5	<	4.9	9.5	4.2	4.2	0.5	55.6
Delaware	1,926.0	14.6	60.6	—	13.3	7.2	4.9	7.4	1.3	51.3
Maryland	12,527.5	16.4	45.4	>	7.5	11.1	3.1	6.1	0.8	54.5
New Jersey	23,312.9	21.3	41.3	—	5.5	8.0	4.0	5.3	0.7	55.3
New York	69,832.6	23.3	34.1	>	4.3	8.7	4.9	2.4	0.4	56.1
Pennsylvania	28,122.7	20.3	42.3	<	4.5	13.4	3.5	7.0	0.7	50.5
Great Lakes	107,879.5	20.9	41.2	<	9.0	12.6	3.9	3.9	0.5	49.3
Illinois	29,170.6	17.7	40.9	>	6.6	12.3	3.5	5.1	0.6	54.3
Indiana	11,971.6	23.2	42.6	—	13.2	8.8	4.3	5.1	0.5	44.8
Michigan	26,730.7	19.2	42.5	—	9.3	14.9	4.6	2.3	0.5	49.1
Ohio	26,255.4	23.0	41.1	—	9.4	12.1	4.1	4.1	0.4	46.9
Wisconsin	13,751.2	24.8	38.3	—	8.7	13.1	2.3	3.4	0.2	47.4
Plains	45,490.5	20.2	41.2	<	9.8	9.3	4.5	5.7	0.4	50.1
Iowa	7,135.5	21.8	44.0	—	12.1	10.6	4.8	6.5	0.4	43.7
Kansas	6,169.7	15.9	37.6	<	9.5	8.4	4.0	6.5	0.3	55.1
Minnesota	13,930.2	24.7	35.8	—	8.5	8.1	3.9	4.4	0.3	50.2
Missouri	10,562.1	19.8	43.0	—	9.3	10.1	5.4	5.6	0.6	49.2
Nebraska	3,951.2	13.9	42.1	—	10.5	10.0	4.1	6.3	0.5	54.8
North Dakota	1,946.3	18.6	56.1	—	13.5	11.0	5.4	6.7	0.3	44.6
South Dakota	1,803.6	11.3	57.2	—	9.2	7.9	3.7	8.2	0.6	59.0
Southeast	129,472.6	20.4	42.6	<	8.7	8.5	5.1	6.3	0.7	50.3
Alabama	8,472.8	19.2	48.9	<	12.5	7.4	7.3	5.0	0.5	47.8
Arkansas	4,553.2	21.8	48.9	—	10.5	11.8	4.5	8.1	0.6	42.7
Florida	28,270.5	20.8	30.7	—	3.5	6.7	3.9	4.5	0.7	59.8
Georgia	14,912.2	18.7	37.8	—	7.9	8.6	3.6	6.0	0.6	54.7
Kentucky	7,775.6	20.1	55.0	—	10.7	12.7	3.2	9.9	0.8	42.6
Louisiana	11,013.4	16.4	49.0	<	8.4	9.2	6.6	6.3	0.7	52.1
Mississippi	5,319.4	25.3	41.5	<	8.3	10.2	4.8	5.9	0.6	44.9
North Carolina	13,324.9	27.4	43.0	<	10.9	7.5	4.7	6.4	0.8	41.8
South Carolina	7,263.6	20.2	50.1	<	12.6	8.3	7.9	5.2	0.8	44.4
Tennessee	10,086.8	15.7	45.4	—	10.1	11.5	5.4	5.9	0.4	51.0
Virginia	14,166.9	19.5	44.3	—	11.3	5.5	6.9	8.4	0.6	47.8
West Virginia	4,313.3	20.7	54.4	—	8.3	11.8	3.6	10.7	0.6	44.3

Southwest	59,799.4	10,733.6	21,636.4	195.6	5,537.2	4,328.5	2,150.6	4,057.9	275.6	32,528.3
Arizona	9,491.6	1,981.1	3,421.1	—	903.0	585.3	195.0	763.0	82.5	4,981.8
New Mexico	4,041.1	1,166.3	1,907.6	16.5	411.2	316.8	234.8	367.9	25.6	1,502.2
Oklahoma	7,249.9	1,360.8	3,258.5	29.6	766.2	841.1	328.8	396.4	35.8	3,491.2
Texas	39,016.7	6,225.4	13,049.2	149.6	3,456.8	2,577.3	1,392.0	2,530.7	131.8	22,553.1
Rocky Mountain	28,288.6	3,616.9	8,307.9	—	2,122.0	1,453.5	815.3	1,328.6	110.0	10,754.3
Colorado	9,345.4	1,527.6	3,186.1	—	918.0	575.7	344.4	425.8	45.4	5,508.5
Idaho	2,078.9	433.4	965.7	—	258.1	153.8	66.8	161.7	14.4	990.7
Montana	2,331.8	318.2	1,111.5	—	175.7	226.2	80.2	231.1	11.7	1,288.7
Utah	4,276.6	788.0	2,143.9	—	636.4	386.8	231.7	248.1	26.0	1,959.6
Wyoming	2,167.9	549.7	900.6	—	133.7	111.0	92.2	261.9	12.6	1,006.8
Far West²	109,357.4	32,374.9	37,517.8	115.2	8,009.8	7,454.4	3,096.2	3,017.6	675.3	54,533.8
California	86,248.8	27,625.6	27,814.1	92.6	5,947.3	5,337.8	2,310.4	1,752.2	549.8	42,633.0
Nevada	2,832.0	650.5	979.5	—	198.8	138.5	57.4	186.9	12.3	1,587.7
Oregon	7,653.4	1,190.6	3,250.8	—	595.2	559.9	259.9	385.2	50.9	4,611.6
Washington	12,623.2	2,908.2	5,473.4	22.6	1,348.6	1,418.2	468.5	693.3	62.2	5,701.6
Alaska	5,236.1	937.1	3,099.7	170.4	226.2	280.4	68.3	440.2	28.2	3,085.4
Hawaii	3,070.0	43.8	2,348.2	514.4	291.9	303.8	195.4	93.7	1.9	1,625.1

— represents zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Southwest	59,799.4	17.9	36.2	<	9.3	7.2	3.6	6.8	0.5	54.4
Arizona	9,491.6	20.9	36.0	—	9.5	6.2	2.1	8.0	0.9	52.5
New Mexico	4,041.1	28.9	47.2	<	10.2	7.8	5.8	9.1	0.6	37.2
Oklahoma	7,249.9	18.8	44.9	<	10.6	11.6	4.5	5.5	0.5	48.2
Texas	39,016.7	16.0	33.4	<	8.9	6.6	3.6	6.5	0.3	57.8
Rocky Mountain	28,288.6	17.9	41.1	—	10.5	7.2	4.0	6.6	0.5	53.2
Colorado	9,345.4	16.3	34.1	—	9.8	6.2	3.7	4.6	0.5	58.9
Idaho	2,078.9	20.8	46.5	—	12.4	7.4	3.2	7.8	0.7	47.7
Montana	2,331.8	13.6	47.7	—	7.5	9.7	3.4	9.9	0.5	55.3
Utah	4,276.6	18.4	50.1	—	14.9	9.0	5.4	5.8	0.6	45.8
Wyoming	2,167.9	25.4	41.5	—	6.2	5.1	4.3	12.1	0.6	46.4
Far West²	109,357.4	29.6	34.3	<	7.4	6.8	2.8	2.8	0.6	49.9
California	86,248.8	32.0	32.2	<	6.9	6.2	2.7	2.0	0.6	49.4
Nevada	2,832.0	23.0	34.6	—	7.0	4.9	2.0	6.6	0.4	56.1
Oregon	7,653.4	15.6	42.5	—	7.8	7.3	3.4	5.0	0.7	60.3
Washington	12,623.2	23.0	43.4	<	10.7	11.2	3.7	5.5	0.5	45.2
Alaska	5,236.1	17.9	59.2	<	4.3	5.4	1.3	8.4	0.5	58.9
Hawaii	3,070.0	1.4	76.5	<	9.5	9.9	6.4	3.1	0.1	52.9

-- represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 57
Per Capita State Government General Expenditure, FY87

Region and State	Total	Intergovernmental	Direct								July 1, 1987 Population (in thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	\$2,782	\$583	\$1,881	\$5	\$289	\$252	\$112	\$138	\$15	\$1,397	242,777
New England²	2,851	497	1,487	<	183	417	176	136	18	1,424	12,844
Connecticut	2,925	405	1,483	—	158	326	188	183	22	1,644	3,211
Maine	2,482	392	1,330	3	204	417	90	152	18	1,206	1,187
Massachusetts	3,013	665	1,556	—	175	502	202	95	17	1,357	5,855
New Hampshire	2,238	172	1,053	—	179	203	115	160	15	1,393	1,057
Rhode Island	2,798	372	1,668	—	205	475	195	125	14	1,413	986
Vermont	2,763	328	1,636	—	326	345	94	227	27	1,417	548
Midwest¹	3,268	687	1,224	2	158	389	137	136	18	1,813	42,612
Delaware	2,991	437	1,814	—	399	216	147	221	38	1,534	644
Maryland	2,762	452	1,253	19	206	305	85	169	22	1,505	4,535
New Jersey	3,039	646	1,255	—	166	242	122	162	22	1,679	7,672
New York	3,918	912	1,335	<	169	339	193	94	15	2,196	17,825
Pennsylvania	2,356	479	996	2	106	315	82	165	17	1,190	11,936
Great Lakes	2,574	537	1,868	<	231	325	99	181	12	1,269	41,984
Illinois	2,519	445	1,030	1	167	310	87	127	14	1,368	11,582
Indiana	2,164	502	921	<	286	190	94	110	12	971	5,531
Michigan	2,906	559	1,235	—	269	434	133	67	16	1,428	9,200
Ohio	2,435	559	1,000	—	229	295	101	99	10	1,142	10,784
Wisconsin	2,861	709	1,894	—	250	374	65	97	7	1,357	4,807
Plains	2,588	521	1,864	1	253	239	116	146	11	1,294	17,634
Iowa	2,518	550	1,107	—	303	266	122	164	11	1,101	2,834
Kansas	2,492	396	937	8	237	208	101	161	8	1,373	2,476
Minnesota	3,281	810	1,174	—	280	265	127	143	9	1,647	4,246
Missouri	2,070	410	889	—	192	209	113	115	13	1,019	5,103
Nebraska	2,479	344	1,043	—	260	247	101	156	13	1,359	1,594
North Dakota	2,896	537	1,625	—	391	317	156	194	8	1,292	672
South Dakota	2,544	289	1,455	—	235	202	94	209	15	1,501	709
Southeast	2,231	455	958	3	194	189	113	141	15	1,122	58,823
Alabama	2,075	399	1,014	8	259	153	151	103	11	992	4,083
Arkansas	1,907	415	933	—	201	225	86	155	11	814	2,388
Florida	2,351	490	722	—	83	158	93	105	16	1,406	12,023
Georgia	2,397	449	905	—	188	206	87	143	13	1,311	6,222
Kentucky	2,086	420	1,148	—	223	264	67	208	17	888	3,727
Louisiana	2,469	406	1,209	6	208	227	162	155	18	1,287	4,461
Mississippi	2,026	513	842	1	168	207	97	119	12	911	2,625
North Carolina	2,078	569	893	10	226	157	98	134	16	868	6,413
South Carolina	2,121	428	1,063	11	267	177	168	111	17	942	3,425
Tennessee	2,078	327	943	—	209	239	113	122	9	1,060	4,855
Virginia	2,400	468	1,063	—	271	133	165	200	15	1,146	5,904
West Virginia	2,274	472	1,236	—	188	269	81	244	14	1,006	1,897

Southwest	2,397	430	867	8	222	173	86	163	11	1,304	24,947
Arizona	2,803	585	1,010	—	267	173	58	225	24	1,471	3,386
New Mexico	2,694	778	1,272	11	274	211	157	245	17	1,001	1,500
Oklahoma	2,216	416	996	9	234	257	100	121	11	1,067	3,272
Texas	2,324	371	777	9	206	154	83	151	8	1,343	16,789
Rocky Mountain	2,777	497	1,142	—	292	200	112	183	15	1,479	7,273
Colorado	2,835	463	967	—	279	175	105	129	14	1,671	3,296
Idaho	2,083	434	968	—	259	154	67	162	14	993	998
Montana	2,882	393	1,374	—	217	280	99	286	14	1,593	809
Utah	2,546	469	1,276	—	379	230	138	148	15	1,166	1,680
Wyoming	4,424	1,122	1,838	—	273	226	188	534	26	2,055	490
Far West²	3,043	901	1,044	3	225	207	86	84	19	1,518	35,932
California	3,118	999	1,005	3	215	193	84	63	20	1,541	27,663
Nevada	2,812	646	973	—	197	138	57	186	12	1,577	1,007
Oregon	2,810	437	1,193	—	219	206	95	141	19	1,693	2,724
Washington	2,782	641	1,206	5	297	313	103	153	14	1,256	4,538
Alaska	9,973	1,785	5,904	325	431	534	130	838	54	5,877	525
Hawaii	2,835	40	2,168	475	269	280	180	87	2	1,501	1,083

— represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 58
State Government General Expenditure as a Percentage of Personal Income, FY87

Region and State	Total	Intergovernmental	Direct								Personal Income Calendar Year 1986
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	18.7%	4.0%	7.5%	<	1.4%	1.7%	0.8%	0.9%	0.1%	9.6%	\$3,517,379
New England	16.7	2.9	8.7	<	1.1	2.4	1.0	0.8	0.1	8.4	218,634
Connecticut	15.0	2.1	7.6	—	0.8	1.7	1.0	0.9	0.1	8.4	62,502
Maine	19.6	3.1	10.5	<	1.6	3.3	0.7	1.2	0.1	9.5	15,007
Massachusetts	17.1	3.8	8.8	—	1.0	2.8	1.1	0.5	0.1	7.7	103,353
New Hampshire	14.5	1.1	6.8	—	1.2	1.3	0.7	1.0	0.1	9.0	16,339
Rhode Island	19.4	2.6	11.6	—	1.4	3.3	1.4	0.9	0.1	9.8	14,213
Vermont	21.0	2.5	12.4	—	2.5	2.6	0.7	1.7	0.2	10.8	7,220
Mideast¹	19.8	4.2	7.5	<	1.0	1.9	0.8	0.8	0.1	11.0	700,176
Delaware	20.3	3.0	12.3	—	2.7	1.5	1.0	1.5	0.3	10.4	9,498
Maryland	16.6	2.7	7.5	0.1	1.2	1.8	0.5	1.0	0.1	9.1	75,272
New Jersey	16.4	3.5	6.8	<	0.9	1.3	0.7	0.9	0.1	9.1	141,919
New York	23.0	5.3	7.8	<	1.0	2.0	1.1	0.6	0.1	12.9	304,095
Pennsylvania	16.6	3.4	7.0	<	0.7	2.2	0.6	1.2	0.1	8.4	169,392
Great Lakes	17.9	3.7	7.4	<	1.6	2.3	0.7	0.7	0.1	8.8	603,815
Illinois	16.2	2.9	6.6	<	1.1	2.0	0.6	0.8	0.1	8.8	180,052
Indiana	16.6	3.8	7.0	—	2.2	1.5	0.7	0.8	0.1	7.4	72,294
Michigan	19.8	3.8	8.4	—	1.8	3.0	0.9	0.5	0.1	9.7	135,113
Ohio	17.5	4.0	7.2	—	1.7	2.1	0.7	0.7	0.1	8.2	149,807
Wisconsin	20.7	5.1	7.9	—	1.8	2.7	0.5	0.7	0.1	9.8	66,549
Plains	18.5	3.7	7.6	<	1.8	1.7	0.8	1.1	0.1	9.3	245,926
Iowa	18.8	4.1	8.2	—	2.3	2.0	0.9	1.2	0.1	8.2	38,053
Kansas	17.1	2.7	6.4	0.1	1.6	1.4	0.7	1.1	0.1	9.4	36,042
Minnesota	22.0	5.4	7.9	—	1.9	1.8	0.9	1.0	0.1	11.1	63,184
Missouri	15.1	3.0	6.5	—	1.4	1.5	0.8	0.8	0.1	7.4	69,856
Nebraska	18.0	2.5	7.6	—	1.9	1.8	0.7	1.1	0.1	9.9	21,957
North Dakota	23.0	4.3	12.9	—	3.1	2.5	1.2	1.5	0.1	10.3	8,470
South Dakota	21.6	2.4	12.3	—	2.0	1.7	0.8	1.8	0.1	12.7	8,364
Southeast	17.8	3.6	7.6	<	1.5	1.5	0.9	1.1	0.1	9.0	727,072
Alabama	18.4	3.5	9.0	0.1	2.3	1.4	1.3	0.9	0.1	8.8	45,939
Arkansas	17.3	3.8	8.5	—	1.8	2.0	0.8	1.4	0.1	7.4	26,268
Florida	16.5	3.4	5.1	—	0.6	1.1	0.7	0.7	0.1	9.9	170,980
Georgia	18.2	3.4	6.9	—	1.4	1.6	0.7	1.1	0.1	9.9	82,078
Kentucky	18.6	3.7	10.2	—	2.0	2.4	0.6	1.8	0.2	7.9	41,902
Louisiana	21.9	3.6	10.7	0.1	1.8	2.0	1.4	1.4	0.2	11.4	50,382
Mississippi	20.9	5.3	8.7	<	1.7	2.1	1.0	1.2	0.1	9.4	25,504
North Carolina	16.9	4.6	7.3	0.1	1.8	1.3	0.8	1.1	0.1	7.1	78,763
South Carolina	19.0	3.8	9.5	0.1	2.4	1.6	1.5	1.0	0.1	8.5	38,153
Tennessee	17.5	2.8	7.9	—	1.8	2.0	1.0	1.0	0.1	8.9	57,645
Virginia	15.9	3.1	7.0	—	1.8	0.9	1.1	1.3	0.1	7.6	89,169
West Virginia	21.3	4.4	11.6	—	1.8	2.5	0.8	2.3	0.1	9.4	20,289

Southwest	18.3	3.3	6.6	0.1	1.7	1.3	0.7	1.2	0.1	9.9	327,085
Arizona	21.2	4.4	7.7	—	2.0	1.3	0.4	1.7	0.2	11.1	44,719
New Mexico	23.9	6.9	11.3	0.1	2.4	1.9	1.4	2.2	0.2	8.9	16,894
Oklahoma	17.9	3.4	8.0	0.1	1.9	2.1	0.8	1.0	0.1	8.6	40,595
Texas	17.4	2.8	5.8	0.1	1.5	1.1	0.6	1.1	0.1	10.0	224,877
Rocky Mountain	21.2	3.8	8.7	—	2.2	1.5	0.9	1.4	0.1	11.3	95,460
Colorado	18.8	3.1	6.4	—	1.8	1.2	0.7	0.9	0.1	11.1	49,771
Idaho	18.5	3.9	8.6	—	2.3	1.4	0.6	1.4	0.1	8.8	11,250
Montana	24.1	3.3	11.5	—	1.8	2.3	0.8	2.4	0.1	13.3	9,666
Utah	23.4	4.3	11.7	—	3.5	2.1	1.3	1.4	0.1	10.7	18,288
Wyoming	33.4	8.5	13.9	—	2.1	1.7	1.4	4.0	0.2	15.5	6,485
Far West²	19.1	5.6	6.5	<	1.4	1.3	0.5	0.5	0.1	9.5	573,902
California	18.9	6.1	6.1	<	1.3	1.2	0.5	0.4	0.1	9.3	456,099
Nevada	19.0	4.4	6.6	—	1.3	0.9	0.4	1.3	0.1	10.7	14,870
Oregon	21.3	3.3	9.0	—	1.7	1.6	0.7	1.1	0.1	12.8	35,955
Washington	18.8	4.3	8.2	<	2.0	2.1	0.7	1.0	0.1	8.5	66,978
Alaska	55.1	9.9	32.6	1.8	2.4	3.0	0.7	4.6	0.3	32.5	9,495
Hawaii	19.4	0.3	14.8	3.3	1.8	1.9	1.2	0.6	—	10.3	15,814

— represents zero.

< rounds to zero.

¹ District of Columbia excluded from total.

² Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 59
Local Government General Expenditure, FY87

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$396,328.9	\$5,233.8	\$391,095.1	\$155,480.5	\$9,530.0	\$18,967.1	\$29,769.1	\$20,711.1	\$21,048.7	\$135,588.6
New England	17,638.5	265.0	17,373.5	8,253.1	6.3	200.8	546.9	958.5	1,010.3	6,317.7
Connecticut	4,631.1	0.4	4,630.7	2,186.6	—	140.8	60.1	226.4	268.9	1,747.9
Maine	1,359.8	0.8	1,358.9	733.7	—	11.8	31.9	105.7	52.2	423.7
Massachusetts	8,661.2	244.4	8,416.7	3,718.1	6.3	47.8	443.5	417.4	522.9	3,260.6
New Hampshire	1,271.7	19.2	1,252.5	638.0	—	55.8	7.8	107.1	66.8	377.0
Rhode Island	1,104.9	<	1,104.8	587.4	—	23.9	1.5	40.1	80.7	371.2
Vermont	609.9	0.1	609.8	389.2	—	0.7	2.2	61.7	18.8	137.3
Midwest	90,384.4	4,033.8	86,350.6	32,364.0	1,784.6	7,463.8	4,997.7	3,880.3	4,721.4	31,138.9
Delaware	757.4	<	757.4	425.7	—	0.2	0.3	33.3	40.2	257.5
DC (Washington)	3,211.3	—	3,211.3	481.2	85.8	558.1	301.9	116.4	231.7	1,436.3
Maryland	6,893.4	48.8	6,844.7	2,773.6	265.0	19.9	128.1	405.0	413.2	2,839.8
New Jersey	13,832.7	178.6	13,654.1	5,799.6	313.6	834.3	405.6	582.8	790.6	4,927.5
New York	49,371.6	3,655.3	45,716.3	15,343.2	833.5	5,381.2	3,599.6	2,128.4	2,552.7	15,877.7
Pennsylvania	16,318.0	151.1	16,166.9	7,540.7	286.7	670.0	562.1	614.3	693.0	5,800.1
Great Lakes	63,470.4	197.0	63,273.4	26,821.8	1,749.1	2,512.8	4,526.9	4,068.8	3,503.5	20,090.4
Illinois	17,254.4	18.0	17,236.4	6,770.4	709.0	311.5	812.6	1,073.8	1,122.3	6,436.8
Indiana	6,870.8	9.2	6,861.6	3,178.2	—	360.4	656.3	368.4	253.6	2,044.7
Michigan	15,388.2	85.8	15,302.5	6,749.9	492.2	257.0	1,415.0	1,010.6	833.7	4,544.1
Ohio	15,535.5	69.1	15,466.4	6,785.7	154.8	1,042.4	1,130.8	832.6	832.6	4,687.5
Wisconsin	8,421.4	14.9	8,406.5	3,337.6	393.2	541.4	512.3	783.5	461.3	2,377.3
Plains	26,856.8	144.6	26,712.2	11,051.0	833.1	1,121.3	1,997.3	2,312.1	1,141.5	8,256.0
Iowa	4,042.3	52.3	3,990.0	1,658.8	191.9	102.4	363.4	427.0	164.8	1,081.5
Kansas	3,848.9	0.2	3,848.7	1,557.3	164.3	14.0	244.5	376.7	163.6	1,328.3
Minnesota	9,013.1	68.7	8,944.4	3,187.4	236.0	910.4	558.5	731.7	315.2	3,005.4
Missouri	6,016.2	1.5	6,014.6	2,779.2	158.8	39.5	544.1	378.1	348.8	1,766.1
Nebraska	2,295.7	7.6	2,288.0	1,027.9	82.1	20.5	261.3	204.8	85.2	606.2
North Dakota	864.9	10.6	854.3	439.1	—	22.9	6.3	95.7	30.3	260.0
South Dakota	775.7	3.6	772.1	401.3	—	11.5	19.2	98.1	33.6	208.5
Southeast	74,571.8	231.1	74,340.7	31,412.3	1,236.1	925.8	8,575.1	3,288.6	3,850.6	25,052.3
Alabama	4,336.5	4.1	4,332.4	1,684.5	—	16.6	711.8	289.5	217.6	1,412.3
Arkansas	2,324.8	0.5	2,324.3	1,275.2	—	4.8	208.3	141.6	95.6	598.7
Florida	19,608.7	18.3	19,590.4	6,892.5	627.8	153.6	1,795.7	839.8	1,287.8	7,993.1
Georgia	9,302.0	21.4	9,280.6	3,874.2	10.3	19.1	2,149.1	347.7	385.8	2,494.4
Kentucky	3,498.3	1.7	3,496.6	1,650.3	—	20.4	236.0	153.0	156.0	1,280.9
Louisiana	5,639.9	20.3	5,619.6	2,271.9	2.4	40.4	583.3	324.3	338.9	2,058.4
Mississippi	3,110.5	0.6	3,109.9	1,241.5	150.3	14.2	596.9	240.5	111.8	754.7
North Carolina	7,704.5	107.8	7,596.7	3,602.7	445.4	258.8	673.0	179.3	358.9	2,078.7
South Carolina	3,635.7	13.5	3,622.1	1,907.2	—	14.8	432.8	77.4	159.5	1,030.4
Tennessee	5,530.7	19.8	5,510.9	2,098.3	—	57.0	741.0	340.1	267.8	2,006.7
Virginia	7,910.6	22.4	7,888.2	3,740.7	—	325.8	326.3	311.1	415.2	2,769.1
West Virginia	1,969.6	0.6	1,969.0	1,173.3	—	0.3	120.8	44.1	55.6	574.8

Southwest	38,278.0	117.1	38,160.9	16,267.3	1,146.3	246.6	2,420.5	2,349.7	1,897.4	13,833.1
Arizona	6,165.5	96.3	6,069.2	2,363.0	251.6	140.8	231.7	467.9	352.4	2,261.7
New Mexico	2,143.3	9.8	2,133.6	999.8	34.6	12.3	69.1	109.6	117.3	791.0
Oklahoma	3,993.1	2.5	3,990.6	1,878.1	—	6.1	353.6	263.3	180.7	1,308.8
Texas	25,976.0	8.5	25,967.6	11,026.5	860.1	87.4	1,766.1	1,508.9	1,247.0	9,471.6
Rocky Mountain	11,934.9	44.8	11,890.1	5,195.1	134.5	393.1	731.8	731.7	602.0	4,101.9
Colorado	6,161.8	2.6	6,159.2	2,395.9	39.1	347.5	336.9	394.0	340.2	2,305.6
Idaho	1,118.9	6.6	1,112.3	500.1	23.9	16.1	127.8	89.0	57.2	298.2
Montana	1,228.6	9.2	1,219.4	636.9	8.8	21.1	39.5	75.9	44.6	392.7
Utah	2,138.1	5.9	2,132.2	1,083.1	—	5.7	61.2	112.4	112.2	757.6
Wyoming	1,287.6	20.5	1,267.0	579.1	62.7	2.7	166.4	60.4	47.8	348.0
Far West¹	70,349.0	200.4	70,148.6	23,326.3	2,640.0	6,007.1	5,907.6	2,923.8	4,131.0	25,212.7
California	56,843.2	75.9	56,767.3	17,685.4	2,406.8	5,954.4	5,130.8	2,152.3	3,458.8	19,978.8
Nevada	1,850.4	0.5	1,849.9	582.4	—	24.9	136.4	93.8	123.5	889.0
Oregon	4,409.4	6.8	4,402.6	1,992.9	233.2	19.3	219.8	240.3	207.9	1,489.2
Washington	7,246.0	117.3	7,128.7	3,065.7	—	8.4	420.6	437.4	340.8	2,855.8
Alaska	2,127.1	0.1	2,127.0	789.4	—	10.8	60.1	143.4	82.8	1,040.3
Hawaii	718.1	—	718.1	0.1	—	5.0	5.2	54.2	108.2	545.4

— represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 60
 Percentage Distribution of Local Government General Expenditure, FY87

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$396,328.9	1.3%	98.7%	39.2%	2.4%	4.8%	7.5%	5.2%	5.3%	34.2%
New England	17,638.5	1.5	98.5	46.8	<	1.6	3.1	5.4	5.7	35.8
Connecticut	4,631.1	<	100.0	47.2	—	3.0	1.3	4.9	5.8	37.7
Maine	1,359.8	0.1	99.9	54.0	—	0.9	2.3	7.8	3.8	31.2
Massachusetts	8,661.2	2.8	97.2	42.9	0.1	0.6	5.1	4.8	6.0	37.6
New Hampshire	1,271.7	1.5	98.5	50.2	—	4.4	0.6	8.4	5.3	29.6
Rhode Island	1,104.9	<	100.0	53.2	—	2.2	0.1	3.6	7.3	33.6
Vermont	609.9	<	100.0	63.8	—	0.1	0.4	10.1	3.1	22.5
Midwest	90,384.4	4.5	95.5	35.8	2.0	8.3	5.5	4.3	5.2	34.5
Delaware	757.4	<	100.0	56.2	—	<	<	4.4	5.3	34.0
DC (Washington)	3,211.3	—	100.0	15.0	2.7	17.4	9.4	3.6	7.2	44.7
Maryland	6,893.4	0.7	99.3	40.2	3.8	0.3	1.9	5.9	6.0	41.2
New Jersey	13,832.7	1.3	98.7	41.9	2.3	6.0	2.9	4.2	5.7	35.6
New York	49,371.6	7.4	92.6	31.1	1.7	10.9	7.3	4.3	5.2	32.2
Pennsylvania	16,318.0	0.9	99.1	46.2	1.8	4.1	3.4	3.8	4.2	35.5
Great Lakes	63,470.4	0.3	99.7	42.3	2.8	4.0	7.1	6.4	5.5	31.7
Illinois	17,254.4	0.1	99.9	39.2	4.1	1.8	4.7	6.2	6.5	37.3
Indiana	6,870.8	0.1	99.9	46.3	—	5.2	9.6	5.4	3.7	29.8
Michigan	15,388.2	0.6	99.4	43.9	3.2	1.7	9.2	6.6	5.4	29.5
Ohio	15,535.5	0.4	99.6	43.7	1.0	6.7	7.3	5.4	5.4	30.2
Wisconsin	8,421.4	0.2	99.8	39.6	4.7	6.4	6.1	9.3	5.5	28.2
Plains	26,856.8	0.5	99.5	41.1	3.1	4.2	7.4	8.6	4.3	30.7
Iowa	4,042.3	1.3	98.7	41.0	4.7	2.5	9.0	10.6	4.1	26.8
Kansas	3,848.9	<	100.0	40.5	4.3	0.4	6.4	9.8	4.3	34.5
Minnesota	9,013.1	0.8	99.2	35.4	2.6	10.1	6.2	8.1	3.5	33.3
Missouri	6,016.2	<	100.0	46.2	2.6	0.7	9.0	6.3	5.8	29.4
Nebraska	2,295.7	0.3	99.7	44.8	3.6	0.9	11.4	8.9	3.7	26.4
North Dakota	864.9	1.2	98.8	50.8	—	2.7	0.7	11.1	3.5	30.1
South Dakota	775.7	0.5	99.5	51.7	—	1.5	2.5	12.6	4.3	26.9
Southeast	74,571.8	0.3	99.7	42.1	1.7	1.2	11.5	4.4	5.2	33.6
Alabama	4,336.5	0.1	99.9	38.8	—	0.4	16.4	6.7	5.0	32.6
Arkansas	2,324.8	<	100.0	54.9	—	0.2	9.0	6.1	4.1	25.8
Florida	19,608.7	0.1	99.9	35.2	3.2	0.8	9.2	4.3	6.6	40.8
Georgia	9,302.0	0.2	99.8	41.6	0.1	0.2	23.1	3.7	4.1	26.8
Kentucky	3,498.3	<	100.0	47.2	—	0.6	6.7	4.4	4.5	36.6
Louisiana	5,639.9	0.4	99.6	40.3	<	0.7	10.3	5.8	6.0	36.5
Mississippi	3,110.5	<	100.0	39.9	4.8	0.5	19.2	7.7	3.6	24.3
North Carolina	7,704.5	1.4	98.6	46.8	5.8	3.4	8.7	2.3	4.7	27.0
South Carolina	3,635.7	0.4	99.6	52.5	—	0.4	11.9	2.1	4.4	28.3
Tennessee	5,530.7	0.4	99.6	37.9	—	1.0	13.4	6.1	4.8	36.3
Virginia	7,910.6	0.3	99.7	47.3	—	4.1	4.1	3.9	5.2	35.0
West Virginia	1,969.6	<	100.0	59.6	—	<	6.1	2.2	2.8	29.2

Southwest	38,278.0	0.3	99.7	42.5	3.0	0.6	6.3	6.1	5.0	36.1
Arizona	6,165.5	1.6	98.4	38.3	4.1	2.3	3.8	7.6	5.7	36.7
New Mexico	2,143.3	0.5	99.5	46.6	1.6	0.6	3.2	5.1	5.5	36.9
Oklahoma	3,993.1	0.1	99.9	47.0	—	0.2	8.9	6.6	4.5	32.8
Texas	25,976.0	<	100.0	42.4	3.3	0.3	6.8	5.8	4.8	36.5
Rocky Mountain	11,934.9	0.4	99.6	43.5	1.1	3.3	6.1	6.1	5.0	34.4
Colorado	6,161.8	<	100.0	38.9	0.6	5.6	5.5	6.4	5.5	37.4
Idaho	1,118.9	0.6	99.4	44.7	2.1	1.4	11.4	8.0	5.1	26.6
Montana	1,228.6	0.7	99.3	51.8	0.7	1.7	3.2	6.2	3.6	32.0
Utah	2,138.1	0.3	99.7	50.7	—	0.3	2.9	5.3	5.2	35.4
Wyoming	1,287.6	1.6	98.4	45.0	4.9	0.2	12.9	4.7	3.7	27.0
Far West¹	70,349.0	0.3	99.7	33.2	3.8	8.5	8.4	4.2	5.9	35.8
California	56,843.2	0.1	99.9	31.1	4.2	10.5	9.0	3.8	6.1	35.1
Nevada	1,850.4	<	100.0	31.5	—	1.3	7.4	5.1	6.7	48.0
Oregon	4,409.4	0.2	99.8	45.2	5.3	0.4	5.0	5.5	4.7	33.8
Washington	7,246.0	1.6	98.4	42.3	—	0.1	5.8	6.0	4.7	39.4
Alaska	2,127.1	<	100.0	37.1	—	0.5	2.8	6.7	3.9	48.9
Hawaii	718.1	—	100.0	<	—	0.7	0.7	7.6	15.1	76.0

— represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 61
Per Capita Local Government General Expenditure, FY87

Region and State	Total	Intergovernmental	Direct								July 1, 1987 Population (in thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$1,628	\$22	\$1,607	\$639	\$39	\$78	\$122	\$85	\$86	\$557	243,400
New England	1,373	21	1,353	643	<	22	43	75	79	492	12,844
Connecticut	1,442	<	1,442	681	—	44	19	71	84	544	3,211
Maine	1,146	1	1,145	618	—	10	27	89	44	357	1,187
Massachusetts	1,479	42	1,438	635	1	8	76	71	89	557	5,855
New Hampshire	1,203	18	1,185	604	—	53	7	101	63	357	1,057
Rhode Island	1,121	<	1,121	596	—	24	1	41	82	376	986
Vermont	1,113	<	1,113	710	—	1	4	113	34	251	548
Midwest	2,091	93	1,997	749	41	173	116	90	109	720	43,234
Delaware	1,176	<	1,176	661	—	<	1	52	62	400	644
DC (Washington)	5,163	—	5,163	774	138	897	485	187	373	2,309	622
Maryland	1,520	11	1,509	612	58	4	28	89	91	626	4,535
New Jersey	1,803	23	1,780	756	41	109	53	76	103	642	7,672
New York	2,770	205	2,565	861	47	302	202	119	143	891	17,825
Pennsylvania	1,367	13	1,354	632	24	56	47	51	58	486	11,936
Great Lakes	1,515	5	1,510	640	42	60	108	97	84	479	41,904
Illinois	1,490	2	1,488	585	61	27	70	93	97	556	11,582
Indiana	1,242	2	1,241	575	—	65	119	67	46	370	5,531
Michigan	1,673	9	1,663	734	53	28	154	110	91	494	9,200
Ohio	1,441	6	1,434	629	14	97	105	77	77	435	10,784
Wisconsin	1,752	3	1,749	694	82	113	107	163	96	495	4,807
Plains	1,523	8	1,515	627	47	64	113	131	65	468	17,634
Iowa	1,426	18	1,408	585	68	36	128	151	58	382	2,834
Kansas	1,554	<	1,554	629	66	6	99	152	66	536	2,476
Minnesota	2,123	16	2,107	751	56	214	132	172	74	708	4,246
Missouri	1,179	<	1,179	545	31	8	107	74	68	346	5,103
Nebraska	1,440	5	1,435	645	52	13	164	128	53	380	1,594
North Dakota	1,287	16	1,271	653	—	34	9	142	45	387	672
South Dakota	1,094	5	1,089	566	—	16	27	138	47	294	709
Southeast	1,285	4	1,281	541	21	16	148	57	66	432	58,023
Alabama	1,062	1	1,061	413	—	4	174	71	53	346	4,083
Arkansas	974	<	973	534	—	2	87	59	40	251	2,388
Florida	1,631	2	1,629	573	52	13	149	70	107	665	12,023
Georgia	1,495	3	1,492	623	2	3	345	56	62	401	6,222
Kentucky	939	<	938	443	—	5	63	41	42	344	3,727
Louisiana	1,264	5	1,260	509	1	9	131	73	76	461	4,461
Mississippi	1,185	<	1,185	473	57	5	227	92	43	288	2,625
North Carolina	1,201	17	1,185	562	69	40	105	28	56	324	6,413
South Carolina	1,062	4	1,058	557	—	4	126	23	47	301	3,425
Tennessee	1,139	4	1,135	432	—	12	153	70	55	413	4,855
Virginia	1,340	4	1,336	634	—	55	55	53	70	469	5,904
West Virginia	1,038	<	1,038	618	—	<	64	23	29	303	1,897

Southwest	1,534	5	1,530	652	46	10	97	94	76	554	24,947
Arizona	1,821	28	1,792	698	74	42	68	138	104	668	3,386
New Mexico	1,429	7	1,422	667	23	8	46	73	78	527	1,500
Oklahoma	1,220	1	1,220	574	—	2	108	80	55	400	3,272
Texas	1,547	1	1,547	657	51	5	105	90	74	564	16,789
Rocky Mountain	1,641	6	1,635	714	18	54	101	101	83	564	7,273
Colorado	1,869	1	1,869	727	12	105	102	120	103	700	3,296
Idaho	1,121	7	1,115	501	24	16	128	89	57	299	998
Montana	1,519	11	1,507	787	11	26	49	94	55	485	809
Utah	1,273	3	1,269	645	—	3	36	67	67	451	1,680
Wyoming	2,628	42	2,586	1,182	128	6	340	123	97	710	490
Far West¹	1,958	6	1,952	649	73	167	164	81	115	702	35,932
California	2,055	3	2,052	639	87	215	185	78	125	722	27,663
Nevada	1,838	<	1,837	578	—	25	135	93	123	883	1,007
Oregon	1,619	3	1,616	732	86	7	81	88	76	547	2,724
Washington	1,597	26	1,571	676	—	2	93	96	75	629	4,538
Alaska	4,052	<	4,051	1,504	—	21	115	273	158	1,982	525
Hawaii	663	—	663	<	—	5	5	50	100	504	1,083

— represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table 62
Local Government General Expenditure as a Percentage of Personal Income, FY87

Region and State	Total	Intergovernmental	Direct								Personal Income Calendar Year 1986
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	11.2%	0.1%	11.1%	4.4%	0.3%	0.5%	0.8%	0.6%	0.6%	3.8%	\$3,529,521
New England	8.1	0.1	7.9	3.8	<	0.1	0.3	0.4	0.5	2.9	218,634
Connecticut	7.4	<	7.4	3.5	—	0.2	0.1	0.4	0.4	2.8	62,502
Maine	9.1	<	9.1	4.9	—	0.1	0.2	0.7	0.3	2.8	15,007
Massachusetts	8.4	0.2	8.1	3.6	<	<	0.4	0.4	0.5	3.2	103,353
New Hampshire	7.8	0.1	7.7	3.9	—	0.3	<	0.7	0.4	2.3	16,339
Rhode Island	7.8	<	7.8	4.1	—	0.2	<	0.3	0.6	2.6	14,213
Vermont	8.4	<	8.4	5.4	—	<	<	0.9	0.3	1.9	7,220
Midwest	12.7	0.6	12.1	4.5	0.3	1.0	0.7	0.5	0.7	4.4	712,318
Delaware	8.0	<	8.0	4.5	—	<	<	0.4	0.4	2.7	9,498
DC (Washington)	26.4	—	26.4	4.0	0.7	4.6	2.5	1.0	1.9	11.8	12,142
Maryland	9.2	0.1	9.1	3.7	0.4	<	0.2	0.5	0.5	3.8	75,272
New Jersey	9.7	0.1	9.6	4.1	0.2	0.6	0.3	0.4	0.6	3.5	141,919
New York	16.2	1.2	15.0	5.0	0.3	1.8	1.2	0.7	0.8	5.2	304,095
Pennsylvania	9.6	0.1	9.5	4.5	0.2	0.4	0.3	0.4	0.4	3.4	169,392
Great Lakes	10.5	<	10.5	4.4	0.3	0.4	0.7	0.7	0.6	3.3	603,815
Illinois	9.6	<	9.6	3.8	0.4	0.2	0.5	0.6	0.6	3.6	180,052
Indiana	9.5	<	9.5	4.4	—	0.5	0.9	0.5	0.4	2.8	72,294
Michigan	11.4	0.1	11.3	5.0	0.4	0.2	1.0	0.7	0.6	3.4	135,113
Ohio	10.4	<	10.3	4.5	0.1	0.7	0.8	0.6	0.6	3.1	149,807
Wisconsin	12.7	<	12.6	5.0	0.6	0.8	0.8	1.2	0.7	3.6	66,549
Plains	10.9	0.1	10.9	4.5	0.3	0.5	0.8	0.9	0.5	3.4	245,926
Iowa	10.6	0.1	10.5	4.4	0.5	0.3	1.0	1.1	0.4	2.8	38,053
Kansas	10.7	<	10.7	4.3	0.5	<	0.7	1.0	0.5	3.7	36,042
Minnesota	14.3	0.1	14.2	5.0	0.4	1.4	0.9	1.2	0.5	4.8	63,184
Missouri	8.6	<	8.6	4.0	0.2	0.1	0.8	0.5	0.5	2.5	69,856
Nebraska	10.5	<	10.4	4.7	0.4	0.1	1.2	0.9	0.4	2.8	21,957
North Dakota	10.2	0.1	10.1	5.2	—	0.3	0.1	1.1	0.4	3.1	8,470
South Dakota	9.3	<	9.2	4.8	—	0.1	0.2	1.2	0.4	2.5	8,364
Southeast	10.3	<	10.2	4.3	0.2	0.1	1.2	0.5	0.5	3.4	727,072
Alabama	9.4	<	9.4	3.7	—	<	1.5	0.6	0.5	3.1	45,939
Arkansas	8.9	<	8.8	4.9	—	<	0.8	0.5	0.4	2.3	26,268
Florida	11.5	<	11.5	4.0	0.4	0.1	1.1	0.5	0.8	4.7	170,980
Georgia	11.3	<	11.3	4.7	<	<	2.6	0.4	0.5	3.0	82,078
Kentucky	8.3	<	8.3	3.9	—	<	0.6	0.4	0.4	3.1	41,902
Louisiana	11.2	<	11.2	4.5	<	0.1	1.2	0.6	0.7	4.1	50,382
Mississippi	12.2	<	12.2	4.9	0.6	0.1	2.3	0.9	0.4	3.0	25,504
North Carolina	9.8	0.1	9.6	4.6	0.6	0.3	0.9	0.2	0.5	2.6	78,763
South Carolina	9.5	<	9.5	5.0	—	<	1.1	0.2	0.4	2.7	38,153
Tennessee	9.6	<	9.6	3.6	—	0.1	1.3	0.6	0.5	3.5	57,645
Virginia	8.9	<	8.8	4.2	—	0.4	0.4	0.3	0.5	3.1	89,169
West Virginia	9.7	<	9.7	5.8	—	<	0.6	0.2	0.3	2.8	20,289

Southwest	11.7	<	11.7	5.0	0.4	0.1	0.7	0.7	0.6	4.2	327,085
Arizona	13.8	0.2	13.6	5.3	0.6	0.3	0.5	1.0	0.8	5.1	44,719
New Mexico	12.7	0.1	12.6	5.9	0.2	0.1	0.4	0.6	0.7	4.7	16,894
Oklahoma	9.8	<	9.8	4.6	—	<	0.9	0.6	0.4	3.2	40,595
Texas	11.6	<	11.5	4.9	0.4	<	0.8	0.7	0.6	4.2	224,877
Rocky Mountain	12.5	<	12.5	5.4	0.1	0.4	0.8	0.8	0.6	4.3	95,460
Colorado	12.4	<	12.4	4.8	0.1	0.7	0.7	0.8	0.7	4.6	49,771
Idaho	9.9	0.1	9.9	4.4	0.2	0.1	1.1	0.8	0.5	2.7	11,250
Montana	12.7	0.1	12.6	6.6	0.1	0.2	0.4	0.8	0.5	4.1	9,666
Utah	11.7	<	11.7	5.9	—	<	0.3	0.6	0.6	4.1	18,288
Wyoming	19.9	0.3	19.5	8.9	1.0	<	2.6	0.9	0.7	5.4	6,485
Far West¹	12.3	<	12.2	4.1	0.5	1.0	1.0	0.5	0.7	4.4	573,902
California	12.5	<	12.4	3.9	0.5	1.3	1.1	0.5	0.8	4.4	456,099
Nevada	12.4	<	12.4	3.9	—	0.2	0.9	0.6	0.8	6.0	14,870
Oregon	12.3	<	12.2	5.5	0.6	0.1	0.6	0.7	0.6	4.1	35,955
Washington	10.8	0.2	10.6	4.6	—	<	0.6	0.7	0.5	4.3	66,978
Alaska	22.4	<	22.4	8.3	—	0.1	0.6	1.5	0.9	11.0	9,495
Hawaii	4.5	—	4.5	—	—	<	<	0.3	0.7	3.4	15,814

— represents zero.

< rounds to zero.

¹ Far West regional totals do not include Alaska and Hawaii.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Public Employment

Table 65
Public Employment in the United States, Selected Years 1952-88

Year	Total Government: Federal, State and Local	Federal (civilian)	State and Local	State	Local
1952	7,105	2,583	4,522	1,060	3,461
1957	8,047	2,439	5,608	1,300	4,307
1962	9,397	2,548	6,849	1,680	5,169
1972	11,360	2,486	8,874	2,335	6,539
1977	13,603	2,795	10,808	2,938	7,870
1978	15,406	2,848	12,558	3,467	9,091
1979	15,631	2,888	12,743	3,539	9,204
1980	15,971	2,869	13,102	3,699	9,403
1981	16,222	2,907	13,315	3,753	9,562
1982	15,968	2,865	13,103	3,726	9,377
1983	15,919	2,848	13,071	3,747	9,324
1984	16,033	2,874	13,159	3,816	9,344
1985	16,436	2,942	13,494	3,898	9,595
1986	16,690	3,021	13,669	3,984	9,685
1987	16,932	3,019	13,913	4,068	9,846
1988	17,281	3,091	14,190	4,115	10,076

Year	Full-Time Equivalent State-Local Employment			Per 10,000 Population		
	Total	State	Local	Total	State	Local
1952	4,012	958	3,054	257	61	195
1957	4,793	1,154	3,638	280	67	213
1962	5,958	1,478	4,480	321	80	241
1972	7,455	1,946	5,509	378	99	280
1977	9,237	2,487	6,750	445	120	325
1978	10,591	2,903	7,688	490	134	355
1979	10,724	2,966	7,758	792	136	356
1980	10,944	3,072	7,871	497	140	358
1981	11,047	3,106	7,941	488	137	351
1982	10,917	3,087	7,830	476	135	341
1983	10,829	3,083	7,746	468	133	335
1984	10,885	3,116	7,769	465	133	332
1985	11,143	3,177	7,966	472	135	337
1986	11,352	3,255	8,097	476	136	339
1987	11,853	3,437	8,415	492	143	349
1988	12,086	3,491	8,595	497	143	353

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment in [year]*.

Table 66
Growth and Percentage Distribution of Public Employment, Selected Years 1929-87

As of October	Total Public Sector	Federal (civilian)	State	Local	Total Public Sector	Federal (civilian)	State	Local	Annual Percentage Increase or Decrease (-) ¹			
									Number (in thousands)			
1929	3,100	600	600	1,900	—	—	—	—				
1939	4,200	1,100	700	2,400	3.1%	6.2%	1.6%	2.4%				
1944	6,537	3,365	700	2,472	9.3	25.1	0.0	0.6				
1949	6,203	2,047	1,037	3,119	-1.0	-9.5	8.2	4.8				
1954	7,232	2,373	1,149	3,710	3.1	3.0	2.1	3.5				
1959	8,487	2,399	1,454	4,634	3.3	0.2	4.8	4.5				
1964	10,064	2,528	1,873	5,663	3.5	1.1	5.2	4.1				
1969	12,685	2,969	2,614	7,102	4.7	3.3	6.9	4.6				
1970	13,028	2,881	2,755	7,392	2.7	-3.0	5.4	4.1				
1971	13,316	2,872	2,832	7,612	2.2	-0.3	2.8	3.0				
1972	13,603	2,795	2,938	7,870	2.2	-2.7	3.7	3.4				
1973	14,139	2,786	3,013	8,339	3.9	-0.3	2.6	6.0				
1974	14,668	2,874	3,155	8,639	3.7	3.2	4.7	3.6				
1975	14,986	2,890	3,268	8,828	2.2	0.6	3.6	2.2				
1976	15,012	2,843	3,343	8,826	0.2	-1.6	2.3	<				
1977	15,459	2,848	3,481	9,130	3.0	0.2	4.1	3.4				
1978	15,628	2,885	3,539	9,204	1.1	1.3	1.7	0.8				
1979	15,971	2,869	3,699	9,403	2.2	-0.6	4.5	2.2				
1980	16,213	2,898	3,753	9,562	1.5	1.0	1.5	1.7				
1981	15,968	2,865	3,726	9,377	-1.5	-1.1	-0.7	-1.9				
1982	15,918	2,848	3,747	9,324	-0.3	-0.6	0.6	-0.6				
1983	16,033	2,874	3,816	9,344	0.7	1.8	0.2	0.2				
1984	16,436	2,942	3,898	9,595	2.5	2.4	2.1	2.7				
1985	16,690	3,021	3,984	9,685	1.5	2.7	2.2	0.9				
1986	16,933	3,019	4,068	9,846	1.5	-0.1	2.1	1.7				
1987	17,281	3,091	4,115	10,076	2.1	2.4	1.2	2.3				
Percentage Distribution												
1929	100.0%	19.3%	19.3%	61.3%								
1939	100.0	26.2	16.7	57.1								
1944	100.0	51.5	10.7	37.8								
1949	100.0	33.0	16.7	50.3								
1954	100.0	32.8	15.9	51.3								
1959	100.0	28.3	17.1	54.6								
1964	100.0	25.1	18.6	56.3								
1969	100.0	23.4	20.6	56.0								
1970	100.0	22.1	21.1	56.7								
1971	100.0	21.6	21.3	57.2								
1972	100.0	20.5	21.6	57.9								
1973	100.0	19.7	21.3	59.0								
1974	100.0	19.6	21.5	58.9								
1975	100.0	19.3	21.8	58.9								
1976	100.0	18.9	22.2	58.8								
1977	100.0	18.4	22.5	59.1								
1978	100.0	18.5	22.6	58.9								
1979	100.0	18.9	23.2	58.9								
1980	100.0	17.9	23.1	59.0								
1981	100.0	17.9	23.3	58.7								
1982	100.0	17.9	23.5	58.6								
1983	100.0	17.9	23.8	58.3								
1984	100.0	17.9	23.7	58.4								
1985	100.0	18.1	23.9	58.0								
1986	100.0	17.8	24.0	58.1								
1987	100.0	17.9	23.8	58.3								

< rounds to zero.

¹ The percent changes indicated for years prior to 1970 are annual average changes since the previous year shown.

Source: ACIR staff compilation and computations based on U.S. Department of Commerce, Bureau of the Census, *Public Employment in [year]* (tables 1-4 in 1987 edition).

Table 68
Estimated Annual Average Earnings for Full-Time State and Local Employees, by Region and State, Indexed to U.S. Average, Selected Years 1957-87

Region and State	1987		Earnings Indexed to U.S. Average (in current year dollars)									
	Average Annual Earnings ²	Percentage of U.S. Average (U.S. = 100)	1986	1985	1984	1982	1981	1976	1972	1967	1962	1957 ³
United States	\$25,068	100	\$24,108	\$22,620	\$21,336	\$19,044	\$17,568	\$12,252	\$9,480	\$6,816	\$5,304	\$4,032³
New England¹	24,158	96	95	95	94	92	92	93	96	97	94	92
Connecticut	27,708	111	108	107	108	98	96	102	110	110	108	112
Maine	20,724	83	81	82	82	82	82	81	83	84	82	78
Massachusetts	26,076	104	103	103	100	101	98	103	105	103	99	100
New Hampshire	21,636	86	86	83	83	81	82	86	87	89	87	84
Rhode Island	27,036	108	107	107	106	103	107	100	99	98	95	89
Vermont	21,768	87	86	85	86	85	84	85	91	95	91	86
Mideast	27,464	110	109	109	108	108	108	110	107	103	104	106
Delaware	24,132	96	94	95	94	95	93	94	90	89	92	96
DC (Washington)	32,472	130	129	131	131	132	133	137	110	110	115	117
Maryland	27,540	110	108	108	105	105	105	105	107	101	99	101
New Jersey	27,348	109	109	107	105	104	104	107	112	107	108	110
New York	29,160	116	114	116	116	113	114	117	121	113	113	115
Pennsylvania	24,132	96	98	98	98	99	99	100	101	96	93	98
Great Lakes	25,534	102	103	101	102	105	104	103	105	103	104	107
Illinois	26,496	106	108	104	106	112	109	110	113	107	112	113
Indiana	22,188	89	89	88	89	90	89	87	89	96	97	99
Michigan	28,848	115	119	114	117	120	122	116	121	115	110	115
Ohio	24,516	98	96	95	95	97	94	98	96	95	96	100
Wisconsin	25,620	102	103	102	104	104	105	101	105	104	103	109
Plains	22,291	89	91	90	92	92	91	90	87	89	90	89
Iowa	23,064	92	91	91	93	94	95	94	92	93	90	87
Kansas	20,856	83	84	86	88	85	85	85	83	85	88	87
Minnesota	29,340	117	117	109	112	112	102	104	105	105	105	103
Missouri	21,300	85	88	86	86	84	82	87	87	89	88	87
Nebraska	20,592	82	85	84	86	87	88	84	81	85	84	85
North Dakota	22,056	88	96	97	96	103	105	92	84	88	91	90
South Dakota	18,828	75	76	76	79	79	80	83	78	81	82	83
Southeast	20,151	80	81	82	81	81	82	80	78	80	79	78
Alabama	20,004	80	82	85	83	81	81	79	74	77	74	79
Arkansas	18,060	72	75	75	74	73	74	72	68	72	70	67
Florida	23,616	94	92	90	92	90	88	91	92	88	86	85
Georgia	20,400	81	82	81	79	79	79	78	75	80	75	73
Kentucky	19,692	79	80	81	83	84	86	81	80	81	85	79
Louisiana	18,768	75	78	82	82	84	85	77	77	82	81	91
Mississippi	16,656	66	67	69	67	68	71	71	67	67	67	64
North Carolina	22,140	88	87	88	85	82	84	85	87	88	91	82
South Carolina	19,752	79	80	80	79	79	81	77	76	76	75	68
Tennessee	20,184	81	80	82	82	86	83	78	75	79	77	77
Virginia	23,172	92	91	91	91	91	90	87	89	89	87	85
West Virginia	19,368	77	80	79	80	80	82	82	75	81	81	91
Southwest	22,590	90	91	93	92	94	92	89	84	89	92	94
Arizona	28,044	112	108	109	107	109	109	104	101	106	107	107
New Mexico	20,640	82	86	87	89	90	88	86	79	87	93	95
Oklahoma	19,752	79	82	83	81	84	81	78	74	79	82	85
Texas	21,924	87	89	91	92	91	91	87	82	85	86	90
Rocky Mountain	22,457	90	92	95	97	97	96	91	86	91	93	94
Colorado	25,608	102	105	107	105	101	105	101	94	93	98	95
Idaho	19,908	79	80	84	86	87	87	83	77	85	84	87
Montana	21,588	86	88	91	97	99	92	93	87	91	97	99
Utah	21,912	87	89	95	94	96	94	88	89	94	94	94
Wyoming	23,268	93	97	99	102	104	104	91	83	90	93	97
Far West⁴	27,507	110	116	111	113	114	114	113	108	112	112	111
California	32,700	130	129	127	126	126	128	126	124	129	130	125
Nevada	26,208	105	104	105	109	114	106	106	103	107	105	109
Oregon	24,504	98	100	101	104	104	106	104	101	104	104	103
Washington	26,616	106	108	110	113	113	118	115	104	110	110	108
Alaska	39,672	158	163	166	163	164	164	161	144	145	152	160
Hawaii	23,460	94	94	99	99	105	105	114	103	106	114	104

¹ Regional totals are unweighted averages. Although the District of Columbia is included in this table, it should not be directly compared to the totals for the states, which include data for large and small counties, cities, school districts, etc. The figures for the District of Columbia should instead be compared to those of other cities and/or SMSAs.

² Estimated annual earnings are the average earnings for the month of October multiplied by 12 for all years except 1957. For 1957 the month of April was used. This attempt to report the annual earnings by multiplying the October earnings by 12 represents only an estimate of annual earnings because some employees, especially in education and natural resource functions, may only be paid 9 or 10 months per year.

³ U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

⁴ Far West regional totals do not include Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]* (table 8 in 1987 edition). See also ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 69
**Full-Time Equivalent Employment of State and Local Governments
 Per 10,000 Population, by Region and State, Selected Years 1957-87**

Region and State	1987	1986	1985	1984	1983	1982	1981	1978	1972	1967	1962	1957 ¹
United States	496	492	476	472	465	468	476	492	445	378	321	280 ²
New England												
Connecticut	479	472	451	441	431	437	450	434	404	347	295	277
Maine	492	475	462	453	451	447	451	452	444	359	302	262
Massachusetts	493	480	457	442	446	444	471	478	448	377	339	316
New Hampshire	437	458	435	432	419	418	433	445	422	339	296	273
Rhode Island	451	440	436	465	465	456	463	471	422	349	294	257
Vermont	496	481	474	464	458	468	475	485	500	366	321	268
Mideast												
Delaware	541	524	514	505	507	521	530	541	536	405	334	267
Washington, DC	893	817	785	763	735	730	717	734	664	470	348	262
Maryland	498	500	476	491	498	513	513	549	473	385	317	260
New Jersey	500	497	485	480	478	482	490	490	415	326	292	265
New York	628	609	589	563	551	546	543	518	519	443	373	350
Pennsylvania	395	390	379	381	383	386	397	404	380	316	270	227
Great Lakes												
Illinois	447	446	435	425	421	425	439	447	414	352	300	253
Indiana	470	467	447	440	435	434	446	449	408	362	315	262
Michigan	485	485	459	446	432	431	442	487	428	376	321	279
Ohio	460	453	435	431	429	424	434	436	400	332	295	260
Wisconsin	488	505	471	473	451	449	466	467	451	374	318	253
Plains												
Iowa	540	555	510	493	489	489	494	504	439	393	335	292
Kansas	556	564	537	524	523	530	540	535	478	420	359	320
Minnesota	481	471	468	461	468	458	488	491	465	385	325	285
Missouri	446	440	437	438	432	446	450	456	417	350	286	250
Nebraska	607	591	565	564	581	565	579	591	526	424	361	314
North Dakota	548	540	503	521	500	501	499	493	474	403	343	281
South Dakota	521	507	495	495	483	494	502	515	475	427	330	296
Southeast												
Alabama	499	497	486	481	484	481	484	501	427	340	279	259
Arkansas	465	462	454	452	445	453	452	449	396	338	271	248
Florida	454	454	444	445	438	449	453	511	491	414	341	309
Georgia	552	540	534	525	542	535	525	548	486	365	303	272
Kentucky	455	445	428	425	410	406	413	437	389	333	265	230
Louisiana	530	527	530	528	518	515	509	524	484	402	356	320
Mississippi	542	525	528	518	500	496	502	508	468	354	292	260
North Carolina	504	488	487	489	476	479	490	495	413	329	275	242
South Carolina	527	527	504	497	481	488	499	557	451	324	271	255
Tennessee	479	474	459	461	454	460	476	492	465	374	305	264
Virginia	516	513	495	492	481	486	498	541	446	348	278	255
West Virginia	501	497	500	489	482	485	489	498	471	372	304	227
Southwest												
Arizona	481	486	458	458	451	472	491	557	529	408	338	283
New Mexico	592	564	559	560	566	564	578	560	558	432	328	298
Oklahoma	525	524	509	511	515	530	527	505	466	400	321	301
Texas	500	495	490	488	473	476	478	500	451	357	307	264
Rocky Mountain												
Colorado	537	529	488	482	477	490	507	564	526	462	373	312
Idaho	519	506	470	457	455	468	480	515	498	395	345	306
Montana	544	541	525	537	518	530	546	582	513	414	357	314
Utah	480	481	452	450	431	444	439	495	520	405	346	283
Wyoming	714	707	695	677	661	659	653	611	678	567	446	368
Far West												
California	463	461	436	447	438	444	458	489	477	408	367	334
Nevada	500	497	489	481	473	480	497	602	597	468	382	341
Oregon	520	501	485	486	483	486	504	539	502	423	390	321
Washington	515	498	474	471	451	454	466	512	500	438	366	324
Alaska	758	770	799	793	814	820	803	725	722	468	347	206
Hawaii	505	502	479	476	480	498	496	520	524	432	325	323

¹ Number of employees are as of October for all years except 1957, which is as of April.

² U.S. average for 1957 excludes Alaska and Hawaii (prior to statehood).

Sources: ACIR compilation from U.S. Department of Commerce, Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]* (table 12 in the 1987 edition).

Representative Tax System

Table 70
Representative Tax System Tax Capacity Indices, by Region and State, for 1986 and Selected Prior Years¹

Region and State	1986	1985	1984	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100	100	100	100
New England											
Connecticut	135	127	124	124	117	110	112	109	112	110	117
Maine	95	89	88	90	84	79	80	80	82	84	81
Massachusetts	124	113	111	107	101	96	96	93	95	98	98
New Hampshire	119	112	110	108	100	95	97	96	102	102	110
Rhode Island	92	88	86	86	81	80	84	84	87	88	91
Vermont	99	97	95	94	89	84	84	85	93	94	88
Midwest											
Delaware	121	123	123	118	115	111	111	110	120	124	123
DC (Washington)	122	123	120	117	115	111	111	110	123	118	121
Maryland	108	105	105	99	100	98	99	99	101	101	101
New Jersey	121	117	114	112	106	105	105	102	106	109	107
New York	107	101	98	95	92	89	90	89	94	98	108
Pennsylvania	90	89	88	88	89	90	93	93	99	98	91
Great Lakes											
Illinois	96	96	97	98	99	104	108	112	112	112	114
Indiana	87	87	87	86	89	91	92	98	100	98	99
Michigan	96	94	93	90	93	96	97	104	103	101	104
Ohio	91	91	90	89	92	94	97	101	104	104	100
Wisconsin	86	89	89	87	87	91	95	100	99	98	94
Plains											
Iowa	84	84	87	91	96	102	105	108	105	106	104
Kansas	96	99	100	102	106	109	109	109	105	109	105
Minnesota	102	101	101	97	99	100	102	105	100	97	95
Missouri	93	91	89	89	91	92	94	97	96	96	97
Nebraska	91	94	93	101	97	97	97	100	101	106	110
North Dakota	94	102	106	111	115	123	108	109	99	101	92
South Dakota	78	82	83	87	87	86	90	95	91	94	91
Southeast											
Alabama	74	75	73	75	74	74	76	76	77	77	70
Arkansas	78	74	75	78	79	82	79	77	78	78	77
Florida	105	103	105	103	104	101	100	100	101	102	104
Georgia	94	90	89	87	84	81	82	81	84	86	80
Kentucky	76	78	77	79	82	82	83	85	83	85	80
Louisiana	90	97	102	107	113	117	109	104	99	97	94
Mississippi	65	69	70	68	71	72	69	70	70	70	64
North Carolina	88	86	87	87	82	80	80	82	83	85	78
South Carolina	79	77	77	76	74	75	75	76	77	77	64
Tennessee	84	83	81	80	77	79	79	81	83	84	78
Virginia	101	98	96	96	94	94	95	93	91	93	86
West Virginia	76	77	79	87	92	90	94	92	90	89	75
Southwest											
Arizona	99	99	99	97	96	89	89	91	89	92	95
New Mexico	91	99	103	108	115	114	107	103	98	97	94
Oklahoma	98	105	113	115	126	127	117	108	101	98	102
Texas	104	111	117	124	130	132	124	117	112	111	98
Rocky Mountain											
Colorado	117	118	121	122	121	113	113	110	107	106	104
Idaho	77	78	78	83	86	87	87	91	88	89	91
Montana	88	91	95	105	110	114	112	113	103	103	105
Utah	80	81	81	82	86	86	86	87	88	86	87
Wyoming	151	169	181	182	201	216	196	173	154	154	141
Far West²											
California	118	120	119	119	116	115	117	116	114	110	124
Nevada	147	146	146	147	151	148	154	154	148	145	171
Oregon	93	95	94	95	99	99	103	106	104	100	106
Washington	98	101	99	101	102	99	103	103	100	98	112
Alaska	177	259	250	272	313	324	260	217	158	155	99
Hawaii	113	117	118	114	117	105	107	103	107	109	99

¹ Tax capacity is the amount of revenue each state would raise if it applied a national average set of tax rates to 26 commonly used tax bases. The index above is the per capita tax capacity divided by the per capita average for all states, with the index for the average set at 100. For a more complete explanation see publication cited below.

² Far West regional totals do not include Alaska and Hawaii.

Source: ACIR, *1986 State Fiscal Capacity and Effort*, M-165, February 1989 (see also earlier editions).

Table 71
Representative Tax System Tax Effort Indices, by Region and State, for 1986 and Selected Prior Years¹

Region and State	1986	1985	1984	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100	100	100	100
New England											
Connecticut	94	99	99	96	99	103	100	102	103	99	93
Maine	99	104	105	100	107	113	111	110	100	104	105
Massachusetts	103	106	105	112	119	134	135	144	133	129	121
New Hampshire	62	65	69	69	75	74	75	78	73	75	81
Rhode Island	111	118	123	126	133	130	123	121	114	112	105
Vermont	91	93	94	95	102	105	104	110	104	108	119
Mideast											
Delaware	81	80	77	82	84	87	89	96	80	84	90
DC (Washington)	143	138	139	146	145	145	131	132	118	94	90
Maryland	99	101	100	107	106	107	109	109	105	106	103
New Jersey	103	105	109	109	113	112	112	118	113	103	97
New York	152	156	158	163	170	171	167	171	168	160	138
Pennsylvania	101	102	105	105	106	105	104	105	94	93	99
Great Lakes											
Illinois	106	106	110	107	107	105	102	99	96	99	84
Indiana	94	96	95	89	88	88	84	84	83	92	95
Michigan	118	120	129	128	120	116	116	113	109	106	100
Ohio	103	103	105	103	94	89	87	86	78	80	82
Wisconsin	134	128	133	137	128	120	116	118	113	115	124
Plains											
Iowa	113	112	112	109	105	98	96	93	90	93	10
Kansas	96	96	95	92	88	87	88	87	89	85	96
Minnesota	108	119	124	124	111	109	111	115	112	117	119
Missouri	82	84	85	87	82	81	84	82	80	84	86
Nebraska	96	93	99	94	93	95	102	98	98	85	78
North Dakota	89	92	93	81	83	74	79	78	88	92	97
South Dakota	95	87	87	85	91	93	88	84	87	87	107
Southeast											
Alabama	86	87	90	87	87	91	85	86	79	79	89
Arkansas	91	91	87	83	81	79	86	81	78	78	83
Florida	77	76	74	75	72	73	74	78	73	74	84
Georgia	89	90	89	93	96	97	96	96	89	89	92
Kentucky	89	87	89	91	88	88	89	87	84	84	85
Louisiana	91	93	81	81	82	77	78	82	79	87	90
Mississippi	97	93	95	95	92	95	96	97	94	96	98
North Carolina	92	93	89	88	94	95	97	91	87	86	94
South Carolina	94	95	95	96	96	95	95	91	86	85	97
Tennessee	84	82	81	82	86	87	84	87	82	79	87
Virginia	85	87	88	89	90	90	88	88	88	87	90
West Virginia	98	103	100	88	86	83	82	82	80	85	96
Southwest											
Arizona	99	97	95	91	92	106	117	115	110	108	109
New Mexico	88	86	85	79	82	89	83	85	77	85	92
Oklahoma	85	84	76	80	78	73	72	74	72	73	80
Texas	79	76	69	67	66	65	65	64	68	68	75
Rocky Mountain											
Colorado	83	85	82	79	81	84	90	96	95	90	106
Idaho	90	90	91	87	85	87	88	90	89	90	105
Montana	103	107	101	94	97	92	92	88	94	92	93
Utah	107	109	106	98	97	97	101	99	91	89	111
Wyoming	117	108	105	113	105	73	74	83	82	70	79
Far West²											
California	95	94	93	92	99	100	102	95	117	119	108
Nevada	65	64	65	64	63	62	60	65	62	70	71
Oregon	98	101	103	103	95	101	93	93	92	96	101
Washington	103	95	103	104	93	92	94	96	94	101	106
Alaska	168	128	141	166	180	184	166	129	130	76	104
Hawaii	105	99	99	108	105	126	124	128	115	119	135

¹ Tax effort is the ratio of a state's actual tax collections to its tax capacity. The relative index of tax effort is created by dividing each state's tax effort by the average for all states. 100 is the index for the U.S. average.

² Far West regional totals do not include Alaska and Hawaii.

Source: ACIR, *1986 State Fiscal Capacity and Effort*, M-165, February 1989 (see also earlier editions).

Budgets and Tax and Expenditure Limits

Table 72
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1989
 (in millions)

Fiscal Year	Budget		Annual Budget Surplus or Deficit			Debt Outstanding and Interest on Debt			
	Receipts	Outlays	Amount	Percent of Receipts	Percent of Outlays	Total Debt Held by Public	Debt as a Percent of GNP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1789-1849	\$1,160	\$1,090	\$70	6.0%	6.4%	\$63	NA	NA	NA
1850-1900	14,462	15,453	-991	-6.9	-6.4	1,263	NA	NA	NA
1901-16	10,218	10,155	63	0.6	0.6	1,225	NA	NA	NA
1917-19	9,876	33,124	-23,248	-235.4	-70.2	25,485	NA	NA	NA
1920-29	43,181	35,556	7,625	17.7	21.4	16,931	16.4%	NA	NA
1930-39	40,015	60,896	-20,881	-52.2	-34.3	40,440	44.5	NA	NA
1940	6,548	9,468	-2,920	-44.6	-30.8	42,772	44.6	\$899	9.5%
1941	8,712	13,653	-4,941	-56.7	-36.2	48,223	42.7	943	6.9
1942	14,634	35,137	-20,503	-140.1	-58.4	67,753	47.6	1,052	3.0
1943	24,001	78,555	-54,554	-227.3	-69.4	127,766	72.7	1,529	1.9
1944	43,747	91,304	-47,557	-108.7	-52.1	184,796	91.5	2,219	2.4
1945	45,159	92,712	-47,553	-105.3	-51.3	235,182	110.7	3,112	3.4
1946	39,296	55,232	-15,936	-40.6	-28.9	241,861	113.6	4,111	7.4
1947	38,514	34,496	4,018	10.4	11.6	224,339	100.3	4,204	12.2
1948	41,560	29,764	11,796	28.4	39.6	216,270	87.3	4,341	14.6
1949	39,415	38,835	580	1.5	1.5	214,322	81.2	4,523	11.6
1950	39,443	42,562	-3,119	-7.9	-7.3	219,023	82.1	4,812	11.3
1951	51,616	45,514	6,102	11.8	13.4	214,326	68.0	4,665	10.2
1952	66,167	67,686	-1,519	-2.3	-2.2	214,758	62.7	4,701	6.9
1953	69,608	76,101	-6,493	-9.3	-8.5	218,383	59.7	5,156	6.8
1954	69,701	70,855	-1,154	-1.7	-1.6	224,499	60.8	4,811	6.8
1955	65,451	68,444	-2,993	-4.6	-4.4	226,616	58.6	4,850	7.1
1956 ¹	74,587	70,640	3,947	5.3	5.6	222,226	53.2	5,079	7.2
1957	79,990	76,578	3,412	4.3	4.5	219,421	49.8	5,354	7.0
1958	79,636	82,405	-2,769	-3.5	-3.4	226,363	50.3	5,604	6.8
1959	79,249	92,098	-12,849	-16.2	-14.0	235,003	48.8	5,762	6.3
1960	92,492	92,191	301	0.3	0.3	237,177	46.8	6,947	7.5
1961	94,388	97,723	-3,335	-3.5	-3.4	238,604	46.0	6,716	6.9
1962	99,676	106,821	-7,145	-7.2	-6.7	248,373	44.5	6,889	6.4
1963	106,560	111,316	-4,756	-4.5	-4.3	254,461	43.3	7,740	7.0
1964	112,613	118,528	-5,915	-5.3	-5.0	257,553	40.9	8,199	6.9
1965	116,817	118,228	-1,411	-1.2	-1.2	261,614	38.9	8,591	7.3
1966	130,835	134,532	-3,697	-2.8	-2.7	264,690	35.8	9,386	7.0
1967	148,822	157,464	-8,642	-5.8	-5.5	267,529	33.7	10,268	6.5
1968	152,973	178,134	-25,161	-16.4	-14.1	290,629	34.2	11,090	6.2
1969	186,882	183,640	3,242	1.7	1.8	279,483	30.1	12,699	6.9
1970	192,807	195,649	-2,842	-1.5	-1.5	284,880	28.8	14,380	7.4
1971	187,139	210,172	-23,033	-12.3	-11.0	304,328	28.8	14,841	7.1
1972	207,309	230,681	-23,372	-11.3	-10.1	323,770	28.1	15,478	6.7
1973	230,799	245,707	-14,908	-6.5	-6.1	343,045	26.8	17,349	7.1
1974	263,224	269,359	-6,135	-2.3	-2.3	346,053	24.4	21,449	8.0
1975	279,090	332,332	-53,242	-19.1	-16.0	396,906	26.1	23,244	7.0
1976	298,060	371,779	-73,719	-24.7	-19.8	480,300	28.3	26,714	7.2
1976TQ	81,232	95,973	-14,741	-18.1	-15.4	498,327	27.8	6,946	7.2
1977	355,559	409,203	-53,644	-15.1	-13.1	551,843	28.5	29,886	7.3
1978	399,561	458,729	-59,168	-14.8	-12.9	610,948	28.1	35,441	7.7
1979	463,302	503,464	-40,162	-8.7	-8.0	644,589	26.3	42,615	8.5
1980	517,112	590,920	-73,808	-14.3	-12.5	715,105	26.8	52,512	8.9
1981	599,272	678,209	-78,936r	-13.2	-11.6	794,434	26.6	68,734	10.1
1982	617,766	745,706	-127,940	-20.7	-17.2	929,427	29.6	84,995	11.4
1983	600,562	808,327	-207,764r	-34.6	-25.7	1,141,771	34.4	89,774	11.1
1984	666,457	851,781	-185,324	-27.8	-21.8	1,312,589	35.6	111,058	13.0
1985	734,057	946,316	-212,260r	-28.9	-22.4	1,509,857	38.3	129,430	13.7
1986	769,091	990,258r	-221,167	-28.8	-22.3	1,746,141	41.6	135,969	13.7
1987	854,143	1,003,830r	-149,687r	-17.5r	-14.9r	1,897,836	43.0	151,748r	15.1r
1988	908,954r	1,064,044r	-155,090r	-17.1r	-14.6r	2,050,196r	42.9r	165,704r	15.6r
1989e	975,534r	1,137,030r	-161,496r	-16.6r	-14.2r	2,193,818r	42.9r	170,109r	15.0
1990e	1,059,339	1,151,848	-92,509	-8.7	-8.0	2,285,014	41.7	165,740	14.4
1991e	1,140,489	1,207,291	-66,802	-5.9	-5.5	2,351,234	40.2	154,504	12.8

NA—not available TQ—Transition Quarter e—OMB estimate. r—revised

¹ The 1956 to present data for debt held by the public and gross federal debt have been revised in concept from the figures previously reported in the U.S. budget and in U.S. Department of the Treasury reports. For a more detailed explanation, see the *Special Analysis, Budget of the United States Government, Fiscal Year 1990*, pages E5-8.

Sources: ACTIR staff compilation and computations from: U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 1989*, summary table 24 (cols. 1-4), summary table 19 (cols. 7-8), summary table 18 (col. 9); see also *Historical Tables, Budget, FY89*, table 7.1 (cols. 7-8), table 6.1 (col. 9), table 6.2 (col. 10). Debt figures prior to 1940 from U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Series Y493, page 1117. Debt figures exclude amounts held in government accounts. Final figures for 1987 from *Final Monthly Treasury Statement for Month and Year Ending September 30, 1987*.

Table 73
State Requirements for a Balanced Budget

State	Requirements		Governor Must Submit Balanced Budget	Legislature Must Pass Balanced Budget	State Can't Carry Over Deficit Into Next Fiscal Year	State Can't Carry Over Deficit Into Next Biennium
	Statutory	Constitutional				
Alabama		X			X	
Alaska					X	
Arizona		X			X	
Arkansas		X			X	
California		X		X		
Colorado		X			X	
Connecticut	X		X	X		
Delaware		X		X		
Florida	X	X	X	X	X	
Georgia		X			X	
Hawaii			X		X	
Idaho		X			X	
Illinois		X		X		
Indiana		X			X	
Iowa		X			X	
Kansas	X	X			X	
Kentucky	X			X		
Louisiana		X		X		
Maine		X			X	
Maryland		X		X		
Massachusetts		X	X			
Michigan		X			X	
Minnesota	X	X ¹	X ²			X
Mississippi	X		X		X	
Missouri		X			X	
Montana		X		X		
Nebraska		X		X		X
Nevada		X		X		
New Hampshire	X		X			
New Jersey		X			X	
New Mexico		X	X	X	X	
New York			X	X		
North Carolina	X	X	X	X	X	X
North Dakota	X					X
Ohio		X			X	
Oklahoma		X			X	
Oregon	X	X	X	X		X
Pennsylvania		X	X		X	
Rhode Island		X			X	
South Carolina	X	X	X	X	X	
South Dakota		X			X	
Tennessee		X			X	
Texas		X		X		
Utah		X			X	
Vermont		No Requirement				
Virginia	X					X
Washington	X		X			X
West Virginia		X		X	X	
Wisconsin		X		X		
Wyoming		X				X
Total	13	39	14	19	28	8

¹ The constitution forbids short-term borrowing with certificates of indebtedness maturing after close of fiscal biennium.

² M.S. 16A.11 requires gubernatorial submission of a proposed budget showing "the balanced relation between the total proposed expenditures and the total income."

Source: National Conference of State Legislatures, *State Budget Actions in 1988*.

Table 74
State Budget Stabilization Funds

State	Fund	FY86 Balance (millions)	Procedures for Deposits to Fund	Procedures for Expenditures from Fund
Alaska	Budget Reserve Account	\$431.5	By appropriation	By appropriation ¹
California	Contingency Reserve Fund for Economic Uncertainties	551.2	Year-end surplus or by appropriation	Automatic expenditure to cover revenue shortfall
Colorado	General Fund Required	NR	By appropriation	By appropriation
Connecticut	Budget Reserve Fund	198.6	Year-end surplus up to 5% of net General Fund Appropriation for new fiscal year ²	Automatic expenditure to cover budget deficit
Delaware	Budget Reserve Account	47.6	Automatic deposit from previous year's unencumbered funds to maximum of 5% of ensuing year's estimated revenue	By appropriation under deficit
Florida	Working Capital Fund	131.1	Year-end surplus up to 10% of previous year's General Fund	By appropriation
Georgia	Revenue Shortfall Reserve	150.6	Year-end surplus up to 3% of previous year's General Fund	Automatic expenditure to cover revenue
Idaho	Budget Reserve Account	0.0	By appropriation	By appropriation ³
Indiana	Counter-Cyclical Revenue and Economic Stabilization Fund	156.0	(Annual growth rate in personal income -2%) x previous year General Fund revenue	Funds transferred to General Fund if annual growth rate less than 2%
Iowa	Economic Emergency Fund	7.9	Year-end surplus	By appropriation
Kentucky	Budget Reserve Trust Fund/ General Fund Surplus Fund	0.0	By appropriation ⁴	By appropriation ⁵
Maine	Rainy Day Fund	6.2	By appropriation, lapsed money, and surplus tax receipts; year-end surplus up to 0.5%	By appropriation ⁶
Maryland	State Reserve Fund ⁷	NA	By appropriation	If state unemployment rate is both greater than 6.5% and 1% greater than 12 months earlier
Massachusetts	Commonwealth Stabilization Fund	NA ⁸	Year-end surplus up to 5% of current fiscal year revenues	By appropriation
Michigan	Budget and Economic Stabilization Fund	363.3	(Annual growth rate in personal income -2%) x General Fund revenues	If negative annual growth rate in personal income, withdrawal equals deficiency x General Fund revenues ⁹
Minnesota	Budget Reserve Account	0.0 ¹⁰	By direct appropriation \$250 million, by contingent appropriation an additional \$300 million	By appropriation or transfer by commissioner of finance with approval of governor and upon consultation with the Legislative Advisory Commission
Mississippi	General Fund Stabilization Reserve Account (GFSRA)	5.5	1/4 of surplus up to 5% of previous year's General Fund revenue	Transfer by Fiscal Management Board to cover revenue shortfall
	General Fund Reserve	0.0	Cash balance in General Fund after required amount has been placed in GFSRA	By Appropriation
Missouri	Budget Stabilization Fund	0.0	By appropriation	By appropriation
Nebraska	Cash Reserve Fund	11	11	11
New Hampshire	Revenue Stabilization	NA	Audited year-end surplus	With Fiscal Committee and governor and council approval to cover General Fund operating budget deficit and unrestricted General Fund revenue shortfalls. After the above, if the amount in reserve account is in excess of an amount equal to 5% of the actual General Fund unrestricted revenue for the most recently completed fiscal year, then such excess shall be transferred, without further action, to the General Fund surplus account

New Mexico	Operating Reserve Fund	81.5	By appropriation	By appropriation
New York	Tax Stabilization	153.0	Year-end surplus up to 0.2% aggregate cash disbursement ¹²	By appropriation when state is in deficit
North Dakota	Budget Stabilization	NA	Biennium end surplus in excess of \$40 million	Governor may transfer for revenue shortfall of at least 5% of the estimate made by the most recently adjourned assembly
Ohio	Budget Stabilization	140.9	(Annual growth in personal income -1.4) x previous year's General Fund revenues	Funds transferred to General Fund if growth in adjusted personal income is negative
Oklahoma	Constitutional Reserve Fund	0.0	Revenues in excess of certification up to 10%	By appropriation
Pennsylvania	Tax Stabilization Reserve Fund	25.0	By appropriation	By appropriation
Rhode Island	Budget Reserve and Stabilization Fund	9.9	FY85: 20% of lottery revenue FY86: 30% of lottery revenue FY87: 40% of lottery revenue	Automatic expenditure to cover revenue shortfall
South Carolina	General Reserve Fund	51.7	By appropriation up to 4% of previous year's General Fund revenues	Budget and Control Board transfers when state is in deficit ¹³
Tennessee	Revenue Fluctuation Reserve	52.1	By appropriation	By appropriation when state is in deficit
Utah	Budget Reserve Account	NA	General Fund Surplus up to 3%	By appropriation to cover operating deficits
Virginia	Revenue Reserve and Economic Contingency Fund	55.0	By appropriation	Governor may transfer for revenue shortfall, federal fund reductions, and unbudgeted increases in agency costs
Washington	Budget Stabilization	0.0	(Projected growth in real personal income -3%) x previous General Fund revenues	By appropriation
Wisconsin	Budget Stabilization	0.0 ¹⁴	By appropriation	By appropriation ¹⁵
Wyoming	Budget Reserve Account	137.1	Year-end surplus plus appropriations	By appropriation

NR—no response.

NA—not available.

¹ Up to \$14 million also can be automatically spent each fiscal year for disaster relief and fire suppression funds.

² For FY88, the amount in the fund is to equal 6.5 percent of net General Fund appropriations for FY88 (per Section 29 of Special Act 87-42).

³ Legislation creating an improved Rainy Day Fund will be introduced this session.

⁴ According to the most recent budget act, any monies above estimated revenues up to 2.5 percent plus lapsed money are deposited in the Budget Reserve Trust Fund.

⁵ According to the most recent budget act, the Budget Reserve Trust Fund is accessed first in the event of a deficit. In addition, prior to adoption of the budget, agencies are required to submit surplus expenditure plans that, if adopted, determine how these agencies may access the Budget Reserve Trust Fund.

⁶ This fund is dedicated to prepayment of outstanding General Fund bonds or major construction projects costing more than \$500,000.

⁷ (a) Revenue Stabilization Account (\$50 million) must be increased \$5 million each year whenever balance is less than \$100 million.

(b) Dedicated Purpose Account (\$15 million) may be used in 1987 or subsequent years to meet expenses of Savings and Loan Program.

⁸ Created in 1986.

⁹ If state unemployment rate is between 8 and 11.9 percent, legislature may appropriate 2.5 percent of the fund for state jobs programs. If rate is 12 percent or more, up to 5 percent may be so used.

¹⁰ If projected balance of reserve on June 30, 1989, is less than \$150 million, individual income tax rates will be increased 0.25 percent and corporate income tax rate will be increased 0.4 percent; if projected balance is less than \$50 million, rates will be increased 0.5 percent and 0.8 percent, respectively. Either increase applies to tax years beginning after 12/31/87.

¹¹ Nebraska's fund serves only to maintain positive General Fund balances over a short period of time. When unusual expenditure or revenue flows cause potential negative daily balances, transfers are made from the Cash Reserve Fund in order to meet current General Fund Obligations and sustain positive General Fund balance. Once cash balances recover, the Cash Reserve Fund is "repaid." The Cash Reserve Fund initially was funded by a special 1/2 cent sales tax levy in effect for 9 months, ending March 1984.

¹² Balance cannot be more than 2 percent of aggregate amount of cash disbursements. Once borrowed, fund must be paid back within six years in three equal installments.

¹³ The Constitution requires that the fund must be paid back at 1 percent each of the first two years and 2 percent the third year until fund is at the 4 percent required level.

¹⁴ This fund was created by the 1985 Wisconsin Act 120 (a budget adjustment act)—no monies have ever been appropriated to the fund.

¹⁵ The statute creating the fund specifies that monies in the fund are reserved to provide revenue stability during periods of below-normal economic activity when actual state revenue collections are less than those estimated in the budget.

Source: National Conference of State Legislatures, *State Budget Actions in 1988*.

Table 75
Gubernatorial Veto Authority With Respect to Major Budget Items

State	Funding for a Particular Line Item	Funding for an Entire Program or Agency	Language Accompanying Appropriation itself	Language in Footnote or Following an Appropriation Explaining How Money is Spent	Proviso or Contingency Language on Expenditure of Appropriation	Only Entire Bill	Power to Reduce (R) Appropriation or Substitute (S) New Measure for Consideration	Other
Alabama							S	X ¹
Alaska	X						R	
Arizona	X	X						
Arkansas	X	X						
California	X	X	X	X	X		R	
Colorado	X	X		X ²	X ²			
Connecticut	X	X						
Delaware	X							
Florida	X							
Georgia	X	X	X	X	X			
Hawaii	X							
Idaho	X							
Illinois	X	X					R ³	
Indiana						X		
Iowa	X	X	X	X	X			X ⁴
Kansas	X							
Kentucky	X	X			X			
Louisiana ⁵	X	X	X	X	X			
Maine						X		X ⁶
Maryland								X ⁷
Massachusetts	X	X	X	X	X		R	
Michigan	X	X	X ⁸					
Minnesota	X	X						
Mississippi	X	X	X	X	X			
Missouri	X	X					R	
Montana	X	X ⁹					R	
Nebraska	X	X					R	
Nevada						X		
New Hampshire						X ¹⁰		
New Jersey	X	X	X	X	X		R	X ¹⁰
New Mexico				X	X			
New York	X	X	X	X	X			X ¹¹
North Carolina ¹²							No Veto	
North Dakota	X	X	X	X	X			
Ohio	X	X	X	X	X			
Oklahoma	X	X		X				
Oregon	X	X					R	X ¹³
Pennsylvania	X	X					R	
Rhode Island						X		
South Carolina	X	X	X	X	X			
South Dakota	X							
Tennessee	X	X					R	
Texas	X	X						
Utah	X							X
Vermont								X
Virginia	X	X	X	X	X		R	
Washington	X	X	X	X	X			
West Virginia	X	X	X					
Wisconsin	X	X	X		X		14	X ¹⁴
Wyoming	X	X		X	X			
Totals	40	32	16	17	18	5	S-1; R-11	10

Table 75 (cont.)
Gubernatorial Veto Authority With Respect to Major Budget Bill(s)

Notes:

Language Accompanying Appropriation means language that describes an appropriation and is next to the appropriation. This may be a title or short accompanying description.

Footnote Language means language that describes how dollars are to be spent. Footnotes also may be called legislative intent language. Footnotes usually appear on the bottom of the page with the corresponding appropriation.

Proviso Language means language that explains what the executive, legislative or judicial agency has to do to receive an appropriation. This is also known as contingency language.

- ¹ The Governor may veto the bill entirely or offer executive amendments, which may delete or add figures and language.
- ² Only if language is unconstitutional.
- ³ Governor has reduction veto power on a particular line item. The amount he approves becomes law unless veto is overridden by legislature. The Constitution prohibits substantive language in an appropriations bill.
- ⁴ As a result of a Supreme Court suit, the Governor, in item vetoing, must veto a complete section—he can do that only in an appropriations bill. Prior to this suit, the Governor was item vetoing words. However, court cases are again pending. (The Governor has recently vetoed phrases and sentences in sections of appropriations bills.)
- ⁵ The Governor can veto anything that shows up as a line item.
- ⁶ The Governor can veto only the entire bill.
- ⁷ The Governor has no veto power. Maryland has strong executive budget.
- ⁸ Distinct item of appropriations. If line item vetoed, language also is vetoed as a rule.
- ⁹ If a bill originally passed by 2/3 vote and the legislature has adjourned, the secretary of state can poll the legislative membership by mail for a veto override vote. The Governor also has an "amendatory veto" on non-appropriations bills, which provides for the legislature to consider his recommendations.
- ¹⁰ Constitution prohibits budget footnotes in appropriations bill that establish, amend, or repeal sections of state laws not related to operating expenses.
- ¹¹ The Governor may veto any legislative "addition" to the budget only.
- ¹² The Governor has no veto power.
- ¹³ The Governor also may veto single item appropriation bills.
- ¹⁴ The only way that a governor can reduce an appropriated amount is to line item part of the appropriation figure. For example, if \$100,000 was appropriated, a zero and a comma could be struck to make the figure \$10,000 or all but the last zero could be struck to provide a zero dollar appropriation.

Source: National Conference of State Legislatures, State Budget Actions in 1988.

Table 76
State Budget Cycle and Fiscal Year Schedule

Annual Legislative Sessions and Annual Budget Cycles

Alabama	Delaware	Maryland	New Jersey	South Carolina
Alaska	Georgia	Massachusetts	New Mexico	South Dakota
Arizona	Idaho	Michigan	New York	Tennessee ¹
California	Illinois	Mississippi	Oklahoma	Utah
Colorado	Kansas	Missouri	Pennsylvania	West Virginia
Connecticut	Louisiana	Nebraska	Rhode Island	

Biennial Legislative Sessions and Biennial Budget Cycles

Arkansas	Montana	North Carolina ^{1 2}	Oregon ³	Texas ³
Kentucky ⁴	Nevada	North Dakota ³		

Annual Legislative Sessions and Biennial Budget Cycle

Florida	Iowa	New Hampshire	Virginia ⁴	Wisconsin
Hawaii	Maine	Ohio	Washington ³	Wyoming ⁴
Indiana	Minnesota ¹	Vermont ⁵		

Note: Unless otherwise noted, biennial budget states make appropriations for each fiscal year separately and begin their two-year budget cycles in odd-numbered years.

¹ Technically a biennial session, but in practice meets annually.

² Appropriations are made for the biennium, but reviewed annually.

³ Appropriations are made for the biennium.

⁴ Biennial budget cycle begins in even-numbered years.

⁵ In 1979 language was included in the appropriations bill allowing the governor to submit an annual or biennial budget depending on the discretion of the governor.

State Fiscal Year Schedule

All state fiscal years begin on July 1 except for Alabama (October 1), Michigan (October 1), New York (April 1) and Texas (September 1).

NOTE: Since 1969, ten states have changed their budgeting cycle. Hawaii, Vermont, and Florida, have changed from annual to biennial budgets. In that same time, Connecticut, Idaho, Illinois, Missouri, and Nebraska have all gone from biennial to annual budgets. Indiana experimented with annual operating budgets in fiscal years 1975-76 and 1976-77, but operated with a biennial capital and highway budget. It returned to full biennial budgeting in 1977.

Currently, 29 states have annual budgets and annual legislative sessions. Another eight states have biennial budgets with biennial sessions, and thus lack any opportunity for annual changes or revisions. (The exception is Oregon, whose joint Ways and Means committees meet during the interim as the Emergency Board, a constitutional board with authority over supplemental appropriations, federal funds, and transfers.) The remaining 13 states have biennial budgets, but meet annually. This last group has some review of the budget annually, but it varies from full reviews to occasional amendments.

Of those states with biennial budgets, only North Carolina, North Dakota, Oregon, Texas, Washington, and Wyoming actually make appropriations for the full biennium rather than by fiscal year, and North Carolina, Washington, and Wyoming review the budget for possible changes annually.

Source: National Conference of State Legislatures, Denver, CO.

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to preserve proper table sequence.]**

Table
Description of State

State and Adoption Year Type of Limit, Methods of Approval	Limit Applies to--	Limit is
Alaska ¹ 1982 Constitutional Expenditure Legislative Referendum	State appropriations	Appropriations shall not exceed \$2.5 billion by more than the cumulative percentage change in population and inflation since 7/1/81
Arizona 1978 Constitutional Expenditure Legislative Referendum	Appropriations of state tax revenues	Appropriations of state tax revenues shall not exceed 7% of state personal income
California 1979 Constitutional Expenditure Citizen Initiative	Appropriations of state revenues	Yearly growth in appropriations limit shall not exceed percentage increase in population and inflation
Colorado 1977 Statutory Expenditure Legislative Vote	State general fund appropriations	Yearly growth of state general fund appropriations
Delaware	State general fund appropriations	98% of estimated general fund revenue and prior year's unencumbered funds
Idaho 1980 Statutory Expenditure Legislative Vote	State general fund appropriations	Appropriations shall not exceed 5-1/3% of state personal income
Louisiana 1979 Statutory Revenue Legislative Vote	State tax revenue	Tax revenue shall not exceed: <u>FY78-79 tax revenue</u> 1977 state personal income
Massachusetts 1986 Statutory Revenue Initiative Petition	State revenue	The average growth of wages and salaries of the previous three years
Michigan 1978 Constitutional Revenue Citizen Initiative	State revenue	Revenue shall not exceed: <u>FY78-79 state revenue</u> X 1977 state personal income the greater of state personal income in prior calendar year or average state personal income over previous 3 calendar years
Missouri 1980 Constitutional Revenue and Expenditure Citizen Initiative	State revenue and expenditure	Revenue shall not exceed: <u>FY 80-81 state revenue</u> X 1979 state personal income the greater of state personal income in prior calendar year or average state personal income over previous 3 calendar years
Montana 1981 Statutory Expenditure Legislative Vote	State appropriations	State biennial appropriations shall not exceed state appropriations for the preceding biennium plus the product of preceding biennial appropriations and the growth percentage. The growth percentage is the percentage difference between average state personal income for 3 calendar years immediately preceding the next biennium and the average state personal income for the 3 calendar years immediately preceding the current biennium
Nevada 1979 Statutory Expenditure NON-BINDING Legislative Vote	Governor's proposed general fund expenditures	Proposed biennial expenditures authorized for the 1975-76 biennium X [1 + percentage population change since 7/1/74] X [1 + percentage inflation]

¹ Automatic vote for reconsideration of limit in 1986 continued the provision.

Tax and Expenditure Limits

Provisions for Waiver	Provisions in the Case of Transfer of Responsibility for Government Programs	Treatment of Surpluses
<p>Limit may be exceeded for capital projects or appropriations to the permanent fund if the bill is (1) approved by the governor or 3/4 of the legislature and (2) approved by voters</p> <p>Requires 2/3 approval of each house of the legislature on specific additional appropriations</p>	<p>None</p> <p>Legislature shall provide for adjustments to limit if court order or legislative enactment transfers responsibility between state and local governments or between federal and state governments</p>	No provision
<p>In the event of an emergency, the appropriations limit may be exceeded provided increased expenditures are compensated for by reduced expenditures over 3 following years. Alternatively, the limit may be changed by voters but the change is operative for only 4 years</p>	<p>(1) The appropriations limit shall be altered if program responsibility is transferred from one government entity to another, from government to private entity, or from funding through general revenues to funding through special revenues.</p> <p>(2) The state shall provide the funding when it requires local government to provide a program</p> <p>(3) Appropriations required for purposes of complying with federal requirements are not under limit</p>	Surplus revenues shall be returned by revision of tax rates or fee schedules within next two fiscal years
<p>Statute may be amended at any time by majority vote of legislature</p>	None	General fund revenues in excess of limit and after retention of unrestricted general fund year-end balance of 6% of revenues shall be used for tax relief, capital construction, highway expenditures and water projects
<p>Declaration of an emergency and 3/5 vote of each chamber</p> <p>Requires 2/3 approval of each house of the legislature on specific additional appropriations</p>	<p>None</p> <p>Adjustments to limit shall be made if court order or legislative enactment transfers responsibility between state and local governments or between federal and state governments</p>	Available for appropriations in ensuing fiscal year
<p>Statute may be amended at any time by majority of legislature. Certain tax sources are excluded from computation</p>	None	State tax revenue in excess of limit shall be deposited in the Tax Surplus Fund; appropriations from that fund may be made for paying tax refunds
<p>Statute may be amended by vote of legislature</p>	Vote of legislature	Proportional personal income tax credit
<p>Government must first specify an emergency; then the legislature must concur by 2/3 vote in each house</p>	<p>(1) Limit may be adjusted if program responsibility is transferred from one level of government to another</p> <p>(2) State is prohibited from reducing current proportion of local services financed through state aid</p> <p>(3) No new program shall be required of local governments unless cost is paid by state</p> <p>(4) The proportion of total state spending paid to all units of local government as a group shall not be reduced below proportion for FY78-79</p>	Revenues exceeding limit by 1% or more shall be used for tax refunds set in proportion to income tax liability. Excess less than 1% may be transferred to the State Budget Stabilization Fund
<p>Governor must first specify an emergency, then the legislature must concur by 2/3 vote in each house</p>	<p>(1) Limit may be adjusted if program responsibility is transferred from one level of government to another</p> <p>(2) State is prohibited from reducing current proportion of local services financed through state aid</p> <p>(3) No new program shall be required of local governments unless cost is paid by state</p>	Revenues exceeding by 1% or more shall be refunded pro rata based on income tax liability. Excess less than 1% shall be transferred to the general revenue fund
<p>Governor must declare an emergency. Legislature must then approve specific additional expenditures by 2/3 vote of each house</p>	None	No provision
<p>Not applicable because nonbinding</p>	None	No provision

Table
Description of State

State and Adoption Year Type of Limit, Methods of Approval	Limit Applies to--	Limit Is
New Jersey² 1976 Statutory Expenditure Legislative Vote	State appropriations	Fiscal year appropriations shall not exceed: FY state per capita income, prior state per capita income multiplied by appropriations in prior FY
Oklahoma 1985 Constitutional Expenditure Board of Equalization	Appropriated revenues	(1) 12% yearly increase (adjusted for inflation) (2) 95% of certified revenue
Oregon 1979 Statutory Expenditure Legislative Vote	State general fund appropriations	The rate of growth of appropriations in each biennium shall not exceed rate of growth of state personal income in 2 preceding calendar years
Rhode Island 1977	Governor's general fund appropriations request	Yearly growth in governor's general fund appropriations request shall not exceed 6%
South Carolina 1980, 1984 Constitutional Expenditure Legislative Referendum	State appropriations	Yearly growth in state appropriations shall not exceed average growth of personal income over 3 preceding years or 9.5% of total state personal income, whichever is greater. Also, the number of state employees is tied to state population
Tennessee 1978 Constitutional Expenditure Constitutional Convention Referendum	Appropriations of state tax revenue	Growth in state appropriations shall not exceed growth in state personal income
Texas 1978 Constitutional Expenditure Legislative Referendum	Appropriations of state tax revenues	Growth of biennial appropriations shall not exceed rate of growth of state personal income
Utah 1979 Statutory Expenditure NEVER IMPLEMENTED Legislative Vote	State appropriations	Growth in appropriations may not exceed 85% of the increase in state personal income
Washington 1979 Statutory Revenue Citizen Initiative	State tax revenue	Growth in tax revenues shall not exceed average rate of growth of state personal income over 3 years

² Expired 1983.

Tax and Expenditure Limits

Provisions for Waiver	Provisions in the Case of Transfer of Responsibility for Government Programs	Treatment of Surpluses
Must be approved by majority of voters in state referendum at a general election prior to fiscal year in which limit is to be exceeded	Adjustment to limit shall be made if program responsibility is transferred between state and local governments	No provision
None	None	Revenue to general fund in excess of estimate (up to 10%) shall be deposited in a Rainy Day Fund
Statute may be amended at any time by majority of legislature	Adjustment to limit shall be made if program funding is transferred from general fund to non-general fund sources or vice-versa	Revenue exceeding close of session revenue forecast by 2% or more shall be used for tax refunds proportional to income tax liability
Not applicable because nonbinding	None	No provision
Limit may be exceeded for one year by a 2/3 vote of the legislature if it first declares a financial emergency. Also, every 5 years the legislature can review the composition of the limit.	None	Excess revenues may be spent to match federal programs, for debt purposes, tax relief, or transferred to reserve fund
Specific additional amount may be approved by majority vote of the legislature	State must share in cost if it increases expenditure requirements of local governments	No provision
Specific additional amount may be approved by majority vote of the legislature if it first adopts a resolution that an emergency exists	None	No provision
Limit may be exceeded by 2/3 vote of legislature if fiscal emergency is declared by legislature and legislature follows required procedures for publicizing its intent and holding public hearing	(1) Limit shall be adjusted if program responsibility is transferred between state and local governments or from the federal government to the state (2) Limit shall be decreased if funding source moved from sources covered under limit to sources exempt from limit. Revenue from exempt sources that is moved to nonexempt accounts shall come under the limit	Revenue in excess of limit up to 2% of appropriations may be kept in unappropriated state funds balances; other excess revenue shall be rebated to taxpayers
Emergency must be declared by 2/3 vote of legislature then legislature must approve specific additional appropriations by 2/3 vote	(1) Limit shall be adjusted if program responsibility is transferred between state and local governments or between state and federal government (2) State must reimburse local governments for increased cost if legislature imposes program responsibility on local governments	Excess revenue becomes part of state tax revenue for next fiscal year

State Rankings

The following tables provide state-by-state rankings of expenditure and revenue aggregates. These rankings are derived by calculating a simple arithmetic ratio of each expenditure and revenue number by the common denominators of population and personal income, and then simply ordering them by size. The result is a set of "per capita" and "percentage-of-income" interstate fiscal comparisons.

As with most fiscal measures of interstate variation, these expenditure and revenue rankings have advantages and disadvantages. The usefulness of per capita and personal income measures derives largely from the fact that these numbers provide an easily calculated, quick, and consistent method of comparison. By computing the state-by-state ratio of the level of direct expenditures per capita, for example, one can look down the columns of the tables to get a first look at the relationship between expenditure levels and a rough proxy (population) for the "needs" for public services among the states.

A somewhat more revealing use of these ratios—particularly with respect to the expenditure data—is to look across the tables (e.g., R-8 through R-12) to compare the per capita spending of one state with the U.S. average. This gives one a good look at the composition of spending—a factor that can often be a greater source of policy debate than is the total level of spending.

These merits of state rankings—the ease of calculation and the ready availability of a consistent basis for making interstate comparisons—are also the source of their weaknesses. Specifically, the following caveats must be emphasized:

Implicit in the use of rankings is the assumption that state and local economies are closed—i.e., void of

movement of goods and services, factors of production, and even consumers across borders. Accordingly, the data fail to take into account the fact that in some cases many of the spending benefits and as well as the tax costs may be exported to nonresidents.

Aggregate fiscal comparisons give no evidence of the extent to which states deliver differing levels or qualities of public service to their citizens.

The numerators (e.g., tax collections) and denominators (e.g., income, population) are assumed to be independent of one another. Thus, the ratios ignore the possibility of the public budget-income creation interplay, including the potential for decreased revenues due to readjustments if tax rates become too high, and increased tax revenues resulting from an economy strengthened by public spending.

Aggregate fiscal data give no hint of the incidence of expenditures and revenues among the citizens of the state—i.e., the often critical policy questions of who pays and who benefits from fiscal activities.

For any one year, the ratio for any given state may reflect an historical accident. For example, a state's enactment of a temporary income tax surcharge designed to meet an unexpected revenue shortfall could result in an overstatement of the longer term personal income tax ratio. Similarly, a major one-time tax reduction could bias the ratio downward.

Despite these caveats, the ratios are a useful starting point for understanding the relative fiscal practices of states and their local governments.

Table R-1
**State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income,
FY 1987**

Rank	General Revenue				Federal Aid to State-Local Government				Own Source General Revenue				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$10,481	AK	57.9%	AK	\$1,067	WY	7.1%	AK	\$9,414	AK	52.0%	1
2	WY	5,004	WY	37.8	WY	937	AK	5.9	WY	4,067	WY	30.7	2
3	NY	4,242	NM	25.9	NY	700	MT	5.8	NY	3,542	NM	21.7	3
4	MN	3,442	NY	24.9	MT	698	LA	5.4	MN	2,907	NY	20.8	4
5	DE	3,290	MT	23.9	VT	661	MS	5.2	NJ	2,803	MN	19.5	5
6	NJ	3,249	UT	23.9	ND	630	VT	5.0	DE	2,797	UT	19.0	6
7	CA	3,218	LA	23.3	LA	613	ND	5.0	CT	2,787	DE	19.0	7
8	CT	3,215	MN	23.1	ME	576	UT	4.9	CA	2,697	OR	18.3	8
9	MA	3,208	ND	22.5	SD	571	WV	4.9	MA	2,676	MT	18.1	9
10	HI	3,024	OR	22.4	RI	559	SD	4.8	HI	2,536	LA	17.8	10
11	MD	3,017	DE	22.3	OR	544	ME	4.6	MD	2,530	ND	17.5	11
12	MI	2,995	MS	22.1	WA	539	NM	4.1	MI	2,482	HI	17.4	12
13	RI	2,963	VT	22.1	MN	536	OR	4.1	CO	2,471	AZ	17.4	13
14	OR	2,954	WV	21.3	MA	532	NY	4.1	NM	2,449	WI	17.3	14
15	NM	2,913	ME	21.1	UT	532	RI	3.9	OR	2,410	VT	17.1	15
16	VT	2,912	WI	21.0	WV	521	AR	3.9	RI	2,404	MS	17.0	16
17	CO	2,905	HI	20.7	CA	520	AL	3.8	WI	2,398	MI	16.9	17
18	WI	2,901	RI	20.6	MI	513	KY	3.8	NV	2,397	RI	16.7	18
19	WA	2,894	MI	20.4	WI	503	ID	3.8	KS	2,372	IA	16.6	19
20	MT	2,859	SD	20.1	MS	500	TN	3.7	WA	2,355	ME	16.5	20
21	ND	2,841	AZ	20.0	DE	493	WA	3.6	AZ	2,293	WV	16.5	21
22	NV	2,791	SC	19.9	HI	488	WI	3.6	VT	2,251	CO	16.4	22
23	KS	2,735	IA	19.8	MD	487	MN	3.6	IA	2,228	CA	16.4	23
24	ME	2,667	WA	19.6	PA	473	SC	3.5	NE	2,220	SC	16.3	24
25	IA	2,661	CA	19.5	NM	464	MI	3.5	ND	2,211	KS	16.3	25
26	NE	2,644	AL	19.4	NJ	446	GA	3.4	IL	2,169	NV	16.2	26
27	AZ	2,640	CO	19.2	IL	444	DE	3.3	MT	2,161	NE	16.1	27
28	LA	2,629	NE	19.2	GA	443	HI	3.3	PA	2,118	WA	16.0	28
29	IL	2,614	GA	19.1	TN	439	PA	3.3	OH	2,096	GA	15.8	29
30	UT	2,599	KY	19.0	CO	434	IA	3.2	ME	2,092	AL	15.6	30
31	PA	2,591	NV	18.9	IA	433	CA	3.2	GA	2,078	SD	15.3	31
32	GA	2,521	ID	18.9	CT	428	OK	3.1	FL	2,072	MD	15.2	32
33	OH	2,517	KS	18.8	AL	427	NE	3.1	UT	2,066	KY	15.2	33
34	VA	2,448	PA	18.3	KY	426	IN	3.1	VA	2,064	MA	15.2	34
35	FL	2,377	OK	18.2	AR	426	OH	3.0	TX	2,024	NJ	15.2	35
36	SD	2,372	MD	18.2	NE	425	NC	3.0	LA	2,016	NC	15.1	36
37	TX	2,358	MA	18.2	ID	424	MA	3.0	NH	1,965	TX	15.1	37
38	NH	2,333	NC	18.2	OH	421	MD	2.9	IN	1,883	OK	15.1	38
39	IN	2,282	OH	18.1	IN	400	CO	2.9	OK	1,874	ID	15.1	39
40	WV	2,281	TN	17.9	SC	395	IL	2.9	NC	1,860	OH	15.1	40
41	OK	2,264	TX	17.6	NV	394	NV	2.7	SC	1,820	PA	14.9	41
42	NC	2,231	NJ	17.6	OK	390	MO	2.7	SD	1,801	FL	14.6	42
43	SC	2,215	AR	17.5	VA	383	AZ	2.6	WV	1,760	IN	14.4	43
44	AL	2,183	IN	17.5	NC	372	VA	2.5	AL	1,757	CT	14.3	44
45	MS	2,149	IL	16.8	NH	367	KS	2.5	MO	1,727	TN	14.2	45
46	KY	2,139	FL	16.7	KS	363	TX	2.5	KY	1,713	IL	14.0	46
47	ID	2,126	CT	16.5	MO	363	NJ	2.4	ID	1,702	VA	13.7	47
48	TN	2,123	VA	16.2	AZ	347	NH	2.4	TN	1,684	AR	13.6	48
49	MO	2,090	MO	15.3	TX	334	CT	2.2	MS	1,649	NH	12.7	49
50	AR	1,925	NH	15.1	FL	305	FL	2.1	AR	1,499	MO	12.6	50
	US	2,819	US	19.4	US	472	US	3.3	US	2,347	US	16.2	
	DC	5,940	DC	30.4	DC	2,240	DC	11.5	DC	3,700	DC	19.0	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-2
**State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1987**

Rank	All Tax Revenues				Property Taxes				Individual Income Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$3,162	AK	17.48%	AK	\$1,187	WY	8.37%	NY	\$823	NY	4.82%	1
2	NY	2,773	WY	17.3	WY	1,108	AK	6.57	MD	698	MD	4.20	2
3	WY	2,293	NY	16.3	NH	862	NH	5.57	MA	680	OR	4.07	3
4	CT	2,216	HI	13.4	NJ	845	MT	5.52	DE	588	DE	3.99	4
5	MA	2,105	WI	12.9	CT	842	OR	5.42	MN	545	MA	3.85	5
6	NJ	2,099	MN	12.8	NY	799	VT	4.88	OR	537	MN	3.66	6
7	HI	1,955	ME	12.8	OR	715	NY	4.69	CA	502	HI	3.43	7
8	CA	1,926	UT	12.5	MI	669	NE	4.62	HI	501	WI	3.34	8
9	MN	1,904	VT	12.4	MT	659	NJ	4.57	WI	463	NC	3.26	9
10	MD	1,904	OR	12.2	RI	653	MI	4.56	OH	435	OH	3.13	10
11	WI	1,787	MI	12.1	VT	643	RI	4.53	VA	414	CA	3.04	11
12	MI	1,776	AZ	12.1	MA	640	WI	4.46	NC	400	UT	2.91	12
13	DE	1,752	RI	11.9	NE	636	CT	4.33	MI	388	ME	2.82	13
14	RI	1,720	MA	11.9	WI	617	IA	4.31	RI	364	KY	2.79	14
15	WA	1,697	DE	11.9	IA	578	SD	4.20	PA	363	VA	2.74	15
16	IL	1,650	CA	11.7	MN	572	ME	4.20	ME	357	SC	2.64	16
17	VT	1,631	NM	11.6	CO	572	TX	4.10	GA	345	MI	2.64	17
18	NV	1,622	WV	11.5	IL	570	KS	3.87	NJ	339	GA	2.62	18
19	ME	1,614	WA	11.5	KS	563	MN	3.85	IA	337	PA	2.56	19
20	OR	1,612	MD	11.5	TX	549	CO	3.79	UT	316	RI	2.53	20
21	CO	1,602	MT	11.4	ME	531	IL	3.66	CO	314	LA	2.51	21
22	AZ	1,595	IA	11.4	CA	495	MA	3.63	KY	313	WV	2.38	22
23	PA	1,554	CT	11.4	SD	495	UT	3.61	VT	296	ID	2.36	23
24	VA	1,548	NJ	11.3	WA	483	AZ	3.54	SC	295	VT	2.24	24
25	IA	1,530	NC	11.1	AZ	468	WA	3.27	IN	287	IN	2.19	25
26	OH	1,509	SC	11.1	MD	464	ND	3.21	MO	278	CO	2.08	26
27	KS	1,508	NV	11.0	FL	453	IN	3.19	IL	267	AR	2.04	27
28	NE	1,460	PA	10.9	VA	430	FL	3.18	ID	266	AL	2.03	28
29	NH	1,389	OH	10.9	IN	417	CA	3.00	KS	256	MO	2.03	29
30	GA	1,372	LA	10.9	OH	414	OH	2.98	WV	254	MT	2.01	30
31	MT	1,366	KY	10.8	PA	412	ID	2.97	MT	241	NJ	1.83	31
32	FL	1,365	IL	10.6	ND	404	PA	2.91	AL	229	KS	1.76	32
33	NC	1,363	CO	10.6	UT	393	VA	2.84	NE	226	IL	1.72	33
34	UT	1,360	NE	10.6	NV	360	MD	2.79	AZ	225	AZ	1.70	34
35	TX	1,329	ID	10.5	GA	347	GA	2.63	AR	224	OK	1.67	35
36	NM	1,308	GA	10.4	ID	334	SC	2.58	OK	207	NE	1.64	36
37	IN	1,304	KS	10.4	HI	320	NV	2.44	NM	162	NM	1.44	37
38	ND	1,276	VA	10.3	NC	291	MS	2.41	CT	145	MS	1.24	38
39	MO	1,247	MS	10.2	SC	288	NC	2.37	MS	120	ND	0.95	39
40	SC	1,233	ND	10.1	MO	271	HI	2.19	ND	119	LA	0.87	40
41	WV	1,231	SD	10.1	TN	249	TN	2.09	LA	98	CT	0.75	41
42	LA	1,227	IN	10.0	OK	245	WV	2.02	TN	14	TN	0.12	42
43	OK	1,218	TX	9.9	DE	241	MO	1.98	NH	8	NH	0.05	43
44	KY	1,210	OK	9.8	MS	235	OK	1.98	AK	1	AK	—	44
45	SD	1,194	TN	9.7	WV	216	KY	1.82	SD	—	SD	—	45
46	ID	1,178	AL	9.7	KY	205	AR	1.79	TX	—	TX	—	46
47	TN	1,156	FL	9.6	LA	198	LA	1.75	WA	—	WA	—	47
48	AL	1,088	AR	9.4	AR	197	DE	1.63	FL	—	FL	—	48
49	AR	1,037	MO	9.1	NM	153	NM	1.36	NV	—	NV	—	49
50	MS	990	NH	9.0	AL	124	AL	1.10	WY	—	WY	—	50
	US	1,665	US	11.48	US	498	US	3.43	US	344	US	2.37	
	DC	3,078	DC	15.77	DC	878	DC	4.50	DC	816	DC	4.18	

— represents zero.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-3
State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	<u>Corporation Income Taxes</u>				<u>General Sales and Gross Receipts Taxes</u>				<u>Selective Sales and Gross Receipts Taxes</u>				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$269	AK	1.49%	WA	\$816	WA	5.53%	NV	\$487	NV	3.30%	1
2	NY	220	NY	1.29	HI	755	HI	5.17	VT	307	VT	2.33	2
3	CT	212	MI	1.22	CT	568	NM	4.84	CT	272	AL	2.12	3
4	MA	206	MA	1.16	NV	555	TN	4.47	NJ	262	KY	1.88	4
5	MI	179	DE	1.11	AZ	554	LA	4.30	FL	262	FL	1.84	5
6	CA	172	CT	1.09	NM	546	AZ	4.20	VA	252	TX	1.79	6
7	DE	163	CA	1.04	NY	532	MS	3.98	WA	252	WV	1.78	7
8	NH	144	NH	0.93	TN	531	WV	3.90	MD	246	LA	1.72	8
9	NJ	142	NJ	0.77	CA	495	NV	3.76	HI	244	WA	1.70	9
10	MN	100	NC	0.72	LA	485	UT	3.73	TX	239	HI	1.67	10
11	WI	98	WI	0.71	FL	459	FL	3.23	AL	239	VA	1.67	11
12	RI	89	MN	0.67	CO	427	SD	3.17	IL	233	TN	1.59	12
13	NC	88	KY	0.64	MO	420	NY	3.12	MN	230	AR	1.58	13
14	PA	85	RI	0.62	WV	417	IN	3.12	NH	230	MN	1.55	14
15	IL	74	PA	0.60	IN	407	SC	3.08	DE	216	MT	1.54	15
16	GA	72	NM	0.59	UT	406	MO	3.07	NY	214	SC	1.54	16
17	KY	72	GA	0.55	IL	399	CA	3.01	KY	211	ME	1.53	17
18	HI	71	VT	0.53	WY	390	AR	2.95	LA	194	OK	1.51	18
19	VT	70	TN	0.52	MS	387	WY	2.95	ME	193	IL	1.50	19
20	NM	66	SC	0.50	GA	384	ME	2.93	AZ	191	NH	1.49	20
21	TN	62	HI	0.49	NJ	380	AL	2.92	WV	190	NM	1.48	21
22	MD	60	IL	0.48	SD	374	CT	2.92	TN	189	MD	1.48	22
23	AZ	59	ME	0.46	KS	371	GA	2.91	OK	188	DE	1.47	23
24	ME	58	AZ	0.44	ME	370	CO	2.83	PA	186	SD	1.45	24
25	SC	56	WV	0.44	RI	356	ID	2.65	MT	184	AZ	1.44	25
26	KS	55	AR	0.44	OH	353	NC	2.65	RI	183	NJ	1.42	26
27	VA	54	ID	0.42	MN	348	OK	2.59	NE	179	CT	1.40	27
28	IA	53	MS	0.40	WI	344	IL	2.57	WI	174	NC	1.39	28
29	OR	50	ND	0.39	SC	343	KS	2.55	AR	173	PA	1.31	29
30	ND	50	IA	0.39	TX	341	TX	2.55	SD	172	NE	1.30	30
31	FL	50	KS	0.38	AL	328	OH	2.54	SC	171	ID	1.30	31
32	AR	48	LA	0.38	AR	325	WI	2.48	CO	171	UT	1.28	32
33	ID	47	OR	0.38	NC	325	RI	2.47	NC	170	ND	1.28	33
34	WV	47	VA	0.36	OK	321	ND	2.36	AK	170	RI	1.27	34
35	MO	46	MD	0.36	MA	319	MN	2.34	GA	167	GA	1.27	35
36	OH	44	MT	0.36	MI	307	IA	2.18	NM	167	WI	1.26	36
37	LA	43	AL	0.35	PA	299	KY	2.13	OH	165	NY	1.26	37
38	MT	43	FL	0.35	ID	298	PA	2.11	ND	161	MS	1.22	38
39	IN	43	MO	0.34	ND	298	MI	2.09	MA	159	OH	1.19	39
40	NE	42	UT	0.33	IA	292	NE	2.09	KS	159	LA	1.14	40
41	AL	40	IN	0.33	NE	287	NJ	2.05	IA	153	CO	1.13	41
42	MS	39	OH	0.32	MD	287	MA	1.81	CA	147	KS	1.09	42
43	CO	38	NE	0.31	VA	251	MD	1.73	ID	146	OR	1.08	43
44	UT	36	SD	0.29	KY	239	VA	1.66	MO	146	MO	1.07	44
45	SD	34	CO	0.25	VT	200	VT	1.52	MI	143	WY	0.99	45
46	OK	26	OK	0.21	AK	105	AK	0.58	OR	143	MI	0.97	46
47	WA	—	TX	—	MT	—	MT	—	UT	139	AK	0.94	47
48	NV	—	NV	—	OR	—	OR	—	WY	130	MA	0.90	48
49	TX	—	WA	—	NH	—	NH	—	MS	118	CA	0.89	49
50	WY	—	WY	—	DE	—	DE	—	IN	113	IN	0.86	50
	US	93	US	0.64	US	398	US	2.74	US	195	US	1.35	
	DC	272	DC	1.39	DC	610	DC	3.12	DC	293	DC	1.50	

— represents zero.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-4
State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	Motor Fuels Taxes				Public Utilities Taxes				Tobacco Products Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	DE	\$121	MT	0.88%	NJ	\$133	NJ	0.72%	ME	\$33	ME	0.26%	1
2	NV	118	TN	0.85	IL	86	AL	0.56	RI	30	AR	0.24	2
3	MT	106	DE	0.82	CT	79	IL	0.55	NH	30	OR	0.22	3
4	NE	102	NV	0.80	FL	73	FL	0.52	MA	29	MS	0.21	4
5	TN	101	WV	0.80	HI	71	HI	0.49	OR	29	RI	0.21	5
6	WA	99	AR	0.79	NY	69	WA	0.44	WA	28	IA	0.20	6
7	AZ	91	NE	0.74	WA	65	OH	0.41	IL	28	WI	0.19	7
8	IA	89	ID	0.73	AL	63	VA	0.41	CT	28	NH	0.19	8
9	CO	88	LA	0.71	VA	62	NY	0.41	MI	28	FL	0.19	9
10	WI	87	NC	0.70	OH	58	CT	0.40	NJ	27	WA	0.19	10
11	AR	87	KY	0.70	RI	57	RI	0.39	FL	27	MI	0.19	11
12	NC	86	UT	0.70	MO	46	MO	0.34	IA	27	AL	0.19	12
13	WV	85	AZ	0.69	PA	46	PA	0.32	WI	27	OK	0.18	13
14	MN	84	SC	0.69	AZ	39	AZ	0.29	AR	26	IL	0.18	14
15	ND	83	SD	0.68	MD	37	VT	0.28	NY	26	SD	0.18	15
16	ID	82	WA	0.67	VT	36	NC	0.26	KS	25	KS	0.17	16
17	ME	82	IA	0.66	TX	35	TX	0.26	CO	24	WV	0.17	17
18	FL	81	ND	0.65	MN	34	WI	0.24	OK	23	MA	0.17	18
19	LA	80	ME	0.65	WI	34	MN	0.23	NE	23	TX	0.16	19
20	SD	80	AL	0.64	CA	33	MD	0.22	TX	22	VT	0.16	20
21	CT	79	NM	0.64	NC	32	UT	0.22	VT	22	NE	0.16	21
22	NH	79	WI	0.63	DE	27	CA	0.20	SD	21	CO	0.16	22
23	KY	79	CO	0.59	ME	24	LA	0.19	AL	21	LA	0.16	23
24	MI	78	FL	0.57	UT	24	ME	0.19	NV	21	NY	0.15	24
25	SC	77	TX	0.57	OR	23	DE	0.18	MO	21	MO	0.15	25
26	TX	76	MN	0.56	LA	22	OR	0.17	MS	20	NJ	0.15	26
27	UT	76	VT	0.56	KS	22	OK	0.16	PA	19	TN	0.14	27
28	VA	74	IN	0.55	NV	22	AR	0.15	MN	19	CT	0.14	28
29	VT	73	WY	0.55	OK	20	KS	0.15	DE	19	NV	0.14	29
30	AL	72	MI	0.53	ND	18	ND	0.15	AK	19	PA	0.14	30
31	MD	72	MS	0.52	CO	17	NV	0.15	WV	18	ND	0.13	31
32	WY	72	NH	0.51	AR	17	NM	0.14	LA	18	MT	0.13	32
33	IN	72	OK	0.50	NM	16	KY	0.13	HI	18	DE	0.13	33
34	NM	72	VA	0.49	KY	15	SC	0.13	TN	17	MN	0.13	34
35	IL	70	GA	0.47	SC	14	CO	0.11	OH	17	OH	0.12	35
36	HI	68	HI	0.46	GA	13	MT	0.10	ND	17	HI	0.12	36
37	KS	63	IL	0.45	MT	12	GA	0.10	MT	16	AZ	0.11	37
38	OK	63	OR	0.45	NE	9	MS	0.08	AZ	15	GA	0.11	38
39	GA	62	MD	0.44	MS	8	NE	0.07	GA	15	NM	0.11	39
40	AK	61	KS	0.43	WY	8	TN	0.06	MD	15	ID	0.11	40
41	OH	60	OH	0.43	TN	8	WY	0.06	IN	14	IN	0.10	41
42	OR	59	CT	0.41	WV	6	WV	0.06	NM	12	AK	0.10	42
43	PA	55	PA	0.38	ID	6	ID	0.05	ID	12	MD	0.09	43
44	RI	53	RI	0.37	NH	6	NH	0.04	CA	10	UT	0.09	44
45	MA	53	AK	0.34	MI	5	MI	0.04	UT	9	SC	0.08	45
46	MS	50	MO	0.31	AK	4	AK	0.02	SC	9	WY	0.07	46
47	CA	45	MA	0.30	IA	2	SD	0.01	WY	9	CA	0.06	47
48	NJ	45	CA	0.27	SD	1	IA	0.01	VA	6	VA	0.04	48
49	MO	42	NJ	0.24	MA	—	IN	—	KY	5	KY	0.04	49
50	NY	28	NY	0.16	IN	—	MA	—	NC	3	NC	0.02	50
	US	66	US	0.46	US	42	US	0.29	US	20	US	0.14	
	DC	41	DC	0.21	DC	125	DC	0.64	DC	16	DC	0.08	

— represents zero.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-5
State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	<u>Insurance Premium Taxes</u>				<u>Alcoholic Beverages Taxes</u>				<u>All License Taxes</u>				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$45	LA	0.36%	FL	\$37	AL	0.31%	DE	\$459	DE	3.11%	1
2	CT	44	KY	0.33	AL	35	SC	0.28	AK	141	WY	0.90	2
3	LA	41	OK	0.30	GA	32	FL	0.26	NV	123	TX	0.87	3
4	NV	40	WY	0.29	HI	32	GA	0.24	WY	120	NV	0.83	4
5	WY	39	ID	0.29	SC	31	TN	0.23	TX	116	AK	0.78	5
6	OK	37	NV	0.27	ME	28	ME	0.22	OR	99	MT	0.78	6
7	MA	37	AL	0.27	TN	27	HI	0.22	PA	98	OK	0.75	7
8	KY	37	SD	0.27	VT	27	VT	0.21	OK	94	OR	0.75	8
9	CA	36	MT	0.26	AK	24	NC	0.17	MT	93	LA	0.74	9
10	DE	36	MS	0.26	WA	23	WA	0.16	IA	92	SD	0.73	10
11	HI	34	AK	0.25	NC	21	MS	0.15	ND	90	ND	0.71	11
12	ID	33	NM	0.25	TX	19	TX	0.15	MN	88	PA	0.69	12
13	SD	31	DE	0.24	KS	18	MT	0.14	SD	86	ID	0.69	13
14	MT	31	HI	0.23	MT	17	AK	0.13	VT	85	IA	0.69	14
15	AL	31	SC	0.23	VA	16	OK	0.13	LA	83	TN	0.67	15
16	NH	29	CT	0.22	OK	16	KS	0.13	NH	80	VT	0.64	16
17	MO	28	CA	0.22	MS	14	KY	0.12	TN	80	MS	0.64	17
18	RI	28	TN	0.22	MA	14	LA	0.11	OH	79	KY	0.64	18
19	NM	28	WV	0.22	KY	13	VA	0.11	ID	78	AL	0.64	19
20	TX	27	MA	0.21	NV	13	NM	0.10	CT	77	MN	0.59	20
21	IA	27	MO	0.21	MN	13	AR	0.10	NJ	75	ME	0.58	21
22	VA	27	TX	0.20	LA	13	ID	0.09	ME	74	OH	0.57	22
23	VT	27	VT	0.20	AZ	12	AZ	0.09	IL	74	WV	0.55	23
24	MD	27	IA	0.20	NM	12	UT	0.09	AZ	73	AZ	0.55	24
25	KS	26	AR	0.20	MI	12	NV	0.09	KY	72	NC	0.54	25
26	TN	26	RI	0.19	PA	12	MN	0.09	AL	72	NH	0.52	26
27	NY	26	GA	0.19	AR	11	SD	0.08	VA	68	NE	0.49	27
28	PA	26	ME	0.19	NH	11	PA	0.08	NE	67	IL	0.47	28
29	SC	26	NH	0.18	ID	10	MI	0.08	WA	67	AR	0.47	29
30	MS	25	PA	0.18	NY	10	MA	0.08	NC	66	MO	0.47	30
31	MN	25	KS	0.18	CT	10	NE	0.07	MO	64	WA	0.46	31
32	CO	25	VA	0.18	UT	10	NH	0.07	MS	63	VA	0.45	32
33	GA	25	NC	0.18	SD	10	WI	0.07	MI	61	SC	0.44	33
34	ME	24	AZ	0.18	NE	10	ND	0.07	WI	60	WI	0.43	34
35	AZ	23	MN	0.17	WI	9	NY	0.06	WV	59	MI	0.42	35
36	WV	23	CO	0.17	ND	8	RI	0.05	FL	58	FL	0.41	36
37	AR	22	MD	0.16	DE	8	DE	0.05	AR	52	NJ	0.41	37
38	NC	22	UT	0.16	RI	8	WV	0.05	KS	52	NM	0.40	38
39	FL	21	OR	0.15	IL	8	CT	0.05	CA	52	CT	0.39	39
40	OH	21	NY	0.15	NJ	8	IL	0.05	SC	49	UT	0.38	40
41	OR	20	FL	0.15	CO	7	IN	0.05	CO	47	KS	0.36	41
42	WA	20	OH	0.15	OH	6	CO	0.05	HI	45	CA	0.31	42
43	NE	19	ND	0.14	MD	6	OH	0.05	NM	45	CO	0.31	43
44	NJ	19	NE	0.14	IN	6	NJ	0.04	NY	44	HI	0.31	44
45	ND	18	WA	0.14	WV	6	MD	0.04	MA	43	RI	0.29	45
46	MI	17	IN	0.13	MO	5	MO	0.04	RI	41	NY	0.26	46
47	IN	17	MI	0.12	CA	5	IA	0.03	UT	41	MA	0.24	47
48	UT	17	WI	0.11	IA	5	OR	0.03	MD	37	MD	0.22	48
49	IL	15	NJ	0.10	OR	4	CA	0.03	GA	27	GA	0.21	49
50	WI	15	IL	0.10	WY	3	WY	0.02	IN	24	IN	0.18	50
	US	26	US	0.18	US	14	US	0.10	US	68	US	0.47	
	DC	43	DC	0.22	DC	11	DC	0.05	DC	61	DC	0.31	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-6
State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	Motor Vehicle and Motor Vehicle Operators License Taxes				Corporation and Occupation and Business License Taxes				Severance Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	WY	\$77	WY	0.58%	DE	\$380	DE	2.58%	AK	\$1,270	AK	7.02%	1
2	OK	70	OK	0.56	AK	73	LA	0.53	WY	530	WY	4.01	2
3	OR	68	SD	0.55	LA	60	TX	0.44	NM	157	NM	1.39	3
4	IA	68	OR	0.52	TX	60	AK	0.41	ND	143	ND	1.13	4
5	DE	68	IA	0.51	PA	54	PA	0.38	MT	125	MT	1.05	5
6	MN	66	MT	0.49	OH	40	MS	0.35	OK	113	OK	0.91	6
7	SD	65	VT	0.47	TN	39	AL	0.33	LA	101	LA	0.89	7
8	VT	63	DE	0.46	AL	37	TN	0.33	TX	70	TX	0.53	8
9	CT	61	MN	0.44	MS	34	OH	0.29	KY	57	KY	0.50	9
10	IL	61	AZ	0.42	ND	32	ND	0.25	KS	26	MS	0.19	10
11	MT	58	TX	0.39	NC	25	KY	0.21	MS	19	KS	0.18	11
12	AZ	56	IL	0.39	NH	24	NC	0.20	AL	13	UT	0.12	12
13	VA	54	ND	0.39	KY	23	ID	0.19	UT	13	AL	0.12	13
14	NV	53	KY	0.38	NJ	21	NH	0.16	OR	12	OR	0.09	14
15	TX	53	ME	0.36	WA	21	WA	0.14	WA	9	SD	0.07	15
16	ND	49	NV	0.36	ID	21	OK	0.14	SD	8	WA	0.06	16
17	NJ	46	VA	0.36	MO	19	SC	0.14	FL	7	AR	0.06	17
18	ME	45	WV	0.34	OR	19	ME	0.14	AR	6	FL	0.05	18
19	AK	45	ID	0.33	ME	18	OR	0.14	MI	6	MI	0.04	19
20	NH	45	CT	0.32	WI	18	MO	0.14	CO	3	CO	0.02	20
21	KY	43	TN	0.31	OK	18	WI	0.13	MN	2	MN	0.01	21
22	MO	40	NC	0.31	NV	17	NE	0.12	NE	2	NE	0.01	22
23	NE	39	AR	0.29	NE	17	NJ	0.12	OH	1	OH	0.01	23
24	MI	38	MO	0.29	SC	16	NV	0.11	CA	1	CA	0.01	24
25	NC	38	NH	0.29	MN	15	WV	0.11	ID	<	ID	<	25
26	FL	38	NE	0.28	MI	15	FL	0.10	TN	<	TN	<	26
27	ID	38	AL	0.28	FL	15	MT	0.10	VA	<	VA	<	27
28	PA	37	FL	0.27	MD	15	MI	0.10	NC	<	NC	<	28
29	TN	37	PA	0.26	KS	13	MN	0.10	WI	<	WI	<	29
30	CA	37	MI	0.26	MT	12	NM	0.10	IN	<	IN	<	30
31	WV	36	OH	0.25	RI	12	AR	0.10	NH	<	NH	<	31
32	WA	36	AK	0.25	VT	12	SD	0.09	MO	<	MO	<	32
33	HI	35	MS	0.25	IL	11	VT	0.09	NV	<	NV	<	33
34	OH	35	NJ	0.25	NM	11	KS	0.09	IA	—	IA	—	34
35	WI	34	WI	0.24	CT	11	MD	0.09	IL	—	IL	—	35
36	KS	33	WA	0.24	WV	11	RI	0.09	NJ	—	NJ	—	36
37	AR	32	UT	0.24	SD	11	IA	0.08	HI	—	HI	—	37
38	AL	31	HI	0.24	AR	11	IL	0.07	MD	—	MD	—	38
39	MA	31	NM	0.24	VA	10	VA	0.07	VT	—	VT	—	39
40	NY	30	KS	0.23	IA	10	WY	0.06	RI	—	RI	—	40
41	CO	29	CA	0.22	MA	10	CT	0.06	GA	—	GA	—	41
42	RI	28	SC	0.21	CA	9	CA	0.06	ME	—	ME	—	42
43	NM	27	RI	0.19	WY	8	UT	0.06	DE	—	DE	—	43
44	UT	27	CO	0.19	NY	7	MA	0.06	MA	—	MA	—	44
45	MS	24	NY	0.18	CO	7	GA	0.05	WV	—	WV	—	45
46	SC	23	MA	0.17	GA	7	AZ	0.05	SC	—	SC	—	46
47	MD	21	LA	0.17	AZ	7	CO	0.05	PA	—	PA	—	47
48	LA	19	MD	0.12	HI	7	HI	0.05	NY	—	NY	—	48
49	IN	16	IN	0.12	UT	6	NY	0.04	CT	—	CT	—	49
50	GA	14	GA	0.11	IN	4	IN	0.03	AZ	—	AZ	—	50
	US	40	US	0.27	US	23	US	0.16	US	17	US	0.11	
	DC	31	DC	0.16	DC	26	DC	0.13	DC	—	DC	—	

— represents zero.

< less than \$1 per capita or rounds to zero.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-7
State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	<u>Death and Gift Taxes</u>				<u>User Charges</u>				<u>Miscellaneous Revenues</u>				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	CT	\$55	CT	28.3%	AK	\$970	AK	5.37%	AK	\$596	AK	3.30%	1
2	MA	36	PA	22.0	DE	542	MS	4.25	DE	192	DE	1.30	2
3	PA	31	MA	20.5	WY	538	ND	4.14	NV	155	NV	1.05	3
4	NJ	25	IA	14.0	ND	522	WY	4.06	WI	144	WI	1.04	4
5	NY	22	NJ	13.4	GA	488	AL	3.84	MN	139	MT	0.95	5
6	NH	20	DE	13.3	MN	479	GA	3.70	CA	134	MN	0.94	6
7	DE	20	RI	13.0	NE	477	DE	3.67	NY	129	FL	0.88	7
8	IA	19	ME	13.0	NV	449	NE	3.46	FL	125	LA	0.87	8
9	RI	19	NH	13.0	IA	449	LA	3.45	NJ	118	ID	0.86	9
10	WI	18	NY	12.9	AL	432	SC	3.37	WA	116	CA	0.81	10
11	ME	16	WI	12.9	CO	420	IA	3.34	MT	113	WA	0.78	11
12	OK	14	SD	12.1	CA	419	MN	3.22	MD	112	OR	0.77	12
13	SD	14	KY	11.8	MS	413	UT	3.20	MI	105	UT	0.77	13
14	KY	13	OK	11.7	MI	409	TN	3.07	MA	104	TN	0.76	14
15	NV	13	NC	9.8	WA	396	ID	3.05	VA	103	NY	0.75	15
16	KS	13	OR	9.4	LA	390	NV	3.04	CO	102	TX	0.75	16
17	FL	13	FL	8.9	NY	389	OK	2.96	PA	101	NM	0.74	17
18	OR	12	KS	8.8	WI	387	IN	2.96	OR	101	MI	0.72	18
19	NC	12	NV	8.7	IN	387	OR	2.87	TX	101	PA	0.71	19
20	MD	10	LA	8.0	FL	384	NM	2.86	OH	99	OH	0.71	20
21	CA	10	IN	7.5	OR	379	WI	2.80	LA	98	OK	0.70	21
22	IN	10	MT	7.5	SC	375	MI	2.79	ID	97	VA	0.68	22
23	MI	10	SC	7.1	OK	368	CO	2.78	HI	95	CO	0.68	23
24	LA	9	MI	6.6	HI	367	FL	2.70	IA	91	MD	0.68	24
25	MT	9	MD	6.2	TN	364	WA	2.68	TN	91	IA	0.68	25
26	SC	8	CA	6.2	KS	356	CA	2.54	NE	90	WV	0.67	26
27	AZ	8	AZ	5.7	UT	348	HI	2.52	AZ	88	AZ	0.67	27
28	WY	7	TN	5.5	ID	344	KS	2.44	OK	87	SC	0.67	28
29	IL	7	WY	5.4	VA	329	SD	2.44	CT	84	NE	0.65	29
30	TX	7	TX	5.1	OH	323	AR	2.42	NM	83	SD	0.65	30
31	TN	7	MO	4.6	NM	322	WV	2.39	UT	83	HI	0.65	31
32	MO	6	IL	4.5	TX	317	VT	2.38	WY	81	NJ	0.64	32
33	VA	6	MS	4.1	NJ	315	TX	2.36	NH	80	ND	0.62	33
34	CO	6	GA	3.7	VT	314	OH	2.32	ND	78	WY	0.62	34
35	MN	5	VA	3.7	MA	313	KY	2.30	SD	77	MA	0.59	35
36	WA	5	CO	3.7	AZ	293	NY	2.28	GA	76	KY	0.58	36
37	GA	5	AL	3.6	MD	290	AZ	2.22	SC	74	GA	0.57	37
38	HI	5	VT	3.5	MO	288	MT	2.20	IN	73	IN	0.56	38
39	VT	5	MN	3.4	SD	287	VA	2.18	WV	72	AL	0.54	39
40	OH	4	WV	3.3	NC	267	NC	2.17	KS	71	ME	0.53	40
41	AL	4	WA	3.3	AR	266	MO	2.10	IL	67	AR	0.52	41
42	MS	4	HI	3.3	MT	263	RI	1.80	ME	66	NH	0.52	42
43	WV	4	OH	3.0	RI	260	ME	1.79	KY	66	MS	0.49	43
44	ND	3	ND	2.3	KY	259	MA	1.77	VT	63	KS	0.49	44
45	NE	3	AR	2.3	WV	256	MD	1.75	RI	63	VT	0.48	45
46	AR	3	NE	2.0	IL	250	NJ	1.70	MO	63	MO	0.46	46
47	NM	2	NM	2.0	NH	249	PA	1.66	AL	60	RI	0.44	47
48	AK	2	ID	1.4	PA	236	NH	1.61	AR	58	IL	0.43	48
49	ID	2	UT	1.3	ME	226	IL	1.61	NC	48	CT	0.43	49
50	UT	1	AK	1.1	CT	214	CT	1.10	MS	48	NC	0.39	50
	US	13	US	8.7	US	354	US	2.44	US	102	US	0.70	
	DC	46	DC	23.6	DC	295	DC	1.51	DC	207	DC	1.06	

Source: Computed from U.S. ACIR Government Finance Diakettes for FY87.

Table R-8
State Rankings for Selected State-Local Expenditure Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	General Expenditure				Intergovernmental Expenditure to Federal Government				Direct General Expenditure				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$9,973	AK	55.15%	CA	\$60	CA	0.37%	AK	\$9,956	AK	55.05%	1
2	WY	4,424	WY	33.43	MA	19	WI	0.13	WY	4,424	WY	33.43	2
3	NY	3,918	MT	24.12	AK	18	MA	0.11	NY	3,900	MT	24.11	3
4	MN	3,281	NM	23.92	WI	18	VT	0.11	MN	3,281	NM	23.92	4
5	CA	3,118	UT	23.38	NY	18	NY	0.10	CA	3,058	UT	23.38	5
6	NJ	3,039	ND	22.98	VT	14	AK	0.10	NJ	3,034	ND	22.98	6
7	MA	3,013	NY	22.96	RI	10	RI	0.07	MA	2,993	NY	22.86	7
8	DE	2,991	MN	22.05	ME	8	ME	0.06	DE	2,990	MN	22.05	8
9	CT	2,925	LA	21.86	MI	7	MI	0.05	CT	2,925	LA	21.86	9
10	MI	2,906	SD	21.56	PA	6	PA	0.04	MI	2,898	SD	21.56	10
11	ND	2,896	OR	21.29	WA	5	WA	0.03	ND	2,896	OR	21.29	11
12	MT	2,882	WV	21.26	NJ	4	IA	0.02	MT	2,881	WV	21.26	12
13	WI	2,861	AZ	21.23	HI	3	HI	0.02	WI	2,843	AZ	21.22	13
14	CO	2,835	VT	20.97	IA	3	NJ	0.02	CO	2,835	VT	20.87	14
15	HI	2,835	MS	20.86	IN	3	IN	0.02	HI	2,831	MS	20.86	15
16	NV	2,812	WI	20.66	NV	3	NV	0.02	NV	2,810	WI	20.54	16
17	OR	2,810	DE	20.28	MO	2	MO	0.01	OR	2,810	DE	20.27	17
18	AZ	2,803	MI	19.78	DE	1	MT	0.01	AZ	2,803	MI	19.73	18
19	RI	2,798	ME	19.63	MT	1	ID	0.01	RI	2,788	ME	19.57	19
20	WA	2,782	HI	19.41	ID	1	DE	0.01	WA	2,777	HI	19.39	20
21	VT	2,763	RI	19.41	NE	1	NE	0.01	MD	2,762	RI	19.34	21
22	MD	2,762	NV	19.05	WY	1	WY	<	VT	2,749	SC	19.04	22
23	NM	2,694	SC	19.04	AZ	<	AZ	<	NM	2,694	NV	19.03	23
24	UT	2,546	CA	18.91	UT	<	UT	<	UT	2,545	WA	18.82	24
25	SD	2,544	WA	18.85	OK	<	OK	<	SD	2,544	CO	18.78	25
26	IL	2,519	CO	18.78	MS	<	MS	<	IL	2,519	IA	18.73	26
27	IA	2,518	IA	18.75	KS	<	KS	<	IA	2,515	KY	18.56	27
28	KS	2,492	KY	18.56	IL	<	AR	<	KS	2,492	CA	18.54	28
29	ME	2,482	ID	18.48	AR	<	IL	<	NE	2,478	ID	18.47	29
30	NE	2,479	AL	18.44	CO	<	SD	<	ME	2,475	AL	18.44	30
31	LA	2,469	GA	18.17	SD	<	CO	<	LA	2,469	GA	18.17	31
32	OH	2,435	NE	18.00	MD	<	MD	<	OH	2,435	NE	17.99	32
33	VA	2,400	OK	17.86	LA	<	LA	<	VA	2,400	OK	17.86	33
34	GA	2,397	OH	17.53	OH	—	OH	—	GA	2,397	OH	17.53	34
35	PA	2,356	TN	17.50	TX	—	TX	—	FL	2,351	TN	17.50	35
36	FL	2,351	TX	17.35	ND	—	ND	—	PA	2,350	TX	17.35	36
37	TX	2,324	AR	17.33	NM	—	GA	—	TX	2,324	AR	17.33	37
38	WV	2,274	KS	17.12	OR	—	OR	—	WV	2,274	KS	17.12	38
39	NH	2,238	MA	17.07	NH	—	NH	—	NH	2,238	MA	16.96	39
40	OK	2,216	NC	16.92	CT	—	CT	—	OK	2,215	NC	16.92	40
41	IN	2,164	MD	16.64	VA	—	VA	—	IN	2,162	MD	16.64	41
42	SC	2,121	PA	16.60	GA	—	NM	—	SC	2,121	PA	16.56	42
43	KY	2,086	IN	16.56	AL	—	AL	—	KY	2,086	IN	16.54	43
44	ID	2,083	FL	16.53	NC	—	NC	—	ID	2,082	FL	16.53	44
45	NC	2,078	NJ	16.43	WV	—	WV	—	NC	2,078	NJ	16.40	45
46	TN	2,078	IL	16.20	SC	—	SC	—	TN	2,078	IL	16.20	46
47	AL	2,075	VA	15.89	FL	—	FL	—	AL	2,075	VA	15.89	47
48	MO	2,070	MO	15.12	TN	—	TN	—	MO	2,068	MO	15.11	48
49	MS	2,026	CT	15.03	MN	—	MN	—	MS	2,026	CT	15.03	49
50	AR	1,907	NH	14.48	KY	—	KY	—	AR	1,907	NH	14.48	50
	US	2,695	US	18.59	US	10	US	0.07	US	2,685	US	18.52	
	DC	5,163	DC	26.45	DC	—	DC	—	DC	5,163	DC	26.45	

-- represents zero.

< less than \$1 per capita or rounds to zero.

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-9
State Rankings for Selected State-Local Expenditure Items,
Per Capita and as a Percentage of State Personal Income
FY 1987

Rank	Direct Education				Direct Elementary and Secondary Education				Higher Education				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$2,373	AK	13.12%	AK	\$1,828	AK	10.11%	AK	\$431	UT	3.48%	1
2	WY	1,615	WY	12.20	WY	1,182	WY	8.93	WY	401	ND	3.10	2
3	DE	1,149	UT	9.77	NY	861	MT	6.59	DE	399	WY	3.03	3
4	NY	1,137	MT	9.00	MT	787	NM	6.02	ND	391	IA	2.76	4
5	MN	1,131	NM	8.93	NJ	756	UT	5.92	UT	379	DE	2.70	5
6	VT	1,105	ND	8.58	MN	751	WV	5.78	IA	371	NM	2.64	6
7	MI	1,087	VT	8.39	MI	734	OR	5.54	AZ	341	AZ	2.58	7
8	ND	1,081	AZ	8.11	OR	732	VT	5.39	MN	335	ID	2.51	8
9	MT	1,076	OR	8.07	CO	727	AZ	5.28	WI	332	VT	2.47	9
10	AZ	1,071	WV	7.94	VT	710	ND	5.18	VT	326	NC	2.40	10
11	OR	1,065	SC	7.94	AZ	698	SC	5.10	MI	322	SC	2.40	11
12	UT	1,064	DE	7.79	WI	694	NY	5.05	NE	311	WI	2.40	12
13	WI	1,063	WI	7.68	CT	681	MN	5.04	OR	304	AK	2.38	13
14	CO	1,037	MN	7.60	WA	681	WI	5.02	KS	303	MS	2.32	14
15	WA	1,009	MS	7.57	NM	678	MI	5.00	CA	302	OR	2.30	15
16	NM	1,006	MI	7.40	TX	666	TX	4.97	NM	297	AL	2.30	16
17	NJ	997	IA	7.38	DE	661	ME	4.92	WA	297	NE	2.26	17
18	LA	991	NC	7.32	ND	653	MS	4.88	NC	295	MN	2.25	18
19	NE	987	ID	7.25	NE	645	AR	4.85	CO	290	MI	2.20	19
20	CA	977	AR	7.21	UT	645	CO	4.81	IN	286	IN	2.19	20
21	KS	959	NE	7.17	CA	643	SD	4.80	ID	283	KS	2.08	21
22	TX	938	SD	7.05	KS	637	GA	4.72	VA	271	WA	2.01	22
23	VA	938	TX	7.01	MA	635	OK	4.70	HI	269	SD	1.99	23
24	MD	936	ME	6.97	VA	634	NE	4.68	SC	267	KY	1.98	24
25	IN	905	AL	6.95	PA	633	NC	4.66	MD	264	CO	1.92	25
26	NC	900	IN	6.93	MD	630	WA	4.61	AL	259	TX	1.92	26
27	OH	892	CO	6.87	OH	629	LA	4.56	TX	257	MT	1.91	27
28	RI	889	WA	6.84	GA	623	OH	4.53	OH	244	OK	1.89	28
29	CT	887	LA	6.78	ME	622	DE	4.48	SD	235	HI	1.85	29
30	SC	884	OK	6.77	WV	618	PA	4.46	OK	234	LA	1.84	30
31	ME	881	NY	6.66	NH	604	ID	4.45	MT	228	CA	1.83	31
32	IL	863	KS	6.59	RI	596	IN	4.40	IL	228	AR	1.83	32
33	MA	855	OH	6.42	IA	585	KS	4.38	MS	226	VA	1.80	33
34	WV	849	KY	6.39	IL	585	IA	4.36	MO	223	WV	1.76	34
35	OK	840	GA	6.37	OK	583	VA	4.20	KY	223	TN	1.76	35
36	GA	840	VA	6.21	NV	578	RI	4.13	NY	216	OH	1.75	36
37	SD	832	RI	6.17	IN	575	NJ	4.09	TN	209	MO	1.63	37
38	PA	830	CA	5.92	FL	573	FL	4.03	LA	208	ME	1.62	38
39	ID	817	TN	5.90	NC	572	MO	3.98	NJ	207	MD	1.59	39
40	NH	808	PA	5.85	SC	568	KY	3.94	RI	205	IL	1.47	40
41	NV	801	MO	5.78	SD	566	NV	3.92	ME	204	GA	1.44	41
42	AR	793	MD	5.64	MO	545	NH	3.90	AR	201	RI	1.42	42
43	MO	791	IL	5.55	AR	534	CA	3.90	NV	197	NV	1.34	43
44	AL	781	NV	5.42	LA	515	MD	3.80	GA	190	NY	1.26	44
45	LA	766	NJ	5.39	ID	501	IL	3.76	WV	188	NH	1.16	45
46	HI	758	FL	5.28	HI	475	AL	3.74	NH	179	NJ	1.12	46
47	FL	751	NH	5.23	MS	474	TN	3.64	MA	176	MA	1.00	47
48	MS	736	HI	5.19	KY	443	MA	3.60	CT	158	FL	0.95	48
49	KY	719	MA	4.84	TN	432	CT	3.50	FL	135	PA	0.92	49
50	TN	700	CT	4.56	AL	421	HI	3.25	PA	130	CT	0.81	50
	US	931	US	6.42	US	644	US	4.44	US	247	US	1.71	
	DC	911	DC	4.67	DC	774	DC	3.96	DC	138	DC	0.71	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-10
**State Rankings for Selected State-Local Expenditure Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1987**

Rank	Direct Public Welfare				Direct Health and Hospitals				Direct Highway				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	NY	\$641	NY	3.76%	WY	\$528	WY	3.99%	AK	\$1,112	AK	6.15%	1
2	AK	555	WI	3.52	GA	432	MS	3.33	WY	658	WY	4.97	2
3	MA	510	RI	3.46	NY	395	GA	3.28	MT	380	MT	3.18	3
4	RI	499	ME	3.38	AL	325	AL	2.89	AZ	364	SD	2.94	4
5	WI	487	MN	3.22	MS	324	SC	2.64	SD	347	NM	2.83	5
6	MN	479	MI	3.14	SC	295	LA	2.59	VT	339	AZ	2.75	6
7	MI	462	AK	3.07	LA	293	NY	2.31	ND	336	ND	2.67	7
8	ME	427	MA	2.89	MI	287	TN	2.24	NM	318	VT	2.57	8
9	CA	408	OH	2.82	MA	278	MI	1.95	MN	315	WV	2.50	9
10	OH	391	ND	2.79	CA	269	NE	1.92	IA	315	IA	2.34	10
11	PA	371	VT	2.63	TN	266	IA	1.86	KS	313	ID	2.23	11
12	CT	370	PA	2.61	NE	265	NM	1.80	NE	284	KY	2.21	12
13	ND	351	MT	2.56	MN	259	MN	1.74	NV	279	MS	2.16	13
14	NJ	350	WV	2.52	IA	250	ID	1.73	DE	273	KS	2.15	14
15	VT	346	CA	2.48	AK	245	FL	1.70	WV	267	MN	2.12	15
16	IL	337	KY	2.40	FL	242	OK	1.68	NH	261	NE	2.06	16
17	WA	314	IA	2.25	VA	221	NC	1.65	WI	260	LA	2.02	17
18	MD	310	MS	2.18	MO	219	CA	1.63	MD	258	UT	1.97	18
19	MT	306	IL	2.17	IN	213	IN	1.63	CT	254	AR	1.94	19
20	IA	302	UT	2.15	OK	209	MO	1.60	VA	253	ME	1.91	20
21	HI	285	WA	2.13	CO	207	UT	1.60	ID	251	NV	1.89	21
22	CO	280	TN	2.11	CT	207	MA	1.58	WA	249	WI	1.88	22
23	KY	270	LA	2.09	OH	205	AR	1.57	CO	249	DE	1.85	23
24	WV	269	OK	2.09	NC	203	OH	1.48	KY	249	TX	1.80	24
25	NE	260	AR	2.07	NM	203	VA	1.46	ME	241	OR	1.74	25
26	OK	259	HI	1.95	KS	199	TX	1.40	TX	241	NH	1.69	26
27	NH	256	IN	1.95	RI	197	KS	1.37	NJ	238	WA	1.69	27
28	IN	255	NM	1.95	WA	196	CO	1.37	OR	230	VA	1.68	28
29	TN	250	CT	1.90	ID	195	RI	1.36	LA	228	CO	1.65	29
30	LA	236	NJ	1.89	NV	192	AK	1.35	IL	220	OK	1.63	30
31	UT	234	NE	1.89	TX	188	WV	1.35	PA	216	TN	1.61	31
32	WY	232	MD	1.87	HI	185	OR	1.33	UT	215	MD	1.55	32
33	AR	227	CO	1.85	OR	176	WA	1.33	NY	214	AL	1.55	33
34	NM	219	SD	1.85	NJ	175	ND	1.31	AR	214	PA	1.52	34
35	SD	218	WY	1.75	UT	174	NV	1.30	MS	210	GA	1.51	35
36	MO	217	NH	1.66	AR	173	HI	1.27	OK	202	IL	1.42	36
37	DE	216	SC	1.63	WI	172	WI	1.24	GA	199	MO	1.38	37
38	AZ	214	AZ	1.62	ND	166	MT	1.24	TN	192	IN	1.35	38
39	KS	214	OR	1.61	IL	157	KY	1.16	MO	189	NC	1.31	39
40	OR	213	NC	1.60	MT	148	CT	1.06	MI	177	CT	1.30	40
41	MS	212	GA	1.59	DE	147	SD	1.03	IN	176	NJ	1.29	41
42	GA	209	MO	1.59	WV	145	IL	1.01	OH	176	OH	1.27	42
43	NC	197	ID	1.51	KY	130	DE	1.00	FL	175	NY	1.25	43
44	VA	188	KS	1.47	PA	129	AZ	0.95	AL	174	FL	1.23	44
45	SC	181	DE	1.46	AZ	126	NJ	0.94	MA	166	MI	1.21	45
46	FL	171	AL	1.40	NH	123	ME	0.92	RI	166	SC	1.20	46
47	ID	170	VA	1.25	SD	121	PA	0.91	NC	161	RI	1.15	47
48	NV	162	FL	1.20	ME	117	NH	0.79	CA	141	MA	0.94	48
49	TX	159	TX	1.18	MD	113	VT	0.74	HI	137	HI	0.94	49
50	AL	157	NV	1.10	VT	98	MD	0.68	SC	134	CA	0.86	50
	US	329	US	2.27	US	234	US	1.61	US	214	US	1.48	
	DC	897	DC	4.60	DC	485	DC	2.49	DC	187	DC	0.96	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-11
**State Rankings for Selected State-Local Expenditure Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1987**

Rank	Direct Police				Direct Corrections				Direct Protective Inspection and Regulation Expenditure				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$211	AK	1.17%	AK	\$174	AK	0.96%	NV	\$47	NV	0.32%	1
2	NY	158	AZ	0.97	NV	120	NV	0.81	AK	46	AK	0.25	2
3	CA	145	WY	0.93	NY	120	AZ	0.75	CA	40	CA	0.24	3
4	NV	135	NY	0.93	CA	109	NY	0.70	WA	32	WA	0.22	4
5	AZ	128	NV	0.91	AZ	99	CA	0.66	DE	28	DE	0.19	5
6	NJ	125	CA	0.88	MD	98	NM	0.62	NJ	26	OR	0.17	6
7	FL	124	FL	0.87	HI	79	MD	0.59	CT	24	NM	0.16	7
8	WY	123	NM	0.85	MI	77	SC	0.58	NY	24	OK	0.15	8
9	CO	117	LA	0.83	DE	75	UT	0.55	OR	23	WY	0.15	9
10	MD	113	CO	0.77	FL	74	HI	0.54	FL	20	ND	0.15	10
11	IL	111	UT	0.76	NJ	73	MI	0.53	WY	20	MS	0.14	11
12	MI	106	WI	0.74	NM	70	FL	0.52	VA	19	AZ	0.14	12
13	CT	106	MI	0.72	VA	68	NC	0.52	AZ	19	NJ	0.14	13
14	MA	106	OR	0.72	WA	68	DE	0.51	OK	19	FL	0.14	14
15	WI	103	IL	0.71	SC	65	GA	0.49	ND	18	ID	0.14	15
16	HI	102	HI	0.70	GA	64	WA	0.46	NM	18	UT	0.14	16
17	DE	100	MD	0.68	NC	64	OH	0.46	RI	18	NY	0.14	17
18	RI	96	DE	0.68	OH	63	LA	0.45	VT	17	VT	0.13	18
19	NM	95	NJ	0.67	UT	60	VA	0.45	WI	16	VA	0.13	19
20	OR	95	RI	0.66	MA	59	TN	0.43	MI	16	ME	0.12	20
21	LA	94	ID	0.64	CO	59	WY	0.43	ID	16	RI	0.12	21
22	WA	89	OH	0.63	WY	56	OR	0.41	NE	16	CT	0.12	22
23	OH	87	TX	0.61	OR	54	NJ	0.39	ME	16	WI	0.12	23
24	VA	86	WA	0.60	LA	51	CO	0.39	NH	16	KY	0.11	24
25	MN	83	MA	0.60	TN	51	TX	0.37	CO	15	NE	0.11	25
26	UT	82	MO	0.59	CT	50	AL	0.36	UT	15	MT	0.11	26
27	TX	82	NC	0.59	TX	50	KY	0.36	HI	15	AR	0.11	27
28	MO	81	MT	0.58	IL	48	OK	0.35	MD	15	MI	0.11	28
29	NH	78	GA	0.57	PA	48	MO	0.34	MN	14	NC	0.11	29
30	GA	75	AL	0.57	MN	47	MA	0.34	MS	14	HI	0.10	30
31	PA	75	SC	0.57	MO	47	PA	0.34	MT	13	CO	0.10	31
32	KS	74	VA	0.57	WI	45	MN	0.32	MA	13	NH	0.10	32
33	NC	72	MN	0.56	RI	45	WI	0.32	NC	13	MN	0.10	33
34	ID	72	MS	0.56	OK	44	ME	0.32	KY	13	TN	0.09	34
35	MT	70	CT	0.55	ME	41	MT	0.31	OH	12	SC	0.09	35
36	IA	69	TN	0.54	AL	41	RI	0.31	TX	12	TX	0.09	36
37	OK	66	OK	0.53	KS	40	IL	0.31	AR	12	MD	0.09	37
38	NE	66	PA	0.53	KY	40	MS	0.30	TN	11	OH	0.09	38
39	AL	64	SD	0.53	IN	39	SD	0.30	IL	11	WV	0.08	39
40	TN	64	KY	0.53	NE	38	IN	0.30	IA	11	SD	0.08	40
41	SC	63	IA	0.52	MT	37	ID	0.29	SC	11	AL	0.08	41
42	SD	62	KS	0.51	IA	37	KS	0.28	MO	10	IA	0.08	42
43	ME	62	NH	0.51	SD	36	NE	0.28	KS	10	MO	0.08	43
44	VT	62	ME	0.49	NH	35	IA	0.27	PA	10	MA	0.08	44
45	KY	59	NE	0.48	VT	34	AR	0.27	SD	10	IL	0.07	45
46	IN	58	VT	0.47	ID	32	VT	0.26	GA	9	GA	0.07	46
47	MS	54	AR	0.47	MS	29	CT	0.26	AL	9	KS	0.07	47
48	ND	53	IN	0.44	AR	29	NH	0.23	WV	9	PA	0.07	48
49	AR	51	ND	0.42	ND	24	WV	0.20	LA	8	LA	0.07	49
50	WV	43	WV	0.40	WV	21	ND	0.19	IN	6	IN	0.05	50
	US	101	US	0.70	US	68	US	0.47	US	18	US	0.13	
	DC	373	DC	1.91	DC	383	DC	1.96	DC	51	DC	0.26	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Table R-12
**State Rankings for Selected State-Local Expenditure Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1987**

Rank	State	Direct Sewerage			Interest Payments on General Debt			Rank	
		Per Capita	State	Percent of Personal Income	State	Per Capita	State		Percent of Personal Income
1	AK	\$176	AK	0.98%	AK	\$1,802	AK	9.96%	1
2	WI	101	WI	0.73	DE	363	WY	2.53	2
3	WA	97	WA	0.66	WY	335	DE	2.46	3
4	NJ	91	TX	0.62	RI	266	LA	2.22	4
5	DE	85	DE	0.58	MN	260	NM	1.98	5
6	TX	83	LA	0.57	OR	258	OR	1.95	6
7	MD	83	OH	0.54	NY	258	RI	1.85	7
8	NV	79	NV	0.53	NJ	251	MT	1.78	8
9	MN	75	MN	0.51	LA	251	MN	1.75	9
10	OH	75	MD	0.50	NV	245	WV	1.67	10
11	CO	75	CO	0.50	HI	242	HI	1.66	11
12	NY	73	NJ	0.49	CT	231	NV	1.66	12
13	IL	67	NM	0.49	NM	223	KY	1.58	13
14	VA	67	OK	0.47	MT	213	SD	1.57	14
15	LA	65	VA	0.44	CO	209	NY	1.51	15
16	RI	63	RI	0.43	NH	198	AZ	1.48	16
17	CA	61	IL	0.43	AZ	196	UT	1.48	17
18	MA	61	NY	0.43	MD	196	CO	1.39	18
19	MI	59	IN	0.43	KS	187	TX	1.37	19
20	OK	58	ME	0.42	MA	185	NJ	1.36	20
21	CT	56	OR	0.41	SD	185	ND	1.31	21
22	IN	56	MO	0.41	TX	184	VT	1.30	22
23	MO	55	MI	0.40	PA	183	PA	1.29	23
24	NM	55	SC	0.40	WV	178	KS	1.28	24
25	OR	54	IA	0.40	KY	177	NH	1.28	25
26	HI	54	UT	0.39	FL	173	ME	1.24	26
27	IA	53	CA	0.37	VT	172	FL	1.21	27
28	NH	53	HI	0.37	ND	165	AL	1.21	28
29	ME	53	AZ	0.36	UT	161	CT	1.18	29
30	PA	49	VT	0.36	IL	160	MD	1.18	30
31	FL	48	KY	0.35	ME	156	OK	1.11	31
32	AZ	48	MA	0.35	CA	151	MS	1.08	32
33	VT	47	PA	0.34	WI	141	MA	1.05	33
34	WY	45	NH	0.34	OK	138	IL	1.03	34
35	SC	45	WY	0.34	AL	136	WI	1.02	35
36	UT	42	FL	0.34	NE	128	AR	0.98	36
37	KY	40	AR	0.33	WA	127	SC	0.94	37
38	TN	39	TN	0.33	MI	124	TN	0.94	38
39	MT	39	MT	0.32	OH	123	NE	0.93	39
40	AR	37	AL	0.31	VA	116	CA	0.92	40
41	AL	35	ID	0.31	MO	115	OH	0.88	41
42	ID	35	WV	0.31	IA	114	WA	0.86	42
43	NE	35	CT	0.29	TN	111	IA	0.85	43
44	GA	34	MS	0.28	AR	108	MI	0.85	44
45	KS	34	GA	0.26	SC	105	MO	0.84	45
46	WV	33	SD	0.26	MS	105	VA	0.77	46
47	SD	30	NE	0.26	GA	97	GA	0.74	47
48	MS	28	KS	0.23	IN	92	IN	0.70	48
49	ND	27	ND	0.21	ID	78	ID	0.69	49
50	NC	7	NC	0.05	NC	77	NC	0.63	50
	US	61	US	0.42	US	172	US	1.18	
	DC	152	DC	0.78	DC	315	DC	1.61	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

State Profiles

United States
FY 1987

	Total	Percentage	Per	Percentage	Per Capita
Population	243,399,000			of U.S.	
Personal income (in billions)	\$3,529.5			100.0	
Personal income per capita	\$14,501			100.0	
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$686,163.9	100.0%	\$2,819	19.4%	95.9%
Intergovernmental from federal	114,995.5	16.8	472	3.3	89.5
Own source	571,168.4	83.2	2,347	16.2	97.3
Property taxes	121,226.9	17.7	498	3.4	100.4
Sales taxes	96,772.7	14.1	398	2.7	109.0
Income taxes	106,352.3	15.5	437	3.0	116.4
Other taxes	80,797.3	11.8	332	2.3	89.2
Charges and miscellaneous	166,019.2	24.2	682	4.7	84.8
State					
General	419,486.7	100.0	1,728	11.9	94.1
Intergovernmental from federal	95,462.9	22.8	393	2.7	95.4
Intergovernmental from local	6917.7	1.6	28	0.2	155.8
Own source	317,106.1	75.6	1,306	9.0	93.0
Property taxes	4,609.3	1.1	19	0.1	90.1
Sales taxes	79,637.6	19.0	328	2.3	108.0
Income taxes	96,689.0	23.0	398	2.8	118.5
Other taxes	65,997.3	15.7	272	1.9	85.1
Charges and miscellaneous	70,172.8	16.7	289	2.0	68.1
Local					
General	410,347.3	100.0	1,686	11.6	104.6
Intergovernmental from federal	19,532.6	4.8	80	0.6	69.4
Intergovernmental from state	136,752.4	33.3	562	3.9	114.9
Own source	254,062.4	61.9	1,044	7.2	103.6
Property taxes	116,617.6	28.4	479	3.3	100.9
Sales taxes	17,135.1	4.2	70	0.5	115.5
Income taxes	9,663.3	2.4	40	0.3	101.1
Other taxes	14,800.0	3.6	61	0.4	114.6
Charges and miscellaneous	95,846.4	23.4	394	2.7	103.7
EXPENDITURES					
State and Local					
Direct general expenditures	\$653,608.3	100.0%	\$2,685	18.5%	95.9%
Elementary/secondary education	156,781.7	23.9	644	4.4	97.9
Higher education	60,240.3	9.2	247	1.7	94.4
Public welfare	80,089.7	12.2	329	2.3	106.6
Health and hospitals	56,971.4	8.7	234	1.6	106.0
Highways	52,199.3	8.0	214	1.5	81.6
Police	24,684.5	3.8	101	0.7	106.2
Other	222,641.4	33.9	915	6.3	92.2
State					
General expenditures	403,938.9	100.0	1,664	11.5	94.2
Total intergovernmental	141,425.7	35.0	583	4.0	113.0
Direct	262,513.2	65.0	1,081	7.5	86.5
Elementary/secondary education	1,301.3	0.3	5	0.0	30.2
Higher education	50,710.3	12.6	209	1.4	89.5
Public welfare	61,122.6	15.1	252	1.7	99.2
Health and hospitals	27,202.4	6.7	112	0.8	98.2
Highways	31,488.1	7.8	130	0.9	76.4
Police	3,635.8	0.9	15	0.1	96.1
Other	87,052.7	21.6	359	2.5	80.3
Local					
Direct general expenditures	391,095.1	100.0	1,607	11.1	103.7
Elementary/secondary education	155,480.5	39.8	639	4.4	99.7
Higher education	9,530.0	2.4	39	0.3	135.9
Public welfare	18,967.1	4.8	78	0.5	141.6
Health and hospitals	29,769.1	7.6	122	0.8	114.5
Highways	20,711.1	5.3	85	0.6	91.6
Police	21,048.7	5.4	86	0.6	108.2
Other	135,588.6	34.7	557	3.8	102.1

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Alabama
FY 1987**

	Total	Percentage	Per	Percentage	
	(millions)	Distribution	Capita	of U.S.	
Population				1.7	
Personal income (in billions)			\$45.9	1.3	
Personal income per capita			\$11,251	77.6	
				Percent of	Per Capita
				Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$8,914.2	100.0%	\$2,183	19.4%	74.2%
Intergovernmental from federal	1,742.3	19.5	427	3.8	14.5
Own source	7,171.8	80.5	1,757	15.6	72.8
Property taxes	505.2	5.7	124	1.1	25.0
Sales taxes	1,341.2	15.0	328	2.9	90.0
Income taxes	1,096.5	12.3	269	2.4	71.6
Other taxes	1,498.0	16.8	367	3.3	98.5
Charges and miscellaneous	2,731.0	30.6	669	5.9	83.2
State					
General	5,954.0	100.0	1,458	13.0	79.5
Intergovernmental from federal	1,481.3	24.9	363	3.2	88.0
Intergovernmental from local	33.4	0.6	8	0.1	44.7
Own source	4,439.3	74.6	1,087	9.7	77.4
Property taxes	68.6	1.2	17	0.1	79.8
Sales taxes	883.8	14.8	216	1.9	71.2
Income taxes	1,049.6	17.6	257	1.9	76.5
Other taxes	1,220.2	20.5	299	2.7	93.6
Charges and miscellaneous	1,217.1	20.4	298	2.6	70.2
Local					
General	4,485.4	100.0	1,099	9.8	68.1
Intergovernmental from federal	261.0	5.8	64	0.6	55.3
Intergovernmental from state	1,491.8	33.3	365	3.2	74.7
Own source	2,732.6	60.9	669	5.9	66.4
Property taxes	436.5	9.7	107	1.0	22.5
Sales taxes	457.5	10.2	112	1.0	183.8
Income taxes	46.9	1.0	11	0.1	29.3
Other taxes	277.8	6.2	68	0.6	128.2
Charges and miscellaneous	1,513.9	33.8	371	3.3	97.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$8,472.8	100.0%	\$2,075	18.4%	74.1%
Elementary/secondary education	1,718.6	20.3	421	3.7	63.9
Higher education	1,056.1	12.5	259	2.3	98.7
Public welfare	641.8	7.6	157	1.4	50.9
Health and hospitals	1,326.4	15.7	325	2.9	147.1
Highways	711.1	8.4	174	1.5	66.3
Police	261.5	3.1	64	0.6	67.1
Other	2,757.3	32.5	675	6.0	68.1
State					
General expenditures	5,769.3	100.0	1,413	12.6	80.0
Total intergovernmental	1,628.9	28.2	399	3.5	77.4
Direct	4,140.4	71.8	1,014	9.0	81.1
Elementary/secondary education	34.1	0.0	8	0.1	47.0
Higher education	1,056.1	18.3	259	2.3	110.9
Public welfare	625.2	10.8	153	1.4	60.3
Health and hospitals	614.6	10.7	151	1.3	131.9
Highways	421.6	7.3	103	0.9	60.8
Police	43.9	0.8	11	0.1	68.9
Other	1,345.0	23.3	329	2.9	73.8
Local					
Direct general expenditures	4,332.4	100.0	1,061	9.4	68.5
Elementary/secondary education	1,684.5	38.9	413	3.7	64.4
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	16.6	0.4	4	0.0	7.4
Health and hospitals	711.8	16.4	174	1.5	163.2
Highways	289.5	6.7	71	0.6	76.3
Police	217.6	5.0	53	0.5	66.7
Other	1,412.3	32.6	346	3.1	63.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Alaska
FY 1987**

				Percentage of U.S.	
	Population	Total		0.2	
	Personal income (in billions)	\$25,000		0.3	
	Personal income per capita	\$9.5		124.7	
		\$18,086			
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$5,502.3	100.0%	\$10,481	57.9%	356.4%
Intergovernmental from federal	560.2	10.2	1,067	5.9	36.3
Own source	4,942.1	89.8	9,414	52.0	390.2
Property taxes	623.4	11.3	1,187	6.6	239.5
Sales taxes	55.3	1.0	105	0.6	28.9
Income taxes	141.5	2.6	270	1.5	71.8
Other taxes	839.7	15.3	1,599	8.8	429.6
Charges and miscellaneous	3,282.2	59.7	6,252	34.6	777.2
State					
General	4,245.2	100.0	8,086	44.7	440.6
Intergovernmental from federal	485.4	11.4	925	5.1	224.2
Intergovernmental from local	3.6	0.1	7	0.0	37.0
Own source	3,756.2	88.5	7,155	39.6	509.3
Property taxes	102.5	2.4	195	1.1	926.9
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	141.5	3.3	270	0.0	80.2
Other taxes	818.4	19.3	1,559	8.6	488.3
Charges and miscellaneous	2,693.8	63.5	5,131	28.4	1208.8
Local					
General	2,026.4	100.0	3,860	21.3	239.4
Intergovernmental from federal	74.8	3.7	142	0.8	123.2
Intergovernmental from state	765.7	37.8	1,458	8.1	298.3
Own source	1,185.9	58.5	2,259	12.5	224.1
Property taxes	520.9	25.7	992	5.5	209.0
Sales taxes	55.3	2.7	105	0.6	172.9
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	21.3	1.0	40	0.2	76.3
Charges and miscellaneous	588.4	29.0	1,121	6.2	295.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$5,226.7	100.0%	\$9,956	55.0%	355.5%
Elementary/secondary education	959.8	18.3	1,828	10.1	277.7
Higher education	226.2	4.3	431	2.4	164.4
Public welfare	291.2	5.6	555	3.1	179.6
Health and hospitals	128.4	2.5	245	1.4	110.7
Highways	583.6	11.1	1,112	6.1	423.0
Police	111.0	2.1	211	1.2	221.4
Other	2,926.4	55.9	5,574	30.8	562.0
State					
General expenditures	4,036.8	100.0	7,689	42.5	435.3
Total intergovernmental	937.1	23.2	1,785	9.9	346.1
Direct	3,099.7	76.8	5,904	32.6	472.0
Elementary/secondary education	170.4	0.0	325	1.8	1826.1
Higher education	226.2	5.6	431	2.4	184.7
Public welfare	280.4	6.9	534	3.0	210.5
Health and hospitals	68.3	1.7	130	0.7	114.0
Highways	440.2	10.9	838	4.6	493.7
Police	28.2	0.7	54	0.3	344.1
Other	1,886.1	46.7	3,593	19.9	804.7
Local					
Direct general expenditures	2,127.0	100.0	4,051	22.4	261.5
Elementary/secondary education	789.4	37.1	1,504	8.3	234.8
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	10.8	0.5	21	0.1	37.5
Health and hospitals	60.1	2.8	115	0.6	107.2
Highways	143.4	6.7	273	1.5	293.9
Police	82.8	3.9	158	0.9	197.5
Other	1,040.3	48.9	1,982	11.0	363.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Arizona
FY 1987**

		Total	Percentage of U.S.		
Population		3,386,000	1.4		
Personal income (in billions)		\$44.7	1.3		
Personal income per capita		\$13,207	91.1		
	Total	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES	(millions)				
State and Local					
General	\$8,938.9	100.0%	\$2,640	20.0%	89.8%
Intergovernmental from federal	1,176.1	13.2	347	2.6	11.8
Own source	7,762.8	86.8	2,293	17.4	95.0
Property taxes	1,584.3	17.7	468	3.5	94.4
Sales taxes	1,876.6	21.0	554	4.2	151.9
Income taxes	961.1	10.8	284	2.1	75.6
Other taxes	977.5	10.9	289	2.2	77.5
Charges and miscellaneous	2,363.3	26.4	698	5.3	86.8
State					
General	5,213.5	100.0	1,540	11.7	83.9
Intergovernmental from federal	912.9	17.5	270	2.0	65.4
Intergovernmental from local	87.2	1.7	26	0.2	140.7
Own source	4,213.4	80.8	1,244	9.4	88.6
Property taxes	114.9	2.2	34	0.3	161.1
Sales taxes	1,547.4	29.7	457	3.5	150.4
Income taxes	961.1	18.4	284	1.7	84.5
Other taxes	846.1	16.2	250	1.9	78.3
Charges and miscellaneous	743.9	14.3	220	1.7	51.8
Local					
General	5,936.9	100.0	1,753	13.3	108.7
Intergovernmental from federal	263.1	4.4	78	0.6	67.2
Intergovernmental from state	2,124.4	35.8	627	4.8	128.3
Own source	3,549.4	59.8	1,048	7.9	104.0
Property taxes	1,469.5	24.8	434	3.3	91.4
Sales taxes	329.1	5.5	97	0.7	159.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	131.4	2.2	39	0.3	73.1
Charges and miscellaneous	1,619.4	27.3	478	3.6	125.9
EXPENDITURES					
State and Local					
Direct general expenditures	\$9,490.4	100.0%	\$2,803	21.2%	100.1%
Elementary/secondary education	2,363.0	24.9	698	5.3	106.0
Higher education	1,154.6	12.2	341	2.6	130.1
Public welfare	726.1	7.7	214	1.6	69.4
Health and hospitals	426.7	4.5	126	1.0	57.1
Highways	1,230.8	13.0	364	2.8	138.3
Police	434.9	4.6	128	1.0	134.5
Other	3,154.2	33.2	932	7.1	93.9
State					
General expenditures	5,402.3	100.0	1,595	12.1	90.3
Total intergovernmental	1,981.1	36.7	585	4.4	113.4
Direct	3,421.1	63.3	1,010	7.7	80.8
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	903.0	16.7	267	2.0	114.3
Public welfare	585.3	10.8	173	1.3	68.1
Health and hospitals	195.0	3.6	58	0.4	50.5
Highways	763.0	14.1	225	1.7	132.7
Police	82.5	1.5	24	0.2	156.2
Other	892.4	16.5	264	2.0	59.0
Local					
Direct general expenditures	6,069.2	100.0	1,792	13.6	115.7
Elementary/secondary education	2,363.0	38.9	698	5.3	109.0
Higher education	251.6	4.1	74	0.6	257.9
Public welfare	140.8	2.3	42	0.3	75.6
Health and hospitals	231.7	3.8	68	0.5	64.1
Highways	467.9	7.7	138	1.0	148.7
Police	352.4	5.8	104	0.8	130.3
Other	2,261.7	37.3	668	5.1	122.5

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Arkansas
FY 1987**

	Total		Percentage of U.S.		
Population	2,388,000		1.0		
Personal income (in billions)	\$26.3		0.7		
Personal income per capita	\$11,000		75.9		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$4,596.1	100.0%	\$1,925	17.5%	65.5%
Intergovernmental from federal	1,016.9	22.1	426	3.9	14.5
Own source	3,579.2	77.9	1,499	13.6	62.1
Property taxes	469.7	10.2	197	1.8	39.7
Sales taxes	776.1	16.9	325	3.0	89.1
Income taxes	650.9	14.2	273	2.5	72.6
Other taxes	578.6	12.6	242	2.2	65.1
Charges and miscellaneous	1,103.9	24.0	462	4.2	57.5
State					
General	3,252.5	100.0	1,362	12.4	74.2
Intergovernmental from federal	908.8	27.9	381	3.5	92.3
Intergovernmental from local	4.2	0.1	2	0.0	9.7
Own source	2,339.5	71.9	980	8.9	69.7
Property taxes	5.7	0.2	2	0.0	11.3
Sales taxes	715.6	22.0	300	2.7	98.6
Income taxes	650.9	20.0	273	2.0	81.1
Other taxes	516.8	15.9	216	2.0	67.8
Charges and miscellaneous	450.5	13.9	189	1.7	44.4
Local					
General	2,233.2	100.0	935	8.5	58.0
Intergovernmental from federal	108.1	4.8	45	0.4	39.1
Intergovernmental from state	885.4	39.6	371	3.4	75.8
Own source	1,239.7	55.5	519	4.7	51.5
Property taxes	464.0	20.8	194	1.8	40.9
Sales taxes	60.4	2.7	25	0.2	41.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	61.8	2.8	26	0.2	48.7
Charges and miscellaneous	653.4	29.3	274	2.5	72.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$4,553.0	100.0%	\$1,907	17.3%	68.1%
Elementary/secondary education	1,275.2	28.0	534	4.9	81.1
Higher education	479.5	10.5	201	1.8	76.6
Public welfare	543.2	11.9	227	2.1	73.7
Health and hospitals	413.6	9.1	173	1.6	78.4
Highways	510.6	11.2	214	1.9	81.4
Police	122.5	2.7	51	0.5	53.7
Other	1,208.4	26.5	506	4.6	51.0
State					
General expenditures	3,219.5	100.0	1,348	12.3	76.3
Total intergovernmental	990.8	30.8	415	3.8	80.5
Direct	2,228.7	69.2	933	8.5	74.6
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	479.5	14.9	201	1.8	86.1
Public welfare	538.4	16.7	225	2.0	88.9
Health and hospitals	205.3	6.4	86	0.8	75.3
Highways	369.0	11.5	155	1.4	91.0
Police	26.8	0.8	11	0.1	72.0
Other	609.7	18.9	255	2.3	57.2
Local					
Direct general expenditures	2,324.3	100.0	973	8.8	62.8
Elementary/secondary education	1,275.2	54.9	534	4.9	83.4
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	4.8	0.2	2	0.0	3.6
Health and hospitals	208.3	9.0	87	0.8	81.7
Highways	141.6	6.1	59	0.5	63.8
Police	95.6	4.1	40	0.4	50.1
Other	598.7	25.8	251	2.3	46.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**California
FY 1987**

	Total	Percentage	Per	Percentage	Per Capita
	(millions)	Distribution	Capita	of U.S.	as Percent of U.S. Average Per Capita
Population	27,663,000			11.4	
Personal income (in billions)	\$456.1			12.9	
Personal income per capita	\$16,488			113.7	
REVENUES					
State and Local					
General	\$89,010.5	100.0%	\$3,218	19.5%	109.4%
Intergovernmental from federal	14,390.1	16.2	520	3.2	17.7
Own source	74,620.5	83.8	2,697	16.4	111.8
Property taxes	13,702.7	15.4	495	3.0	99.9
Sales taxes	13,706.1	15.4	495	3.0	135.8
Income taxes	18,633.1	20.9	674	4.1	179.5
Other taxes	7,230.6	8.1	261	1.6	70.2
Charges and miscellaneous	21,348.0	24.0	772	4.7	95.9
State					
General	55,884.2	100.0	2,020	12.3	110.1
Intergovernmental from federal	12,423.0	22.2	449	2.7	108.9
Intergovernmental from local	270.6	0.5	10	0.1	53.5
Own source	43,190.6	77.3	1,561	9.5	111.1
Property taxes	1,668.4	3.0	60	0.4	286.4
Sales taxes	10,934.7	19.6	395	2.4	130.1
Income taxes	18,633.1	33.3	674	3.0	200.4
Other taxes	4,554.6	8.2	165	1.0	51.6
Charges and miscellaneous	7,399.8	13.2	267	1.6	63.0
Local					
General	59,624.1	100.0	2,155	13.1	133.7
Intergovernmental from federal	1,967.1	3.3	71	0.4	61.5
Intergovernmental from state	26,227.1	44.0	948	5.8	193.9
Own source	31,429.9	52.7	1,136	6.9	112.7
Property taxes	12,034.2	20.2	435	2.6	91.6
Sales taxes	2,771.5	4.6	100	0.6	164.4
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	2,676.0	4.5	97	0.6	182.3
Charges and miscellaneous	13,948.2	23.4	504	3.1	132.7
EXPENDITURES					
State and Local					
Direct general expenditures	\$84,581.5	100.0%	\$3,058	18.5%	109.2%
Elementary/secondary education	17,778.0	20.6	643	3.9	97.6
Higher education	8,354.1	9.7	302	1.8	115.2
Public welfare	11,292.3	13.1	408	2.5	132.2
Health and hospitals	7,441.2	8.6	269	1.6	121.8
Highways	3,904.5	4.5	141	0.9	53.7
Police	4,008.7	4.6	145	0.9	151.8
Other	31,802.8	36.9	1,150	7.0	115.9
State					
General expenditures	55,439.8	100.0	2,004	12.2	113.5
Total intergovernmental	27,625.6	49.8	999	6.1	193.6
Direct	27,814.1	50.2	1,005	6.1	80.4
Elementary/secondary education	92.6	0.0	3	0.0	18.8
Higher education	5,947.3	10.7	215	1.3	92.2
Public welfare	5,337.8	9.6	193	1.2	76.0
Health and hospitals	2,310.4	4.2	84	0.5	73.2
Highways	1,752.2	3.2	63	0.4	37.3
Police	549.8	1.0	20	0.1	127.5
Other	11,824.0	21.3	427	2.6	95.7
Local					
Direct general expenditures	56,767.3	100.0	2,052	12.4	132.5
Elementary/secondary education	17,685.4	31.2	639	3.9	99.8
Higher education	2,406.8	4.2	87	0.5	302.0
Public welfare	5,954.4	10.5	215	1.3	391.1
Health and hospitals	5,130.8	9.0	185	1.1	173.7
Highways	2,152.3	3.8	78	0.5	83.7
Police	3,458.8	6.1	125	0.8	156.5
Other	19,978.8	35.2	722	4.4	132.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Colorado
FY 1987**

	Total	Percentage of U.S.		Percentage of U.S.	
Population	3,296,000	1.4			
Personal income (in billions)	\$49.8	1.4			
Personal income per capita	\$15,100	104.1			
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$9,573.7	100.0%	\$2,905	19.2%	98.8%
Intergovernmental from federal	1,429.2	14.9	434	2.9	14.7
Own source	8,144.5	85.1	2,471	16.4	102.4
Property taxes	1,885.3	19.7	572	3.8	115.3
Sales taxes	1,408.1	14.7	427	2.8	117.1
Income taxes	1,158.8	12.1	352	2.3	93.7
Other taxes	828.1	8.6	251	1.7	67.5
Charges and miscellaneous	2,864.3	29.9	869	5.8	108.0
State					
General	4,925.6	100.0	1,494	9.9	81.4
Intergovernmental from federal	1,219.9	24.8	370	2.5	89.8
Intergovernmental from local	25.7	0.5	8	0.1	42.7
Own source	3,680.0	74.7	1,116	7.4	79.5
Property taxes	7.6	0.2	2	0.0	10.9
Sales taxes	718.6	14.6	218	1.4	71.8
Income taxes	1,158.8	23.5	352	2.1	104.6
Other taxes	676.5	13.7	205	1.4	64.3
Charges and miscellaneous	1,118.5	22.7	339	2.2	79.9
Local					
General	6,185.8	100.0	1,877	12.4	116.4
Intergovernmental from federal	209.3	3.4	63	0.4	54.9
Intergovernmental from state	1,512.0	24.4	459	3.0	93.8
Own source	4,464.6	72.2	1,355	9.0	134.4
Property taxes	1,877.7	30.4	570	3.8	120.0
Sales taxes	689.5	11.1	209	1.4	343.2
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	151.6	2.5	46	0.3	86.7
Charges and miscellaneous	1,745.8	28.2	530	3.5	139.4
EXPENDITURES					
State and Local					
Direct general expenditures	\$9,345.3	100.0%	\$2,835	18.8%	101.3%
Elementary/secondary education	2,395.9	25.6	727	4.8	110.4
Higher education	957.1	10.2	290	1.9	110.8
Public welfare	923.2	9.9	280	1.9	90.7
Health and hospitals	681.3	7.3	207	1.4	93.6
Highways	819.8	8.8	249	1.6	94.7
Police	385.6	4.1	117	0.8	122.5
Other	3,182.3	34.1	966	6.4	97.3
State					
General expenditures	4,713.7	100.0	1,430	9.5	81.0
Total intergovernmental	1,527.6	32.4	463	3.1	89.9
Direct	3,186.1	67.6	967	6.4	77.3
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	918.0	19.5	279	1.8	119.4
Public welfare	575.7	12.2	175	1.2	68.8
Health and hospitals	344.4	7.3	105	0.7	91.6
Highways	425.8	9.0	129	0.9	76.1
Police	45.4	1.0	14	0.1	88.4
Other	876.7	18.6	266	1.8	59.6
Local					
Direct general expenditures	6,159.2	100.0	1,869	12.4	120.6
Elementary/secondary education	2,395.9	38.9	727	4.8	113.5
Higher education	39.1	0.6	12	0.1	41.2
Public welfare	347.5	5.6	105	0.7	191.6
Health and hospitals	336.9	5.5	102	0.7	95.7
Highways	394.0	6.4	120	0.8	128.6
Police	340.2	5.5	103	0.7	129.2
Other	2,305.6	37.4	700	4.6	128.3

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Connecticut
FY 1987**

	Total		Percentage of U.S.		
Population	3,211,000		1.3		
Personal income (in billions)	\$62.5		1.8		
Personal income per capita	\$19,465		134.2		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$10,322.6	100.0%	\$3,215	16.5%	109.3%
Intergovernmental from federal	1,373.0	13.3	428	2.2	14.5
Own source	8,949.6	86.7	2,787	14.3	115.5
Property taxes	2,704.5	26.2	842	4.3	169.9
Sales taxes	1,823.0	17.7	568	2.9	155.6
Income taxes	1,146.2	11.1	357	1.8	95.1
Other taxes	1,442.0	14.0	449	2.3	120.6
Charges and miscellaneous	1,833.9	17.8	571	2.9	71.0
State					
General	6,888.3	100.0	2,145	11.0	116.9
Intergovernmental from federal	1,208.8	17.5	376	1.9	91.3
Intergovernmental from local	20.5	0.3	6	0.0	34.9
Own source	5,659.0	82.2	1,762	9.1	125.5
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	1,823.0	26.5	568	2.9	186.9
Income taxes	1,146.2	16.6	357	0.7	106.2
Other taxes	1,389.9	20.2	433	2.2	135.6
Charges and miscellaneous	1,299.8	18.9	405	2.1	95.4
Local					
General	4,597.2	100.0	1,432	7.4	88.8
Intergovernmental from federal	164.2	3.6	51	0.3	44.2
Intergovernmental from state	1,142.3	24.8	356	1.8	72.8
Own source	3,290.6	71.6	1,025	5.3	101.7
Property taxes	2,704.5	58.8	842	4.3	177.4
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	52.1	1.1	16	0.1	30.6
Charges and miscellaneous	534.1	11.6	166	0.9	43.8
EXPENDITURES					
State and Local					
Direct general expenditures	\$9,393.6	100.0%	\$2,925	15.0%	104.5%
Elementary/secondary education	2,186.6	23.3	681	3.5	103.4
Higher education	507.8	5.4	158	0.8	60.3
Public welfare	1,186.6	12.6	370	1.9	119.7
Health and hospitals	663.1	7.1	207	1.1	93.5
Highways	814.5	8.7	254	1.3	96.5
Police	340.9	3.6	106	0.5	111.2
Other	3,694.0	39.3	1,150	5.9	116.0
State					
General expenditures	6,062.4	100.0	1,888	9.7	106.9
Total intergovernmental	1,299.5	21.4	405	2.1	78.5
Direct	4,762.9	78.6	1,483	7.6	118.6
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	507.8	8.4	158	0.8	67.8
Public welfare	1,045.8	17.3	326	1.7	128.3
Health and hospitals	603.0	9.9	188	1.0	164.6
Highways	588.1	9.7	183	0.9	107.9
Police	72.0	1.2	22	0.1	143.8
Other	1,946.1	32.1	606	3.1	135.8
Local					
Direct general expenditures	4,630.7	100.0	1,442	7.4	93.1
Elementary/secondary education	2,186.6	47.2	681	3.5	106.3
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	140.8	3.0	44	0.2	79.7
Health and hospitals	60.1	1.3	19	0.1	17.5
Highways	226.4	4.9	71	0.4	75.9
Police	268.9	5.8	84	0.4	104.8
Other	1,747.9	37.7	544	2.8	99.8

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Delaware
FY 1987**

	Total	Percentage		Percentage	
Population	644,000			0.3	
Personal income (in billions)	\$9.5			0.3	
Personal income per capita	\$14,748			101.7	
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$2,118.9	100.0%	\$3,290	22.3%	111.9%
Intergovernmental from federal	317.6	15.0	493	3.3	16.8
Own source	1,801.3	85.0	2,797	19.0	115.9
Property taxes	155.2	7.3	241	1.6	48.6
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	483.8	22.8	751	5.1	200.2
Other taxes	489.2	23.1	760	5.2	204.0
Charges and miscellaneous	673.1	31.8	1,045	7.1	129.9
State					
General	1,700.8	100.0	2,641	17.9	143.9
Intergovernmental from federal	278.1	16.3	432	2.9	104.7
Intergovernmental from local	2.5	0.1	4	0.0	20.9
Own source	1,420.2	83.5	2,205	15.0	157.0
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	463.7	27.3	720	3.8	214.3
Other taxes	478.2	28.1	743	5.0	232.6
Charges and miscellaneous	478.3	28.1	743	5.0	175.0
Local					
General	743.4	100.0	1,154	7.8	71.6
Intergovernmental from federal	39.5	5.3	61	0.4	53.0
Intergovernmental from state	322.9	43.4	501	3.4	102.5
Own source	381.1	51.3	592	4.0	58.7
Property taxes	155.2	20.9	241	1.6	50.8
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	20.1	2.7	31	0.2	79.4
Other taxes	11.0	1.5	17	0.1	32.2
Charges and miscellaneous	194.8	26.2	302	2.1	79.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$1,925.3	100.0%	\$2,990	20.3%	106.8%
Elementary/secondary education	425.7	22.1	661	4.5	100.4
Higher education	256.8	13.3	399	2.7	152.2
Public welfare	139.1	7.2	216	1.5	69.9
Health and hospitals	94.9	4.9	147	1.0	66.7
Highways	175.6	9.1	273	1.8	103.8
Police	64.6	3.4	100	0.7	105.0
Other	768.6	39.9	1,194	8.1	120.3
State					
General expenditures	1,449.3	100.0	2,250	15.3	127.4
Total intergovernmental	281.4	19.4	437	3.0	84.7
Direct	1,168.0	80.6	1,814	12.3	145.0
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	256.8	17.7	399	2.7	170.9
Public welfare	138.8	9.6	216	1.5	85.0
Health and hospitals	94.6	6.5	147	1.0	128.7
Highways	142.2	9.8	221	1.5	130.0
Police	24.4	1.7	38	0.3	242.7
Other	511.1	35.3	794	5.4	177.8
Local					
Direct general expenditures	757.4	100.0	1,176	8.0	75.9
Elementary/secondary education	425.7	56.2	661	4.5	103.2
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	0.2	0.0	0	0.0	0.7
Health and hospitals	0.3	0.0	1	0.0	0.5
Highways	33.3	4.4	52	0.4	55.7
Police	40.2	5.3	62	0.4	78.1
Other	257.5	34.0	400	2.7	73.3

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**District of Columbia
FY 1987**

	Total	
Population	622,000	Percentage of U.S.
Personal income (in billions)	\$12.1	0.3
Personal income per capita	\$19,521	0.3
		134.6

	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$3,694.6	100.0%	\$5,940	30.4%	202.0%
Intergovernmental from federal	1,393.3	37.7	2,240	11.5	76.2
Own source	2,301.3	62.3	3,700	19.0	153.4
Property taxes	546.2	14.8	878	4.5	177.1
Sales taxes	379.3	10.3	610	3.1	167.2
Income taxes	676.7	18.3	1,088	5.6	289.9
Other taxes	312.4	8.5	502	2.6	134.9
Charges and miscellaneous	386.7	10.5	622	3.2	77.3
Local					
General	3,694.6	100.0	5,940	30.4	368.4
Intergovernmental from federal	1,393.3	37.7	2,240	11.5	1936.6
Intergovernmental from state	0.0	0.0	0	0.0	0.0
Own source	2,301.3	62.3	3,700	19.0	367.1
Property taxes	546.2	14.8	878	4.5	184.9
Sales taxes	379.3	10.3	610	3.1	1000.7
Income taxes	676.7	18.3	1,088	5.6	2771.2
Other taxes	312.4	8.5	502	2.6	946.8
Charges and miscellaneous	386.7	10.5	622	3.2	163.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$3,211.3	100.0%	\$5,163	26.4%	184.4%
Elementary/secondary education	481.2	15.0	774	4.0	117.5
Higher education	85.8	2.7	138	0.7	52.6
Public welfare	558.1	17.4	897	4.6	290.6
Health and hospitals	301.9	9.4	485	2.5	219.7
Highways	116.4	3.6	187	1.0	71.2
Police	231.7	7.2	373	1.9	390.2
Other	1,436.3	44.7	2,309	11.8	232.8
Local					
Direct general expenditures	3,211.3	100.0	5,163	26.4	333.2
Elementary/secondary education	481.2	15.0	774	4.0	120.8
Higher education	85.8	2.7	138	0.7	478.6
Public welfare	558.1	17.4	897	4.6	1630.5
Health and hospitals	301.9	9.4	485	2.5	454.5
Highways	116.4	3.6	187	1.0	201.3
Police	231.7	7.2	373	1.9	466.3
Other	1,436.3	44.7	2,309	11.8	423.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Florida
FY 1987

	Total	Percentage
Population	12,023,000	of U.S.
Personal income (in billions)	\$171.0	4.9
Personal income per capita	\$14,221	4.8
		98.1

	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
REVENUES				Income	Average Per Capita
State and Local					
General	\$28,578.4	100.0%	\$2,377	16.7%	80.8%
Intergovernmental from federal	3,668.3	12.8	305	2.1	10.4
Own source	24,910.1	87.2	2,072	14.6	85.9
Property taxes	5,444.7	19.1	453	3.2	91.3
Sales taxes	5,515.4	19.3	459	3.2	125.8
Income taxes	596.4	2.1	50	0.3	13.2
Other taxes	4,855.7	17.0	404	2.8	108.5
Charges and miscellaneous	8,497.9	29.7	707	5.0	87.9
State					
General	14,435.7	100.0	1,201	8.4	65.4
Intergovernmental from federal	2,799.1	19.4	233	1.6	56.5
Intergovernmental from local	103.0	0.7	9	0.1	46.8
Own source	11,533.6	79.9	959	6.7	68.3
Property taxes	222.0	1.5	18	0.1	87.7
Sales taxes	5,478.3	37.9	456	3.2	150.0
Income taxes	596.4	4.1	50	0.0	14.8
Other taxes	3,549.5	24.6	295	2.1	92.5
Charges and miscellaneous	1,687.4	11.7	140	1.0	33.1
Local					
General	19,969.6	100.0	1,661	11.7	103.0
Intergovernmental from federal	869.1	4.4	72	0.5	62.5
Intergovernmental from state	5,723.9	28.7	476	3.3	97.4
Own source	13,376.6	67.0	1,113	7.8	110.4
Property taxes	5,222.7	26.2	434	3.1	91.5
Sales taxes	37.1	0.2	3	0.0	5.1
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	1,306.2	6.5	109	0.8	204.8
Charges and miscellaneous	6,810.5	34.1	566	4.0	149.1
EXPENDITURES					
State and Local					
Direct general expenditures	\$28,270.5	100.0%	\$2,351	16.5%	84.0%
Elementary/secondary education	6,892.5	24.4	573	4.0	87.1
Higher education	1,622.4	5.7	135	0.9	51.5
Public welfare	2,058.7	7.3	171	1.2	55.5
Health and hospitals	2,911.3	10.3	242	1.7	109.6
Highways	2,103.8	7.4	175	1.2	66.6
Police	1,486.0	5.3	124	0.9	129.4
Other	11,195.7	39.6	931	6.5	93.9
State					
General expenditures	14,570.3	100.0	1,212	8.5	68.6
Total intergovernmental	5,890.2	40.4	490	3.4	95.0
Direct	8,680.1	59.6	722	5.1	57.7
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	994.6	6.8	83	0.6	35.5
Public welfare	1,905.2	13.1	158	1.1	62.4
Health and hospitals	1,115.6	7.7	93	0.7	81.3
Highways	1,263.9	8.7	105	0.7	61.9
Police	198.2	1.4	16	0.1	105.7
Other	3,202.6	22.0	266	1.9	59.7
Local					
Direct general expenditures	19,390.4	100.0	1,629	11.5	105.2
Elementary/secondary education	6,892.5	35.2	573	4.0	89.5
Higher education	627.8	3.2	52	0.4	181.3
Public welfare	153.6	0.8	13	0.1	23.2
Health and hospitals	1,795.7	9.2	149	1.1	139.8
Highways	839.8	4.3	70	0.5	75.2
Police	1,287.8	6.6	107	0.8	134.1
Other	7,993.1	40.8	665	4.7	121.9

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Georgia
FY 1987

	Total			Percentage of U.S.	
Population	6,222,000			2.6	
Personal income (in billions)	\$82.1			2.3	
Personal income per capita	\$13,192			91.0	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$15,686.5	100.0%	\$2,521	19.1%	85.7%
Intergovernmental from federal	2,756.0	17.6	443	3.4	15.1
Own source	12,930.4	82.4	2,078	15.8	86.1
Property taxes	2,161.2	13.8	347	2.6	70.0
Sales taxes	2,387.3	15.2	384	2.9	105.2
Income taxes	2,598.3	16.6	418	3.2	111.3
Other taxes	1,388.0	8.8	223	1.7	59.9
Charges and miscellaneous	4,395.6	28.0	706	5.4	87.8
State					
General	8,631.4	100.0	1,387	10.5	75.6
Intergovernmental from federal	2,287.4	26.5	368	2.8	89.2
Intergovernmental from local	54.9	0.6	9	0.1	48.3
Own source	6,289.0	72.9	1,011	7.7	72.0
Property taxes	17.8	0.2	3	0.0	13.6
Sales taxes	1,739.3	20.2	280	2.1	92.0
Income taxes	2,598.3	30.1	418	2.6	124.3
Other taxes	968.3	11.2	156	1.2	48.7
Charges and miscellaneous	965.4	11.2	155	1.2	36.5
Local					
General	10,237.2	100.0	1,645	12.5	102.0
Intergovernmental from federal	468.6	4.6	75	0.6	65.1
Intergovernmental from state	3,127.2	30.5	503	3.8	102.8
Own source	6,641.4	64.9	1,067	8.1	105.9
Property taxes	2,143.3	20.9	344	2.6	72.5
Sales taxes	648.0	6.3	104	0.8	170.9
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	419.7	4.1	67	0.5	127.1
Charges and miscellaneous	3,430.3	33.5	551	4.2	145.1
EXPENDITURES					
State and Local					
Direct general expenditures	\$14,912.2	100.0%	\$2,397	18.2%	85.6%
Elementary/secondary education	3,874.2	26.0	623	4.7	94.6
Higher education	1,181.3	7.9	190	1.4	72.4
Public welfare	1,302.9	8.7	209	1.6	67.8
Health and hospitals	2,688.9	18.0	432	3.3	195.6
Highways	1,235.5	8.3	199	1.5	75.6
Police	468.9	3.1	75	0.6	78.9
Other	4,160.4	27.9	669	5.1	67.4
State					
General expenditures	8,423.2	100.0	1,354	10.3	76.6
Total intergovernmental	2,791.5	33.1	449	3.4	87.0
Direct	5,631.6	66.9	905	6.9	72.4
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,171.1	13.9	188	1.4	80.7
Public welfare	1,283.8	15.2	206	1.6	81.3
Health and hospitals	539.8	6.4	87	0.7	76.0
Highways	887.8	10.5	143	1.1	84.0
Police	83.2	1.0	13	0.1	85.7
Other	1,666.0	19.8	268	2.0	60.0
Local					
Direct general expenditures	9,280.6	100.0	1,492	11.3	96.3
Elementary/secondary education	3,874.2	41.7	623	4.7	97.2
Higher education	10.3	0.1	2	0.0	5.7
Public welfare	19.1	0.2	3	0.0	5.6
Health and hospitals	2,149.1	23.2	345	2.6	323.4
Highways	347.7	3.7	56	0.4	60.1
Police	385.8	4.2	62	0.5	77.6
Other	2,494.4	26.9	401	3.0	73.5

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Hawaii
FY 1987**

	Total	
Population	1,083,000	Percentage of U.S.
Personal income (in billions)	\$15.8	0.4
Personal income per capita	\$14,602	100.7

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$3,274.7	100.0%	\$3,024	20.7%	102.8%
Intergovernmental from federal	528.5	16.1	488	3.3	16.6
Own source	2,746.2	83.9	2,536	17.4	105.1
Property taxes	346.2	10.6	320	2.2	64.5
Sales taxes	817.5	25.0	755	5.2	206.9
Income taxes	619.9	18.9	572	3.9	152.5
Other taxes	333.7	10.2	308	2.1	82.8
Charges and miscellaneous	628.9	19.2	581	4.0	72.2
State					
General	2,638.3	100.0	2,436	16.7	132.7
Intergovernmental from federal	425.6	16.1	393	2.7	95.3
Intergovernmental from local	4.1	0.2	4	0.0	20.5
Own source	2,208.7	83.7	2,039	14.0	145.2
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	817.5	31.0	755	5.2	248.4
Income taxes	619.9	23.5	572	3.4	170.3
Other taxes	260.0	9.9	240	1.6	75.2
Charges and miscellaneous	511.2	19.4	472	3.2	111.2
Local					
General	706.5	100.0	652	4.5	40.5
Intergovernmental from federal	102.9	14.6	95	0.7	82.1
Intergovernmental from state	66.0	9.3	61	0.4	12.5
Own source	537.6	76.1	496	3.4	49.2
Property taxes	346.2	49.0	320	2.2	67.3
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	73.7	10.4	68	0.5	128.2
Charges and miscellaneous	117.7	16.7	109	0.7	28.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$3,066.3	100.0%	\$2,831	19.4%	101.1%
Elementary/secondary education	514.5	16.8	475	3.3	72.2
Higher education	291.9	9.5	269	1.8	102.8
Public welfare	308.8	10.1	285	2.0	92.3
Health and hospitals	200.6	6.5	185	1.3	83.8
Highways	147.9	4.8	137	0.9	52.0
Police	110.1	3.6	102	0.7	106.4
Other	1,492.6	48.6	1,378	9.4	139.0
State					
General expenditures	2,392.1	100.0	2,209	15.1	125.0
Total intergovernmental	43.8	1.8	40	0.3	7.8
Direct	2,348.2	98.2	2,168	14.8	173.4
Elementary/secondary education	514.4	0.2	475	3.3	2672.7
Higher education	291.9	12.2	269	1.8	115.5
Public welfare	303.8	12.7	280	1.9	110.5
Health and hospitals	195.4	8.2	180	1.2	158.1
Highways	93.7	3.9	87	0.6	50.9
Police	1.9	0.1	2	0.0	11.3
Other	947.2	39.6	875	6.0	195.9
Local					
Direct general expenditures	718.1	100.0	663	4.5	42.8
Elementary/secondary education	0.1	0.0	0	0.0	0.0
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	5.0	0.7	5	0.0	8.4
Health and hospitals	5.2	0.7	5	0.0	4.5
Highways	54.2	7.6	50	0.3	53.9
Police	108.2	15.1	100	0.7	125.0
Other	545.4	76.0	504	3.4	92.3

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Idaho
FY 1987**

	Total 998,000		Percentage of U.S.		
Population			0.4		
Personal income (in billions)	\$11.3		0.3		
Personal income per capita	\$11,273		77.7		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$2,121.4	100.0%	\$2,126	18.9%	72.3%
Intergovernmental from federal	423.0	19.9	424	3.8	14.4
Own source	1,698.4	80.1	1,702	15.1	70.5
Property taxes	333.8	15.7	334	3.0	67.4
Sales taxes	297.9	14.0	298	2.6	81.8
Income taxes	312.7	14.7	313	2.8	83.5
Other taxes	231.8	10.9	232	2.1	62.4
Charges and miscellaneous	522.3	24.6	523	4.6	65.1
State					
General	1,439.4	100.0	1,442	12.8	78.6
Intergovernmental from federal	376.4	26.1	377	3.3	91.5
Intergovernmental from local	15.6	1.1	16	0.1	85.5
Own source	1,047.5	72.8	1,050	9.3	74.7
Property taxes	0.1	0.0	0	0.0	0.7
Sales taxes	297.9	20.7	298	2.6	98.2
Income taxes	312.6	21.7	313	2.4	93.2
Other taxes	219.0	15.2	219	1.9	68.7
Charges and miscellaneous	217.8	15.1	218	1.9	51.4
Local					
General	1,131.4	100.0	1,134	10.1	70.3
Intergovernmental from federal	46.7	4.1	47	0.4	40.4
Intergovernmental from state	433.8	38.3	435	3.9	88.9
Own source	650.9	57.5	652	5.8	64.7
Property taxes	333.7	29.5	334	3.0	70.4
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	12.8	1.1	13	0.1	24.1
Charges and miscellaneous	304.5	26.9	305	2.7	80.3
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,078.0	100.0%	\$2,082	18.5%	74.4%
Elementary/secondary education	500.1	24.1	501	4.4	76.1
Higher education	282.0	13.6	283	2.5	107.8
Public welfare	169.9	8.2	170	1.5	55.1
Health and hospitals	194.6	9.4	195	1.7	88.3
Highways	250.7	12.1	251	2.2	95.6
Police	71.6	3.4	72	0.6	75.1
Other	609.1	29.3	610	5.4	61.5
State					
General expenditures	1,399.1	100.0	1,402	12.4	79.4
Total intergovernmental	433.4	31.0	434	3.9	84.2
Direct	965.7	69.0	968	8.6	77.4
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	258.1	18.4	259	2.3	110.9
Public welfare	153.8	11.0	154	1.4	60.7
Health and hospitals	66.8	4.8	67	0.6	58.7
Highways	161.7	11.6	162	1.4	95.4
Police	14.4	1.0	14	0.1	92.5
Other	310.9	22.2	312	2.8	69.8
Local					
Direct general expenditures	1,112.3	100.0	1,115	9.9	71.9
Elementary/secondary education	500.1	45.0	501	4.4	78.2
Higher education	23.9	2.1	24	0.2	83.1
Public welfare	16.1	1.4	16	0.1	29.3
Health and hospitals	127.8	11.5	128	1.1	119.9
Highways	89.0	8.0	89	0.8	96.0
Police	57.2	5.1	57	0.5	71.7
Other	298.2	26.8	299	2.7	54.8

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Illinois
FY 1987**

	Total	Percentage of U.S.		Percentage of U.S.	
Population	11,582,000	4.8			
Personal income (in billions)	\$180.1	5.1			
Personal income per capita	\$15,546	107.2			
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$30,273.4	100.0%	\$2,614	16.8%	88.9%
Intergovernmental from federal	5,147.0	17.0	444	2.9	15.1
Own source	25,126.4	83.0	2,169	14.0	89.9
Property taxes	6,597.8	21.8	570	3.7	114.9
Sales taxes	4,623.3	15.3	399	2.6	109.4
Income taxes	3,958.0	13.1	342	2.2	91.1
Other taxes	3,933.6	13.0	340	2.2	91.2
Charges and miscellaneous	6,013.7	19.9	519	3.3	64.6
State					
General	17,276.2	100.0	1,492	9.6	81.3
Intergovernmental from federal	4,027.1	23.3	348	2.2	84.3
Intergovernmental from local	82.3	0.5	7	0.0	38.8
Own source	13,166.8	76.2	1,137	7.3	80.9
Property taxes	222.4	1.3	19	0.1	91.2
Sales taxes	3,405.3	19.7	294	1.9	96.8
Income taxes	3,957.6	22.9	342	2.2	101.7
Other taxes	2,844.2	16.5	246	1.6	76.9
Charges and miscellaneous	2,737.3	15.8	236	1.5	55.7
Local					
General	17,893.4	100.0	1,545	9.9	95.8
Intergovernmental from federal	1,119.9	6.3	97	0.6	83.6
Intergovernmental from state	4,813.9	26.9	416	2.7	85.0
Own source	11,959.6	66.8	1,033	6.6	102.4
Property taxes	6,375.4	35.6	550	3.5	115.9
Sales taxes	1,218.0	6.8	105	0.7	172.5
Income taxes	0.3	0.0	0	0.0	0.1
Other taxes	1,089.4	6.1	94	0.6	177.3
Charges and miscellaneous	3,276.4	18.3	283	1.8	74.5
EXPENDITURES					
State and Local					
Direct general expenditures	\$29,169.9	100.0%	\$2,519	16.2%	89.9%
Elementary/secondary education	6,778.7	23.2	585	3.8	88.9
Higher education	2,638.4	9.0	228	1.5	86.9
Public welfare	3,904.5	13.4	337	2.2	109.2
Health and hospitals	1,823.6	6.3	157	1.0	71.3
Highways	2,548.7	8.7	220	1.4	83.8
Police	1,285.1	4.4	111	0.7	116.2
Other	10,190.8	34.9	880	5.7	88.7
State					
General expenditures	17,085.3	100.0	1,475	9.5	83.5
Total intergovernmental	5,151.8	30.2	445	2.9	86.2
Direct	11,933.5	69.8	1,030	6.6	82.4
Elementary/secondary education	8.3	0.0	1	0.0	4.0
Higher education	1,929.4	11.3	167	1.1	71.4
Public welfare	3,593.0	21.0	310	2.0	122.3
Health and hospitals	1,011.0	5.9	87	0.6	76.5
Highways	1,475.0	8.6	127	0.8	75.0
Police	162.8	1.0	14	0.1	90.2
Other	3,754.0	22.0	324	2.1	72.6
Local					
Direct general expenditures	17,236.4	100.0	1,488	9.6	96.1
Elementary/secondary education	6,770.4	39.3	585	3.8	91.3
Higher education	709.0	4.1	61	0.4	212.5
Public welfare	311.5	1.8	27	0.2	48.9
Health and hospitals	812.6	4.7	70	0.5	65.7
Highways	1,073.8	6.2	93	0.6	99.8
Police	1,122.3	6.5	97	0.6	121.3
Other	6,436.8	37.3	556	3.6	101.9

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Indiana
FY 1987**

	Total	Percentage of U.S.		Percentage of U.S.	
Population	5,531,000	2.3			
Personal income (in billions)	\$72.3	2.0			
Personal income per capita	\$13,071	90.1			
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$12,623.4	100.0%	\$2,282	17.5%	77.6%
Intergovernmental from federal	2,210.1	17.5	400	3.1	13.6
Own source	10,413.3	82.5	1,883	14.4	78.0
Property taxes	2,304.2	18.3	417	3.2	84.0
Sales taxes	2,252.1	17.8	407	3.1	111.6
Income taxes	1,820.6	14.4	329	2.5	87.7
Other taxes	836.7	6.6	151	1.2	40.6
Charges and miscellaneous	3,199.7	25.3	579	4.4	71.9
State					
General	8,202.3	100.0	1,483	11.3	80.8
Intergovernmental from federal	1,875.3	22.9	339	2.6	82.2
Intergovernmental from local	46.3	0.6	8	0.1	45.7
Own source	6,280.7	76.6	1,136	8.7	80.8
Property taxes	40.0	0.5	7	0.1	34.3
Sales taxes	2,252.1	27.5	407	3.1	134.0
Income taxes	1,690.6	20.6	306	2.3	91.0
Other taxes	791.6	9.7	143	1.1	44.8
Charges and miscellaneous	1,506.6	18.4	272	2.1	64.2
Local					
General	7,307.7	100.0	1,321	10.1	81.9
Intergovernmental from federal	334.8	4.6	61	0.5	52.3
Intergovernmental from state	2,840.4	38.9	514	3.9	105.0
Own source	4,132.5	56.6	747	5.7	74.1
Property taxes	2,264.3	31.0	409	3.1	86.2
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	130.0	1.8	24	0.2	59.9
Other taxes	45.1	0.6	8	0.1	15.4
Charges and miscellaneous	1,693.1	23.2	306	2.3	80.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$11,956.5	100.0%	\$2,162	16.5%	77.2%
Elementary/secondary education	3,178.2	26.5	575	4.4	87.3
Higher education	1,582.3	13.2	286	2.2	109.2
Public welfare	1,410.4	11.8	255	2.0	82.6
Health and hospitals	1,175.8	9.8	213	1.6	96.2
Highways	975.0	8.1	176	1.3	67.1
Police	319.1	2.7	58	0.4	60.4
Other	3,315.7	27.7	599	4.6	60.4
State					
General expenditures	7,874.2	100.0	1,424	10.9	80.6
Total intergovernmental	2,779.3	35.3	502	3.8	97.4
Direct	5,094.9	64.7	921	7.0	73.6
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,582.3	20.1	286	2.2	122.6
Public welfare	1,050.0	13.3	190	1.5	74.8
Health and hospitals	519.5	6.6	94	0.7	82.3
Highways	606.7	7.7	110	0.8	64.6
Police	65.5	0.8	12	0.1	75.9
Other	1,271.0	16.1	230	1.8	51.5
Local					
Direct general expenditures	6,861.6	100.0	1,241	9.5	80.1
Elementary/secondary education	3,178.2	46.3	575	4.4	89.7
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	360.4	5.3	65	0.5	118.4
Health and hospitals	656.3	9.6	119	0.9	111.1
Highways	368.4	5.4	67	0.5	71.7
Police	253.6	3.7	46	0.4	57.4
Other	2,044.7	29.8	370	2.8	67.8

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Iowa
FY 1987**

	Total		Percentage of U.S.		
Population	2,834,000		1.2		
Personal income (in billions)	\$38.1		1.1		
Personal income per capita	\$13,427		92.6		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$7,540.5	100.0%	\$2,661	19.8%	90.5%
Intergovernmental from federal	1,227.1	16.3	433	3.2	14.7
Own source	6,313.5	83.7	2,228	16.6	92.3
Property taxes	1,638.8	21.7	578	4.3	116.6
Sales taxes	827.7	11.0	292	2.2	80.1
Income taxes	1,104.9	14.7	390	2.9	103.9
Other taxes	764.8	10.1	270	2.0	72.5
Charges and miscellaneous	1,977.2	26.2	698	5.2	86.7
State					
General	4,664.9	100.0	1,646	12.3	89.7
Intergovernmental from federal	1,044.4	22.4	369	2.7	89.4
Intergovernmental from local	77.0	1.6	27	0.2	148.5
Own source	3,543.6	76.0	1,250	9.3	89.0
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	826.1	17.7	291	2.2	95.9
Income taxes	1,104.8	23.7	390	2.9	116.0
Other taxes	731.2	15.7	258	1.9	80.8
Charges and miscellaneous	881.5	18.9	311	2.3	73.3
Local					
General	4,449.9	100.0	1,570	11.7	97.4
Intergovernmental from federal	182.7	4.1	64	0.5	55.7
Intergovernmental from state	1,497.4	33.6	528	3.9	108.1
Own source	2,769.9	62.2	977	7.3	97.0
Property taxes	1,638.8	36.8	578	4.3	121.8
Sales taxes	1.6	0.0	1	0.0	0.9
Income taxes	0.1	0.0	0	0.0	0.1
Other taxes	33.7	0.8	12	0.1	22.4
Charges and miscellaneous	1,095.7	24.6	387	2.9	101.8
EXPENDITURES					
State and Local					
Direct general expenditures	\$7,126.2	100.0%	\$2,515	18.7%	89.8%
Elementary/secondary education	1,658.8	23.2	585	4.4	88.9
Higher education	1,051.8	14.7	371	2.8	141.6
Public welfare	857.0	12.0	302	2.3	97.9
Health and hospitals	709.4	9.9	250	1.9	113.3
Highways	891.6	12.5	315	2.3	119.7
Police	196.9	2.8	69	0.5	72.8
Other	1,760.6	24.7	621	4.6	62.6
State					
General expenditures	4,693.6	100.0	1,656	12.3	93.8
Total intergovernmental	1,557.3	33.2	550	4.1	106.6
Direct	3,136.2	66.8	1,107	8.2	88.5
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	859.9	18.3	303	2.3	130.1
Public welfare	754.6	16.1	266	2.0	104.9
Health and hospitals	346.1	7.4	122	0.9	107.0
Highways	464.5	9.9	164	1.2	96.5
Police	32.1	0.7	11	0.1	72.6
Other	679.1	14.5	240	1.8	53.7
Local					
Direct general expenditures	3,990.0	100.0	1,408	10.5	90.9
Elementary/secondary education	1,658.8	41.6	585	4.4	91.4
Higher education	191.9	4.8	68	0.5	235.1
Public welfare	102.4	2.6	36	0.3	65.7
Health and hospitals	363.4	9.1	128	1.0	120.1
Highways	427.0	10.7	151	1.1	162.1
Police	164.8	4.1	58	0.4	72.8
Other	1,081.5	27.1	382	2.8	70.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Kansas
FY 1987

	Total		Percentage of U.S.		
Population	2,476,000		1.0		
Personal income (in billions)	\$36.0		1.0		
Personal income per capita	\$14,557		100.4		
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$6,772.0	100.0%	\$2,735	18.8%	93.0%
Intergovernmental from federal	899.7	13.3	363	2.5	12.4
Own source	5,872.3	86.7	2,372	16.3	98.3
Property taxes	1,394.3	20.6	563	3.9	113.6
Sales taxes	917.9	13.6	371	2.5	101.6
Income taxes	771.5	11.4	312	2.1	83.0
Other taxes	649.1	9.6	262	1.8	70.4
Charges and miscellaneous	2,139.4	31.6	864	5.9	107.4
State					
General	3,431.1	100.0	1,386	9.5	75.5
Intergovernmental from federal	804.7	23.5	325	2.2	78.8
Intergovernmental from local	11.4	0.3	5	0.0	25.2
Own source	2,615.0	76.2	1,056	7.3	75.2
Property taxes	30.4	0.9	12	0.1	58.3
Sales taxes	726.8	21.2	294	2.0	96.6
Income taxes	771.5	22.5	312	2.2	92.7
Other taxes	556.7	16.2	225	1.5	70.4
Charges and miscellaneous	529.5	15.4	214	1.5	50.4
Local					
General	4,242.8	100.0	1,714	11.8	106.3
Intergovernmental from federal	95.0	2.2	38	0.3	33.2
Intergovernmental from state	890.5	21.0	360	2.5	73.6
Own source	3,257.3	76.8	1,316	9.0	130.5
Property taxes	1,363.9	32.1	551	3.8	116.0
Sales taxes	191.1	4.5	77	0.5	126.6
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	92.4	2.2	37	0.3	70.3
Charges and miscellaneous	1,609.9	37.9	650	4.5	171.2
EXPENDITURES					
State and Local					
Direct general expenditures	\$6,169.5	100.0%	\$2,492	17.1%	89.0%
Elementary/secondary education	1,577.1	25.6	637	4.4	96.8
Higher education	751.2	12.2	303	2.1	115.8
Public welfare	529.5	8.6	214	1.5	69.3
Health and hospitals	493.5	8.0	199	1.4	90.2
Highways	776.1	12.6	313	2.2	119.3
Police	182.9	3.0	74	0.5	77.4
Other	1,859.2	30.1	751	5.2	75.7
State					
General expenditures	3,302.1	100.0	1,334	9.2	75.5
Total intergovernmental	981.3	29.7	396	2.7	76.9
Direct	2,320.8	70.3	937	6.4	74.9
Elementary/secondary education	19.8	0.0	8	0.1	45.0
Higher education	586.9	17.8	237	1.6	101.6
Public welfare	515.6	15.6	208	1.4	82.1
Health and hospitals	249.0	7.5	101	0.7	88.1
Highways	399.4	12.1	161	1.1	95.0
Police	19.3	0.6	8	0.1	50.0
Other	530.9	16.1	214	1.5	48.0
Local					
Direct general expenditures	3,848.7	100.0	1,554	10.7	100.3
Elementary/secondary education	1,557.3	40.5	629	4.3	98.2
Higher education	164.3	4.3	66	0.5	230.4
Public welfare	14.0	0.4	6	0.0	10.3
Health and hospitals	244.5	6.4	99	0.7	92.5
Highways	376.7	9.8	152	1.0	163.7
Police	163.6	4.3	66	0.5	82.7
Other	1,328.3	34.5	536	3.7	98.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Kentucky
FY 1987**

		Total	Percentage of U.S.		
	Population	3,727,000	1.5		
	Personal income (in billions)	\$41.9	1.2		
	Personal income per capita	\$11,243	77.5		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$7,971.9	100.0%	\$2,139	19.0%	72.7%
Intergovernmental from federal	1,587.6	19.9	426	3.8	14.5
Own source	6,384.3	80.1	1,713	15.2	71.0
Property taxes	762.8	9.6	205	1.8	41.3
Sales taxes	892.0	11.2	239	2.1	65.6
Income taxes	1,434.6	18.0	385	3.4	102.6
Other taxes	1,421.6	17.8	381	3.4	102.5
Charges and miscellaneous	1,873.2	23.5	503	4.5	62.5
State					
General	5,860.0	100.0	1,572	14.0	85.7
Intergovernmental from federal	1,411.1	24.1	379	3.4	91.8
Intergovernmental from local	13.5	0.2	4	0.0	19.8
Own source	4,435.3	75.7	1,190	10.6	84.7
Property taxes	251.2	4.3	67	0.6	320.1
Sales taxes	892.0	15.2	239	2.1	78.8
Income taxes	1,188.3	20.3	319	2.8	94.9
Other taxes	1,188.8	20.3	319	2.8	99.9
Charges and miscellaneous	914.9	15.6	245	2.2	57.8
Local					
General	3,610.1	100.0	969	8.6	60.1
Intergovernmental from federal	176.4	4.9	47	0.4	40.9
Intergovernmental from state	1,484.7	41.1	398	3.5	81.5
Own source	1,949.0	54.0	523	4.7	51.9
Property taxes	511.5	14.2	137	1.2	28.9
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	246.3	6.8	66	0.6	168.3
Other taxes	232.9	6.5	62	0.6	117.8
Charges and miscellaneous	958.3	26.5	257	2.3	67.7
EXPENDITURES					
State and Local					
Direct general expenditures	\$7,775.6	2658.4%	\$2,086	18.6%	74.4%
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,650.3	21.2	443	3.9	67.3
Public welfare	829.3	10.7	223	2.0	84.9
Health and hospitals	1,006.2	12.9	270	2.4	54.9
Highways	484.3	6.2	130	1.2	58.8
Police	926.5	11.9	249	2.2	94.6
Other	220.5	2.8	59	0.5	62.0
State					
General expenditures	5,844.5	100.0	1,568	13.9	88.8
Total intergovernmental	1,565.5	26.8	420	3.7	81.4
Direct	4,279.0	73.2	1,148	10.2	91.8
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	829.3	14.2	223	2.0	95.4
Public welfare	985.8	16.9	264	2.4	104.2
Health and hospitals	248.4	4.3	67	0.6	58.4
Highways	773.5	13.2	208	1.8	122.2
Police	64.5	1.1	17	0.2	111.0
Other	1,377.5	23.6	370	3.3	82.8
Local					
Direct general expenditures	3,496.6	100.0	938	8.3	60.6
Elementary/secondary education	1,650.3	47.2	443	3.9	69.1
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	20.4	0.6	5	0.0	10.0
Health and hospitals	236.0	6.7	63	0.6	59.3
Highways	153.0	4.4	41	0.4	44.2
Police	156.0	4.5	42	0.4	52.4
Other	1,280.9	36.6	344	3.1	63.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Louisiana
FY 1987**

	Total			Percentage of U.S.	
Population	4,461,000			1.8	
Personal income (in billions)	\$50.4			1.4	
Personal income per capita	\$11,294			77.9	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$11,726.6	100.0%	\$2,629	23.3%	89.4%
Intergovernmental from federal	2,734.8	23.3	613	5.4	20.8
Own source	8,991.7	76.7	2,016	17.8	83.5
Property taxes	881.7	7.5	198	1.8	39.9
Sales taxes	2,164.8	18.5	485	4.3	133.0
Income taxes	629.8	5.4	141	1.3	37.6
Other taxes	1,797.0	15.3	403	3.6	108.2
Charges and miscellaneous	3,518.4	30.0	789	7.0	98.1
State					
General	7,718.6	100.0	1,730	15.3	94.3
Intergovernmental from federal	2,450.7	31.8	549	4.9	133.3
Intergovernmental from local	25.3	0.3	6	0.1	31.0
Own source	5,242.6	67.9	1,175	10.4	83.7
Property taxes	4.6	0.1	1	0.0	4.8
Sales taxes	1,189.7	15.4	267	2.4	87.8
Income taxes	629.8	8.2	141	1.3	42.0
Other taxes	1,624.6	21.0	364	3.2	114.1
Charges and miscellaneous	1,793.9	23.2	402	3.6	94.7
Local					
General	5,747.4	100.0	1,288	11.4	79.9
Intergovernmental from federal	284.1	4.9	64	0.6	55.1
Intergovernmental from state	1,714.1	29.8	384	3.4	78.6
Own source	3,749.2	65.2	840	7.4	83.4
Property taxes	877.2	15.3	197	1.7	41.4
Sales taxes	975.1	17.0	219	1.9	358.6
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	172.5	3.0	39	0.3	72.9
Charges and miscellaneous	1,724.4	30.0	387	3.4	101.8
EXPENDITURES					
State and Local					
Direct general expenditures	Louisiana	417.6%	\$36	894.8%	7.9%
Elementary/secondary education	11,013.4	100.0	2,469	21.9	88.2
Higher education	0.0	0.0	0	0.0	0.1
Public welfare	2,299.1	20.9	515	4.6	78.3
Health and hospitals	928.9	8.4	208	1.8	67.2
Highways	1,053.4	9.6	236	2.1	162.8
Police	1,307.0	11.9	293	2.6	132.6
Other	1,015.9	9.2	228	2.0	86.7
State					
General expenditures	7,204.8	100.0	1,615	14.3	91.4
Total intergovernmental	1,811.0	25.1	406	3.6	78.7
Direct	5,393.8	74.9	1,209	10.7	96.7
Elementary/secondary education	27.3	0.0	6	0.1	34.4
Higher education	926.5	12.9	208	1.8	89.0
Public welfare	1,013.0	14.1	227	2.0	89.5
Health and hospitals	723.6	10.0	162	1.4	142.2
Highways	691.6	9.6	155	1.4	91.3
Police	78.6	1.1	18	0.2	113.1
Other	1,933.2	26.8	433	3.8	97.1
Local					
Direct general expenditures	5,619.6	100.0	1,260	11.2	81.3
Elementary/secondary education	2,271.9	40.4	509	4.5	79.5
Higher education	2.4	0.0	1	0.0	1.8
Public welfare	40.4	0.7	9	0.1	16.4
Health and hospitals	583.3	10.4	131	1.2	122.4
Highways	324.3	5.8	73	0.6	78.2
Police	338.9	6.0	76	0.7	95.1
Other	2,058.4	36.6	461	4.1	84.6

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Maine
FY 1987**

	Total	Percentage	Per	Percentage	Per Capita
Population	1,187,000			of U.S.	
Personal income (in billions)	\$15.0				
Personal income per capita	\$12,643				
				Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$3,165.9	100.0%	\$2,667	21.1%	90.7%
Intergovernmental from federal	683.2	21.6	576	4.6	19.6
Own source	2,482.7	78.4	2,092	16.5	86.7
Property taxes	629.8	19.9	531	4.2	107.0
Sales taxes	439.4	13.9	370	2.9	101.5
Income taxes	491.5	15.5	414	3.3	110.3
Other taxes	355.3	11.2	299	2.4	80.4
Charges and miscellaneous	566.7	17.9	477	3.8	59.4
State					
General	2,278.1	100.0	1,919	15.2	104.6
Intergovernmental from federal	608.4	26.7	513	4.1	124.3
Intergovernmental from local	3.1	0.1	3	0.0	14.4
Own source	1,666.6	73.2	1,404	11.1	100.0
Property taxes	8.2	0.4	7	0.1	32.6
Sales taxes	439.4	19.3	370	2.9	121.8
Income taxes	491.5	21.6	414	3.3	123.2
Other taxes	349.4	15.3	294	2.3	92.2
Charges and miscellaneous	378.1	16.6	319	2.5	75.0
Local					
General	1,311.3	100.0	1,105	8.7	68.5
Intergovernmental from federal	74.8	5.7	63	0.5	54.5
Intergovernmental from state	420.4	32.1	354	2.8	72.4
Own source	816.1	62.2	688	5.4	68.2
Property taxes	621.6	47.4	524	4.1	110.3
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	5.9	0.5	5	0.0	9.4
Charges and miscellaneous	188.6	14.4	159	1.3	41.8
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,946.6	951.7%	\$2,482	19.6%	88.5%
Elementary/secondary education	8.9	0.3	8	0.1	186.8
Higher education	737.8	25.0	622	4.9	94.4
Public welfare	242.4	8.2	204	1.6	77.9
Health and hospitals	507.2	17.2	427	3.4	45.3
Highways	138.6	4.7	117	0.9	52.9
Police	286.2	9.7	241	1.9	91.8
Other	73.7	2.5	62	0.5	65.0
State					
General expenditures	2,043.4	100.0	1,722	13.6	97.5
Total intergovernmental	464.8	22.7	392	3.1	75.9
Direct	1,578.7	77.3	1,330	10.5	106.3
Elementary/secondary education	4.1	0.0	3	0.0	19.3
Higher education	242.4	11.9	204	1.6	87.6
Public welfare	495.4	24.2	417	3.3	164.5
Health and hospitals	106.7	5.2	90	0.7	78.8
Highways	180.5	8.8	152	1.2	89.6
Police	21.5	1.1	18	0.1	116.3
Other	528.0	25.8	445	3.5	99.6
Local					
Direct general expenditures	1,359.0	100.0	1,145	9.1	73.9
Elementary/secondary education	734.0	54.0	618	4.9	96.5
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	12.0	0.9	10	0.1	18.0
Health and hospitals	32.0	2.4	27	0.2	25.2
Highways	106.0	7.8	89	0.7	95.8
Police	52.0	3.8	44	0.3	55.0
Other	424.0	31.2	357	2.8	65.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Maryland
FY 1987**

	Total	Percentage	Per	Percentage	Per Capita
	(millions)	Distribution	Capita	of U.S.	as Percent of U.S. Average Per Capita
Population	4,535,000			1.9	
Personal income (in billions)	\$75.3			2.1	
Personal income per capita	\$16,598			114.5	
REVENUES				Percent of Personal Income	
State and Local					
General	\$13,683.1	100.0%	\$3,017	18.2%	102.6%
Intergovernmental from federal	2,209.8	16.1	487	2.9	16.6
Own source	11,473.3	83.9	2,530	15.2	104.9
Property taxes	2,102.7	15.4	464	2.8	93.5
Sales taxes	1,302.5	9.5	287	1.7	78.7
Income taxes	3,435.0	25.1	757	4.6	201.8
Other taxes	1,793.0	13.1	395	2.4	106.2
Charges and miscellaneous	2,840.2	20.8	626	3.8	77.9
State					
General	8,429.9	100.0	1,859	11.2	101.3
Intergovernmental from federal	1,721.2	20.4	380	2.3	92.1
Intergovernmental from local	45.9	0.5	10	0.1	55.3
Own source	6,662.8	79.0	1,469	8.9	104.6
Property taxes	128.5	1.5	28	0.2	134.6
Sales taxes	1,302.5	15.5	287	1.7	94.5
Income taxes	2,451.6	29.1	541	3.3	160.9
Other taxes	1,321.9	15.7	291	1.8	91.3
Charges and miscellaneous	1,458.3	17.3	322	1.9	75.8
Local					
General	7,278.7	100.0	1,605	9.7	99.5
Intergovernmental from federal	488.5	6.7	108	0.6	93.1
Intergovernmental from state	1,979.7	27.2	437	2.6	89.3
Own source	4,810.5	66.1	1,061	6.4	105.2
Property taxes	1,974.2	27.1	435	2.6	91.7
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	983.4	13.5	217	1.3	552.4
Other taxes	471.1	6.5	104	0.6	195.8
Charges and miscellaneous	1,381.9	19.0	305	1.8	80.2
EXPENDITURES					
State and Local					
Direct general expenditures	\$12,527.4	100.0%	\$2,762	16.6%	98.7%
Elementary/secondary education	2,858.9	22.8	630	3.8	95.8
Higher education	1,199.5	9.6	264	1.6	100.9
Public welfare	1,405.3	11.2	310	1.9	100.4
Health and hospitals	513.7	4.1	113	0.7	51.3
Highways	1,169.6	9.3	258	1.6	98.2
Police	513.3	4.1	113	0.7	118.5
Other	4,867.1	38.9	1,073	6.5	108.2
State					
General expenditures	7,731.5	100.0	1,705	10.3	96.5
Total intergovernmental	2,048.8	26.5	452	2.7	87.6
Direct	5,682.7	73.5	1,253	7.5	100.2
Elementary/secondary education	85.2	0.0	19	0.1	105.8
Higher education	934.5	12.1	206	1.2	88.3
Public welfare	1,385.4	17.9	305	1.8	120.4
Health and hospitals	385.6	5.0	85	0.5	74.5
Highways	764.6	9.9	169	1.0	99.3
Police	100.1	1.3	22	0.1	141.6
Other	2,027.3	26.2	447	2.7	100.1
Local					
Direct general expenditures	6,844.7	100.0	1,509	9.1	97.4
Elementary/secondary education	2,773.6	40.5	612	3.7	95.5
Higher education	265.0	3.9	58	0.4	202.8
Public welfare	19.9	0.3	4	0.0	8.0
Health and hospitals	128.1	1.9	28	0.2	26.5
Highways	405.0	5.9	89	0.5	96.1
Police	413.2	6.0	91	0.5	114.1
Other	2,839.8	41.5	626	3.8	114.8

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Massachusetts
FY 1987**

	Total	Percentage	Per	Percentage	Per Capita
Population	5,855,000			of U.S.	
Personal income (in billions)	\$103.4				
Personal income per capita	\$17,652				
				Percent of	Per Capita
				Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
State and Local					
General	\$18,783.3	100.0%	\$3,208	18.2%	109.1%
Intergovernmental from federal	3,117.7	16.6	532	3.0	18.1
Own source	15,665.6	83.4	2,676	15.2	110.9
Property taxes	3,746.8	19.9	640	3.6	129.0
Sales taxes	1,866.7	9.9	319	1.8	87.4
Income taxes	5,183.3	27.6	885	5.0	235.9
Other taxes	1,530.2	8.1	261	1.5	70.2
Charges and miscellaneous	3,338.6	17.8	570	3.2	70.9
State					
General	13,021.6	100.0	2,224	12.6	121.2
Intergovernmental from federal	2,325.6	17.9	397	2.3	96.3
Intergovernmental from local	191.4	1.5	33	0.2	178.7
Own source	10,504.6	80.7	1,794	10.2	127.7
Property taxes	1.7	0.0	0	0.0	1.4
Sales taxes	1,866.7	14.3	319	1.8	104.9
Income taxes	5,183.0	39.8	885	5.0	263.4
Other taxes	1,412.5	10.8	241	1.4	75.6
Charges and miscellaneous	2,040.7	15.7	349	2.0	82.1
Local					
General	9,629.6	100.0	1,645	9.3	102.0
Intergovernmental from federal	792.0	8.2	135	0.8	116.9
Intergovernmental from state	3,676.5	38.2	628	3.6	128.4
Own source	5,161.1	53.6	881	5.0	87.5
Property taxes	3,745.1	38.9	640	3.6	134.7
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.4	0.0	0	0.0	0.2
Other taxes	117.7	1.2	20	0.1	37.9
Charges and miscellaneous	1,297.9	13.5	222	1.3	58.4
EXPENDITURES					
State and Local					
Direct general expenditures	\$17,525.5	100.0%	\$2,993	17.0%	106.9%
Elementary/secondary education	3,718.1	21.1	635	3.6	96.5
Higher education	1,031.7	5.8	176	1.0	67.2
Public welfare	2,986.9	16.9	510	2.9	165.2
Health and hospitals	1,628.6	9.2	278	1.6	125.9
Highways	973.1	5.5	166	0.9	63.3
Police	620.8	3.5	106	0.6	111.0
Other	6,566.2	37.2	1,121	6.4	113.1
State					
General expenditures	13,000.0	100.0	2,220	12.6	125.7
Total intergovernmental	3,891.3	29.9	665	3.8	128.9
Direct	9,108.7	70.1	1,556	8.8	124.4
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,025.4	7.9	175	1.0	75.1
Public welfare	2,939.1	22.6	502	2.8	197.8
Health and hospitals	1,185.1	9.1	202	1.1	177.4
Highways	555.6	4.3	95	0.5	55.9
Police	97.9	0.8	17	0.1	107.3
Other	3,305.6	25.4	565	3.2	126.5
Local					
Direct general expenditures	8,416.7	100.0	1,438	8.1	92.8
Elementary/secondary education	3,718.1	44.2	635	3.6	99.1
Higher education	6.3	0.1	1	0.0	3.7
Public welfare	47.8	0.6	8	0.0	14.8
Health and hospitals	443.5	5.3	76	0.4	70.9
Highways	417.4	5.0	71	0.4	76.7
Police	522.9	6.2	89	0.5	111.8
Other	3,260.6	38.7	557	3.2	102.1

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Michigan
FY 1987**

	Total		Percentage of U.S.		
Population	9,200,000		3.8		
Personal income (in billions)	\$135.1		3.8		
Personal income per capita	\$14,686		101.3		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$27,551.1	100.0%	\$2,995	20.4%	101.8%
Intergovernmental from federal	4,721.0	17.1	513	3.5	17.5
Own source	22,830.1	82.9	2,482	16.9	102.9
Property taxes	6,156.5	22.3	669	4.6	134.9
Sales taxes	2,828.5	10.3	307	2.1	84.3
Income taxes	5,217.0	18.9	567	3.9	151.1
Other taxes	2,133.5	7.7	232	1.6	62.3
Charges and miscellaneous	6,494.6	23.6	706	4.8	87.8
State					
General	17,474.2	100.0	1,899	12.9	103.5
Intergovernmental from federal	4,019.2	23.0	437	3.0	106.0
Intergovernmental from local	499.2	2.9	54	0.4	296.6
Own source	12,955.8	74.1	1,408	9.6	100.3
Property taxes	205.1	1.2	22	0.2	105.9
Sales taxes	2,828.5	16.2	307	2.1	101.2
Income taxes	4,853.2	27.8	528	3.6	157.0
Other taxes	1,970.3	11.3	214	1.5	67.1
Charges and miscellaneous	3,098.6	17.7	337	2.3	79.3
Local					
General	15,525.2	100.0	1,688	11.5	104.7
Intergovernmental from federal	701.8	4.5	76	0.5	65.9
Intergovernmental from state	4,949.1	31.9	538	3.7	110.0
Own source	9,874.3	63.6	1,073	7.3	106.5
Property taxes	5,951.4	38.3	647	4.4	136.2
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	363.9	2.3	40	0.3	100.7
Other taxes	163.1	1.1	18	0.1	33.4
Charges and miscellaneous	3,395.9	21.9	369	2.5	97.2
EXPENDITURES					
State and Local					
Direct general expenditures	\$26,662.1	100.0%	\$2,898	19.7%	103.5%
Elementary/secondary education	6,749.9	25.3	734	5.0	111.5
Higher education	2,965.9	11.1	322	2.2	123.0
Public welfare	4,247.0	15.9	462	3.1	149.5
Health and hospitals	2,641.4	9.9	287	2.0	130.0
Highways	1,628.2	6.1	177	1.2	67.4
Police	977.5	3.7	106	0.7	111.3
Other	7,452.2	27.9	810	5.5	81.7
State					
General expenditures	16,503.6	100.0	1,794	12.2	101.6
Total intergovernmental	5,144.0	31.2	559	3.8	108.4
Direct	11,359.6	68.8	1,235	8.4	98.7
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	2,473.7	15.0	269	1.8	115.3
Public welfare	3,989.9	24.2	434	3.0	170.9
Health and hospitals	1,226.4	7.4	133	0.9	116.8
Highways	617.6	3.7	67	0.5	39.5
Police	143.8	0.9	16	0.1	100.3
Other	2,908.1	17.6	316	2.2	70.8
Local					
Direct general expenditures	15,302.5	100.0	1,663	11.3	107.4
Elementary/secondary education	6,749.9	44.1	734	5.0	114.6
Higher education	492.2	3.2	53	0.4	185.7
Public welfare	257.0	1.7	28	0.2	50.8
Health and hospitals	1,415.0	9.2	154	1.0	144.0
Highways	1,010.6	6.6	110	0.7	118.2
Police	833.7	5.4	91	0.6	113.4
Other	4,544.1	29.7	494	3.4	90.6

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Minnesota
FY 1987**

	Total	Percentage of U.S.
Population	4,246,000	1.7
Personal income (in billions)	\$63.2	1.8
Personal income per capita	\$14,881	102.6

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$14,616.6	100.0%	\$3,442	23.1%	117.1%
Intergovernmental from federal	2,274.3	15.6	536	3.6	18.2
Own source	12,342.2	84.4	2,907	19.5	120.5
Property taxes	2,430.8	16.6	572	3.8	115.4
Sales taxes	1,479.7	10.1	348	2.3	95.5
Income taxes	2,735.0	18.7	644	4.3	171.6
Other taxes	1,440.8	9.9	339	2.3	91.1
Charges and miscellaneous	4,255.9	29.1	1,002	6.7	124.6
State					
General	8,833.6	100.0	2,080	14.0	113.4
Intergovernmental from federal	1,903.8	21.6	448	3.0	108.8
Intergovernmental from local	89.7	1.0	21	0.1	115.5
Own source	6,840.2	77.4	1,611	10.8	114.7
Property taxes	6.2	0.1	1	0.0	6.9
Sales taxes	1,468.6	16.6	346	2.3	113.8
Income taxes	2,735.0	31.0	644	4.4	191.7
Other taxes	1,336.6	15.1	315	2.1	98.6
Charges and miscellaneous	1,293.7	14.6	305	2.0	71.8
Local					
General	9,555.2	100.0	2,250	15.1	139.6
Intergovernmental from federal	370.6	3.9	87	0.6	75.5
Intergovernmental from state	3,682.5	38.5	867	5.8	177.4
Own source	5,502.1	57.6	1,296	8.7	128.6
Property taxes	2,424.6	25.4	571	3.8	120.3
Sales taxes	11.1	0.1	3	0.0	4.3
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	104.2	1.1	25	0.2	46.2
Charges and miscellaneous	2,962.2	31.0	698	4.7	183.7
EXPENDITURES					
State and Local					
<i>Direct general expenditures</i>	\$13,930.2	100.0%	\$3,281	22.0%	117.2%
Elementary/secondary education	3,187.4	22.9	751	5.0	114.0
Higher education	1,424.2	10.2	335	2.3	128.0
Public welfare	2,035.7	14.6	479	3.2	155.3
Health and hospitals	1,097.7	7.9	259	1.7	117.0
Highways	1,337.9	9.6	315	2.1	119.9
Police	353.7	2.5	83	0.6	87.2
Other	4,493.7	32.3	1,058	7.1	106.7
State					
General expenditures	8,424.6	100.0	1,984	13.3	112.3
Total intergovernmental	3,438.8	40.8	810	5.4	157.0
Direct	4,985.8	59.2	1,174	7.9	93.9
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,188.2	14.1	280	1.9	120.0
Public welfare	1,125.3	13.4	265	1.8	104.4
Health and hospitals	539.2	6.4	127	0.9	111.3
Highways	606.2	7.2	143	1.0	84.1
Police	38.5	0.5	9	0.1	58.1
Other	1,488.3	17.7	351	2.4	78.5
Local					
<i>Direct general expenditures</i>	1,358.9	100.0	1,145	9.1	73.9
Elementary/secondary education	733.7	54.0	618	4.9	96.5
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	11.8	0.9	10	0.1	18.0
Health and hospitals	31.9	2.3	27	0.2	25.2
Highways	105.7	7.8	89	0.7	95.8
Police	52.2	3.8	44	0.3	55.0
Other	423.7	31.2	357	2.8	65.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Mississippi
FY 1987**

	Total	Percentage of U.S.
Population	2,625,000	1.1
Personal income (in billions)	\$25.5	0.7
Personal income per capita	\$9,716	67.0

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$5,642.0	100.0%	\$2,149	22.1%	73.1%
Intergovernmental from federal	1,313.8	23.3	500	5.2	17.0
Own source	4,328.2	76.7	1,649	17.0	68.3
Property taxes	615.7	10.9	235	2.4	47.3
Sales taxes	1,015.7	18.0	387	4.0	106.1
Income taxes	418.3	7.4	159	1.6	42.5
Other taxes	549.1	9.7	209	2.2	56.2
Charges and miscellaneous	1,729.3	30.7	659	6.8	81.9
State					
General	3,617.7	100.0	1,378	14.2	75.1
Intergovernmental from federal	1,149.6	31.8	438	4.5	106.2
Intergovernmental from local	16.3	0.5	6	0.1	33.9
Own source	2,451.9	67.8	934	9.6	66.5
Property taxes	0.3	0.0	0	0.0	0.5
Sales taxes	1,015.4	28.1	387	4.0	127.3
Income taxes	418.3	11.6	159	1.6	47.4
Other taxes	509.4	14.1	194	2.0	60.8
Charges and miscellaneous	508.5	14.1	194	2.0	45.6
Local					
General	3,326.9	100.0	1,267	13.0	78.6
Intergovernmental from federal	164.2	4.9	63	0.6	54.1
Intergovernmental from state	1,286.4	38.7	490	5.0	100.2
Own source	1,876.3	56.4	715	7.4	70.9
Property taxes	615.4	18.5	234	2.4	49.4
Sales taxes	0.3	0.0	0	0.0	0.2
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	39.7	1.2	15	0.2	28.5
Charges and miscellaneous	1,220.8	36.7	465	4.8	122.4
EXPENDITURES					
State and Local					
Direct general expenditures	\$5,319.2	100.0%	\$2,026	20.9%	72.4%
Elementary/secondary education	1,245.0	23.4	474	4.9	72.1
Higher education	592.4	11.1	226	2.3	86.1
Public welfare	556.3	10.5	212	2.2	68.6
Health and hospitals	850.2	16.0	324	3.3	146.6
Highways	552.0	10.4	210	2.2	80.0
Police	142.2	2.7	54	0.6	56.7
Other	1,381.2	26.0	526	5.4	53.1
State					
General expenditures	3,555.5	100.0	1,354	13.9	76.7
Total intergovernmental	1,346.2	37.9	513	5.3	99.4
Direct	2,209.3	62.1	842	8.7	67.3
Elementary/secondary education	3.5	0.0	1	0.0	7.6
Higher education	442.1	12.4	168	1.7	72.2
Public welfare	542.1	15.2	207	2.1	81.4
Health and hospitals	253.3	7.1	97	1.0	84.6
Highways	311.4	8.8	119	1.2	69.9
Police	30.3	0.9	12	0.1	74.1
Other	626.5	17.6	239	2.5	53.7
Local					
Direct general expenditures	3,109.9	100.0	1,185	12.2	76.5
Elementary/secondary education	1,241.5	39.9	473	4.9	73.8
Higher education	150.3	4.8	57	0.6	198.8
Public welfare	14.2	0.5	5	0.1	9.8
Health and hospitals	596.9	19.2	227	2.3	212.9
Highways	240.5	7.7	92	0.9	98.6
Police	111.8	3.6	43	0.4	53.3
Other	754.7	24.3	288	3.0	52.7

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Missouri
FY 1987**

	Total	Percentage of U.S.			
Population	5,103,000	2.1			
Personal income (in billions)	\$69.9	2.0			
Personal income per capita	\$13,689	94.4			
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$10,666.9	100.0%	\$2,090	15.3%	71.1%
Intergovernmental from federal	1,854.3	17.4	363	2.7	12.4
Own source	8,812.6	82.6	1,727	12.6	71.6
Property taxes	1,385.2	13.0	271	2.0	54.7
Sales taxes	2,142.6	20.1	420	3.1	115.1
Income taxes	1,655.8	15.5	324	2.4	86.5
Other taxes	1,178.0	11.0	231	1.7	62.0
Charges and miscellaneous	2,451.1	23.0	480	3.5	59.7
State					
General	6,485.8	100.0	1,271	9.3	69.3
Intergovernmental from federal	1,560.6	24.1	306	2.2	74.2
Intergovernmental from local	10.8	0.2	2	0.0	11.5
Own source	4,914.4	75.8	963	7.0	68.6
Property taxes	9.9	0.2	2	0.0	9.2
Sales taxes	1,624.0	25.0	318	2.3	104.7
Income taxes	1,482.9	22.9	291	2.1	86.5
Other taxes	825.5	12.7	162	1.2	50.7
Charges and miscellaneous	972.1	15.0	190	1.4	44.9
Local					
General	5,778.8	100.0	1,132	8.3	70.2
Intergovernmental from federal	293.6	5.1	58	0.4	49.7
Intergovernmental from state	1,586.9	27.5	311	2.3	63.6
Own source	3,898.3	67.5	764	5.6	75.8
Property taxes	1,375.3	23.8	270	2.0	56.8
Sales taxes	518.6	9.0	102	0.7	166.7
Income taxes	172.9	3.0	34	0.2	86.3
Other taxes	352.5	6.1	69	0.5	130.2
Charges and miscellaneous	1,479.0	25.6	290	2.1	76.3
EXPENDITURES					
State and Local					
Direct general expenditures	\$10,552.8	100.0%	\$2,068	15.1%	73.9%
Elementary/secondary education	2,779.2	26.3	545	4.0	82.7
Higher education	1,136.8	10.8	223	1.6	85.0
Public welfare	1,108.2	10.5	217	1.6	70.3
Health and hospitals	1,119.0	10.6	219	1.6	99.3
Highways	964.7	9.1	189	1.4	72.0
Police	414.1	3.9	81	0.6	85.0
Other	3,030.9	28.7	594	4.3	59.9
State					
General expenditures	6,629.2	100.0	1,299	9.5	73.5
Total intergovernmental	2,091.0	31.5	410	3.0	79.5
Direct	4,538.2	68.5	889	6.5	71.1
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	978.0	14.8	192	1.4	82.2
Public welfare	1,068.7	16.1	209	1.5	82.5
Health and hospitals	574.8	8.7	113	0.8	98.7
Highways	586.6	8.8	115	0.8	67.7
Police	65.3	1.0	13	0.1	82.0
Other	1,264.7	19.1	248	1.8	55.5
Local					
Direct general expenditures	6,014.6	100.0	1,179	8.6	76.1
Elementary/secondary education	2,779.2	46.2	545	4.0	85.0
Higher education	158.8	2.6	31	0.2	108.0
Public welfare	39.5	0.7	8	0.1	14.1
Health and hospitals	544.1	9.0	107	0.8	99.8
Highways	378.1	6.3	74	0.5	79.7
Police	348.8	5.8	68	0.5	85.5
Other	1,766.1	29.4	346	2.5	63.5

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Montana
FY 1987**

		Total	Percentage	Percentage	
	Population	809,000		of U.S.	
	Personal income (in billions)	\$9.7			
	Personal income per capita	\$11,948			
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$2,313.0	100.0%	\$2,859	23.9%	97.2%
Intergovernmental from federal	564.7	24.4	698	5.8	23.7
Own source	1,748.2	75.6	2,161	18.1	89.6
Property taxes	533.5	23.1	659	5.5	133.0
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	229.2	9.9	283	2.4	75.5
Other taxes	342.6	14.8	424	3.5	113.8
Charges and miscellaneous	642.9	27.8	795	6.7	98.8
State					
General	1,432.7	100.0	1,771	14.8	96.5
Intergovernmental from federal	486.3	33.9	601	5.0	145.8
Intergovernmental from local	13.1	0.9	16	0.1	88.4
Own source	933.3	65.1	1,154	9.7	82.1
Property taxes	42.0	2.9	52	0.4	246.3
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	229.2	16.0	283	2.4	84.3
Other taxes	319.8	22.3	395	3.3	123.8
Charges and miscellaneous	342.3	23.9	423	3.5	99.7
Local					
General	1,184.6	100.0	1,464	12.3	90.8
Intergovernmental from federal	78.5	6.6	97	0.8	83.8
Intergovernmental from state	291.3	24.6	360	3.0	73.6
Own source	814.9	68.8	1,007	8.4	99.9
Property taxes	491.6	41.5	608	5.1	128.0
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	22.8	1.9	28	0.2	53.2
Charges and miscellaneous	300.5	25.4	371	3.1	97.8
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,330.9	100.0%	\$2,881	24.1%	102.9%
Elementary/secondary education	636.9	27.3	787	6.6	119.6
Higher education	184.5	7.9	228	1.9	87.0
Public welfare	247.3	10.6	306	2.6	99.0
Health and hospitals	119.7	5.1	148	1.2	67.0
Highways	307.0	13.2	380	3.2	144.5
Police	56.3	2.4	70	0.6	72.9
Other	779.3	33.4	963	8.1	97.1
State					
General expenditures	1,429.7	100.0	1,767	14.8	100.0
Total intergovernmental	318.2	22.3	393	3.3	76.3
Direct	1,111.5	77.7	1,374	11.5	109.8
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	175.7	12.3	217	1.8	93.1
Public welfare	226.2	15.8	280	2.3	110.2
Health and hospitals	80.2	5.6	99	0.8	86.9
Highways	231.1	16.2	286	2.4	168.2
Police	11.7	0.8	14	0.1	92.8
Other	386.6	27.0	478	4.0	107.0
Local					
Direct general expenditures	1,219.4	100.0	1,507	12.6	97.3
Elementary/secondary education	636.9	52.2	787	6.6	122.9
Higher education	8.8	0.7	11	0.1	37.8
Public welfare	21.1	1.7	26	0.2	47.3
Health and hospitals	39.5	3.2	49	0.4	45.7
Highways	75.9	6.2	94	0.8	101.0
Police	44.6	3.7	55	0.5	69.0
Other	392.7	32.2	485	4.1	89.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Nebraska
FY 1987**

	Total	Percentage	Per	Percentage	Per Capita
	(millions)	Distribution	Capita	of U.S.	Average Per Capita
Population	1,594,000			0.7	
Personal income (in billions)	\$22.0			0.6	
Personal income per capita	\$13,775			95.0	
REVENUES				Percent of	Per Capita
State and Local				Personal	as Percent of U.S.
General	\$4,215.0	100.0%	\$2,644	19.2%	89.9%
Intergovernmental from federal	677.0	16.1	425	3.1	14.4
Own source	3,538.0	83.9	2,220	16.1	92.0
Property taxes	1,014.2	24.1	636	4.6	128.3
Sales taxes	458.1	10.9	287	2.1	78.8
Income taxes	427.2	10.1	268	1.9	71.4
Other taxes	428.4	10.2	269	2.0	72.2
Charges and miscellaneous	1,210.1	28.7	759	5.5	94.4
State					
General	2,285.2	100.0	1,434	10.4	78.1
Intergovernmental from federal	561.5	24.6	352	2.6	85.4
Intergovernmental from local	24.1	1.1	15	0.1	82.6
Own source	1,699.5	74.4	1,066	7.7	75.9
Property taxes	3.6	0.2	2	0.0	10.6
Sales taxes	390.5	17.1	245	1.8	80.6
Income taxes	427.2	18.7	268	1.9	79.8
Other taxes	382.0	16.7	240	1.7	75.1
Charges and miscellaneous	496.2	21.7	311	2.3	73.3
Local					
General	2,420.1	100.0	1,518	11.0	94.2
Intergovernmental from federal	115.5	4.8	72	0.5	62.6
Intergovernmental from state	466.2	19.3	292	2.1	59.8
Own source	1,838.4	76.0	1,153	8.4	114.4
Property taxes	1,010.6	41.8	634	4.6	133.5
Sales taxes	67.5	2.8	42	0.3	69.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	46.4	1.9	29	0.2	54.9
Charges and miscellaneous	713.9	29.5	448	3.3	117.9
EXPENDITURES					
State and Local					
Direct general expenditures	\$3,949.9	100.0%	\$2,478	18.0%	88.5%
Elementary/secondary education	1,027.9	26.0	645	4.7	98.0
Higher education	495.9	12.5	311	2.3	118.7
Public welfare	414.9	10.5	260	1.9	84.3
Health and hospitals	422.2	10.7	265	1.9	119.9
Highways	452.8	11.5	284	2.1	108.1
Police	105.1	2.7	66	0.5	69.1
Other	1,031.2	26.1	647	4.7	65.2
State					
General expenditures	2,209.6	100.0	1,386	10.1	78.5
Total intergovernmental	547.7	24.8	344	2.5	66.6
Direct	1,661.9	75.2	1,043	7.6	83.4
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	413.7	18.7	260	1.9	111.3
Public welfare	394.3	17.8	247	1.8	97.5
Health and hospitals	160.9	7.3	101	0.7	88.5
Highways	248.0	11.2	156	1.1	91.6
Police	19.9	0.9	13	0.1	80.3
Other	425.0	19.2	267	1.9	59.7
Local					
Direct general expenditures	2,288.0	100.0	1,435	10.4	92.6
Elementary/secondary education	1,027.9	44.9	645	4.7	100.7
Higher education	82.1	3.6	52	0.4	178.8
Public welfare	20.5	0.9	13	0.1	23.4
Health and hospitals	261.3	11.4	164	1.2	153.5
Highways	204.8	9.0	128	0.9	138.3
Police	85.2	3.7	53	0.4	66.9
Other	606.2	26.5	380	2.8	69.7

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Nevada
FY 1987**

		Total		Percentage of U.S.	
	Population	1,007,000		0.4	
	Personal income (in billions)	\$14.9		0.4	
	Personal income per capita	\$14,767		101.8	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$2,810.2	100.0%	\$2,791	18.9%	94.9%
Intergovernmental from federal	396.5	14.1	394	2.7	13.4
Own source	2,413.7	85.9	2,397	16.2	99.3
Property taxes	362.5	12.9	360	2.4	72.6
Sales taxes	558.8	19.9	555	3.8	152.1
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	711.6	25.3	707	4.8	189.8
Charges and miscellaneous	780.8	27.8	775	5.3	96.4
State					
General	1,662.2	100.0	1,651	11.2	89.9
Intergovernmental from federal	299.1	18.0	297	2.0	72.0
Intergovernmental from local	9.5	0.6	9	0.1	51.7
Own source	1,353.6	81.4	1,344	9.1	95.7
Property taxes	38.5	2.3	38	0.3	181.7
Sales taxes	553.0	33.3	549	3.7	180.7
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	539.8	32.5	536	3.6	167.9
Charges and miscellaneous	222.3	13.4	221	1.5	52.0
Local					
General	1,836.5	100.0	1,824	12.4	113.1
Intergovernmental from federal	97.4	5.3	97	0.7	83.6
Intergovernmental from state	679.0	37.0	674	4.6	137.9
Own source	1,060.1	57.7	1,053	7.1	104.4
Property taxes	324.0	17.6	322	2.2	67.8
Sales taxes	5.8	0.3	6	0.0	9.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	171.8	9.4	171	1.2	321.5
Charges and miscellaneous	558.5	30.4	555	3.8	146.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,829.4	100.0%	\$2,810	19.0%	100.3%
Elementary/secondary education	582.4	20.6	578	3.9	87.9
Higher education	198.8	7.0	197	1.3	75.3
Public welfare	163.4	5.8	162	1.1	52.5
Health and hospitals	193.8	6.8	192	1.3	87.1
Highways	280.7	9.9	279	1.9	106.1
Police	135.8	4.8	135	0.9	141.3
Other	1,274.6	45.0	1,266	8.6	127.6
State					
General expenditures	1,629.9	100.0	1,619	11.0	91.6
Total intergovernmental	650.5	39.9	646	4.4	125.2
Direct	979.5	60.1	973	6.6	77.8
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	198.8	12.2	197	1.3	84.6
Public welfare	138.5	8.5	138	0.9	54.2
Health and hospitals	57.4	3.5	57	0.4	50.0
Highways	186.9	11.5	186	1.3	109.3
Police	12.3	0.8	12	0.1	78.5
Other	385.6	23.7	383	2.6	85.8
Local					
Direct general expenditures	1,849.9	100.0	1,837	12.4	118.6
Elementary/secondary education	582.4	31.5	578	3.9	90.3
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	24.9	1.3	25	0.2	45.0
Health and hospitals	136.4	7.4	135	0.9	126.8
Highways	93.8	5.1	93	0.6	100.2
Police	123.5	6.7	123	0.8	153.5
Other	889.0	48.1	883	6.0	161.9

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

New Hampshire FY 1987

	Total		Percentage of U.S.		
Population	1,057,000		0.4		
Personal income (in billions)	\$16.3		0.5		
Personal income per capita	\$15,458		106.6		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$2,465.7	100.0%	\$2,333	15.1%	79.3%
Intergovernmental from federal	388.4	15.8	367	2.4	12.5
Own source	2,077.3	84.2	1,965	12.7	81.5
Property taxes	910.7	36.9	862	5.6	173.7
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	160.5	6.5	152	1.0	40.5
Other taxes	397.2	16.1	376	2.4	100.9
Charges and miscellaneous	609.0	24.7	576	3.7	71.6
State					
General	1,382.3	100.0	1,308	8.5	71.3
Intergovernmental from federal	326.9	23.6	309	2.0	75.0
Intergovernmental from local	33.6	2.4	32	0.2	174.0
Own source	1,021.8	73.9	967	6.3	68.8
Property taxes	11.3	0.8	11	0.1	50.8
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	160.5	11.6	152	1.0	45.2
Other taxes	390.9	28.3	370	2.4	115.8
Charges and miscellaneous	459.1	33.2	434	2.8	102.3
Local					
General	1,271.2	100.0	1,203	7.8	74.6
Intergovernmental from federal	61.5	4.8	58	0.4	50.3
Intergovernmental from state	154.2	12.1	146	0.9	29.8
Own source	1,055.5	83.0	999	6.5	99.1
Property taxes	899.4	70.8	851	5.5	179.2
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	6.2	0.5	6	0.0	11.1
Charges and miscellaneous	149.9	11.8	142	0.9	37.3
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,365.1	100.0%	\$2,238	14.5%	79.9%
Elementary/secondary education	638.0	27.0	604	3.9	91.7
Higher education	188.9	8.0	179	1.2	68.2
Public welfare	270.5	11.4	256	1.7	82.9
Health and hospitals	129.6	5.5	123	0.8	55.5
Highways	276.0	11.7	261	1.7	99.4
Police	82.9	3.5	78	0.5	82.1
Other	779.1	32.9	737	4.8	74.3
State					
General expenditures	1,294.6	100.0	1,225	7.9	69.3
Total intergovernmental	182.0	14.1	172	1.1	33.4
Direct	1,112.6	85.9	1,053	6.8	84.2
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	188.9	14.6	179	1.2	76.6
Public welfare	214.7	16.6	203	1.3	80.1
Health and hospitals	121.9	9.4	115	0.7	101.1
Highways	168.9	13.0	160	1.0	94.1
Police	16.1	1.2	15	0.1	97.8
Other	402.1	31.1	380	2.5	85.2
Local					
Direct general expenditures	1,252.5	100.0	1,185	7.7	76.5
Elementary/secondary education	638.0	50.9	604	3.9	94.2
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	55.8	4.5	53	0.3	95.9
Health and hospitals	7.8	0.6	7	0.0	6.9
Highways	107.1	8.6	101	0.7	109.1
Police	66.8	5.3	63	0.4	79.1
Other	377.0	30.1	357	2.3	65.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**New Jersey
FY 1987**

		Total		Percentage of U.S.	
	Population	7,672,000		3.2	
	Personal income (in billions)	\$141.9		4.0	
	Personal income per capita	\$18,498		127.6	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$24,926.1	100.0%	\$3,249	17.6%	110.5%
Intergovernmental from federal	3,423.2	13.7	446	2.4	15.2
Own source	21,502.9	86.3	2,803	15.2	116.2
Property taxes	6,486.3	26.0	845	4.6	170.5
Sales taxes	2,911.8	11.7	380	2.1	104.0
Income taxes	3,691.6	14.8	481	2.6	128.2
Other taxes	3,015.6	12.1	393	2.1	105.6
Charges and miscellaneous	5,397.5	21.7	704	3.8	87.5
State					
General	15,935.9	100.0	2,077	11.2	113.2
Intergovernmental from federal	2,876.4	18.1	375	2.0	90.9
Intergovernmental from local	128.3	0.8	17	0.1	91.4
Own source	12,931.1	81.1	1,685	9.1	120.0
Property taxes	29.8	0.2	4	0.0	18.5
Sales taxes	2,911.8	18.3	380	2.1	124.9
Income taxes	3,691.6	23.2	481	2.6	143.2
Other taxes	2,858.2	17.9	373	2.0	116.7
Charges and miscellaneous	3,439.7	21.6	448	2.4	105.6
Local					
General	13,657.6	100.0	1,780	9.6	110.4
Intergovernmental from federal	546.7	4.0	71	0.4	61.6
Intergovernmental from state	4,539.0	33.2	592	3.2	121.0
Own source	8,571.8	62.8	1,117	6.0	110.8
Property taxes	6,456.5	47.3	842	4.5	177.2
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	157.5	1.2	21	0.1	38.7
Charges and miscellaneous	1,957.9	14.3	255	1.4	67.2
EXPENDITURES					
State and Local					
Direct general expenditures	\$23,280.6	100.0%	\$3,034	16.4%	108.4%
Elementary/secondary education	5,799.6	24.9	756	4.1	114.8
Higher education	1,589.6	6.8	207	1.1	79.1
Public welfare	2,688.6	11.5	350	1.9	113.5
Health and hospitals	1,339.4	5.7	175	0.9	79.0
Highways	1,826.0	7.8	238	1.3	90.6
Police	956.2	4.1	125	0.7	130.5
Other	9,081.2	39.0	1,184	6.4	119.3
State					
General expenditures	14,585.7	100.0	1,901	10.3	107.6
Total intergovernmental	4,959.2	34.0	646	3.5	125.3
Direct	9,626.5	66.0	1,255	6.8	100.3
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,276.0	8.7	166	0.9	71.3
Public welfare	1,854.2	12.7	242	1.3	95.2
Health and hospitals	933.8	6.4	122	0.7	106.7
Highways	1,243.2	8.5	162	0.9	95.4
Police	165.6	1.1	22	0.1	138.5
Other	4,153.7	28.5	541	2.9	121.3
Local					
Direct general expenditures	13,654.1	100.0	1,780	9.6	114.9
Elementary/secondary education	5,799.6	42.5	756	4.1	118.0
Higher education	313.6	2.3	41	0.2	141.9
Public welfare	834.3	6.1	109	0.6	197.6
Health and hospitals	405.6	3.0	53	0.3	49.5
Highways	582.8	4.3	76	0.4	81.8
Police	790.6	5.8	103	0.6	129.0
Other	4,927.5	36.1	642	3.5	117.8

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**New Mexico
FY 1987**

		Total	Percentage of U.S.		
Population		1,500,000	0.6		
Personal income (in billions)		\$16.9	0.5		
Personal income per capita		\$11,263	77.7		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$4,369.6	100.0%	\$2,913	25.9%	99.1%
Intergovernmental from federal	696.7	15.9	464	4.1	15.8
Own source	3,672.9	84.1	2,449	21.7	101.5
Property taxes	229.0	5.2	153	1.4	30.8
Sales taxes	818.3	18.7	546	4.8	149.6
Income taxes	341.8	7.8	228	2.0	60.7
Other taxes	572.8	13.1	382	3.4	102.6
Charges and miscellaneous	1,710.9	39.2	1,141	10.1	141.8
State					
General	3,268.0	100.0	2,179	19.3	118.7
Intergovernmental from federal	565.5	17.3	377	3.3	91.4
Intergovernmental from local	35.9	1.1	24	0.2	130.8
Own source	2,666.5	81.6	1,778	15.8	126.6
Property taxes	3.3	0.1	2	0.0	10.3
Sales taxes	699.6	21.4	466	4.1	153.5
Income taxes	341.8	10.5	228	2.0	67.8
Other taxes	530.1	16.2	353	3.1	110.7
Charges and miscellaneous	1,091.8	33.4	728	6.5	171.5
Local					
General	2,228.3	100.0	1,486	13.2	92.1
Intergovernmental from federal	131.2	5.9	87	0.8	75.6
Intergovernmental from state	1,090.7	49.0	727	6.5	148.7
Own source	1,006.3	45.2	671	6.0	66.6
Property taxes	225.8	10.1	151	1.3	31.7
Sales taxes	118.8	5.3	79	0.7	129.9
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	42.7	1.9	28	0.3	53.7
Charges and miscellaneous	619.1	27.8	413	3.7	108.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$4,041.1	100.0%	\$2,694	23.9%	96.2%
Elementary/secondary education	1,016.3	25.1	678	6.0	102.9
Higher education	445.8	11.0	297	2.6	113.4
Public welfare	329.0	8.1	219	1.9	71.0
Health and hospitals	303.9	7.5	203	1.8	91.7
Highways	477.5	11.8	318	2.8	121.1
Police	142.9	3.5	95	0.8	99.8
Other	1,325.8	32.8	884	7.8	89.1
State					
General expenditures	3,073.8	100.0	2,049	18.2	116.0
Total intergovernmental	1,166.3	37.9	778	6.9	150.8
Direct	1,907.6	62.1	1,272	11.3	101.7
Elementary/secondary education	16.5	0.0	11	0.1	61.8
Higher education	411.2	13.4	274	2.4	117.5
Public welfare	316.8	10.3	211	1.9	83.2
Health and hospitals	234.8	7.6	157	1.4	137.2
Highways	367.9	12.0	245	2.2	144.4
Police	25.6	0.8	17	0.2	109.4
Other	534.9	17.4	357	3.2	79.9
Local					
Direct general expenditures	2,133.6	100.0	1,422	12.6	91.8
Elementary/secondary education	999.8	46.9	667	5.9	104.1
Higher education	34.6	1.6	23	0.2	80.1
Public welfare	12.3	0.6	8	0.1	14.9
Health and hospitals	69.1	3.2	46	0.4	43.1
Highways	109.6	5.1	73	0.6	78.6
Police	117.3	5.5	78	0.7	97.9
Other	791.0	37.1	527	4.7	96.7

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**New York
FY 1987**

		Total	Percentage of U.S.		
	Population	17,825,000	7.3		
	Personal income (in billions)	\$304.1	8.6		
	Personal income per capita	\$17,060	117.6		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$75,613.7	100.0%	\$4,242	24.9%	144.3%
Intergovernmental from federal	12,471.8	16.5	700	4.1	23.8
Own source	63,141.9	83.5	3,542	20.8	146.8
Property taxes	14,249.3	18.8	799	4.7	161.2
Sales taxes	9,481.9	12.5	532	3.1	145.8
Income taxes	18,592.2	24.6	1,043	6.1	277.9
Other taxes	7,098.2	9.4	398	2.3	107.0
Charges and miscellaneous	13,720.4	18.1	770	4.5	95.7
State					
General	44,600.2	100.0	2,502	14.7	136.3
Intergovernmental from federal	10,758.4	24.1	604	3.5	146.4
Intergovernmental from local	3911.5	8.8	219	1.3	1199.6
Own source	29,930.2	67.1	1,679	9.8	119.5
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	5,097.8	11.4	286	1.7	94.1
Income taxes	14,620.3	32.8	820	4.8	244.1
Other taxes	4,958.2	11.1	278	1.6	87.1
Charges and miscellaneous	5,253.9	11.8	295	1.7	69.4
Local					
General	51,649.7	100.0	2,898	17.0	179.7
Intergovernmental from federal	1,713.4	3.3	96	0.6	83.1
Intergovernmental from state	16,724.6	32.4	938	5.5	191.9
Own source	33,211.7	64.3	1,863	10.9	184.9
Property taxes	14,249.3	27.6	799	4.7	168.4
Sales taxes	4,384.0	8.5	246	1.4	403.5
Income taxes	3,971.8	7.7	223	1.3	567.6
Other taxes	2,140.1	4.1	120	0.7	226.3
Charges and miscellaneous	8,466.5	16.4	475	2.8	125.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$69,520.5	100.0%	\$3,900	22.9%	139.3%
Elementary/secondary education	15,343.4	22.0	861	5.0	130.8
Higher education	3,844.1	5.5	216	1.3	82.3
Public welfare	11,422.5	16.4	641	3.8	207.5
Health and hospitals	7,038.1	10.1	395	2.3	178.8
Highways	3,811.6	5.5	214	1.3	81.4
Police	2,820.3	4.0	158	0.9	165.7
Other	25,240.5	36.1	1,416	8.3	142.8
State					
General expenditures	40,052.8	100.0	2,247	13.2	127.2
Total intergovernmental	16,248.7	40.6	912	5.3	176.8
Direct	23,804.1	59.4	1,335	7.8	106.8
Elementary/secondary education	0.2	0.0	0	0.0	0.1
Higher education	3,010.6	7.5	169	1.0	72.4
Public welfare	6,041.3	15.1	339	2.0	133.6
Health and hospitals	3,438.4	8.6	193	1.1	169.1
Highways	1,683.2	4.2	94	0.6	55.6
Police	267.6	0.7	15	0.1	96.3
Other	9,362.8	23.4	525	3.1	117.7
Local					
Direct general expenditures	45,716.3	100.0	2,565	15.0	165.5
Elementary/secondary education	15,343.2	33.6	861	5.0	134.4
Higher education	833.5	1.8	47	0.3	162.3
Public welfare	5,381.2	11.8	302	1.8	548.6
Health and hospitals	3,599.6	7.9	202	1.2	189.1
Highways	2,128.4	4.7	119	0.7	128.5
Police	2,552.7	5.6	143	0.8	179.2
Other	15,877.7	34.7	891	5.2	163.3

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**North Carolina
FY 1987**

	Total	Percentage	Per	Percentage	
Population	6,413,000			of U.S.	
Personal income (in billions)	\$78.8				
Personal income per capita	\$12,282				
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$14,308.2	100.0%	\$2,231	18.2%	75.9%
Intergovernmental from federal	2,382.4	16.7	372	3.0	12.6
Own source	11,925.7	83.3	1,860	15.1	77.1
Property taxes	1,866.6	13.0	291	2.4	58.7
Sales taxes	2,083.7	14.6	325	2.6	89.1
Income taxes	3,132.4	21.9	488	4.0	130.1
Other taxes	1,657.3	11.6	258	2.1	69.4
Charges and miscellaneous	3,185.8	22.3	497	4.0	61.8
State					
General	9,764.6	100.0	1,523	12.4	83.0
Intergovernmental from federal	2,029.6	20.8	316	2.6	76.8
Intergovernmental from local	164.6	1.7	26	0.2	140.3
Own source	7,570.5	77.5	1,180	9.6	84.0
Property taxes	78.3	0.8	12	0.1	58.0
Sales taxes	1,456.0	14.9	227	1.8	74.7
Income taxes	3,132.4	32.1	488	4.0	145.4
Other taxes	1,568.5	16.1	245	2.0	76.6
Charges and miscellaneous	1,335.3	13.7	208	1.7	49.1
Local					
General	8,176.3	100.0	1,275	10.4	79.1
Intergovernmental from federal	352.9	4.3	55	0.4	47.6
Intergovernmental from state	3,468.2	42.4	541	4.4	110.6
Own source	4,355.2	53.3	679	5.5	67.4
Property taxes	1,788.3	21.9	279	2.3	58.7
Sales taxes	627.7	7.7	98	0.8	160.6
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	88.9	1.1	14	0.1	26.1
Charges and miscellaneous	1,850.4	22.6	289	2.3	76.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$13,324.9	100.0%	\$2,078	16.9%	74.2%
Elementary/secondary education	3,669.0	27.5	572	4.7	86.9
Higher education	1,892.1	14.2	295	2.4	112.6
Public welfare	1,263.2	9.5	197	1.6	63.8
Health and hospitals	1,301.7	9.8	203	1.7	91.9
Highways	1,035.6	7.8	161	1.3	61.5
Police	464.1	3.5	72	0.6	75.8
Other	3,699.2	27.8	577	4.7	58.2
State					
General expenditures	9,379.6	100.0	1,463	11.9	82.8
Total intergovernmental	3,651.3	38.9	569	4.6	110.4
Direct	5,728.2	61.1	893	7.3	71.4
Elementary/secondary education	66.3	0.0	10	0.1	58.2
Higher education	1,446.8	15.4	226	1.8	96.7
Public welfare	1,004.4	10.7	157	1.3	61.7
Health and hospitals	628.7	6.7	98	0.8	85.9
Highways	856.3	9.1	134	1.1	78.6
Police	105.2	1.1	16	0.1	105.3
Other	1,620.5	17.3	253	2.1	56.6
Local					
Direct general expenditures	7,596.7	100.0	1,185	9.6	76.5
Elementary/secondary education	3,602.7	47.4	562	4.6	87.7
Higher education	445.4	5.9	69	0.6	241.1
Public welfare	258.8	3.4	40	0.3	73.3
Health and hospitals	673.0	8.9	105	0.9	98.3
Highways	179.3	2.4	28	0.2	30.1
Police	358.9	4.7	56	0.5	70.0
Other	2,078.7	27.4	324	2.6	59.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

North Dakota
FY 1987

		Total	Percentage	Per	Percentage	Per Capita
	Population	672,000			of U.S.	
	Personal income (in billions)	\$8.5				
	Personal income per capita	\$12,604				
	Total	Percentage	Per	Percent of	Per Capita	
	(millions)	Distribution	Capita	Personal	as Percent of U.S.	
				Income	Average Per Capita	
REVENUES						
State and Local						
General	\$1,908.9	100.0%	\$2,841	22.5%	96.6%	
Intergovernmental from federal	423.0	22.2	630	5.0	21.4	
Own source	1,485.8	77.8	2,211	17.5	91.6	
Property taxes	271.7	14.2	404	3.2	81.5	
Sales taxes	200.2	10.5	298	2.4	81.7	
Income taxes	113.6	6.0	169	1.3	45.0	
Other taxes	271.6	14.2	404	3.2	108.6	
Charges and miscellaneous	628.7	32.9	936	7.4	116.3	
State						
General	1,352.0	100.0	2,012	16.0	109.6	
Intergovernmental from federal	365.7	27.1	544	4.3	132.0	
Intergovernmental from local	16.2	1.2	24	0.2	132.0	
Own source	970.0	71.7	1,444	11.5	102.8	
Property taxes	2.2	0.2	3	0.0	15.7	
Sales taxes	193.8	14.3	288	2.3	94.9	
Income taxes	113.6	8.4	169	1.3	50.3	
Other taxes	263.9	19.5	393	3.1	123.0	
Charges and miscellaneous	396.6	29.3	590	4.7	139.0	
Local						
General	905.3	100.0	1,347	10.7	83.5	
Intergovernmental from federal	57.3	6.3	85	0.7	73.7	
Intergovernmental from state	332.2	36.7	494	3.9	101.0	
Own source	515.8	57.0	768	6.1	76.2	
Property taxes	269.5	29.8	401	3.2	84.5	
Sales taxes	6.4	0.7	10	0.1	15.7	
Income taxes	0.0	0.0	0	0.0	0.0	
Other taxes	7.8	0.9	12	0.1	21.8	
Charges and miscellaneous	232.1	25.6	345	2.7	90.9	
EXPENDITURES						
State and Local						
Direct general expenditures	\$1,946.3	100.0%	\$2,896	23.0%	103.4%	
Elementary/secondary education	439.1	22.6	653	5.2	99.3	
Higher education	262.6	13.5	391	3.1	149.1	
Public welfare	236.2	12.1	351	2.8	113.8	
Health and hospitals	111.3	5.7	166	1.3	75.0	
Highways	226.0	11.6	336	2.7	128.0	
Police	35.8	1.8	53	0.4	55.8	
Other	635.3	32.6	945	7.5	95.3	
State						
General expenditures	1,453.2	100.0	2,162	17.2	122.4	
Total intergovernmental	361.2	24.9	537	4.3	104.2	
Direct	1,092.0	75.1	1,625	12.9	129.9	
Elementary/secondary education	0.0	0.0	0	0.0	0.0	
Higher education	262.6	18.1	391	3.1	167.5	
Public welfare	213.2	14.7	317	2.5	125.1	
Health and hospitals	105.0	7.2	156	1.2	136.9	
Highways	130.2	9.0	194	1.5	114.1	
Police	5.6	0.4	8	0.1	53.1	
Other	375.3	25.8	559	4.4	125.1	
Local						
Direct general expenditures	854.3	100.0	1,271	10.1	82.1	
Elementary/secondary education	439.1	51.4	653	5.2	102.0	
Higher education	0.0	0.0	0	0.0	0.0	
Public welfare	22.9	2.7	34	0.3	62.0	
Health and hospitals	6.3	0.7	9	0.1	8.8	
Highways	95.7	11.2	142	1.1	153.3	
Police	30.3	3.5	45	0.4	56.4	
Other	260.0	30.4	387	3.1	70.9	

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Ohio
FY 1987**

	Total	Percentage of U.S.
Population	10,784,000	4.4
Personal income (in billions)	\$149.8	4.2
Personal income per capita	\$13,892	95.8

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$27,147.3	100.0%	\$2,517	18.1%	85.6%
Intergovernmental from federal	4,540.7	16.7	421	3.0	14.3
Own source	22,606.6	83.3	2,096	15.1	86.9
Property taxes	4,460.5	16.4	414	3.0	83.4
Sales taxes	3,802.5	14.0	353	2.5	96.7
Income taxes	5,163.9	19.0	479	3.4	127.6
Other taxes	2,850.9	10.5	264	1.9	71.0
Charges and miscellaneous	6,328.8	23.3	587	4.2	73.0
State					
General	16,697.7	100.0	1,548	11.1	84.4
Intergovernmental from federal	3,734.6	22.4	346	2.5	84.0
Intergovernmental from local	148.0	0.9	14	0.1	75.0
Own source	12,815.1	76.7	1,188	8.6	84.6
Property taxes	16.1	0.1	1	0.0	7.1
Sales taxes	3,383.0	20.3	314	2.3	103.2
Income taxes	3,692.6	22.1	342	2.4	101.9
Other taxes	2,625.4	15.7	243	1.8	76.3
Charges and miscellaneous	3,097.9	18.6	287	2.1	67.7
Local					
General	15,980.8	100.0	1,482	10.7	91.9
Intergovernmental from federal	806.1	5.0	75	0.5	64.6
Intergovernmental from state	5,383.2	33.7	499	3.6	102.1
Own source	9,791.5	61.3	908	6.5	90.1
Property taxes	4,444.4	27.8	412	3.0	86.8
Sales taxes	419.5	2.6	39	0.3	63.8
Income taxes	1,471.3	9.2	136	1.0	347.5
Other taxes	225.4	1.4	21	0.2	39.4
Charges and miscellaneous	3,230.9	20.2	300	2.2	78.9
EXPENDITURES					
State and Local					
Direct general expenditures	\$26,255.4	100.0%	\$2,435	17.5%	87.0%
Elementary/secondary education	6,785.7	25.8	629	4.5	95.6
Higher education	2,627.6	10.0	244	1.8	93.0
Public welfare	4,219.6	16.1	391	2.8	126.7
Health and hospitals	2,215.3	8.4	205	1.5	93.0
Highways	1,900.2	7.2	176	1.3	67.1
Police	938.7	3.6	87	0.6	91.2
Other	7,568.4	28.8	702	5.1	70.8
State					
General expenditures	16,816.8	100.0	1,559	11.2	88.3
Total intergovernmental	6,027.8	35.8	559	4.0	108.4
Direct	10,789.0	64.2	1,000	7.2	80.0
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	2,472.9	14.7	229	1.7	98.3
Public welfare	3,177.1	18.9	295	2.1	116.1
Health and hospitals	1,084.5	6.4	101	0.7	88.2
Highways	1,067.5	6.3	99	0.7	58.3
Police	106.0	0.6	10	0.1	63.1
Other	2,880.9	17.1	267	1.9	59.8
Local					
Direct general expenditures	15,466.4	100.0	1,434	10.3	92.6
Elementary/secondary education	6,785.7	43.9	629	4.5	98.2
Higher education	154.8	1.0	14	0.1	49.8
Public welfare	1,042.4	6.7	97	0.7	175.6
Health and hospitals	1,130.8	7.3	105	0.8	98.2
Highways	832.6	5.4	77	0.6	83.1
Police	832.6	5.4	77	0.6	96.6
Other	4,687.5	30.3	435	3.1	79.7

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Oklahoma
FY 1987**

		Total		Percentage of U.S.	
	Population	3,272,000		1.3	
	Personal income (in billions)	\$40.6		1.2	
	Personal income per capita	\$12,407		85.6	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$7,407.9	100.0%	\$2,264	18.2%	77.0%
Intergovernmental from federal	1,276.7	17.2	390	3.1	13.3
Own source	6,131.2	82.8	1,874	15.1	77.7
Property taxes	802.2	10.8	245	2.0	49.4
Sales taxes	1,050.0	14.2	321	2.6	88.0
Income taxes	762.5	10.3	233	1.9	62.1
Other taxes	1,371.9	18.5	419	3.4	112.6
Charges and miscellaneous	2,144.6	28.9	655	5.3	81.5
State					
General	4,784.6	100.0	1,462	11.8	79.7
Intergovernmental from federal	1,107.1	23.1	338	2.7	82.1
Intergovernmental from local	27.4	0.6	8	0.1	45.8
Own source	3,650.2	76.3	1,116	9.0	79.4
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	613.8	12.8	188	1.5	61.7
Income taxes	762.5	15.9	233	1.9	69.4
Other taxes	1,292.9	27.0	395	3.2	123.8
Charges and miscellaneous	981.0	20.5	300	2.4	70.6
Local					
General	3,925.7	100.0	1,200	9.7	74.4
Intergovernmental from federal	169.7	4.3	52	0.4	44.8
Intergovernmental from state	1,275.0	32.5	390	3.1	79.7
Own source	2,481.0	63.2	758	6.1	75.2
Property taxes	802.2	20.4	245	2.0	51.6
Sales taxes	436.2	11.1	133	1.1	218.7
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	79.0	2.0	24	0.2	45.5
Charges and miscellaneous	1,163.6	29.6	356	2.9	93.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$7,249.1	100.0%	\$2,215	17.9%	79.1%
Elementary/secondary education	1,907.6	26.3	583	4.7	88.6
Higher education	766.2	10.6	234	1.9	89.4
Public welfare	847.2	11.7	259	2.1	83.8
Health and hospitals	682.4	9.4	209	1.7	94.4
Highways	659.7	9.1	202	1.6	76.7
Police	216.6	3.0	66	0.5	69.3
Other	2,169.5	29.9	663	5.3	66.9
State					
General expenditures	4,619.4	100.0	1,412	11.4	79.9
Total intergovernmental	1,360.8	29.5	416	3.4	80.6
Direct	3,258.5	70.5	996	8.0	79.6
Elementary/secondary education	29.6	0.0	9	0.1	50.9
Higher education	766.2	16.6	234	1.9	100.4
Public welfare	841.1	18.2	257	2.1	101.3
Health and hospitals	328.8	7.1	100	0.8	88.1
Highways	396.4	8.6	121	1.0	71.3
Police	35.8	0.8	11	0.1	70.2
Other	860.6	18.6	263	2.1	58.9
Local					
Direct general expenditures	3,990.6	100.0	1,220	9.8	78.7
Elementary/secondary education	1,878.1	47.1	574	4.6	89.6
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	6.1	0.2	2	0.0	3.4
Health and hospitals	353.6	8.9	108	0.9	101.2
Highways	263.3	6.6	80	0.6	86.6
Police	180.7	4.5	55	0.4	69.1
Other	1,308.8	32.8	400	3.2	73.3

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Oregon
FY 1987

		Total	Percentage of U.S.		
	Population	2,724,000	1.1		
	Personal income (in billions)	\$36.0	1.0		
	Personal income per capita	\$13,199	91.0		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$8,048.0	100.0%	\$2,954	22.4%	100.5%
Intergovernmental from federal	1,482.4	18.4	544	4.1	18.5
Own source	6,565.5	81.6	2,410	18.3	99.9
Property taxes	1,948.5	24.2	715	5.4	144.2
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	1,598.0	19.9	587	4.4	156.3
Other taxes	845.2	10.5	310	2.4	83.3
Charges and miscellaneous	2,173.9	27.0	798	6.0	99.2
State					
General	4,626.6	100.0	1,698	12.9	92.5
Intergovernmental from federal	1,173.7	25.4	431	3.3	104.5
Intergovernmental from local	34.9	0.8	13	0.1	70.0
Own source	3,418.0	73.9	1,255	9.5	89.3
Property taxes	0.2	0.0	0	0.0	0.3
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	1,598.0	34.5	587	4.5	174.6
Other taxes	636.9	13.8	234	1.8	73.2
Charges and miscellaneous	1,182.9	25.6	434	3.3	102.3
Local					
General	4,554.7	100.0	1,672	12.7	103.7
Intergovernmental from federal	308.7	6.8	113	0.9	98.0
Intergovernmental from state	1,098.4	24.1	403	3.1	82.5
Own source	3,147.5	69.1	1,155	8.8	114.6
Property taxes	1,948.3	42.8	715	5.4	150.6
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	208.2	4.6	76	0.6	144.1
Charges and miscellaneous	991.0	21.8	364	2.8	95.8
EXPENDITURES					
State and Local					
Direct general expenditures	\$7,653.4	100.0%	\$2,810	21.3%	100.3%
Elementary/secondary education	1,992.9	26.0	732	5.5	111.1
Higher education	828.4	10.8	304	2.3	116.0
Public welfare	579.3	7.6	213	1.6	68.9
Health and hospitals	479.7	6.3	176	1.3	79.7
Highways	625.5	8.2	230	1.7	87.4
Police	258.8	3.4	95	0.7	99.5
Other	2,888.7	37.7	1,060	8.0	106.9
State					
General expenditures	4,441.4	100.0	1,630	12.4	92.3
Total intergovernmental	1,190.6	26.8	437	3.3	84.7
Direct	3,250.8	73.2	1,193	9.0	95.4
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	595.2	13.4	219	1.7	93.7
Public welfare	559.9	12.6	206	1.6	81.0
Health and hospitals	259.9	5.9	95	0.7	83.6
Highways	385.2	8.7	141	1.1	83.3
Police	50.9	1.1	19	0.1	119.9
Other	1,399.6	31.5	514	3.9	115.1
Local					
Direct general expenditures	4,402.6	100.0	1,616	12.2	104.3
Elementary/secondary education	1,992.9	45.3	732	5.5	114.2
Higher education	233.2	5.3	86	0.6	297.1
Public welfare	19.3	0.4	7	0.1	12.9
Health and hospitals	219.8	5.0	81	0.6	75.5
Highways	240.3	5.5	88	0.7	95.0
Police	207.9	4.7	76	0.6	95.5
Other	1,489.2	33.8	547	4.1	100.2

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Pennsylvania
FY 1987**

	Total	Percentage of U.S.		Percentage of U.S.	
Population	11,936,000	4.9			
Personal income (in billions)	\$169.4	4.8			
Personal income per capita	\$14,192	97.9			
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$30,927.6	100.0%	\$2,591	18.3%	88.1%
Intergovernmental from federal	5,648.5	18.3	473	3.3	16.1
Own source	25,279.2	81.7	2,118	14.9	87.8
Property taxes	4,923.0	15.9	412	2.9	83.2
Sales taxes	3,568.9	11.5	299	2.1	82.0
Income taxes	5,344.7	17.3	448	3.2	119.3
Other taxes	4,710.6	15.2	395	2.8	106.0
Charges and miscellaneous	6,731.9	21.8	564	4.0	70.1
State					
General	18,885.8	100.0	1,582	11.1	86.2
Intergovernmental from federal	4,645.1	24.6	389	2.7	94.4
Intergovernmental from local	79.7	0.4	7	0.0	36.5
Own source	14,161.0	75.0	1,186	8.4	84.5
Property taxes	137.5	0.7	12	0.1	54.7
Sales taxes	3,568.9	18.9	299	2.1	98.4
Income taxes	3,765.6	19.9	315	2.2	93.9
Other taxes	3,906.7	20.7	327	2.3	102.5
Charges and miscellaneous	2,782.2	14.7	233	1.6	54.9
Local					
General	17,557.4	100.0	1,471	10.4	91.2
Intergovernmental from federal	1,003.3	5.7	84	0.6	72.7
Intergovernmental from state	5,435.9	31.0	455	3.2	93.2
Own source	11,118.2	63.3	931	6.6	92.4
Property taxes	4,785.5	27.3	401	2.8	84.4
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	1,579.1	9.0	132	0.9	337.0
Other taxes	803.8	4.6	67	0.5	126.9
Charges and miscellaneous	3,949.7	22.5	331	2.3	87.1
EXPENDITURES					
State and Local					
Direct general expenditures	\$28,049.8	100.0%	\$2,350	16.6%	83.9%
Elementary/secondary education	7,560.3	26.9	633	4.5	96.2
Higher education	1,556.4	5.5	130	0.9	49.8
Public welfare	4,424.7	15.7	371	2.6	120.1
Health and hospitals	1,544.7	5.5	129	0.9	58.6
Highways	2,580.7	9.2	216	1.5	82.3
Police	894.3	3.2	75	0.5	78.5
Other	9,488.7	33.7	795	5.6	80.2
State					
General expenditures	17,603.5	100.0	1,475	10.4	83.5
Total intergovernmental	5,720.5	32.5	479	3.4	92.9
Direct	11,882.9	67.5	996	7.0	79.6
Elementary/secondary education	19.6	0.0	2	0.0	9.3
Higher education	1,269.7	7.2	106	0.7	45.6
Public welfare	3,754.7	21.3	315	2.2	124.0
Health and hospitals	982.6	5.6	82	0.6	72.2
Highways	1,966.4	11.2	165	1.2	97.0
Police	201.3	1.1	17	0.1	108.2
Other	3,688.7	21.0	309	2.2	69.2
Local					
Direct general expenditures	16,166.9	100.0	1,354	9.5	87.4
Elementary/secondary education	7,540.7	46.6	632	4.5	98.6
Higher education	286.7	1.8	24	0.2	83.4
Public welfare	670.0	4.1	56	0.4	102.0
Health and hospitals	562.1	3.5	47	0.3	44.1
Highways	614.3	3.8	51	0.4	55.4
Police	693.0	4.3	58	0.4	72.7
Other	5,800.1	35.9	486	3.4	89.1

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Rhode Island
FY 1987**

	Total	Percentage of U.S.
Population	986,000	0.4
Personal income (in billions)	\$14.2	0.4
Personal income per capita	\$14,415	99.4

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$2,921.6	100.0%	\$2,963	20.6%	100.8%
Intergovernmental from federal	551.2	18.9	559	3.9	19.0
Own source	2,370.4	81.1	2,404	16.7	99.6
Property taxes	643.7	22.0	653	4.5	131.6
Sales taxes	350.8	12.0	356	2.5	97.5
Income taxes	446.7	15.3	453	3.1	120.7
Other taxes	255.0	8.7	259	1.8	69.5
Charges and miscellaneous	674.3	23.1	684	4.7	85.0
State					
General	2,151.0	100.0	2,182	15.1	118.9
Intergovernmental from federal	490.0	22.8	497	3.4	120.5
Intergovernmental from local	29.5	1.4	30	0.2	163.5
Own source	1,631.5	75.8	1,655	11.5	117.8
Property taxes	7.2	0.3	7	0.1	34.5
Sales taxes	350.8	16.3	356	2.5	117.1
Income taxes	446.7	20.8	453	3.1	134.8
Other taxes	245.5	11.4	249	1.7	78.0
Charges and miscellaneous	581.4	27.0	590	4.1	138.9
Local					
General	1,102.3	100.0	1,118	7.8	69.3
Intergovernmental from federal	61.2	5.6	62	0.4	53.7
Intergovernmental from state	302.1	27.4	306	2.1	62.7
Own source	738.9	67.0	749	5.2	74.3
Property taxes	636.5	57.7	646	4.5	136.0
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	9.5	0.9	10	0.1	18.1
Charges and miscellaneous	92.9	8.4	94	0.7	24.8
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,749.3	100.0%	\$2,788	19.3%	99.6%
Elementary/secondary education	587.4	21.3	596	4.1	90.5
Higher education	201.7	7.3	205	1.4	78.1
Public welfare	491.9	17.8	499	3.5	161.6
Health and hospitals	194.0	7.0	197	1.4	89.1
Highways	163.5	5.9	166	1.2	63.1
Police	94.3	3.4	96	0.7	100.1
Other	1,016.4	36.8	1,031	7.2	103.9
State					
General expenditures	2,011.6	100.0	2,040	14.2	115.5
Total intergovernmental	367.1	18.2	372	2.6	72.2
Direct	1,644.5	81.8	1,668	11.6	133.3
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	201.7	10.0	205	1.4	87.7
Public welfare	468.0	23.3	475	3.3	187.1
Health and hospitals	192.5	9.6	195	1.4	171.1
Highways	123.4	6.1	125	0.9	73.7
Police	13.6	0.7	14	0.1	88.4
Other	645.3	32.1	654	4.5	146.6
Local					
Direct general expenditures	1,104.8	100.0	1,121	7.8	72.3
Elementary/secondary education	587.4	53.2	596	4.1	93.0
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	23.9	2.2	24	0.2	44.1
Health and hospitals	1.5	0.1	1	0.0	1.4
Highways	40.1	3.6	41	0.3	43.8
Police	80.7	7.3	82	0.6	102.4
Other	371.2	33.6	376	2.6	69.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**South Carolina
FY 1987**

	Total		Percentage of U.S.		
Population	3,425,000		1.4		
Personal income (in billions)	\$38.2		1.1		
Personal income per capita	\$11,140		76.8		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$7,587.3	100.0%	\$2,215	19.9%	75.3%
Intergovernmental from federal	1,352.2	17.8	395	3.5	13.4
Own source	6,235.1	82.2	1,820	16.3	75.5
Property taxes	984.9	13.0	288	2.6	58.0
Sales taxes	1,175.4	15.5	343	3.1	94.1
Income taxes	1,199.4	15.8	350	3.1	93.3
Other taxes	862.8	11.4	252	2.3	67.7
Charges and miscellaneous	2,012.6	26.5	588	5.3	73.1
State					
General	5,271.2	100.0	1,539	13.8	83.9
Intergovernmental from federal	1,197.2	22.7	350	3.1	84.8
Intergovernmental from local	35.4	0.7	10	0.1	56.4
Own source	4,038.7	76.6	1,179	10.6	83.9
Property taxes	8.5	0.2	2	0.0	11.7
Sales taxes	1,175.4	22.3	343	3.1	112.9
Income taxes	1,199.4	22.8	350	3.1	104.2
Other taxes	775.2	14.7	226	2.0	70.9
Charges and miscellaneous	880.3	16.7	257	2.3	60.5
Local					
General	3,613.5	100.0	1,055	9.5	65.4
Intergovernmental from federal	155.0	4.3	45	0.4	39.1
Intergovernmental from state	1,262.1	34.9	368	3.3	75.4
Own source	2,196.4	60.8	641	5.8	63.6
Property taxes	976.5	27.0	285	2.6	60.0
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	87.7	2.4	26	0.2	48.2
Charges and miscellaneous	1,132.3	31.3	331	3.0	87.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$7,263.6	100.0%	\$2,121	19.0%	75.7%
Elementary/secondary education	1,944.4	26.8	568	5.1	86.2
Higher education	915.6	12.6	267	2.4	102.0
Public welfare	620.8	8.5	181	1.6	58.7
Health and hospitals	1,008.8	13.9	295	2.6	133.3
Highways	457.9	6.3	134	1.2	50.9
Police	216.5	3.0	63	0.6	66.2
Other	2,099.7	28.9	613	5.5	61.8
State					
General expenditures	5,107.3	100.0	1,491	13.4	84.4
Total intergovernmental	1,465.9	28.7	428	3.8	83.0
Direct	3,641.5	71.3	1,063	9.5	85.0
Elementary/secondary education	37.1	0.0	11	0.1	61.0
Higher education	915.6	17.9	267	2.4	114.6
Public welfare	606.0	11.9	177	1.6	69.7
Health and hospitals	576.0	11.3	168	1.5	147.4
Highways	380.4	7.4	111	1.0	65.4
Police	57.0	1.1	17	0.1	106.7
Other	1,069.3	20.9	312	2.8	69.9
Local					
Direct general expenditures	3,622.1	100.0	1,058	9.5	68.3
Elementary/secondary education	1,907.2	52.7	557	5.0	86.9
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	14.8	0.4	4	0.0	7.8
Health and hospitals	432.8	11.9	126	1.1	118.3
Highways	77.4	2.1	23	0.2	24.3
Police	159.5	4.4	47	0.4	58.3
Other	1,030.4	28.4	301	2.7	55.2

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**South Dakota
FY 1987**

	Total		Percentage of U.S.		
Population	709,000		0.3		
Personal income (in billions)	\$8.4		0.2		
Personal income per capita	\$11,797		81.3		
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$1,681.7	100.0%	\$2,372	20.1%	80.7%
Intergovernmental from federal	405.0	24.1	571	4.8	19.4
Own source	1,276.7	75.9	1,801	15.3	74.6
Property taxes	351.1	20.9	495	4.2	99.9
Sales taxes	265.3	15.8	374	3.2	102.6
Income taxes	24.2	1.4	34	0.3	9.1
Other taxes	205.8	12.2	290	2.5	77.9
Charges and miscellaneous	430.3	25.6	607	5.1	75.4
State					
General	1,044.5	100.0	1,473	12.5	80.3
Intergovernmental from federal	342.6	32.8	483	4.1	117.2
Intergovernmental from local	6.7	0.6	9	0.1	51.9
Own source	695.1	66.5	980	8.3	69.8
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	205.5	19.7	290	2.5	95.4
Income taxes	24.2	2.3	34	0.3	10.2
Other taxes	186.7	17.9	263	2.2	82.5
Charges and miscellaneous	278.7	26.7	393	3.3	92.6
Local					
General	823.9	100.0	1,162	9.9	72.1
Intergovernmental from federal	62.4	7.6	88	0.7	76.1
Intergovernmental from state	179.9	21.8	254	2.2	51.9
Own source	581.6	70.6	820	7.0	81.4
Property taxes	351.1	42.6	495	4.2	104.3
Sales taxes	59.9	7.3	84	0.7	138.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	19.1	2.3	27	0.2	50.7
Charges and miscellaneous	151.6	18.4	214	1.8	56.3
EXPENDITURES					
State and Local					
Direct general expenditures	\$1,803.5	100.0%	\$2,544	21.6%	90.8%
Elementary/secondary education	401.3	22.3	566	4.8	86.0
Higher education	166.7	9.2	235	2.0	89.7
Public welfare	154.6	8.6	218	1.8	70.6
Health and hospitals	86.0	4.8	121	1.0	54.9
Highways	246.1	13.6	347	2.9	132.1
Police	44.1	2.4	62	0.5	65.2
Other	704.8	39.1	994	8.4	100.2
State					
General expenditures	1,236.0	100.0	1,743	14.8	98.7
Total intergovernmental	204.6	16.6	289	2.4	56.0
Direct	1,031.4	83.4	1,455	12.3	116.3
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	166.7	13.5	235	2.0	100.8
Public welfare	143.0	11.6	202	1.7	79.5
Health and hospitals	66.8	5.4	94	0.8	82.6
Highways	148.0	12.0	209	1.8	123.0
Police	10.5	0.8	15	0.1	95.0
Other	496.4	40.2	700	5.9	156.8
Local					
Direct general expenditures	772.1	100.0	1,089	9.2	70.3
Elementary/secondary education	401.3	52.0	566	4.8	88.4
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	11.5	1.5	16	0.1	29.5
Health and hospitals	19.2	2.5	27	0.2	25.3
Highways	98.1	12.7	138	1.2	148.8
Police	33.6	4.4	47	0.4	59.3
Other	208.5	27.0	294	2.5	53.9

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Tennessee
FY 1987**

	Total			Percentage of U.S.	
Population	4,855,000			2.0	
Personal income (in billions)	\$57.6			1.6	
Personal income per capita	\$11,873			81.9	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$10,308.6	100.0%	\$2,123	17.9%	72.2%
Intergovernmental from federal	2,131.4	20.7	439	3.7	14.9
Own source	8,177.2	79.3	1,684	14.2	69.8
Property taxes	1,206.5	11.7	249	2.1	50.1
Sales taxes	2,575.8	25.0	531	4.5	145.4
Income taxes	366.8	3.6	76	0.6	20.1
Other taxes	1,462.8	14.2	301	2.5	80.9
Charges and miscellaneous	2,565.3	24.9	528	4.5	65.7
State					
General	6,308.3	100.0	1,299	10.9	70.8
Intergovernmental from federal	1,852.3	29.4	382	3.2	92.5
Intergovernmental from local	31.2	0.5	6	0.1	35.1
Own source	4,424.9	70.1	911	7.7	64.9
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	1,994.3	31.6	411	3.5	135.2
Income taxes	366.8	5.8	76	0.6	22.5
Other taxes	1,242.3	19.7	256	2.2	80.1
Charges and miscellaneous	821.5	13.0	169	1.4	39.9
Local					
General	5,622.6	100.0	1,158	9.8	71.8
Intergovernmental from federal	279.2	5.0	57	0.5	49.7
Intergovernmental from state	1,591.1	28.3	328	2.8	67.0
Own source	3,752.3	66.7	773	6.5	76.7
Property taxes	1,206.5	21.5	249	2.1	52.3
Sales taxes	581.5	10.3	120	1.0	196.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	220.5	3.9	45	0.4	85.6
Charges and miscellaneous	1,743.8	31.0	359	3.0	94.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$10,086.8	100.0%	\$2,078	17.5%	74.2%
Elementary/secondary education	2,098.3	20.8	432	3.6	65.7
Higher education	1,013.9	10.1	209	1.8	79.7
Public welfare	1,215.6	12.1	250	2.1	81.1
Health and hospitals	1,289.1	12.8	266	2.2	120.2
Highways	930.4	9.2	192	1.6	72.9
Police	310.4	3.1	64	0.5	67.0
Other	3,229.1	32.0	665	5.6	67.1
State					
General expenditures	6,161.7	100.0	1,269	10.7	71.8
Total intergovernmental	1,585.7	25.7	327	2.8	63.3
Direct	4,576.0	74.3	943	7.9	75.4
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,013.9	16.5	209	1.8	89.5
Public welfare	1,158.6	18.8	239	2.0	94.0
Health and hospitals	548.1	8.9	113	1.0	99.0
Highways	590.3	9.6	122	1.0	71.6
Police	42.6	0.7	9	0.1	56.3
Other	1,222.4	19.8	252	2.1	56.4
Local					
Direct general expenditures	5,510.9	100.0	1,135	9.6	73.3
Elementary/secondary education	2,098.3	38.1	432	3.6	67.5
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	57.0	1.0	12	0.1	21.3
Health and hospitals	741.0	13.4	153	1.3	142.9
Highways	340.1	6.2	70	0.6	75.4
Police	267.8	4.9	55	0.5	69.0
Other	2,006.7	36.4	413	3.5	75.8

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Texas
FY 1987

	Total			Percentage of U.S.	
Population	16,789,000			6.9	
Personal income (in billions)	\$224.9			6.4	
Personal income per capita	\$13,394			92.4	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$39,585.3	100.0%	\$2,358	17.6%	80.2%
Intergovernmental from federal	5,600.2	14.1	334	2.5	11.3
Own source	33,985.0	85.9	2,024	15.1	83.9
Property taxes	9,215.2	23.3	549	4.1	110.7
Sales taxes	5,727.1	14.5	341	2.5	93.5
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	7,370.4	18.6	439	3.3	117.9
Charges and miscellaneous	11,672.4	29.5	695	5.2	86.4
State					
General	19,608.1	100.0	1,168	8.7	63.6
Intergovernmental from federal	4,508.1	23.0	269	2.0	65.1
Intergovernmental from local	17.0	0.1	1	0.0	5.5
Own source	15,082.9	76.9	898	6.7	64.0
Property taxes	0.0	0.0	0	0.0	0.0
Sales taxes	4,601.4	23.5	274	2.0	90.2
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	6,626.4	33.8	395	2.9	123.6
Charges and miscellaneous	3,855.1	19.7	230	1.7	54.1
Local					
General	26,491.8	100.0	1,578	11.8	97.9
Intergovernmental from federal	1,092.1	4.1	65	0.5	56.2
Intergovernmental from state	6,497.5	24.5	387	2.9	79.2
Own source	18,902.1	71.4	1,126	8.4	111.7
Property taxes	9,215.2	34.8	549	4.1	115.6
Sales taxes	1,125.7	4.2	67	0.5	110.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	743.9	2.8	44	0.3	83.5
Charges and miscellaneous	7,817.3	29.5	466	3.5	122.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$39,016.7	100.0%	\$2,324	17.4%	83.0%
Elementary/secondary education	11,176.1	28.6	666	5.0	101.1
Higher education	4,316.9	11.1	257	1.9	98.1
Public welfare	2,664.8	6.8	159	1.2	51.4
Health and hospitals	3,158.1	8.1	188	1.4	85.2
Highways	4,039.5	10.4	241	1.8	91.6
Police	1,378.7	3.5	82	0.6	86.0
Other	12,282.6	31.5	732	5.5	73.8
State					
General expenditures	19,274.6	100.0	1,148	8.6	65.0
Total intergovernmental	6,225.4	32.3	371	2.8	71.9
Direct	13,049.2	67.7	777	5.8	62.1
Elementary/secondary education	149.6	0.0	9	0.1	50.1
Higher education	3,456.8	17.9	206	1.5	88.3
Public welfare	2,577.3	13.4	154	1.1	60.5
Health and hospitals	1,392.0	7.2	83	0.6	72.7
Highways	2,530.7	13.1	151	1.1	88.8
Police	131.8	0.7	8	0.1	50.3
Other	2,811.0	14.6	167	1.3	37.5
Local					
Direct general expenditures	25,967.6	100.0	1,547	11.5	99.8
Elementary/secondary education	11,026.5	42.5	657	4.9	102.5
Higher education	860.1	3.3	51	0.4	177.8
Public welfare	87.4	0.3	5	0.0	9.5
Health and hospitals	1,766.1	6.8	105	0.8	98.5
Highways	1,508.9	5.8	90	0.7	96.7
Police	1,247.0	4.8	74	0.6	93.0
Other	9,471.6	36.5	564	4.2	103.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Utah
FY 1987**

	Total	
Population	1,680,000	Percentage of U.S.
Personal income (in billions)	\$18.3	0.7
Personal income per capita	\$10,886	0.5
		75.1

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$4,366.0	100.0%	\$2,599	23.9%	88.4%
Intergovernmental from federal	894.4	20.5	532	4.9	18.1
Own source	3,471.6	79.5	2,066	19.0	85.6
Property taxes	660.6	15.1	393	3.6	79.3
Sales taxes	682.7	15.6	406	3.7	111.4
Income taxes	592.6	13.6	353	3.2	94.0
Other taxes	348.2	8.0	207	1.9	55.7
Charges and miscellaneous	1,187.6	27.2	707	6.5	87.9
State					
General	2,808.9	100.0	1,672	15.4	91.1
Intergovernmental from federal	778.9	27.7	464	4.3	112.5
Intergovernmental from local	25.4	0.9	15	0.1	82.6
Own source	2,004.6	71.4	1,193	11.0	84.9
Property taxes	0.3	0.0	0	0.0	0.8
Sales taxes	559.2	19.9	333	3.1	109.6
Income taxes	592.6	21.1	353	3.2	105.0
Other taxes	286.3	10.2	170	1.6	53.4
Charges and miscellaneous	566.3	20.2	337	3.1	79.4
Local					
General	2,344.2	100.0	1,395	12.8	86.5
Intergovernmental from federal	115.5	4.9	69	0.6	59.5
Intergovernmental from state	761.7	32.5	453	4.2	92.7
Own source	1,467.0	62.6	873	8.0	86.6
Property taxes	660.3	28.2	393	3.6	82.8
Sales taxes	123.5	5.3	74	0.7	120.6
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	61.9	2.6	37	0.3	69.4
Charges and miscellaneous	621.3	26.5	370	3.4	97.4
EXPENDITURES					
State and Local					
Direct general expenditures	\$4,276.2	100.0%	\$2,545	23.4%	90.9%
Elementary/secondary education	1,083.1	25.3	645	5.9	97.9
Higher education	636.4	14.9	379	3.5	144.5
Public welfare	392.6	9.2	234	2.1	75.7
Health and hospitals	292.9	6.8	174	1.6	78.9
Highways	360.5	8.4	215	2.0	81.7
Police	138.2	3.2	82	0.8	86.1
Other	1,372.4	32.1	817	7.5	82.4
State					
General expenditures	2,931.9	100.0	1,745	16.0	98.8
Total intergovernmental	788.0	26.9	469	4.3	90.9
Direct	2,143.9	73.1	1,276	11.7	102.0
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	636.4	21.7	379	3.5	162.4
Public welfare	386.8	13.2	230	2.1	90.7
Health and hospitals	231.7	7.9	138	1.3	120.9
Highways	248.1	8.5	148	1.4	87.0
Police	26.0	0.9	15	0.1	99.1
Other	614.9	21.0	366	3.4	82.0
Local					
Direct general expenditures	2,132.2	100.0	1,269	11.7	81.9
Elementary/secondary education	1,083.1	50.8	645	5.9	100.7
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	5.7	0.3	3	0.0	6.2
Health and hospitals	61.2	2.9	36	0.3	34.1
Highways	112.4	5.3	67	0.6	72.0
Police	112.2	5.3	67	0.6	83.6
Other	757.6	35.5	451	4.1	82.7

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Vermont
FY 1987**

				Percentage of U.S.	
		Total			
Population		548,000		0.2	
Personal income (in billions)		\$7.2		0.2	
Personal income per capita		\$13,175		90.9	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$1,595.5	100.0%	\$2,912	22.1%	99.0%
Intergovernmental from federal	362.0	22.7	661	5.0	22.5
Own source	1,233.6	77.3	2,251	17.1	93.3
Property taxes	352.6	22.1	643	4.9	129.7
Sales taxes	109.5	6.9	200	1.5	54.8
Income taxes	200.4	12.6	366	2.8	97.4
Other taxes	231.2	14.5	422	3.2	113.3
Charges and miscellaneous	340.0	21.3	620	4.7	77.1
State					
General	1,151.2	100.0	2,101	15.9	114.5
Intergovernmental from federal	333.3	29.0	608	4.6	147.5
Intergovernmental from local	5.0	0.4	9	0.1	49.6
Own source	813.0	70.6	1,483	11.3	105.6
Property taxes	0.4	0.0	1	0.0	3.7
Sales taxes	109.5	9.5	200	1.5	65.7
Income taxes	200.4	17.4	366	2.7	108.8
Other taxes	227.6	19.8	415	3.2	130.1
Charges and miscellaneous	275.0	23.9	502	3.8	118.2
Local					
General	609.4	100.0	1,112	8.4	69.0
Intergovernmental from federal	28.7	4.7	52	0.4	45.3
Intergovernmental from state	160.1	26.3	292	2.2	59.7
Own source	420.6	69.0	768	5.8	76.1
Property taxes	352.1	57.8	643	4.9	135.3
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	3.5	0.6	6	0.0	12.2
Charges and miscellaneous	65.0	10.7	119	0.9	31.2
EXPENDITURES					
State and Local					
Direct general expenditures	\$1,506.6	100.0%	\$2,749	20.9%	98.2%
Elementary/secondary education	389.2	25.7	710	5.4	107.9
Higher education	178.4	11.8	326	2.5	124.2
Public welfare	189.8	12.5	346	2.6	112.2
Health and hospitals	53.8	3.6	98	0.7	44.4
Highways	185.9	12.3	339	2.6	129.1
Police	33.8	2.2	62	0.5	64.6
Other	475.7	31.4	868	6.6	87.5
State					
General expenditures	1,076.2	100.0	1,964	14.9	111.2
Total intergovernmental	179.5	16.7	328	2.5	63.5
Direct	896.8	83.3	1,636	12.4	130.8
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	178.4	16.6	326	2.5	139.6
Public welfare	189.2	17.6	345	2.6	136.0
Health and hospitals	51.6	4.8	94	0.7	82.5
Highways	124.2	11.5	227	1.7	133.4
Police	15.0	1.4	27	0.2	175.7
Other	338.4	31.4	617	4.7	138.3
Local					
Direct general expenditures	609.8	100.0	1,113	8.4	71.8
Elementary/secondary education	389.2	63.8	710	5.4	110.9
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	0.7	0.1	1	0.0	2.2
Health and hospitals	2.2	0.4	4	0.0	3.7
Highways	61.7	10.1	113	0.9	121.1
Police	18.8	3.1	34	0.3	42.9
Other	137.3	22.5	251	1.9	46.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Virginia
FY 1987

	Total			Percentage of U.S.	
Population	5,904,000			2.4	
Personal income (in billions)	\$89.2			2.5	
Personal income per capita	\$15,103			104.1	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$14,452.4	100.0%	\$2,448	16.2%	83.2%
Intergovernmental from federal	2,263.9	15.7	383	2.5	13.0
Own source	12,188.6	84.3	2,064	13.7	85.6
Property taxes	2,536.1	17.5	430	2.8	86.6
Sales taxes	1,480.5	10.2	251	1.7	68.7
Income taxes	2,766.4	19.1	469	3.1	124.9
Other taxes	2,357.8	16.3	399	2.6	107.3
Charges and miscellaneous	3,047.8	21.1	516	3.4	64.2
State					
General	9,224.2	100.0	1,562	10.3	85.1
Intergovernmental from federal	1,948.9	21.1	330	2.2	80.1
Intergovernmental from local	136.6	1.5	23	0.2	126.5
Own source	7,138.7	77.4	1,209	8.0	86.1
Property taxes	23.5	0.3	4	0.0	18.9
Sales taxes	1,102.7	12.0	187	1.2	61.5
Income taxes	2,766.4	30.0	469	3.1	139.4
Other taxes	1,634.0	17.7	277	1.8	86.7
Charges and miscellaneous	1,612.2	17.5	273	1.8	64.3
Local					
General	7,982.5	100.0	1,352	9.0	83.8
Intergovernmental from federal	315.0	3.9	53	0.4	46.1
Intergovernmental from state	2,617.7	32.8	443	2.9	90.7
Own source	5,049.8	63.3	855	5.7	84.9
Property taxes	2,512.6	31.5	426	2.8	89.6
Sales taxes	377.8	4.7	64	0.4	105.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	723.8	9.1	123	0.8	231.1
Charges and miscellaneous	1,435.7	18.0	243	1.6	64.0
EXPENDITURES					
State and Local					
Direct general expenditures	\$14,166.9	100.0%	\$2,400	15.9%	85.7%
Elementary/secondary education	3,740.7	26.4	634	4.2	96.3
Higher education	1,602.2	11.3	271	1.8	103.5
Public welfare	1,110.9	7.8	188	1.2	60.9
Health and hospitals	1,303.2	9.2	221	1.5	99.9
Highways	1,494.4	10.5	253	1.7	96.3
Police	505.4	3.6	86	0.6	89.6
Other	4,410.0	31.1	747	4.9	75.3
State					
General expenditures	9,039.9	100.0	1,531	10.1	86.7
Total intergovernmental	2,761.3	30.5	468	3.1	90.7
Direct	6,278.6	69.5	1,063	7.0	85.0
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,602.2	17.7	271	1.8	116.3
Public welfare	785.2	8.7	133	0.9	52.4
Health and hospitals	976.9	10.8	165	1.1	145.0
Highways	1,183.3	13.1	200	1.3	118.0
Police	90.2	1.0	15	0.1	98.0
Other	1,640.9	18.2	278	1.8	62.3
Local					
Direct general expenditures	7,888.2	100.0	1,336	8.8	86.2
Elementary/secondary education	3,740.7	47.4	634	4.2	98.9
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	325.8	4.1	55	0.4	100.3
Health and hospitals	326.3	4.1	55	0.4	51.8
Highways	311.1	3.9	53	0.3	56.7
Police	415.2	5.3	70	0.5	88.0
Other	2,769.1	35.1	469	3.1	86.0

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Washington
FY 1987**

	Total	Percentage	Per	Percentage	Per Capita
	(millions)	Distribution	Capita	of U.S.	as Percent of U.S. Average Per Capita
Population				1.9	
Personal income (in billions)				1.9	
Personal income per capita				101.8	
	Total	Percentage	Per	Percent of	Per Capita
				Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$13,131.9	100.0%	\$2,894	19.6%	98.4%
Intergovernmental from federal	2,444.0	18.6	539	3.6	18.3
Own source	10,687.9	81.4	2,355	16.0	97.6
Property taxes	2,191.8	16.7	483	3.3	97.4
Sales taxes	3,701.2	28.2	816	5.5	223.6
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	1,808.8	13.8	399	2.7	107.1
Charges and miscellaneous	2,986.1	22.7	658	4.5	81.8
State					
General	8,771.8	100.0	1,933	13.1	105.3
Intergovernmental from federal	1,915.4	21.8	422	2.9	102.4
Intergovernmental from local	173.7	2.0	38	0.3	209.3
Own source	6,682.7	76.2	1,473	10.0	104.8
Property taxes	889.1	10.1	196	1.3	930.2
Sales taxes	3,284.4	37.4	724	4.9	238.2
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	1,465.9	16.7	323	2.2	101.2
Charges and miscellaneous	1,043.3	11.9	230	1.6	54.2
Local					
General	7,514.2	100.0	1,656	11.2	102.7
Intergovernmental from federal	528.6	7.0	116	0.8	100.7
Intergovernmental from state	2,980.5	39.7	657	4.4	134.3
Own source	4,005.2	53.3	883	6.0	87.6
Property taxes	1,302.7	17.3	287	1.9	60.5
Sales taxes	416.8	5.5	92	0.6	150.7
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	342.9	4.6	76	0.5	142.4
Charges and miscellaneous	1,942.8	25.9	428	2.9	112.7
EXPENDITURES					
State and Local					
Direct general expenditures	\$12,602.1	100.0%	\$2,777	18.8%	99.2%
Elementary/secondary education	3,088.3	24.5	681	4.6	103.4
Higher education	1,348.6	10.7	297	2.0	113.4
Public welfare	1,426.6	11.3	314	2.1	101.8
Health and hospitals	889.2	7.0	196	1.3	88.7
Highways	1,130.7	9.0	249	1.7	94.8
Police	403.0	3.2	89	0.6	93.0
Other	4,315.7	34.2	951	6.4	95.9
State					
General expenditures	8,381.6	100.0	1,847	12.5	104.6
Total intergovernmental	2,908.2	34.7	641	4.3	124.3
Direct	5,473.4	65.3	1,206	8.2	96.4
Elementary/secondary education	22.6	0.0	5	0.0	28.0
Higher education	1,348.6	16.1	297	2.0	127.4
Public welfare	1,418.2	16.9	313	2.1	123.2
Health and hospitals	468.5	5.6	103	0.7	90.5
Highways	693.3	8.3	153	1.0	90.0
Police	62.2	0.7	14	0.1	88.0
Other	1,460.0	17.4	322	2.2	72.1
Local					
Direct general expenditures	7,128.7	100.0	1,571	10.6	101.4
Elementary/secondary education	3,065.7	43.0	676	4.6	105.5
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	8.4	0.1	2	0.0	3.4
Health and hospitals	420.6	5.9	93	0.6	86.8
Highways	437.4	6.1	96	0.7	103.7
Police	340.8	4.8	75	0.5	94.0
Other	2,855.8	40.1	629	4.3	115.4

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**West Virginia
FY 1987**

	Total			Percentage of U.S.	
Population	1,897,000			0.8	
Personal income (in billions)	\$20.3			0.6	
Personal income per capita	\$10,695			73.8	
	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$4,327.1	100.0%	\$2,281	21.3%	77.6%
Intergovernmental from federal	987.5	22.8	521	4.9	17.7
Own source	3,339.6	77.2	1,760	16.5	73.0
Property taxes	409.2	9.5	216	2.0	43.5
Sales taxes	790.4	18.3	417	3.9	114.2
Income taxes	572.1	13.2	302	2.8	80.4
Other taxes	562.9	13.0	297	2.8	79.7
Charges and miscellaneous	1,004.9	23.2	530	5.0	65.9
State					
General	3,239.7	100.0	1,708	16.0	93.1
Intergovernmental from federal	914.6	28.2	482	4.5	116.9
Intergovernmental from local	13.1	0.4	7	0.1	37.9
Own source	2,312.0	71.4	1,219	11.4	86.8
Property taxes	1.9	0.1	1	0.0	4.9
Sales taxes	790.4	24.4	417	3.9	137.1
Income taxes	572.1	17.7	302	2.8	89.7
Other taxes	465.7	14.4	246	2.3	76.9
Charges and miscellaneous	481.8	14.9	254	2.4	59.8
Local					
General	1,985.8	100.0	1,047	9.8	64.9
Intergovernmental from federal	73.0	3.7	38	0.4	33.3
Intergovernmental from state	885.2	44.6	467	4.4	95.5
Own source	1,027.6	51.7	542	5.1	53.7
Property taxes	407.3	20.5	215	2.0	45.2
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	97.2	4.9	51	0.5	96.6
Charges and miscellaneous	523.1	26.3	276	2.6	72.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$4,313.3	100.0%	\$2,274	21.3%	81.2%
Elementary/secondary education	1,173.3	27.2	618	5.8	94.0
Higher education	357.0	8.3	188	1.8	71.8
Public welfare	511.2	11.9	269	2.5	87.3
Health and hospitals	274.2	6.4	145	1.4	65.4
Highways	506.8	11.7	267	2.5	101.7
Police	81.8	1.9	43	0.4	45.2
Other	1,409.0	32.7	743	6.9	74.9
State					
General expenditures	3,238.8	100.0	1,707	16.0	96.7
Total intergovernmental	894.5	27.6	472	4.4	91.4
Direct	2,344.3	72.4	1,236	11.6	98.8
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	357.0	11.0	188	1.8	80.7
Public welfare	510.9	15.8	269	2.5	106.1
Health and hospitals	153.4	4.7	81	0.8	70.9
Highways	462.6	14.3	244	2.3	143.6
Police	26.2	0.8	14	0.1	88.5
Other	834.2	25.8	440	4.1	98.5
Local					
Direct general expenditures	1,969.0	100.0	1,038	9.7	67.0
Elementary/secondary education	1,173.3	59.6	618	5.8	96.6
Higher education	0.0	0.0	0	0.0	0.0
Public welfare	0.3	0.0	0	0.0	0.3
Health and hospitals	120.8	6.1	64	0.6	59.6
Highways	44.1	2.2	23	0.2	25.0
Police	55.6	2.8	29	0.3	36.7
Other	574.8	29.2	303	2.8	55.6

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Wisconsin
FY 1987**

	Total	Percentage of U.S.
Population	4,807,000	2.0
Personal income (in billions)	\$66.5	1.9
Personal income per capita	\$13,844	95.5

	Total (millions)	Percentage Distribution	Per Capita	Percent of Personal Income	Per Capita as Percent of U.S. Average Per Capita
REVENUES					
State and Local					
General	\$13,944.1	100.0%	\$2,901	21.0%	98.6%
Intergovernmental from federal	2,417.8	17.3	503	3.6	17.1
Own source	11,526.3	82.7	2,398	17.3	99.4
Property taxes	2,964.9	21.3	617	4.5	124.4
Sales taxes	1,651.9	11.8	344	2.5	94.2
Income taxes	2,694.7	19.3	561	4.0	149.4
Other taxes	1,280.2	9.2	266	1.9	71.5
Charges and miscellaneous	2,934.5	21.0	610	4.4	75.9
State					
General	9,183.0	100.0	1,910	13.8	104.1
Intergovernmental from federal	2,123.7	23.1	442	3.2	107.2
Intergovernmental from local	52.9	0.6	11	0.1	60.2
Own source	7,006.4	76.3	1,458	10.5	103.8
Property taxes	100.1	1.1	21	0.2	98.8
Sales taxes	1,651.9	18.0	344	2.5	113.1
Income taxes	2,694.7	29.3	561	3.3	166.8
Other taxes	1,226.9	13.4	255	1.8	79.9
Charges and miscellaneous	1,332.8	14.5	277	2.0	65.3
Local					
General	8,275.0	100.0	1,721	12.4	106.8
Intergovernmental from federal	294.1	3.6	61	0.4	52.9
Intergovernmental from state	3,461.0	41.8	720	5.2	147.3
Own source	4,519.9	54.6	940	6.8	93.3
Property taxes	2,864.8	34.6	596	4.3	125.5
Sales taxes	0.0	0.0	0	0.0	0.0
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	53.4	0.6	11	0.1	20.9
Charges and miscellaneous	1,601.7	19.4	333	2.4	87.7
EXPENDITURES					
State and Local					
Direct general expenditures	\$13,666.5	100.0%	\$2,843	20.5%	101.5%
Elementary/secondary education	3,337.6	24.3	694	5.0	105.5
Higher education	1,594.9	11.6	332	2.4	126.6
Public welfare	2,341.5	17.0	487	3.5	157.7
Health and hospitals	826.2	6.0	172	1.2	77.8
Highways	1,251.8	9.1	260	1.9	99.1
Police	494.9	3.6	103	0.7	107.8
Other	3,819.7	27.8	795	5.7	80.1
State					
General expenditures	8,669.0	100.0	1,803	13.0	102.1
Total intergovernmental	3,409.0	39.3	709	5.1	137.5
Direct	5,260.0	60.7	1,094	7.9	87.5
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	1,201.7	13.9	250	1.8	107.2
Public welfare	1,800.0	20.8	374	2.7	147.6
Health and hospitals	313.9	3.6	65	0.5	57.2
Highways	468.3	5.4	97	0.7	57.4
Police	33.6	0.4	7	0.1	44.8
Other	1,442.4	16.6	300	2.2	67.2
Local					
Direct general expenditures	8,406.5	100.0	1,749	12.6	112.9
Elementary/secondary education	3,337.6	39.7	694	5.0	108.4
Higher education	393.2	4.7	82	0.6	283.9
Public welfare	541.4	6.4	113	0.8	204.7
Health and hospitals	512.3	6.1	107	0.8	99.8
Highways	783.5	9.3	163	1.2	175.4
Police	461.3	5.5	96	0.7	120.1
Other	2,377.3	28.3	495	3.6	90.7

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

**Wyoming
FY 1987**

	Total 490,000		Percentage of U.S. 0.2		
	Personal income (in billions) \$6.5		0.2		
	Personal income per capita \$13,235		91.3		
	Total	Percentage	Per	Percent of	Per Capita
	(millions)	Distribution	Capita	Personal	as Percent of U.S.
				Income	Average Per Capita
REVENUES					
State and Local					
General	\$2,452.0	100.0%	\$5,004	37.8%	170.2%
Intergovernmental from federal	459.0	18.7	937	7.1	31.9
Own source	1,993.0	81.3	4,067	30.7	168.6
Property taxes	543.0	22.1	1,108	8.4	223.5
Sales taxes	191.1	7.8	390	2.9	106.9
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	389.6	15.9	795	6.0	213.6
Charges and miscellaneous	869.2	35.4	1,774	13.4	220.5
State					
General	1,544.4	100.0	3,152	23.8	171.7
Intergovernmental from federal	419.6	27.2	856	6.5	207.7
Intergovernmental from local	27.2	1.8	55	0.4	303.2
Own source	1,097.7	71.1	2,240	16.9	159.5
Property taxes	99.5	6.4	203	1.5	964.3
Sales taxes	150.7	9.8	308	2.3	101.2
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	381.5	24.7	779	5.9	243.9
Charges and miscellaneous	466.0	30.2	951	7.2	224.0
Local					
General	1,405.2	100.0	2,868	21.7	177.8
Intergovernmental from federal	39.5	2.8	81	0.6	69.6
Intergovernmental from state	470.4	33.5	960	7.3	196.4
Own source	895.3	63.7	1,827	13.8	181.3
Property taxes	443.5	31.6	905	6.8	190.6
Sales taxes	40.4	2.9	83	0.6	135.4
Income taxes	0.0	0.0	0	0.0	0.0
Other taxes	8.2	0.6	17	0.1	31.4
Charges and miscellaneous	403.2	28.7	823	6.2	216.6
EXPENDITURES					
State and Local					
Direct general expenditures	\$2,167.6	100.0%	\$4,424	33.4%	158.0%
Elementary/secondary education	579.1	26.7	1,182	8.9	179.5
Higher education	196.5	9.1	401	3.0	153.0
Public welfare	113.7	5.2	232	1.8	75.1
Health and hospitals	258.6	11.9	528	4.0	238.9
Highways	322.2	14.9	658	5.0	250.3
Police	60.3	2.8	123	0.9	128.9
Other	637.3	29.4	1,301	9.8	131.1
State					
General expenditures	1,450.4	100.0	2,960	22.4	167.6
Total intergovernmental	549.7	37.9	1,122	8.5	217.5
Direct	900.6	62.1	1,838	13.9	147.0
Elementary/secondary education	0.0	0.0	0	0.0	0.0
Higher education	133.7	9.2	273	2.1	117.0
Public welfare	111.0	7.7	226	1.7	89.3
Health and hospitals	92.2	6.4	188	1.4	164.9
Highways	261.9	18.1	534	4.0	314.7
Police	12.6	0.9	26	0.2	164.5
Other	289.3	19.9	590	4.5	132.2
Local					
Direct general expenditures	1,267.0	100.0	2,586	19.5	166.9
Elementary/secondary education	579.1	45.7	1,182	8.9	184.5
Higher education	62.7	5.0	128	1.0	444.5
Public welfare	2.7	0.2	6	0.0	10.0
Health and hospitals	166.4	13.1	340	2.6	318.0
Highways	60.4	4.8	123	0.9	132.6
Police	47.8	3.8	97	0.7	122.0
Other	348.0	27.5	710	5.4	130.2

Source: Computed from U.S. ACIR Government Finance Diskettes for FY87.

Definitions

Unless otherwise noted, all terms used in *Significant Features of Fiscal Federalism* adhere to the definitions prescribed by the U.S. Bureau of the Census. (Differences do exist between terms used by the Office of Management and Budget, the Bureau of Economic Analysis (BEA), and the Bureau of the Census). For an expanded glossary of terms, see U.S. Bureau of the Census, *State Government Finances in [year]* or *Government Finances in [year]*.

Alcoholic Beverages—See *License Taxes* and *Sales and Gross Receipts Taxes*.

Amusements—See *License Taxes* and *Sales and Gross Receipts Taxes*.

Assistance and Subsidies—Cash contributions and subsidies to persons, not in payment for goods or services or for claims against the government. For local governments, this category comprises only direct cash assistance payments to public welfare recipients. For states, it includes veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See also *Construction*.

Cash and Deposits—Cash on hand, and demand and saving or time deposits.

Cash and Security Holdings—Cash and deposits, and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by governmental loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by the government concerned, but does not include inter-fund loans, receivables, and the value of real property and other fixed assets.

Charges and Miscellaneous General Revenue—General revenue other than taxes and intergovernmental revenue.

Circuit Breaker—A type of residential property tax relief in which benefits depend on both income and/or wealth and property tax payments. A circuit breaker usually takes one of two forms. Under the *threshold approach* an "acceptable" tax burden is defined as some fixed percentage of household income (different percentages may be set for different income levels), and any tax above this portion of income is "excessive" and qualifies for relief. The portion of income that is deemed an acceptable tax burden is the threshold level. Under the *sliding scale* approach, no threshold is defined. Rather, a fixed percentage of the property tax is rebated for each eligible taxpayer within an income class. The rebate percentage declines as income increases.

Construction—Production of fixed works and structures, and additions, replacements, and major alterations including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Consumer Price Index (CPI)—A measure of the average change in prices over time in a fixed "market basket" of goods and services purchased either by urban wage earners and clerical workers or by all urban consumers. Effective with the January 1978 index, the Bureau of Labor Statistics began publishing CPIs for two population groups: (1) a new CPI for All Urban Consumers (CPI-U) and (2) revised CPI for Urban Wage Earners and Clerical Workers (CPI-W).

Contributions for Social Insurance—Employer and personal contributions for social insurance. Employer contributions include employer payments under the following programs—old-age, survivors', disability and health insurance (Social Security); government employee retirement; railroad retirement; military medical insurance; and publicly administered workers' compensation. Personal contributions include payments by employees, the self-employed, and other individuals who participate in the following programs—old-age, survivors', disability and health insurance (Social Security); hospital insurance; supplementary medical insurance; unemployment insurance; government employee retirement; railroad retirement insurance; veterans life insurance; and temporary disability insurance. (BEA)

Corporate Profits Tax Accruals—The sum of federal, state, and local income taxes on all corporate earnings, including realized net capital gains. These taxes are net of refunds and applicable tax credits. (BEA)

Corporation Net Income Taxes—Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions—Prisons, reformatories, houses of correction, and other state institutions for the confinement and correction of convicted adults and juveniles. Includes only expenditures for institutions operated by the state government concerned; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, and gross income of commercial activities. Excludes

amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees, and for the purchase of supplies, materials, and contractual services, except amounts for capital outlay.

Death and Gift Taxes—Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt—All long-term credit obligations backed by the government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from social insurance funds.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Dividends Received—Dividends received by state and local general government, primarily by their social insurance funds. (BEA)

Document and Stock Transfer Taxes—Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. Institutions of higher education includes activities of colleges operated by state and local governments, except that agricultural extension services and experiment stations are classified under *Natural Resources* and hospitals serving the public are classified under *Hospitals*. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other auxiliary enterprises financed mainly through charges for services are reported on a gross basis. Local schools payments comprise operation of elementary and secondary schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct state expenditure for other education includes state educational administration and services, tuition grants, fellowship aid to private schools, and special programs.

Elementary and Secondary Education—See *Education*.

Employment and Employees—Employment refers to all persons gainfully employed by and performing services for a government. Employees include all persons paid for personal services performed, including persons paid from federally funded programs, paid elected officials, persons in paid leave status, and persons paid on a per meeting, annual, semiannual, or quarterly basis. Unpaid officials, pensioners, persons whose work is performed on a fee basis, and contractors and their employees are excluded from the count of employees. Full-time employees are those persons whose hours of work represent full-time employment in their employer government; part-time employees are those persons who work less than the standard number of hours for full-time work in their employer government.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—

other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Federal Government—Encompasses all civilian employees and payrolls of the U.S. government, but excludes the uniformed employees and payrolls of the armed forces. District of Columbia data are excluded from this category and included with municipalities.

Federal Grants-in-Aid—Net payments from the federal government to state and local governments to help finance state and local government activities in areas such as public assistance, highway construction, and education. (BEA)

Fire Protection—Fire fighting organization and auxiliary services, fire inspection and investigation, support of voluntary fire forces, and other fire prevention activities. Includes cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year—The 12-month period at the end of which the government or any governmental agency determines its financial condition and the results of its operation and closes its books. Most government fiscal years end on June 30. There are a few exceptions, but they are included here as if they ended on June 30. The exceptions are: March 31, New York State; August 31, Texas (state and school districts); September 30, federal government, Alabama (state and school districts), District of Columbia, and Michigan.

Fish and Game—Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry—Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest fire fighting activities.

Full-Faith and Credit Debt—Long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Full-Time Equivalent Employment—A statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated separately for each function of a government by dividing the "part-time hours paid" by the standard number of hours for full-time employees in the particular government and then adding the resulting quotient to the number of full-time employees.

General Expenditure—All government expenditures other than the specifically enumerated kinds of expenditure classified as *Liquor Store Expenditure*, *Insurance Trust Expenditure*, and *Utility Expenditure*.

General Obligation Debt—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes.

General Revenue—All revenue except *Liquor Store Revenue*, *Insurance Trust Revenue*, and *Utility Revenue*. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Revenue Sharing—Funds distributed to local general purpose governments by the federal government under the *State and Local Fiscal Assistance Act of 1972*. The last regular payment under this act was made on September 30, 1986.

General Sales or Gross Receipts Taxes—See *Sales and Gross Receipts Taxes*.

Government Purchases of Goods and Services—Purchases from business (including net purchases of used goods), compensation of government employees, and purchases from foreigners. The change in inventories and purchases of plant and equipment by government enterprises are included, but their current-account purchases are not. Purchases, a category of expenditures, do not include transfer payments, interest paid by government, and subsidies. (These are separate categories of expenditures.) Transactions in financial assets and land are not included in either purchases or expenditures. (BEA)

Gross National Product (GNP)—GNP is the total national output of goods and services valued at market prices. GNP can be viewed in terms of expenditure categories that comprise purchases of goods and services by consumers and government, gross private domestic investment, and net exports of goods and services. The goods and services included are largely those bought for final use (excluding illegal transactions) in the market economy. A number of inclusions represent imputed values, the most important of which is rental value of owner-occupied housing. GNP, in this broad context, measures the output attributable to the factors of production—labor and property supplied by U.S. residents. GNP differs from “national income” mainly in that GNP includes allowances for depreciation and for indirect business taxes.

GNP Implicit Price Deflator—An implicit price deflator is used to deflate one or more of the components of the national income accounts. The GNP implicit price deflator is a measure of the average level market prices of total national output compared to an average level in a base period.

Gross State Product—GSP is the gross market value of the goods and services attributable to labor and property located in a state. It is the state counterpart of the nation's gross domestic product (GDP).

Health—Health services, other than hospital care, and financial support of health programs of other governments. Includes public health research, nursing, immunization, maternal and child health, and other categorical, environmental, and general health activities. Does not include vendor payments for health services administered under public welfare programs.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt.

Homestead Exemption—A specific dollar amount subtracted from the assessed value of a home. The assessed value minus the exemption equals the amount of taxable assessed value for property tax purposes. A closely related device is the *homestead credit*, which is an amount that is subtracted from the gross property tax rather than from the assessed value.

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of public or private hospitals. See *Public Welfare* concerning vendor payments under welfare programs.

Indirect Business Tax and Nontax Accruals—Tax liabilities that are chargeable to business expense in the calculation of profit-type income and certain other business liabilities to government agencies (except government enterprises) that are treated like taxes. Indirect business taxes include taxes on sales, property, and production. Employer contributions for social insurance are not included. Taxes on corporate incomes are not in-

cluded; these taxes cannot be calculated until profits are known, and in that sense they are not a business expense. Nontaxes include regulatory and inspection fees, special assessments, fines and forfeitures, rents and royalties, and donations. (BEA)

Individual Income Taxes—Taxes of individuals measured by net income and taxes imposed distinctively on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Insurance Sales and Gross Receipts Taxes—See *Sales and Gross Receipts Taxes*.

Insurance Trust System—A government-administered program for employee retirement and social insurance protection relating to unemployment compensation, worker's compensation, and old age, survivors', disability, and health insurance (Social Security). Insurance trust revenue comprises amounts from contributions required of employers and employees for financing these social insurance programs, and earnings on assets of such systems. Insurance trust expenditure corresponds with the character and object category insurance benefits and repayments, and comprises only cash payments to beneficiaries (including withdrawals of contributions). These categories exclude costs of administering insurance trust systems, which are classed as general expenditure. Insurance trust revenue and expenditure do not include any contributions of a government to a system it administers. Any amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

Interest Expenditure—Amounts paid for use of borrowed money. Interest on utility debt is included in *Utility Expenditure*.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the federal government for old age, survivors', disability, and health insurance for government employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental Revenue from Federal Government—Intergovernmental revenue received by a local government directly from the federal government. Excludes federal aid channeled through state governments.

Intergovernmental Revenue from State Government—All intergovernmental revenue received from the state government, including amounts originally from the federal government but channeled through the state.

Judicial—Courts and activities associated with courts, such as law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Establishment and operation of public libraries and support of privately operated libraries (excludes those operated as part of a school system, primarily for the benefit of students and teachers, and law libraries).

License Taxes—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Alcoholic Beverages—Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Amusements—License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

Corporations in General—Franchise license taxes, organization, filing and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

Hunting and Fishing—Commercial and noncommercial hunting and fishing license and shipping permits.

Motor Vehicles—License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor vehicles, taxes on motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

Motor Vehicle Operators—Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

Occupations and Businesses, not elsewhere classified—License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

Public Utilities—License taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utili-

ties. Does not include taxes measured by gross or net income, units of service sold, or value of property.

Other License Taxes—License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Store Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Store Revenue—Amounts received from sale of liquor by government liquor stores and other revenues from government liquor store operations. Excludes any taxes collected by government liquor monopoly systems.

Local Governments—Classified by five major types: county, municipal, township, school district, and special district. Following is a brief discussion of each type:

County—Organized county governments are found throughout the nation except in Connecticut, the District of Columbia, Rhode Island, and limited portions of a few other states. These governments are legally designated as boroughs in Alaska and as parishes in Louisiana. Excluded from county government statistics and included with municipal or township are certain local governments that combine area and governmental characteristics of counties and municipalities.

Municipal—A political subdivision within which a municipal corporation has been established to provide general local government services for a specific population concentration in a defined area. A municipality may be legally termed a city, village, borough (except in Alaska), or town (except in the New England states, Minnesota, New York, and Wisconsin). Included are certain cities that are substantially or completely consolidated with their county governments, operate outside the geographic limits of any county, or for other reasons have no organized county operations within their boundaries. Comprising this group are the following: Anaconda, Anchorage, Baltimore, Baton Rouge, Boston, Butte, Carson City, Columbus (GA), Denver, Honolulu, Houma (AL), Indianapolis, Jacksonville, Juneau, Lexington (KY), Nashville, New Orleans, New York, Philadelphia, St. Louis, San Francisco, Sitka, and Washington, DC, as well as the "independent" cities of Virginia. Nantucket, MA, is included with townships.

Township—Created to serve inhabitants of areas defined without regard to population concentration. This classification is applied to local governments in 20 states, including governments officially designated as "towns" in the six New England states, New York, Wisconsin, some "plantations" in Maine and "locations" in New Hampshire. In Minnesota, the terms "town" and "township" are used interchangeably with reference to township governments.

School District—School districts, fiscally and administratively independent of any other government, are found in all but five states (Alaska, Hawaii, Maryland, North Carolina, and Virginia) and the District of Columbia. Dependent school systems are administrative agencies of other governments, and are not counted as separate government entities. Dependent school systems are found exclusively in the District of Columbia and the five states noted above, and also exist in 12 other states.

Special District—Local government units created to provide specific services that are not being supplied by other governments. These government units are known by a vari-

ety of titles, including districts, authorities, boards, and commissions. Most special districts are established to perform a single function, but some have the authority to provide several kinds of services.

Long-Term Debt—Debt payable more than one year after date of issue.

Motor Fuels Sales Taxes—See *Sales and Gross Receipts Taxes*.

Motor Vehicle License Taxes—See *License Taxes*.

Natural Resources—Government activities to conserve, promote, and develop *Agriculture, Fish and Game, Forestry* (see these headings above), and other soil and water resources, including geological research, flood control, irrigation, drainage, and other conservation activities.

Net Interest Paid—Interest paid to persons and business and to foreign businesses, governments, and persons, less interest received from business and from foreigners. Interest paid consists of monetary interest paid on public debt and other financial obligations. Interest paid consists of monetary and imputed interest received on loans and investments, including the balances of state and local insurance funds. (BEA)

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (university and college dormitories, toll highways and bridges, electric power projects, public building and school building authorities, etc.) or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the government if the pledged sources are insufficient.

Nontax Revenues—Include user charges and fees, lotteries, special assessments, mineral royalties, fines, forfeitures, interest earnings, and other miscellaneous general revenue.

Occupations and Business License Taxes—See *License Taxes*.

October Payroll—Gross payrolls for the month of October, including all salaries, wages, fees, or commissions paid to employees. Payroll amounts reported for a period other than one month were converted to represent an amount for the month of October.

Own Source General Revenue—Includes revenue from property, general sales, excise, and individual and corporate income taxes. It does not include intergovernmental revenue, or utility, liquor store, or insurance trust revenues.

Parimutuels Taxes—See *Sales and Gross Receipts Taxes*.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; parks and beaches; and special facilities for recreation, such as auditoriums, stadiums, recreation piers, and boat harbors.

Personal Tax and Nontax Receipts—Tax payments by persons that are not chargeable to business expense and certain other personal payments to government agencies (except government enterprises) that are treated like taxes. Personal taxes include taxes on income, including realized net capital gains; transfers of estates and gifts; and personal property. Nontaxes include tuitions and fees paid to schools and hospitals operated by government; fees, fines, and forfeitures; and donations. Personal contributions for social insurance are not included. (BEA)

Police Protection—Preservation of law and order and traffic safety. Includes crime prevention activities, detention and custody of persons awaiting trial, and highway patrols.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relat-

ing to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates; and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public, and inspection of hazardous activities except where done incident to major functions, such as health, natural resources, etc. Includes regulation of financial institutions, public service corporations, insurance companies, other corporations, professional occupations (including examinations and licensing), working conditions, sales of alcoholic beverages, and other regulatory and inspection activities not included under other functional headings.

Public Safety—See *Police Protection, Fire Protection, and Correction*.

Public Utility Taxes—See *License Taxes* and *Sales and Gross Receipts Taxes*.

Public Welfare—Support of and assistance to needy persons contingent on their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: cash assistance payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs by welfare institutions; and intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its *Hospitals* and *Health* agencies are classed under those headings.

Rents and Royalties—Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity or function concerned.

Revenue—All amounts of money received by a government from external sources. Revenue is computed as the sum of general intergovernmental revenues, general revenues from own sources (taxes plus current charges plus miscellaneous revenues such as interest earnings), utility revenue, and insurance trust revenues. The number excludes internal transfer of funds, refunds and other correcting transactions, proceeds from the issuance of debt and sales of assets, private trust transactions, and noncash receipts, which are commonly characterized as "in kind" services and commodities.

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, on gross receipts therefrom, or on gross income, and related taxes based on use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General Sales or Gross Receipts Taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively on sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective Sales and Gross Receipts Taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Alcoholic Beverages—Selective sales and gross receipts taxes on alcoholic beverages.

Amusements—Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Insurance—Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Motor Fuels—Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Parimutuels—Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.

Public Utilities—Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of papers.

Tobacco Products—Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

Severance Taxes—Taxes imposed distinctively on removal of natural product—e.g., oil, gas, other minerals, timber, fish, etc., from land or water and measured by value of quantity of products removed or sold.

Short-Term Debt—Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

State Governments—Refers to the governments of the 50 states.

Subsidies Less Current Surplus of Government Enterprises—Subsidies are the monetary grants paid by government to business, including government enterprises at another level of government. The current surplus of government enterprises is their current operating revenue and subsidies received from other levels of government less their current expenses. In the calculation of their current surplus, no deduction is made for depreciation charges and net interest paid. The current surplus of government enterprises is not counted as a profit-type income and, accordingly, not as a factor charge. Subsidies and current surplus are shown as a combined entry because deficits incurred by government enterprises may result from selling goods to business at below-market prices in lieu of giving them subsidies. (BEA)

Surplus or Deficit (-), National Income and Product Accounts—The sum of government receipts less the sum of government expenditures. It may also be viewed as the sum of net acquisitions of financial assets by government and government enterprises and net government purchases of land and of rights

to government-owned land including oil resources, less net borrowing. The surplus or deficit of social insurance funds is shown separately. (BEA)

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government.

Tobacco Products Sales Taxes—See *Sales and Gross Receipts Taxes*.

Transfer Payments to Foreigners—U.S. Government non-military grants to foreign governments in cash and in kind, and U.S. Government transfer payments, mainly retirement benefits, to former residents of the United States. (BEA)

Transfer Payments to Persons—Income payments to persons for which they do not render current services. Transfer payments include benefits from the social insurance funds and payment under certain other programs. Included are old-age, survivors', disability and health insurance (Social Security); hospital insurance; supplementary medical insurance; medicaid; unemployment insurance; government employee retirement; worker's compensation; veterans' benefits; food stamps; black lung; supplemental security income; and public assistance. Government payments to nonprofit institutions, other than for work under research and development contracts, are also included. (BEA)

Transit—Construction, maintenance, and operation of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under *Highways*.

Utility—A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt related to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities.

Utility Debt—Debt originally issued specifically to finance government owned and operated water, electric, gas, or transit facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and intergovernmental aid is classified as general revenue, not utility revenue.

Wage Accruals Less Disbursements—Wages and salaries earned less wages and salaries paid. This difference occurs when there are retroactive changes in wages and salaries; it is subtracted in deriving total government expenditures, which reflect wages and salaries on a cash basis. (BEA)

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