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Significant Features of Fiscal Federalism

Volume 2

Revenues and Expenditures

1990



Advisory Commission
on Intergovernmental Relations
August M-169-II

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of Fiscal Federalism*

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ii **Advisory Commission on Intergovernmental Relations**

Preface

Since it was established in 1959, the U.S. Advisory Commission on Intergovernmental Relations has collected and analyzed a considerable body of information pertaining to federal, state, and local government fiscal relations. Throughout these three decades, in *Significant Features of Fiscal Federalism*, ACIR has published economic, financial, and employment statistics in a manner that makes them readily usable to policymakers, academics, journalists, and other public policy researchers and interested citizens.

Significant Features is released in two volumes. Volume I is published at the beginning of each calendar year and contains data on budget processes and tax rates for the federal, state, and local governments. Volume I is timed to provide state and local policymakers with updated information for the beginning of most legislative sessions.

Volume II of *Significant Features* contains information that relies, in large part, on the annual surveys of govern-

ment revenues and expenditures compiled by the Governments Division of the U.S. Bureau of the Census. This year, Volume II has expanded content and an improved format.

The new format includes an introductory essay on the scope and uses of the volume, highlights of fiscal trends, and an explanatory narrative for each section. In addition to the "traditional" material on the economy and population, public employment, state-by-state revenue and expenditure, rankings, and state profiles, the 1990 volume adds new information on international comparisons and on financial flows as compiled by the national income accounts division of the Bureau of Economic Analysis and by the U.S. Office of Management and Budget. The glossary also has been expanded.

Robert B. Hawkins, Jr.
Chairman

Acknowledgments

Clay Dursthoff was responsible for the overall organization and preparation of this volume. Successful completion of *Significant Features of Fiscal Federalism* takes an enormous amount of dedication and time by ACIR staff members. This year, special thanks go to David Foertschbeck, Carol Cohen, and Elliott Dubin. Alan Dornfest of the Idaho Department of Revenue and Taxation and ACIR intern Gregory Watson provided valuable technical assistance in developing computer programs for retrieving and organizing data.

Significant Features could not be compiled without the cooperation of the staff of the Governments Division of the

U.S. Bureau of the Census, especially Henry Wulf and John Curry. ACIR also appreciates the review and comments by David Sullivan of the Bureau of Economic Analysis, Robert Cline, Minnesota Department of Revenue, and John Shannon, former ACIR executive director.

John Kincaid
Executive Director

Robert D. Ebel
Director, Public Finance Research

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Washington, DC 20036
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Washington, DC 20575
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Notes

—represents zero in tables

< indicates that figure rounds to zero

* rounds to 100% (percentage distribution tables)

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 exhibit, 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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Introduction

The fiscal system is more than a compendium of dry tax law and arcane economic data. It is an expression of community relationships—between individuals and between the people and their government.

James Boyd
Minneapolis Star-Tribune

This is the second volume of the 1990 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 processes in the federal, state, and local systems.

Since its inception in 1961 as *Tax Overlapping in the United States*, and now as the annual *Significant Features*, ACIR's report on the fiscal character of American governments has been an essential tool for tracing long-term trends and changes in the system.

The importance of a book like *Significant Features* has increased during the past three decades. This is true for at least three reasons. First, the intergovernmental system has experienced dramatic change. This has been especially true during the past decade as the national government has cut back on its fiscal assistance, creating what ACIR's Former Executive Director John Shannon has aptly labeled "fend-for-yourself federalism." Although the states have assumed some of the domestic fiscal responsibilities that the federal government has shed, fend-for-yourself has also been extended to the state-local relationship, in many cases pushing local governments toward increased self-reliance. Moreover, as important as the federalism activities of the 1980s have been, many observers expect that a period of even greater change lies ahead in the 1990s.

Second, important shifts are taking place in the nation's economic and demographic structures. The economy is moving away from a primary reliance on heavy manufacturing toward increased activity in trade, service, and advanced technology-dependent manufacturing. The demographics also are in flux: at the same time that total population growth is slowing, the proportions that are elderly and of elementary school age are in-

creasing. In addition, the United States is becoming more racially and ethnically diverse.

These economic and demographic changes will have important implications for the types of services governments provide and the governments that provide them.

Third, as international competitiveness increases, the role that governments play in terms of size, expenditure and tax mix, and functional responsibilities will come under increasing scrutiny. In order to develop policies that will have a favorable impact on the U.S. competitive position and the nation's standard of living, it is important to have access to a consistent and historical intergovernmental fiscal data base.

On Using Data

In compiling this book, great care has been taken to present the information in a manner that is conceptually correct and factually accurate. However, as Steven Gold and Judy Zelio point out in *State-Local Fiscal Indicators*, the numbers do not speak for themselves. Properly used and explained, the data provides a powerful tool for economic, political, and social analysis and policymaking. Accordingly, some suggestions follow on how to get the best use out of *Significant Features*.

Be familiar with the terminology. For example, understanding distinctions such as those between "total," "general," and "own-source" revenues will prevent many a serious error on the part of the analyst. It can also help one sort out and quickly identify the bias of the user whose purpose may be to confuse or misrepresent. To aid in the proper use and interpretation of the data, this book includes a glossary.

Read the introductory narrative to each section, which gives the contents and sources and notes special features.

Learn the tabular format. Beginning with the table

head and column headings, the format serves as a guide to various ways to look at the numbers. Unit indicators (“thousands,” “millions,” etc.) are usually given as the first element of a headnote. Indentation in a column indicates that the following components add to a total (although in some tables the components may not total due to rounding). Geographic coverage by state should be understood as statewide unless otherwise indicated.

Read the footnotes. These provide important information, alert the user to pitfalls in interpretation, and cite sources. The footnotes are especially important in the state-by-state tables.

Examine the sources cited for each table. ACIR relies on three basic sources: the Governments Division of the U.S. Bureau of the Census for “census data,” the Bureau of Economic Analysis (BEA) for national income and product accounts, and the U.S. Office of Management and Budget (OMB) for federal budget information. There are important differences among the three. For example, a state or local “revenue” in a Census document is not always the same as a state or local “receipt” in a BEA table. Similarly, BEA and OMB differ on what constitutes a governmental “surplus” or “deficit.” See below for a discussion of the major differences between the sources.

Watch for revisions in historical data. As new information becomes available to Census and BEA, revisions are made to the historical data (e.g., state-by-state population figures), which then necessitates a change in calculations based on the old data.

Organization of the Report

This volume proceeds from the overview to the specific. Historical information—an important part of *Significant Features* that distinguishes it from other fiscal data books—is presented throughout, as are calculations of revenues and expenditures on a per capita basis and as a percentage of personal income.

This year, the report is divided into 11 sections. The first two present the “big picture.” The first contains comparisons of the United States and 22 other member countries of the Organization for Economic Cooperation and Development (OECD). The second section provides a summary of key measures and trends relating to U.S. economics and demographics.

Section three presents aggregate trend data for the federal government and the state and local governments. This is mostly BEA information (all governments) and OMB figures (federal budget only).

The fourth section, intergovernmental fiscal flows, presents several tables on federal-state/local and state-local relationship. Here is where key aspects of “fend-for-yourself” federalism are revealed.

Up to this point, there has been a judicious interspersing (but not mixing) of BEA, OMB, and Census Data. The rest of this document is based on Census material.

Beginning with the fifth section, information is presented on expenditures and revenues and taxes on an aggregated basis. Data for all governments comes first, followed by details by type of government.

The next three sections (6 through 8) present fiscal

(own-source as well as intergovernmental) and employment data. Almost all of this material is presented state by state. The last three sections (9 through 11) contain three calculated data sets. The first is a summary of ACIR’s most recent state-by-state estimates of the “representative tax system” measure of fiscal capacity. Those tables are followed by state rankings for selected revenue and expenditure categories, and “snapshot” profiles of the state and local fiscal systems.

How the Data Sources Differ

As noted above, *Significant Features* relies on three basic sources: the Census, national income statistics, and the federal budget. Each has its strengths and limitations, and it is important to be clear as to their differences.

The major reason for the variations between Census, national income, and budget data stems from differences in concepts and timing. Although there is a great deal of overlap in the data, great care should be taken in using the numbers interchangeably. The national income and product accounts (NIPA) are designed to measure the overall performance of the economy in the “current” (calendar) year. The most aggregate and commonly recognized of these “economic yardsticks” is the Gross National Product (GNP). The basic approach used in national income accounting is to set up uniform types of accounts and place all final transactions in one of four economic sectors: business, household, government, and foreign. Taken together, these sectors constitute a double entry system in which an outlay recorded in one account for one sector is also recorded as a receipt in another account either for the same sector or another sector. In summary form, the NIPA consists of five accounts: personal income and outlay, government receipts and expenditures, foreign transactions, gross savings and investment, and a consolidated “national income and product” account. Thus, the NIPA measures each sector’s income (receipts) and output (expenditures) at the same time.

NIPA statisticians adjust federal, state, and local receipts and expenditures data by making interpolations and extrapolations to make quarterly estimates, accruals for most business sector items (corporate profits, indirect business taxes and nontax revenues, and employer contributions to social insurance), and imputations for the federal government’s contributions as an employer (military retirement and medical insurance, workers’ compensation, unemployment insurance for former federal workers, and several small unfunded retirement programs.) In each case, an equal imputation is made in expenditures; the surplus or deficit is not affected. Personal sector items are done on a cash basis.

In contrast, with minor exceptions, both Census and budget data refer to actual cash transactions, that is, governmental receipts and disbursements. This common timing permits Census to draw largely on the annual *Budget of the United States Government* for its federal government statistics. For certain kinds of transactions the Census Bureau uses supplementary data from the office of the Secretary of the Treasury and the Internal Revenue Service. Some supplementary details on federal payments to state and local governments are obtained directly from federal agencies making the payments.

The classification used by Census for reporting state and local finance data will differ in several respects from the classifications used in the state and local budgets. Whereas state and local budgets may serve as an accounting statement for a particular jurisdiction, the job of the Governments Division of the Census Bureau is to report information in a statistically uniform fashion that permits fiscal comparisons over time and among governments. In order to accomplish this, Census annually surveys all state governments and a sample of local governments. Every fifth year (the latest is for 1987) the bureau conducts a census of governments to collect data for all governmental units (83,237 in 1987).

Although the Census data have the disadvantage of not being available for 12 to 18 months after the end of each government's fiscal year, the alternatives—internal state budget and other financial reports—do not provide the basis for useful comparisons across states. In order to meet their own accounting needs, states define and/or categorize revenues and expenditures in different ways. For example, expenditures on medical aid to the poor may be included as health spending by some states and as public welfare by others. Similarly, the cost of distributing information on AIDS to high school students could be classified as education or health. There also are discrepancies on the revenue side. For example, Indiana imposes a tax on the gross income of corporations and classifies the receipts as gross income tax revenues. Other states may classify such proceeds as gross receipts or combine these numbers with sales tax revenues.

For Further Information

There are three good sources of information regarding the details of the methodologies and the "crosswalk" between Census, federal budget, and national income account data:

U.S. Department of Commerce, U.S. Bureau of the Census. *Government Finances in 1987-1988*. Washington, DC: 1990. Introduction and Technical Appendices. (annual publication)

U.S. Department of Commerce, Bureau of Economic Analysis.

Government Transactions. Methodology Paper Series MP-5. Washington, DC: 1988.

Survey of Current Business. July (national income issue).

The following reports are recommended for reference:

Gold, Steven D., and Judy A. Zelio. *State-Local Fiscal Indicators*. Denver: National Conference of State Legislatures, January 1990.

State Policy Reports. Harold Hovey, ed. Alexandria, Virginia.

U.S. Advisory Commission on Intergovernmental Relations.

1988 State Fiscal Capacity and Effort. Washington, DC: 1990.

State-Local Finance Diskettes, FY 1988. Supplement to *Significant Features of Fiscal Federalism, Volume 2*. Washington, DC: 1990.

U.S. Department of Commerce, Bureau of the Census.

Projections of the Population of the United States by Age, Sex, and Race, 1988 to 2080. By Gregory Spencer. Current Population Reports, Series P-25, No. 1018. Washington, DC: January 1989.

Projections of the Population of the States by Age, Sex, and Race, 1989 to 2010. By Signe I. Wetrogan. Current Population Reports, Series P-25, No. 1053. Washington, DC: January 1990.

U.S. General Accounting Office. *Federal-State-Local Relations: Trends of the Past Decade and Emerging Issues*. Washington, DC: Human Resources Division, March 1990.

Wulf, Henry S. Using Census Data Creatively: Understanding the Census State and Local Finance Data. In Terry Nichols Clark, ed. *Monitoring Local Governments*. Dubuque, Iowa: Kendall/Hunt Publishing, 1990, pp. 7-20.

4 Advisory Commission on Intergovernmental Relations

Fiscal Trends

The Great Depression of the 1930s and World War II permanently altered the fiscal relationships between the federal government and state and local governments. These major events also affected the composition of expenditures and revenues. Similarly, other forces, such as changes in demographics (“baby booms,” “baby busts,” and an aging population), economic recessions and expansions, wars, “tax revolts,” and different concepts of fiscal federalism have affected government fiscal structures and intergovernmental fiscal relations.

Significant Features of Fiscal Federalism presents a broad picture of changes in the government’s role in the economy from 1929 through 1988 and in the distribution of expenditures and revenues among the different sectors of government. Also presented are changes in the composition of government expenditures and revenues from 1952 through 1988 and in the level and relative importance of federal grants-in-aid to state and local governments from 1952 through 1992.

Government’s role in the economy is measured by the ratio of government expenditures (national income and product accounts basis) to gross national product (GNP) and the ratio of purchases of goods and services, including subsidies less current surplus of government enterprises, to GNP. The ratio of total government expenditures to GNP relates a measure of the size of the public sector to a measure of total output. The ratio of purchases of goods and services to GNP (in current dollars and constant 1982 dollars) measures the proportion of the nation’s output that is absorbed directly by the public sector for its own purposes.

The book summarizes changes in the shares of direct general expenditures by government sector for selected fiscal years 1927 to 1950 and annually from 1952 to 1988. Direct general expenditures was chosen as the measure of spending because: (1) duplication of total expenditures is avoided (there is no need to adjust the spending totals for amounts received from other government sectors); and (2) insurance trust expenditures and utility and liquor store expenditures are generally self-financed. Changes also are noted in the composition of federal, state, and local spending from 1952 through 1988.

On the revenue side, the shares of own-source general revenues of the federal government, state govern-

ments, and local governments are presented for selected fiscal years 1927 to 1950 and 1952 through 1988. Changes in the composition of federal revenues, federal general revenues, federal intergovernmental revenues of state governments, state own-source general revenues, state and federal intergovernmental revenues of local governments, and local own-source general revenues also are presented.

For federal grants-in-aid to state and local governments, changes are illustrated for fiscal years 1952 through 1992 in current and constant 1982 dollars, including the level of grants; the importance of grants to state-local general revenues (1952 through 1988), in federal outlays and as a proportion of GNP; and changes in the composition of grants from 1952 through 1992.

Following are highlights of the fiscal trends of the past 60 years.

Expenditures

As a Percentage of Gross National Product

This ratio shows the size of government sector in relation to the size of the total economy.

During the Great Depression of the 1930s, the ratio of government expenditures to GNP rose because of new demands placed on governments. State and local government expenditures relative to GNP rose from 7.5 percent in 1929 to 13.0 percent in 1983 (peak).

Federal expenditures relative to GNP rose from 2.5 percent of GNP in 1929 to 9.5 percent in 1936.

Federal expenditures relative to GNP reached a maximum in 1944 (World War II) of 45 percent.

State and local expenditures fell relative to GNP from 1933 through World War II; the ratio reached a post-War low of 4.2 percent of GNP in 1946.

State and local expenditures relative to GNP rose from 8.1 percent in 1954 (after the Korean War) to a 14.7 percent peak in 1975. This period contains the so-called “baby boom” that brought about large increases in school spending. Since 1975, state-local expenditures have averaged 13.0 percent of GNP.

Federal expenditures ranged from 16.1 percent of GNP in 1955 (post-Korean War low) to 22.1 percent in 1975 (peak).

Federal

The most significant change is an increase in the importance of Social Security and medicare (OASDHI) spending. In 1952, Social Security was 2.8 percent of federal spending; in 1982, 1983, and 1984, the ratio was 25.3 percent. This reflects an increase in program benefits and the number of elderly.

Net interest on the federal debt reached a peak of 13.6 percent of federal expenditures in 1985, dropping to 13 percent in 1988. The post-World War II low was 6.0 percent in 1952.

Grants-in-aid to state and local governments rose from 3.8 percent of federal expenditures in 1954 to 17.6 percent in 1976 (peak). In 1988, grants were 9.8 percent of expenditures.

State and Local

State and local spending for highways accounted for 7.9 percent of general expenditures in 1982 and 1988.

In 1922, public welfare spending was 2.3 percent of general expenditures.

State

State spending for highways (excludes state-to-local grants) averaged 12 percent of state spending during the 1980s. In 1962, the ratio was 32.6 percent.

Spending for public welfare (including Medicaid) was 23.7 percent of state spending in 1988. The ratio was 12.3 percent in 1962.

Local

Total spending for public welfare, as a proportion of direct general expenditures, fell from 8.3 percent in 1962 to 4.7 percent in 1988.

Education expenditures were over 42 percent of local general direct spending from 1962 to 1988.

Revenues

Federal

Social Security revenues averaged 28.6 percent of federal revenues from 1981-1988; the proportion in 1952-1955 was less than 6 percent.

Corporate income taxes have declined in relative importance for the federal government. In the 1950s, they accounted for 25 percent of federal revenues; for the 1980s, the average was 7.9 percent.

State and Local

Federal grants-in-aid accounted for 25.3 percent of state and local general revenues in 1978 (peak); in 1988, the percentage was 17.2 (national income accounts basis).

Individual income taxes accounted for 4.4 percent of state and local own-source general revenues in 1952-1955 and 14.2 percent in 1981-1988.

In the 1960s, property taxes provided 38.2 percent of state and local general revenues, and 21.6 percent in the 1980s.

State

Direct federal grants averaged 26.8 percent of state general revenues in the 1970s. This proportion fell to 23.5 percent in the 1980s. In the early 1950s, the proportion was 17.4 percent.

Growth in state own-source general revenue came from individual income taxes, user charges and miscellaneous general revenues. Individual income taxes were 8.2 percent of own-source general revenues in 1952-1955 and 23.1 percent in 1981-1988. User charges went from 10.8 percent to 21.6 percent in the same years.

Local

Direct federal grants to local governments were 1.5 percent of local government general revenues in 1952-1955, 9.3 percent in 1976-1980 (10 percent peak in 1978), and 3.9 percent in 1988.

Property taxes remain the mainstay of local own-source revenues at 47 percent in the 1980s; they accounted for 58 percent in the 1970s and 70 percent in the 1950s.

User charges and miscellaneous general revenues were 19 percent of local own-source general revenues in 1952-1955 and 29.6 percent in 1976-1980. The average ratio was 37.1 percent in the 1980s after the property tax "revolts" in the late 1970s.

International

The tables in this section present information on the level of tax revenues relative to Gross Domestic Product (Table 1) and the tax structures (Tables 2 through 5) of the member countries of the Organization for Economic Cooperation and Development (OECD), with the exception of Iceland. The designation of nations as federal governments and unitary governments and the classification of taxes conforms to OECD definitions. The major difference between the data in the actual OECD documents and that presented here is that the OECD reports unweighted averages while the averages shown by ACIR are weighted by total tax collections. This adjustment was made by ACIR by converting all OECD information on tax collections and GDP, which are reported in terms of each member nation's own currencies, to U.S. dollars using OECD exchange rate information.

For the most part, the definitions and classifications of taxes used by OECD agree with U.S. definitions. Some of the differences in tax classification include: capital gains taxes, classified as income taxes in the United States and as property taxes by OECD; severance taxes on the production and sale of natural resources, treated as taxes on goods and services by OECD and as separate taxes by the U.S. (Census); and certain fees treated in the U.S. accounts as miscellaneous revenues and as taxes on capital

transactions (property taxes) by OECD. All tax revenues in the OECD system are cash collections in the calendar year they are received.

Tables 2, 3, 4, and 5 illustrate the differences in the tax structures among the countries. Table 2 shows the distribution of tax revenues among the central governments, state governments (where applicable), and local governments for selected years 1975 to 1987. Table 4 shows the 1987 distribution of tax revenues, by type of tax, in each country. Table 5 shows the 1987 tax structure of the national governments and the state or local governments for each member country. For example, in 1987, the national governments received 33.3 percent of their tax revenues from individual income taxes, 8.0 percent from corporate income taxes, 37.5 percent from social security taxes, 0.4 percent from payroll taxes, 1.5 percent from property taxes, 19.0 percent from taxes on goods and services, and 0.4 percent from all other taxes.

The reader should regard these international comparisons with some caution. Nations differ in regard to the means of financing certain functions and services. Where services are provided through the expenditure process, tax revenues would tend to be higher than if the same services were provided by means of tax exemptions or credits.

Table 1
OECD Tax Revenues as a Percentage of GDP, Selected Years 1965-1988

Member Country	1988	1987	1986	1985	1980	1975	1970	1965
OECD Average	n.a.	35.5%	35.6%	34.0%	29.5%	24.4%	23.6%	23.2%
Federal Governments								
Australia	n.a.	31.3	31.0	30.4	29.0	27.6	24.2	23.2
Austria	43.9%	42.3	42.9	43.1	41.2	38.6	35.7	34.7
Canada	33.6	34.5	33.2	32.9	31.6	32.4	31.3	25.4
Germany	37.4	37.6	37.6	38.0	38.0	35.7	32.9	31.6
Switzerland	32.2	32.0	32.5	32.0	30.8	29.6	23.8	20.7
United States	n.a.	30.0	28.9	29.2	29.5	29.0	29.2	25.9
Unitary Governments								
Belgium	n.a.	46.1	45.8	46.5	43.5	41.1	35.2	30.8
Denmark	52.0	52.0	51.0	49.0	45.5	41.4	40.4	29.9
Finland	37.9	35.9	38.1	36.8	33.0	35.1	31.4	29.5
France	44.3	44.8	44.1	44.5	41.7	36.9	35.1	34.5
Greece	n.a.	37.4	36.8	35.2	29.4	24.6	24.3	20.6
Ireland	42.7	39.9	39.5	38.4	34.0	31.5	31.2	26.0
Italy	37.1	36.2	36.1	34.4	30.2	26.2	26.1	25.5
Japan	n.a.	30.2	28.9	28.0	25.5	20.9	19.7	18.3
Luxembourg	n.a.	43.8	42.8	43.6	40.9	39.2	30.2	30.4
Netherlands	n.a.	48.0	45.9	44.9	45.8	43.7	37.6	33.2
New Zealand	n.a.	38.6	34.9	33.9	33.1	31.3	27.4	24.7
Norway	46.9	48.3	49.9	47.6	47.1	44.9	39.3	33.3
Portugal	34.9	31.4	33.4	31.6	28.7	24.7	23.1	18.4
Spain	32.8	33.0	31.0	29.1	24.1	19.6	16.9	14.5
Sweden	55.5	56.7	53.7	50.6	49.4	43.9	40.2	35.4
Turkey	22.7	24.1	22.8	19.7	21.7	20.7	17.7	15.0
United Kingdom	37.7	37.5	38.5	37.8	35.3	35.7	37.0	30.4

n.a. — not available

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1988*.

Table 2
**OECD Tax Revenues, Percentage Distribution, by Government,
 Selected Years 1975-1987**

Member Country	1987			1985			1980			1975		
	Federal	State ¹	Local	Federal	State ¹	Local	Federal	State ¹	Local	Federal	State ¹	Local
OECD Average	77.0%	10.0%	13.0%	75.4%	11.8%	12.8%	77.8%	10.4%	11.8%	75.9%	11.6%	12.6%
Federal Governments	68.6	20.6	10.8	68.3	20.6	11.1	69.4	20.1	10.4	67.4	20.3	12.3
Australia	80.8	15.8	3.4	81.4	14.9	3.7	81.8	14.4	3.8	80.1	15.7	4.2
Austria	76.2	13.2	10.7	76.2	13.1	10.7	78.7	10.1	11.1	77.0	10.6	12.4
Canada	56.2	34.7	9.1	53.7	35.5	10.8	53.8	36.3	9.8	57.7	32.5	9.7
Germany	69.1	22.8	8.1	68.9	22.5	8.6	67.9	23.1	8.9	68.1	22.7	9.2
Switzerland	61.1	22.6	16.3	60.7	22.6	16.7	59.5	22.8	17.8	56.4	24.0	19.5
United States	69.2	18.8	12.0	69.1	19.0	11.9	71.1	17.8	11.2	67.6	18.4	13.9
	National		Local	National		Local	National		Local	National		Local
Unitary Governments	84.9		15.1	84.9		15.1	86.8		13.2	87.1		12.9
Belgium	95.0		5.0	94.7		5.3	95.8		4.2	95.3		4.7
Denmark	71.0		29.0	67.3		32.7	69.5		30.5	70.1		29.9
Finland	73.6		26.4	73.9		26.1	74.2		25.8	88.3		11.7
France	91.1		8.9	91.1		8.9	92.8		7.2	92.3		7.7
Greece	99.1		0.9	98.6		1.4	97.8		2.2	96.4		3.6
Ireland	97.6		2.4	97.7		2.3	96.5		3.5	92.1		7.9
Italy	98.9		1.1	97.7		2.3	98.3		1.7	99.1		0.9
Japan	74.1		25.9	74.0		26.0	74.5		25.5	74.4		25.6
Luxembourg	88.2		11.8	88.3		11.7	87.8		12.2	87.3		12.7
Netherlands	97.7		2.3	97.6		2.4	98.0		2.0	98.8		1.2
New Zealand	94.2		5.8	93.5		6.5	92.8		7.2	92.3		7.7
Norway	80.2		19.8	82.0		18.0	81.2		18.8	77.6		22.4
Portugal	94.4		5.6	96.5		3.5	96.4		3.6	100.0		-
Spain	89.3		10.7	88.8		11.2	95.2		4.8	95.7		4.3
Sweden	73.1		26.9	69.8		30.2	68.1		31.9	70.8		29.2
Turkey	90.2		9.8	90.0		10.0	93.7		6.3	n.a.		n.a.
United Kingdom	89.0		11.0	89.8		10.2	89.3		10.7	88.9		11.1

-represents zero

n.a. — not available

¹ Does not apply for unitary governments.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1988*.

Table 3
OECD Major Taxes, 1987

Member Country	Income		Social Security			Property	Goods and Services		Other ¹
	Personal	Corporate	Employee	Employer	Payroll		General Consumption	Specific Goods and Services	
OECD Total	22	22	21	21	9	23	22 ²	23	12
Federal Governments									
Australia	Y	Y	n.t.	n.t.	Y	Y	Y	Y	n.t.
Austria	Y	Y	Y	Y	Y	Y	Y	Y	Y
Canada	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Germany	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
Switzerland	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
United States	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
Unitary Governments									
Belgium	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
Denmark	Y	Y	Y	Y	Y	Y	Y	Y	Y
Finland	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
France	Y	Y	Y	Y	Y	Y	Y	Y	Y
Greece	Y	Y	Y	Y	Y	Y	Y	Y	n.t.
Ireland	Y	Y	Y	Y	Y	Y	Y	Y	n.t.
Italy	Y	Y	Y	Y	Y	Y	Y	Y	n.t.
Japan	Y	Y	Y	Y	n.t.	Y	n.t. ²	Y	Y
Luxembourg	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
Netherlands	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
New Zealand	Y	Y	n.t.	n.t.	Y	Y	Y	Y	n.t.
Norway	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Portugal	n.t.	n.t.	Y	Y	n.t.	Y	Y	Y	Y
Spain	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Sweden	Y	Y	Y	Y	Y	Y	Y	Y	Y
Turkey	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
United Kingdom	Y	Y	Y	Y	n.t.	Y	Y	Y	Y

Y—yes

n.t.—no tax

¹ Includes unallocable taxes and taxes imposed solely on businesses.

² Consumption tax added in 1989.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1988*.

Table 4
OECD Tax Revenues, Percentage Distribution, by Tax, 1987

	<u>Income</u>			<u>Social Security</u>			Payroll	Property	<u>Goods and Services</u>		
	Total ¹	Personal	Corporate	Total ¹	Employer	Employee			Total ¹	General Consumption	Specific Goods and Services
OECD Total	39.4%	29.2%	10.0%	29.6%	17.1%	10.3%	0.5%	7.9%	22.2%	10.8%	9.7%
Federal Governments											
Australia	55.7	45.4	10.3	-	-	-	5.4	9.2	29.8	8.2	17.6
Austria	26.0	22.7	3.3	32.3	15.9	13.5	5.9	2.3	32.3	20.9	10.2
Canada	47.3	38.7	8.0	13.3	8.5	4.6	-	9.2	28.9	14.1	11.2
Germany	34.0	29.0	5.0	37.3	19.1	16.1	-	3.2	25.4	15.7	8.6
Switzerland	40.3	34.0	6.2	32.1	10.1	10.2	-	8.5	19.1	9.7	8.1
United States	44.3	36.2	8.1	28.8	16.6	11.1	-	10.2	16.7	7.4	7.2
Unitary Governments											
Belgium	39.3	32.7	6.6	33.9	20.3	11.1	-	2.1	24.7	15.7	7.1
Denmark	56.5	49.2	4.5	3.7	1.8	1.9	0.7	5.1	33.9	18.9	13.8
Finland	49.5	45.6	3.9	9.0	9.0	-	-	3.2	38.2	24.6	13.1
France	18.0	12.7	5.2	43.0	27.2	12.3	1.9	4.7	29.3	19.5	8.9
Greece	17.0	12.3	4.4	32.6	14.2	14.1	1.1	2.5	46.6	26.9	16.8
Ireland	37.9	34.6	3.2	14.0	8.8	5.1	1.3	4.4	42.5	20.2	20.5
Italy	36.1	26.3	10.5	34.3	24.1	6.7	0.5	2.6	26.4	14.6	10.3
Japan	47.0	24.0	22.9	28.6	14.8	10.2	-	11.2	12.9	-	11.1
Luxembourg	42.4	25.3	17.1	26.4	14.1	10.8	-	6.8	24.4	13.5	10.3
Netherlands	27.4	19.7	7.7	42.7	17.0	18.8	-	3.6	26.0	16.4	7.4
New Zealand	59.4	49.9	8.9	-	-	-	0.9	7.0	32.6	16.7	15.1
Norway	33.1	26.4	6.7	23.7	16.3	6.5	-	2.5	40.1	20.8	18.0
Portugal	19.4	n.t.	n.t.	28.2	17.8	9.4	-	2.0	49.3	21.0	27.3
Spain	29.6	21.3	6.7	36.2	27.4	6.1	-	3.7	30.4	16.9	12.4
Sweden	41.3	37.2	4.1	24.2	23.3	-	4.5	5.7	24.1	13.3	9.8
Turkey	35.6	24.9	10.7	15.9	9.2	5.9	-	3.2	32.0	23.4	8.2
United Kingdom	37.2	26.6	10.6	18.1	9.4	8.3	-	13.2	31.4	16.1	13.6

- represents zero

n.t. - no tax

¹ These figures represent the percentage of all revenue derived from this tax. For example, in Australia, personal and corporate income tax revenues account for 55.7% of all government tax revenues.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1988*.

Table 5
OECD Tax Revenues, Percentage Distribution, by Government and Tax, 1987

	Total (millions U.S.)		Individual Income		Corporate Income		Social Security		Payroll		Property		Goods and Services		Other ¹	
	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³
OECD Average	\$3,605,229	\$972,682	33.3%	34.1%	8.0%	6.0%	37.5%	<	0.4%	0.5%	1.5%	26.5%	19.0%	32.3%	0.4%	0.4%
Federal Governments																
Australia	52,195	12,396	56.2	n.t.	12.7	n.t.	n.t.	n.t.	1.2	22.8	0.6	45.3	29.2	32.0	n.t.	n.t.
Austria	37,794	11,827	16.5	42.5	2.9	4.4	41.6	2.7%	5.3	7.6	1.6	4.4	30.9	37.0	1.3	1.4
Canada	82,370	64,103	43.0	33.2	9.9	5.6	23.6	n.t.	n.t.	n.t.	n.t.	21.0	22.4	37.3	1.1	2.9
Germany	288,002	128,826	17.0	56.7	2.8	10.1	54.5	n.t.	n.t.	n.t.	0.3	9.8	25.4	23.3	n.t.	0.1
Switzerland	33,442	21,288	11.7	69.1	2.7	11.7	52.5	n.t.	n.t.	n.t.	4.6	14.8	28.5	4.4	n.t.	n.t.
United States	910,505	405,562	43.1	20.6	9.2	5.6	41.6	n.t.	n.t.	n.t.	0.8	31.3	5.2	42.5	<	n.t.
Unitary Governments																
Belgium	61,350	3,259	31.6	66.5	6.4	11.6	36.0	5.8	n.t.	n.t.	2.3	n.t.	23.7	16.1	n.t.	n.t.
Denmark	37,120	15,180	33.0	89.8	5.6	1.8	5.3	n.t.	0.9	n.t.	3.8	8.3	47.2	0.1	4.2	0.1
Finland	23,642	8,486	23.4	89.9	2.1	9.1	18.5	n.t.	n.t.	n.t.	4.0	1.0	51.9	0.1	0.2	n.t.
France	351,615	34,262	12.8	15.2	5.8	n.t.	49.1	n.t.	1.6	4.4	2.0	34.1	28.4	13.0	0.3	33.3
Greece	17,341	151	12.5	n.t.	4.5	n.t.	33.2	n.t.	0.6	58.6	2.6	n.t.	46.2	41.4	0.4	n.t.
Ireland	11,190	275	36.3	n.t.	3.4	n.t.	14.7	n.t.	1.3	n.t.	2.1	100.0	42.2	n.t.	n.t.	n.t.
Italy	269,186	3,011	26.4	26.7	10.5	17.8	34.9	n.t.	0.6	n.t.	2.6	n.t.	25.7	54.3	-0.7	1.2
Japan	884,437	188,758	22.4	28.8	20.3	30.5	38.6	n.t.	n.t.	n.t.	7.0	23.4	11.7	16.3	n.t.	1.0
Luxembourg	2,633	351	24.2	34.2	13.2	47.0	30.1	n.t.	n.t.	n.t.	7.2	4.0	25.3	14.8	n.t.	n.t.
Netherlands	99,166	2,300	20.4	n.t.	8.0	n.t.	44.3	n.t.	n.t.	n.t.	2.1	74.7	25.0	25.3	0.3	n.t.
New Zealand	12,701	784	52.9	n.t.	9.4	n.t.	n.t.	n.t.	n.t.	n.t.	1.7	92.5	34.2	7.5	0.8	n.t.
Norway	32,035	7,909	6.9	82.3	6.5	7.2	35.3	n.t.	n.t.	n.t.	1.3	7.2	49.8	0.5	0.2	2.7
Portugal	10,909	649	n.t.	n.t.	n.t.	n.t.	29.9	n.t.	n.t.	n.t.	0.9	20.1	49.8	40.4	19.3	39.4
Spain	84,262	10,092	22.2	16.7	7.3	2.5	41.0	n.t.	n.t.	n.t.	1.5	22.6	28.0	42.3	0.1	15.9
Sweden	65,724	24,210	14.2	99.7	5.7	n.t.	33.1	n.t.	6.1	n.t.	7.9	n.t.	32.9	0.3	0.2	n.t.
Turkey	14,801	1,600	24.4	29.9	10.5	12.8	17.6	n.t.	n.t.	n.t.	3.1	3.8	31.3	38.4	13.1	15.0
United Kingdom	222,809	27,404	30.2	n.t.	12.1	n.t.	20.6	n.t.	n.t.	n.t.	2.7	100.0	34.3	n.t.	0.1	n.t.

n.t. — no tax

< rounds to zero

¹ Includes unclassified income taxes, unclassified business taxes, and unallocable taxes.

² These figures represent the percentage of all federal revenue derived from this tax. For example, in Australia, 56.2% of all federal tax revenue is derived from the federal income tax.

³ These figures represent the percentage of all state and local revenue derived from this tax. For example, in Canada, 33.2% of all state and local tax revenue is derived from the state and local income tax.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1988*.

Economy and Population

In order to understand trends in public finance and make sound policy judgments, it must be recognized that a jurisdiction's demographic, economic, and social dimensions will influence the nature and range of policy options. Moreover, since many of these forces are external to the governmental system, they reduce the range of maneuverability for governmental policies.

The data presented here on the nation's economy and population provide the common denominators used in calculating the figures per capita and as a percentage of personal income in the following sections of this book. There are choices of different measures of population and income depending on conceptual and timing issues. For example, depending on the interpretation to be made, the population denominator used to generate per capita information may be resident population or total population (resident plus military living out of the country). For interstate tax comparisons, *Significant Features* uses the resident population rather than the total.

The population numbers differ between Table 6 and Table 32. In Table 6, the U.S. population of 246.3 million in 1988 is the total, which includes military personnel sta-

tioned out of the country. In the state-by-state tables, the population breakdown is for the resident population, which was 245.8 million in 1988.

Another series of special note is the state-by-state estimates of Gross State Product (GSP) provided the Bureau of Economic Analysis (BEA) of the U.S. Department of Commerce. The counterpart of the nation's Gross Domestic Product (the gross market value of goods and services attributable to property and labor), GSP is often considered a superior measure of state fiscal capacity than either personal income or population. However, the series has been updated only through 1986. Thus, GSP cannot be used as a basis for calculating interstate fiscal comparisons for 1988.

The GNP implicit price deflator and the more familiar Consumer Price Index are presented to give a ready reference to general changes in price levels, and these can be used to deflate various fiscal data from current to constant dollars. There are numerous other price indices available elsewhere which may, under certain circumstances, be superior deflators to the two given here.

Table 6
Selected National Indicators, Selected Years 1929-1989

Years	GNP ¹		Personal Income				GNP Implicit Price Deflator		Consumer Price ⁴		Population (thousands)
	Current (billions)	Constant ² (1982 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
			Current (billions)	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	-2.15	130,880
1949	260.4	1,109.0	206	865	1,383	5,801	23.5	6.4	23.8	5.53	149,188
1950	288.3	1,203.7	228	947	1,504	6,245	23.9	1.7	24.1	1.36	152,271
1951	333.4	1,328.2	257	987	1,662	6,398	25.1	5.0	26.0	7.88	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	28.1	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 ^r	2,249.7	3,115.2	1,812	2,780	8,143 ^r	12,486	72.2	7.3	65.2	7.59	222,585
1979 ^r	2,508.2	3,192.4	2,034	2,802	9,038 ^r	12,446	78.6	8.9	72.6	11.35	225,055

Table 6 (cont.)
Selected National Indicators, Selected Years 1929-1989

Years	GNP ¹		Personal Income				GNP Implicit Price Deflator		Consumer Price ⁴		Population (thousands)
	Current (billions)	Constant ² (1982 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
			Current (billions)	Constant ³ (1982 dollars)	Current	Constant ³ (1982 dollars)					
1980 ^r	2,732.0	3,187.1	2,259	2,741	9,916	12,034	85.7	9.0	82.4	13.50	227,754 ^r
1981 ^r	3,052.6	3,248.8	2,521	2,773	10,954 ^r	12,050 ^r	94.0	9.7	90.9	10.32	230,138
1982 ^r	3,166.0	3,166.0	2,671	2,768	11,486 ^r	11,903 ^r	100.0	6.4	96.5	6.16	232,520
1983 ^r	3,405.7	3,279.1	2,839	2,850	12,089 ^r	12,138 ^r	103.9	3.9	99.6	3.21	234,799
1984 ^r	3,772.2	3,501.4	3,109	2,992	13,117 ^r	12,624 ^r	107.7	3.7	103.9	4.32	237,001
1985 ^r	4,014.9	3,618.7	3,325	3,090	13,896 ^r	12,914	110.9	3.0	107.6	3.56	239,279
1986 ^r	4,231.6 ^r	3,717.9 ^r	3,526 ^r	3,222	14,593 ^r	13,334 ^r	113.8 ^r	2.6 ^r	109.6	1.86	241,625 ^r
1987 ^r	4,524.3 ^r	3,853.7 ^r	3,778 ^r	3,327	15,488 ^r	13,641 ^r	117.4 ^r	3.4 ^r	113.6	3.65	243,934 ^r
1988 ^r	4,880.6 ^r	4,024.4 ^r	4,065 ^r	3,434	16,502 ^r	13,939 ^r	121.3 ^r	3.1 ^r	118.3	4.14	246,329 ^r
1989	5,233.2	4,142.6	4,429	3,572	17,803	14,357	126.3	4.1	124.0	4.82	248,777

- represents zero

¹ Revised from *Significant Features of Fiscal Federalism*, Volume II, 1989 Edition.

¹ The National Income and Product Account totals will differ from Census totals. See notes to Tables 10 and 12.

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 homeowners' costs.

Source: *Economic Report of the President*, February 1990. GNP figures are from Tables C-1 and C-2; Personal Income from Table C-26; GNP Implicit Price Deflator from Table C-3; Consumer Price Index from Table C-58; Population figures from Table C-31. The 1985-1987 revisions are from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*. Population since 1940 includes military overseas.

Table 7
State Population, Selected Years 1950-1988
 (thousands)

Region and State	1950	1960	1962	1967	1968	1969	1970	1972	1977	1980	1982	1983	1984	1985	1986	1987 ^r	1988
United States¹	151,326	179,972	185,738	197,375	199,312	201,305	203,810	209,284	219,760	226,546	231,996	234,284	236,477	238,736	241,095	243,419	245,807
New England	9,315	10,532	10,800	11,562	11,637	11,735	11,870	12,082	12,240	12,349	12,434	12,494	12,577	12,663	12,742	12,843	12,935
Connecticut	2,007	2,544	2,647	2,935	2,964	3,000	3,037	3,069	3,086	3,108	3,128	3,143	3,157	3,175	3,193	3,212	3,233
Maine	914	975	994	1,004	994	992	997	1,034	1,104	1,125	1,139	1,147	1,157	1,165	1,172	1,186	1,205
Massachusetts	4,691	5,160	5,263	5,594	5,618	5,650	5,697	5,760	5,738	5,737	5,746	5,764	5,795	5,823	5,834	5,856	5,889
New Hampshire	533	609	632	697	709	724	742	781	870	921	948	959	978	998	1,027	1,056	1,085
Rhode Island	792	855	871	909	922	932	951	975	950	947	953	955	960	967	975	986	993
Vermont	378	389	393	423	430	437	446	463	492	511	520	526	530	535	541	547	557
Mideast	33,626	38,597	39,552	41,617	41,924	42,111	42,503	42,970	42,483	42,236	42,387	42,562	42,722	42,830	43,033	43,256	43,539
Delaware	318	449	469	525	534	540	551	573	592	594	600	606	614	622	633	648	660
District of Columbia ²	802	765	788	791	778	762	755	742	677	638	627	624	624	623	625	621	617
Maryland	2,343	3,113	3,263	3,757	3,815	3,868	3,940	4,073	4,170	4,217	4,272	4,299	4,347	4,391	4,461	4,536	4,622
New Jersey	4,835	6,103	6,376	6,928	7,005	7,095	7,189	7,335	7,337	7,365	7,430	7,468	7,518	7,568	7,625	7,674	7,721
New York	14,830	16,838	17,301	17,935	18,051	18,105	18,259	18,339	17,813	17,558	17,575	17,670	17,727	17,762	17,795	17,835	17,909
Pennsylvania	10,498	11,329	11,355	11,681	11,741	11,741	11,809	11,908	11,894	11,864	11,883	11,895	11,892	11,864	11,894	11,942	12,001
Great Lakes	30,400	36,290	36,927	39,347	39,645	39,904	40,307	40,832	41,381	41,683	41,607	41,511	41,582	41,643	41,724	41,942	42,120
Illinois	8,712	10,086	10,280	10,947	10,995	11,039	11,118	11,252	11,386	11,427	11,481	11,493	11,525	11,538	11,551	11,584	11,614
Indiana	3,934	4,674	4,736	5,053	5,093	5,143	5,202	5,302	5,426	5,490	5,484	5,475	5,492	5,500	5,503	5,530	5,556
Michigan	6,372	7,834	7,933	8,630	8,696	8,781	8,895	9,029	9,171	9,262	9,118	9,054	9,060	9,085	9,139	9,205	9,240
Ohio	7,947	9,734	9,929	10,414	10,516	10,563	10,666	10,747	10,771	10,798	10,777	10,741	10,742	10,745	10,748	10,816	10,855
Wisconsin	3,435	3,962	4,049	4,303	4,345	4,378	4,426	4,502	4,627	4,706	4,747	4,748	4,763	4,775	4,783	4,807	4,855
Plains	14,062	15,424	15,657	15,942	16,050	16,202	16,351	16,572	16,982	17,185	17,351	17,419	17,509	17,550	17,571	17,623	17,759
Iowa	2,621	2,756	2,750	2,793	2,803	2,805	2,829	2,860	2,914	2,914	2,908	2,905	2,904	2,880	2,850	2,823	2,834
Kansas	1,905	2,183	2,231	21,197	2,216	2,236	2,249	2,256	2,321	2,364	2,410	2,428	2,441	2,449	2,459	2,475	2,495
Minnesota	2,982	3,425	3,513	3,659	3,703	3,758	3,814	3,870	3,989	4,076	4,133	4,145	4,163	4,190	4,213	4,244	4,307
Missouri	3,955	4,326	4,357	4,539	4,568	4,640	4,684	4,759	4,863	4,917	4,943	4,965	5,004	5,034	5,064	5,107	5,141
Nebraska	1,326	1,417	1,464	1,457	1,467	1,474	1,489	1,519	1,557	1,570	1,590	1,596	1,605	1,604	1,598	1,594	1,602
North Dakota	620	634	637	626	624	621	619	631	650	653	672	681	687	685	679	671	667
South Dakota	653	683	705	671	669	668	667	677	688	691	695	699	705	708	708	709	713
Southeast	33,792	38,885	40,179	42,611	43,042	43,440	43,986	46,020	50,314	52,669	54,381	55,065	55,797	56,548	57,288	58,028	58,674
Alabama	3,062	3,274	3,323	3,458	3,446	3,440	3,450	3,539	3,780	3,894	3,944	3,963	3,991	4,020	4,050	4,084	4,102
Arkansas	1,910	1,789	1,853	1,901	1,902	1,913	1,930	2,019	2,209	2,286	2,308	2,326	2,346	2,359	2,371	2,388	2,395
Florida	2,771	5,004	5,458	6,242	6,433	6,641	6,851	7,511	8,856	9,746	10,475	10,758	11,053	11,373	11,694	12,022	12,335
Georgia	3,445	3,956	4,086	4,408	4,482	4,551	4,604	4,809	5,220	5,463	5,654	5,735	5,843	5,973	6,100	6,227	6,342
Kentucky	2,945	3,041	3,079	3,172	3,195	3,198	3,231	3,336	3,574	3,661	3,695	3,715	3,723	3,728	3,726	3,723	3,727
Louisiana	2,684	3,260	3,345	3,581	3,603	3,619	3,654	3,762	4,014	4,206	4,383	4,441	4,462	4,485	4,499	4,448	4,408

Table 7 (cont.)
State Population, Selected Years 1950-1988
(thousands)

State	1950	1960	1962	1967	1968	1969	1970	1972	1977	1980	1982	1983	1984	1985	1986	1987 ¹	1988
Southeast (cont.)																	
Mississippi	2,179	2,182	2,243	2,228	2,219	2,220	2,217	2,307	2,459	2,521	2,567	2,583	2,599	2,613	2,624	2,624	2,620
North Carolina	4,062	4,573	4,707	4,952	5,004	5,031	5,101	5,301	5,686	5,882	6,019	6,080	6,169	6,260	6,331	6,419	6,489
South Carolina	2,117	2,392	2,423	2,533	2,559	2,570	2,600	2,719	2,992	3,122	3,220	3,253	3,296	3,334	3,381	3,426	3,470
Tennessee	3,292	3,575	3,673	3,859	3,878	3,897	3,937	4,095	4,423	4,591	4,666	4,690	4,728	4,766	4,800	4,855	4,895
Virginia	3,319	3,986	4,180	4,508	4,558	4,614	4,667	4,824	5,193	5,347	5,488	5,558	5,635	5,701	5,795	5,914	6,015
West Virginia	2,006	1,853	1,809	1,769	1,763	1,746	1,744	1,798	1,908	1,950	1,962	1,963	1,952	1,936	1,917	1,898	1,876
Southwest	11,375	14,235	14,930	15,734	15,998	16,328	16,630	17,505	19,704	21,275	22,854	23,495	23,878	24,316	24,753	24,936	25,079
Arizona	750	1,321	1,471	1,646	1,682	1,737	1,795	2,008	2,425	2,718	2,884	2,958	3,047	3,161	3,279	3,400	3,489
New Mexico	681	954	979	1,000	994	1,011	1,023	1,079	1,216	1,303	1,369	1,402	1,427	1,450	1,479	1,496	1,507
Oklahoma	2,233	2,336	2,427	2,489	2,503	2,535	2,568	2,659	2,870	3,025	3,223	3,317	3,321	3,316	3,306	3,259	3,242
Texas	7,711	9,624	10,053	10,599	10,819	11,045	11,244	11,759	13,193	14,229	15,378	15,818	16,083	16,389	16,689	16,781	16,841
Rocky Mountain	3,485	4,350	3,622	4,783	4,868	4,943	5,024	4,234	6,082	6,552	6,924	7,063	7,147	7,216	7,256	7,272	7,278
Colorado	1,325	1,769	1,899	2,053	2,120	2,166	2,210	2,405	2,696	2,890	3,072	3,148	3,189	3,233	3,266	3,293	3,301
Idaho	589	671	692	688	695	707	717	763	883	944	978	988	999	1,004	1,002	1,000	1,003
Montana	591	679	698	701	700	694	697	719	770	787	805	816	823	825	817	809	805
Utah	689	900	958	1,019	1,029	1,047	1,066	1,135	1,320	1,461	1,559	1,595	1,623	1,644	1,664	1,680	1,690
Wyoming	291	331	333	322	324	329	334	347	413	470	510	516	513	510	507	490	479
Far West³	14,646	20,788	22,184	24,778	25,132	25,596	26,025	26,777	29,253	31,233	32,613	33,171	33,724	34,393	35,133	35,924	36,783
California	10,586	15,870	17,072	19,176	19,394	19,711	20,023	20,585	22,352	23,668	24,786	25,309	25,780	26,358	27,001	27,653	28,314
Nevada	160	291	352	449	464	480	494	547	678	800	877	895	916	940	967	1,006	1,054
Oregon	1,521	1,772	1,818	1,979	2,004	2,062	2,092	2,197	2,447	2,633	2,671	2,663	2,679	2,689	2,702	2,723	2,767
Washington	2,379	2,855	2,942	3,174	3,270	3,343	3,416	3,448	3,776	4,132	4,279	4,304	4,349	4,406	4,463	4,542	4,648
Alaska	129	229	246	278	285	296	305	324	403	402	446	483	505	522	532	524	524
Hawaii	500	642	684	723	734	750	775	828	918	965	998	1,019	1,036	1,051	1,065	1,082	1,098

¹ revised from previous edition of *Significant Features of Fiscal Federalism*.

² Resident population, excluding military personnel overseas.

³ The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1988, *Estimates of the Population of the States [various years]*.

Table 8
State Population, Percentage Change, Selected Years 1950-1988

Region and State	Population (thousands)					Average Annual Percentage Change				
	1950	1960	1970	1980	1988	1950-1960	1960-1970	1970-1980	1980-1988	1950-1988
United States	151,326	179,972	203,810	226,546	245,807	1.7%	1.3%	1.1%	1.0%	1.3%
New England	9,315	10,532	11,870	12,349	12,962	1.2	1.2	0.4	0.6	0.9
Connecticut	2,007	2,544	3,037	3,108	3,233	2.4	1.8	0.2	0.5	1.3
Maine	914	975	997	1,125	1,205	0.6	0.2	1.2	0.9	0.7
Massachusetts	4,691	5,160	5,697	5,737	5,889	1.0	1.0	0.1	0.3	0.6
New Hampshire	533	609	742	921	1,085	1.3	2.0	2.2	2.1	1.9
Rhode Island	792	855	951	947	993	0.8	1.1	-0.0	0.6	0.6
Vermont	378	389	446	511	557	0.3	1.4	1.4	1.1	1.0
Mideast	33,626	38,597	42,503	42,236	43,530	1.4	1.0	-0.1	0.4	0.7
Delaware	318	449	551	594	660	3.5	2.1	0.8	1.3	1.9
District of Columbia ¹	802	765	755	638	617	-0.5	-0.1	-1.7	-0.4	-0.7
Maryland	2,343	3,113	3,940	4,217	4,622	2.9	2.4	0.7	1.2	1.8
New Jersey	4,835	6,103	7,189	7,365	7,721	2.4	1.7	0.2	0.6	1.2
New York	14,830	16,838	18,259	17,558	17,909	1.3	0.8	-0.4	0.2	0.5
Pennsylvania	10,498	11,329	11,809	11,864	12,001	0.8	0.4	0.0	0.1	0.4
Great Lakes	30,400	36,290	40,307	41,683	42,120	1.8	1.1	0.3	0.1	0.9
Illinois	8,712	10,086	11,118	11,427	11,614	1.5	1.0	0.3	0.2	0.8
Indiana	3,934	4,674	5,202	5,490	5,556	1.7	1.1	0.5	0.1	0.9
Michigan	6,372	7,834	8,895	9,262	9,240	2.1	1.3	0.4	-0.0	1.0
Ohio	7,947	9,734	10,666	10,798	10,855	2.0	0.9	0.1	0.1	0.8
Wisconsin	3,435	3,962	4,426	4,706	4,855	1.4	1.1	0.6	0.4	0.9
Plains	14,062	15,424	16,351	17,185	17,759	0.9	0.6	0.5	0.4	0.6
Iowa	2,621	2,756	2,829	2,914	2,834	0.5	0.3	0.3	-0.3	0.2
Kansas	1,905	2,183	2,249	2,364	2,495	1.4	0.3	0.5	0.7	0.7
Minnesota	2,982	3,425	3,814	4,076	4,307	1.4	1.1	0.7	0.7	1.0
Missouri	3,955	4,326	4,684	4,917	5,141	0.9	0.8	0.5	0.6	0.7
Nebraska	1,326	1,417	1,489	1,570	1,602	0.7	0.5	0.5	0.3	0.5
North Dakota	620	634	619	653	667	0.2	-0.2	0.5	0.3	0.2
South Dakota	653	683	667	691	713	0.5	-0.2	0.4	0.4	0.2
Southeast	33,792	38,885	43,986	52,669	58,674	1.4	1.2	1.8	1.4	1.5
Alabama	3,062	3,274	3,450	3,894	4,102	0.7	0.5	1.2	0.7	0.8
Arkansas	1,910	1,789	1,930	2,286	2,395	-0.7	0.8	1.7	0.6	0.6
Florida	2,771	5,004	6,851	9,746	12,335	6.1	3.2	3.6	3.0	4.0
Georgia	3,445	3,956	4,604	5,463	6,342	1.4	1.5	1.7	1.9	1.6
Kentucky	2,945	3,041	3,231	3,661	3,727	0.3	0.6	1.3	0.2	0.6
Louisiana	2,684	3,260	3,654	4,206	4,408	2.0	1.1	1.4	0.6	1.3

Table 8 (cont.)
State Population, Percentage Change, Selected Years 1950-1988

Region and State	Population (thousands)					Average Annual Percentage Change				
	1950	1960	1970	1980	1988	1950-1960	1960-1970	1970-1980	1980-1988	1950-1988
Southeast (cont.)										
Mississippi	2,179	2,182	2,217	2,521	2,620	0.0	0.2	1.3	0.5	0.5
North Carolina	4,062	4,573	5,101	5,882	6,489	1.2	1.1	1.4	1.2	1.2
South Carolina	2,117	2,392	2,600	3,122	3,470	1.2	0.8	1.8	1.3	1.3
Tennessee	3,292	3,575	3,937	4,591	4,895	0.8	1.0	1.5	0.8	1.0
Virginia	3,319	3,986	4,667	5,347	6,015	1.8	1.6	1.4	1.5	1.6
West Virginia	2,006	1,853	1,744	1,950	1,876	-0.8	-0.6	1.1	-0.5	-0.2
Southwest										
Arizona	750	1,321	1,795	2,718	3,489	5.8	3.1	4.2	3.2	4.1
New Mexico	681	954	1,023	1,303	1,507	3.4	0.7	2.4	1.8	2.1
Oklahoma	2,233	2,336	2,568	3,025	3,242	0.5	1.0	1.7	0.9	1.0
Texas	7,711	9,624	11,244	14,229	16,841	2.2	1.6	2.4	2.1	2.1
Rocky Mountain										
Colorado	1,325	1,769	2,210	2,890	3,301	2.9	2.3	2.7	1.7	2.4
Idaho	589	671	717	944	1,003	1.3	0.7	2.8	0.8	1.4
Montana	591	679	697	787	805	1.4	0.3	1.2	0.3	0.8
Utah	689	900	1,066	1,461	1,690	2.7	1.7	3.2	1.8	2.4
Wyoming	291	331	334	470	479	1.3	0.1	3.5	0.2	1.3
Far West²										
California	10,586	15,870	20,023	23,668	28,314	4.1	2.4	1.7	2.3	2.6
Nevada	160	291	494	800	1,054	6.2	5.4	4.9	3.5	5.1
Oregon	1,521	1,772	2,092	2,633	2,767	1.5	1.7	2.3	0.6	1.6
Washington	2,379	2,855	3,416	4,132	4,648	1.8	1.8	1.9	1.5	1.8
Alaska	129	229	305	402	524	5.9	2.9	2.8	3.4	3.8
Hawaii	500	642	775	965	1,098	2.5	1.9	2.2	1.6	2.1

¹The Bureau of the Census classifies the District of Columbia as a municipality.

²Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1988, *Estimates of the Population of the States [various years]*. Data exclude military overseas.

Table 9
Gross State Product, Selected Years 1967-1986
 (millions)

State	1967	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986 ¹
United States	803,860	1,957,586	2,213,303	2,458,060	2,670,299	2,986,855	3,104,127	3,339,980	3,707,011	3,963,347	4,191,705
New England	47,615	102,828	114,712	126,634	138,413	155,153	164,575	183,072	206,107	225,201	245,850
Connecticut	14,045	29,547	32,995	36,404	39,752	44,612	47,241	52,777	59,363	64,696	70,639
Maine	3,128	7,515	8,457	9,432	10,200	11,325	12,099	13,375	14,782	15,896	17,326
Massachusetts	22,992	49,020	54,087	59,366	65,057	72,780	77,166	85,736	96,980	106,148	115,526
New Hampshire	2,446	6,291	7,410	8,442	9,326	10,672	11,606	13,137	14,846	16,585	18,518
Rhode Island	3,482	7,057	7,771	8,521	9,184	10,236	10,592	11,528	12,921	13,961	15,205
Vermont	1,522	3,399	3,992	4,468	4,894	5,527	5,871	6,519	7,215	7,915	8,636
Mideast	184,938	390,885	429,335	464,874	499,194	555,801	586,093	641,302	706,636	760,094	818,061
Delaware	2,409	5,609	6,077	6,539	7,047	7,879	8,435	9,275	10,186	10,966	11,706
District of Columbia	6,282	14,975	16,688	17,808	19,029	20,354	21,402	22,959	25,100	27,185	28,791
Maryland	13,756	34,361	38,199	41,643	44,912	49,854	52,583	5,788	64,465	70,580	76,504
New Jersey	30,707	66,915	74,461	81,465	88,516	99,514	106,705	118,357	131,776	142,302	154,765
New York	85,473	170,357	185,092	199,090	214,143	240,237	255,686	282,764	311,727	336,071	362,736
Pennsylvania	46,311	98,668	108,819	118,328	125,547	137,964	141,282	150,058	163,383	172,990	183,559
Great Lakes	176,814	388,106	432,983	467,946	480,518	523,757	526,210	559,774	624,118	662,480	700,852
Illinois	53,048	115,465	127,867	137,989	143,110	156,693	159,778	168,074	187,484	198,138	209,666
Indiana	21,640	47,726	53,386	57,914	59,050	64,456	64,042	67,677	76,086	80,262	84,922
Michigan	40,834	88,484	98,620	104,512	103,841	111,249	108,627	118,373	132,369	143,719	153,240
Ohio	44,488	96,613	108,193	117,472	121,642	133,627	134,204	142,682	158,543	167,645	176,102
Wisconsin	16,803	39,818	44,917	50,059	52,876	57,732	59,558	62,969	69,636	72,716	76,922
Plains	61,142	147,583	167,717	187,820	197,637	222,019	227,437	237,702	265,745	278,528	292,523
Iowa	11,052	26,233	29,995	33,059	34,442	38,917	37,634	37,157	41,407	42,100	43,836
Kansas	8,234	20,341	22,936	26,433	28,066	31,831	33,287	34,966	38,495	40,364	42,472
Minnesota	14,291	35,595	40,285	45,401	48,846	53,766	55,919	59,371	67,250	71,183	75,626
Missouri	17,907	41,328	46,642	51,227	53,142	58,868	61,226	66,640	74,493	79,220	83,534
Nebraska	5,570	13,619	15,410	17,259	18,073	20,820	21,244	21,565	24,268	25,639	26,521
North Dakota	1,992	5,342	6,535	7,604	8,146	10,174	10,293	10,000	10,808	10,725	10,733
South Dakota	2,098	5,125	5,915	6,836	6,922	7,644	7,835	8,003	9,023	9,297	9,802
Southeast	140,042	381,856	436,904	488,375	537,889	608,107	637,204	691,312	772,398	824,201	872,948
Alabama	9,954	25,768	29,607	32,769	34,969	38,829	40,328	43,918	48,710	51,919	55,007
Arkansas	5,249	14,665	17,154	18,911	20,123	22,885	23,462	25,394	28,716	29,926	31,633
Florida	20,837	64,830	75,367	86,060	97,830	110,787	118,301	132,590	149,554	164,340	177,729
Georgia	14,867	40,354	45,868	51,038	55,503	62,481	66,766	74,966	86,213	94,121	102,922
Kentucky	11,312	28,434	32,028	35,234	36,828	40,947	42,286	44,565	49,512	51,234	53,135
Louisiana	14,134	38,003	43,896	51,178	62,166	74,505	75,743	73,930	79,034	79,719	74,426

Table 9 (cont.)
Gross State Product, Selected Years 1967-1986
(millions)

State	1967	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986 ¹
Southeast (cont.)											
Mississippi	5,602	15,786	17,959	20,178	21,470	24,545	25,537	26,610	29,637	30,819	31,830
North Carolina	17,124	43,754	49,737	54,532	58,876	65,940	69,128	77,669	87,748	93,821	100,961
South Carolina	7,468	19,709	22,391	25,102	27,275	30,788	31,940	35,224	39,581	41,832	44,727
Tennessee	12,436	33,196	38,289	42,235	45,018	49,881	51,967	56,319	63,207	67,560	72,328
Virginia	15,229	42,880	48,434	53,415	58,634	65,816	70,375	78,506	87,599	95,369	104,155
West Virginia	5,830	14,477	16,172	17,722	19,197	20,702	21,370	21,619	22,885	23,541	24,096
Southwest											
Arizona	5,600	18,996	22,648	26,888	29,931	33,066	33,603	37,631	43,442	48,589	53,253
New Mexico	3,350	9,982	11,690	13,816	16,442	19,399	20,023	20,910	22,665	23,887	23,603
Oklahoma	8,367	23,587	27,240	32,067	37,739	45,225	48,700	47,592	50,077	50,842	49,814
Texas	41,158	132,091	152,098	175,869	205,047	243,539	254,508	264,156	289,239	307,615	303,510
Rocky Mountain											
Colorado	7,861	24,772	28,941	33,435	37,620	42,099	45,252	48,462	53,373	56,713	59,177
Idaho	2,402	6,914	8,202	8,957	9,670	10,384	10,432	11,346	12,299	13,027	13,170
Montana	2,482	6,317	7,576	8,576	9,525	10,831	11,007	11,381	11,726	11,543	12,163
Utah	3,479	10,122	11,861	13,498	15,121	17,007	17,892	19,381	21,739	23,172	24,008
Wyoming	1,586	5,417	6,790	8,434	10,900	13,238	13,056	12,150	12,468	12,777	11,673
Far West²											
California	88,653	227,590	260,296	293,600	325,171	354,905	372,541	408,216	456,874	496,850	533,816
Nevada	2,152	7,118	8,805	10,394	11,970	13,387	13,796	14,890	16,350	17,918	19,426
Oregon	7,869	21,842	25,519	28,656	30,219	31,578	31,148	33,526	36,882	38,922	41,278
Washington	13,814	35,172	41,869	47,865	51,354	55,240	56,745	61,561	67,347	71,756	77,683
Alaska	1,470	7,370	7,997	8,929	12,860	18,723	19,648	20,084	20,802	21,237	19,575
Hawaii	3,066	9,037	10,119	11,431	13,076	13,398	14,259	15,533	16,724	17,994	19,320

¹ Data will be updated for 1987 and 1988 by the Bureau of Economic Analysis in late 1990.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, May 1988, pp. 34-37.

Table 10
State Personal Income, Selected Years 1967-1989
(millions)

Region and State	1967	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986 ^a	1987 ^a	1988 ^a	1989 ^a
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	\$3,519,364	\$3,766,092	\$4,053,282	\$4,360,919
New England	40,262	92,633	103,161	115,753	130,367	145,166	156,305	169,145	187,447	201,986	218,577	239,245	261,528	280,613
Connecticut	12,050	26,449	29,498	33,244	37,685	42,016	45,237	48,630	53,893	57,892	62,300	68,284	74,468	79,682
Maine	2,578	6,704	7,402	8,272	9,266	10,230	10,902	11,781	12,915	13,856	15,036	16,594	18,196	19,935
Massachusetts	19,364	43,840	48,573	54,269	60,945	67,818	73,266	79,425	88,260	94,957	102,800	112,167	122,716	131,245
New Hampshire	2,141	60,006	6,922	7,952	9,048	10,165	10,990	12,260	13,752	15,340	17,039	18,947	20,873	22,423
Rhode Island	2,934	6,606	7,277	8,078	9,028	9,990	10,643	11,458	12,505	13,320	14,255	15,438	16,734	18,030
Vermont	1,195	3,027	3,490	3,937	4,396	4,948	5,267	5,591	6,122	6,621	7,148	7,817	8,540	9,299
Mideast	148,213	335,308	367,961	405,979	450,741	499,680	533,797	570,631	621,851	664,784	707,565	762,663	825,874	887,968
Delaware	1,940	4,606	5,024	5,498	6,094	6,631	7,198	7,714	8,391	9,106	9,749	10,648	11,685	12,863
District of Columbia ¹	3,053	6,599	6,995	7,408	7,828	8,627	9,210	9,599	10,392	11,105	11,423	12,121	13,171	14,157
Maryland	12,736	33,155	36,875	40,849	45,685	50,954	54,411	58,647	64,544	70,154	75,685	82,770	90,499	98,664
New Jersey	26,183	61,290	68,047	75,769	85,414	95,189	103,773	112,510	123,602	133,333	143,110	156,130	170,914	183,833
New York	67,640	142,464	154,800	169,652	188,275	209,179	223,261	239,979	263,537	280,266	297,901	319,676	344,947	368,700
Pennsylvania	36,661	87,194	96,219	106,803	117,445	129,100	135,945	142,183	151,386	160,820	169,697	181,319	194,659	209,750
Great Lakes	132,024	317,580	353,172	390,468	420,332	456,725	469,844	493,266	539,149	570,427	602,457	638,456	683,924	735,414
Illinois	40,694	94,584	104,751	115,252	124,015	137,093	141,841	147,786	161,426	169,968	178,528	189,945	204,252	219,837
Indiana	15,708	38,460	43,044	47,591	50,790	55,461	56,447	59,036	65,015	68,338	72,415	77,080	82,581	89,513
Michigan	28,967	72,033	80,406	88,556	94,084	100,094	101,228	107,437	118,047	127,250	136,040	143,095	152,864	164,551
Ohio	33,525	79,070	87,516	96,737	105,034	114,008	117,766	123,972	134,761	141,972	148,975	157,692	168,735	179,953
Wisconsin	13,130	33,432	37,454	42,332	46,409	50,070	52,562	55,035	59,900	62,900	66,498	70,644	75,492	81,560
Plains	47,665	120,075	136,197	152,571	164,085	184,409	192,722	200,485	220,093	232,842	244,889	258,553	273,325	289,732
Iowa	8,507	20,949	24,195	26,516	27,811	31,503	31,569	31,790	34,763	36,217	37,739	39,546	41,550	44,083
Kansas	6,632	16,841	19,043	21,807	23,544	26,774	28,459	29,471	31,789	33,819	35,596	37,335	39,280	40,658
Minnesota	11,259	29,600	33,008	37,256	41,100	45,308	47,734	50,027	55,824	59,278	62,774	67,002	71,726	77,252
Missouri	13,576	33,563	37,665	42,124	45,764	50,886	53,723	57,091	62,525	66,729	70,490	74,721	79,458	84,771
Nebraska	4,332	10,810	12,420	13,850	14,586	16,843	17,576	17,987	19,778	20,808	21,583	22,514	23,701	24,747
North Dakota	1,653	4,067	5,006	5,463	5,589	6,692	7,070	7,361	7,930	8,182	8,386	8,615	8,516	8,753
South Dakota	1,705	4,246	4,861	5,555	5,680	6,402	6,590	6,760	7,483	7,811	8,321	8,800	9,094	9,468
Southeast	106,263	309,968	353,217	398,963	448,722	505,212	537,110	577,331	634,235	681,056	728,365	784,965	848,413	915,159
Alabama	7,742	21,606	24,431	27,335	30,064	33,243	34,851	37,093	40,349	43,026	46,003	49,165	52,700	56,332
Arkansas	4,147	12,377	14,133	15,759	17,106	19,169	19,855	21,158	23,309	24,838	26,052	27,302	29,255	31,235
Florida	17,583	61,398	71,400	82,570	96,082	110,295	118,530	130,641	143,926	158,411	171,116	187,458	204,855	224,204
Georgia	11,435	32,071	36,442	41,027	45,812	51,830	55,787	61,211	68,920	75,394	82,409	89,575	96,816	104,185
Kentucky	7,665	21,397	24,013	26,899	29,388	32,572	34,281	35,340	38,732	40,102	41,956	44,713	47,805	51,342
Louisiana	8,911	24,291	27,918	31,739	36,695	42,234	44,863	46,456	48,798	50,679	50,659	51,196	54,196	57,142

Table 10 (cont.)
State Personal Income, Selected Years 1967-1989
(millions)

Region and State	1967	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986 ^r	1987 ^r	1988 ^r	1989 ^p
Southeast (cont.)														
Mississippi	4,370	12,713	14,266	16,153	17,503	19,514	20,551	21,431	23,159	24,174	25,402	27,077	29,147	31,022
North Carolina	12,299	33,661	38,071	42,334	47,177	52,907	55,867	60,722	67,851	72,987	78,788	85,431	92,753	100,010
South Carolina	5,786	16,626	18,875	21,269	23,792	26,685	28,048	30,329	33,476	35,780	38,339	41,363	44,810	47,816
Tennessee	9,283	26,177	29,851	33,499	36,945	40,837	42,969	45,745	50,360	53,637	57,850	62,939	67,877	72,937
Virginia	12,858	36,436	41,313	46,379	52,701	59,214	63,837	69,310	76,452	82,523	89,589	97,868	106,260	115,671
West Virginia	4,183	11,255	12,503	14,001	14,456	16,711	17,671	17,895	18,902	19,504	20,202	20,880	21,940	23,263
Southwest	42,821	133,428	154,653	179,037	204,870	237,775	259,155	272,359	296,109	318,147	327,232	339,846	359,914	385,329
Arizona	4,422	15,622	18,548	21,942	25,087	28,333	29,756	32,750	36,800	40,963	44,769	48,713	52,253	56,476
New Mexico	2,424	7,311	8,423	9,557	10,707	12,061	13,012	13,796	14,979	16,238	16,890	17,789	18,827	20,156
Oklahoma	6,529	18,607	21,326	24,862	28,587	33,184	36,713	36,925	38,824	40,235	40,596	41,089	43,187	45,626
Texas	29,437	91,887	106,356	122,676	140,489	164,197	179,673	188,888	205,505	220,711	224,977	232,255	245,647	263,071
Rocky Mountain	13,637	41,938	48,869	55,747	63,096	71,407	76,356	80,934	86,932	91,522	95,051	99,057	104,486	112,085
Colorado	6,269	20,120	23,287	26,928	30,836	35,403	38,822	41,542	44,947	47,511	49,420	51,637	54,337	58,027
Idaho	1,814	5,672	6,578	7,288	8,128	8,942	9,079	9,778	10,357	10,869	11,198	11,789	12,631	13,954
Montana	1,918	4,952	5,860	6,428	7,040	7,861	8,118	8,504	8,922	9,092	9,588	9,979	10,382	11,159
Utah	2,655	7,988	9,230	10,490	11,711	13,105	14,091	14,998	16,426	17,512	18,391	19,351	20,598	22,239
Wyoming	981	3,206	3,914	4,612	5,382	6,095	6,246	6,112	6,280	6,537	6,454	6,302	6,538	6,707
Far West²	89,410	240,022	276,904	315,941	355,984	396,348	418,672	448,600	492,579	532,392	569,801	616,814	667,439	723,108
California	70,735	187,134	214,939	244,778	276,110	308,730	328,033	352,438	389,183	422,608	453,110	491,504	531,251	573,704
Nevada	1,576	5,652	6,891	8,019	9,250	10,464	10,956	11,600	12,678	13,801	14,932	16,473	18,476	20,912
Oregon	6,104	18,079	20,819	23,653	26,055	27,884	28,263	30,010	32,302	33,951	35,479	37,830	41,170	44,514
Washington	10,955	29,157	34,255	39,491	44,569	49,269	51,420	54,552	58,416	62,032	66,280	71,006	76,542	83,979
Alaska	1,029	4,701	4,791	5,021	5,599	6,456	7,739	8,758	9,140	9,802	9,820	9,681	9,991	11,153
Hawaii	2,434	7,210	8,043	9,031	10,279	11,052	11,732	12,875	13,628	14,589	15,607	16,832	18,388	20,358

^r revised from previous edition of *Significant Features of Fiscal Federalism*

^p preliminary

¹ The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*—1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986-1988 revised and 1989 preliminary, April 1990.

Table 11
State Personal Income, Percentage Change, Selected Years 1967-1989

Region and State	Personal Income (millions)				Average Annual Percentage Change		
	1967	1977	1987	1989	1967-1977	1977-1987	1967-1989
United States	\$623,757	\$1,602,863	\$3,766,092	\$4,360,919	9.9%	8.9%	9.2%
New England	40,262	92,633	239,245	280,613	8.7	10.0	9.2
Connecticut	12,050	26,449	68,284	79,682	8.2	9.9	9.0
Maine	2,578	6,704	16,594	19,935	10.0	9.5	9.7
Massachusetts	19,364	43,840	112,167	131,245	8.5	9.8	9.1
New Hampshire	2,141	6,006	18,947	22,423	10.9	12.2	11.3
Rhode Island	2,934	6,606	15,438	18,030	8.5	8.9	8.6
Vermont	1,195	3,027	7,817	9,299	9.7	10.0	9.8
Mideast	148,213	335,308	762,663	887,968	8.5	8.6	8.5
Delaware	1,940	4,606	10,648	12,863	9.0	8.7	9.0
District of Columbia ¹	3,053	6,599	12,121	14,157	8.0	6.3	7.2
Maryland	12,736	33,155	82,770	98,664	10.0	9.6	9.8
New Jersey	26,183	61,290	156,130	183,833	8.9	9.8	9.3
New York	67,640	142,464	319,676	368,700	7.7	8.4	8.0
Pennsylvania	36,661	87,194	181,319	209,750	9.1	7.6	8.3
Great Lakes	132,024	317,580	638,456	735,414	9.2	7.2	8.1
Illinois	40,694	94,584	189,945	219,837	8.8	7.2	8.0
Indiana	15,708	38,460	77,080	89,513	9.4	7.2	8.2
Michigan	28,967	72,033	143,095	164,551	9.5	7.1	8.2
Ohio	33,525	79,070	157,692	179,953	9.0	7.1	7.9
Wisconsin	13,130	33,432	70,644	81,560	9.8	7.8	8.7
Plains	47,665	120,075	258,553	289,732	9.7	8.0	8.5
Iowa	8,507	20,949	39,546	44,083	9.4	6.6	7.8
Kansas	6,632	16,841	37,335	40,658	9.8	8.3	8.6
Minnesota	11,259	29,600	67,002	77,252	10.1	8.5	9.1
Missouri	13,576	33,563	74,721	84,771	9.5	8.3	8.7
Nebraska	4,332	10,810	22,514	24,747	9.6	7.6	8.2
North Dakota	1,653	4,067	8,615	8,753	9.4	7.8	7.9
South Dakota	1,705	4,246	8,800	9,468	9.6	7.6	8.1
Southeast	106,263	309,968	784,965	915,159	11.3	9.7	10.3
Alabama	7,742	21,606	49,165	56,332	10.8	8.6	9.4
Arkansas	4,147	12,377	27,302	31,235	11.6	8.2	9.6
Florida	17,583	61,398	187,458	224,204	13.3	11.8	12.3
Georgia	11,435	32,071	89,575	104,185	10.9	10.8	10.6
Kentucky	7,665	21,397	44,713	51,342	10.8	7.6	9.0
Louisiana	8,911	24,291	51,196	57,142	10.5	7.7	8.8

Table 11 (cont.)
State Personal Income, Percentage Change, Selected Years 1967-1989

Region and State	Personal Income (millions)				Average Annual Percentage Change		
	1967	1977	1987	1989	1967-1977	1977-1987	1967-1989
Southeast (cont.)							
Mississippi	4,370	12,713	27,077	31,022	11.3	7.9	9.3
North Carolina	12,299	33,661	85,431	100,010	10.6	9.8	10.0
South Carolina	5,786	16,626	41,363	47,816	11.1	9.5	10.1
Tennessee	9,283	26,177	62,939	72,937	10.9	9.2	9.8
Virginia	12,858	36,436	97,868	115,671	11.0	10.4	10.5
West Virginia	4,183	11,255	20,880	23,263	10.4	6.4	8.1
Southwest	42,821	133,428	339,846	385,329	12.0	9.8	10.5
Arizona	4,422	15,622	48,713	56,476	13.5	12.0	12.3
New Mexico	2,424	7,311	17,789	20,156	11.7	9.3	10.1
Oklahoma	6,529	18,607	41,089	45,626	11.0	8.2	9.2
Texas	29,437	91,887	232,255	263,071	12.1	9.7	10.5
Rocky Mountain	13,637	41,938	99,057	112,085	11.9	9.0	10.0
Colorado	6,269	20,120	51,637	58,027	12.4	9.9	10.6
Idaho	1,814	5,672	11,789	13,954	12.1	7.6	9.7
Montana	1,918	4,952	9,979	11,159	9.9	7.3	8.3
Utah	2,655	7,988	19,351	22,239	11.6	9.3	10.1
Wyoming	981	3,206	6,302	6,707	12.6	7.0	9.1
Far West²	89,410	240,022	616,814	723,108	10.4	9.9	10.0
California	70,735	187,134	491,504	573,704	10.2	10.1	10.0
Nevada	1,576	5,652	16,473	20,912	13.6	11.3	12.5
Oregon	6,104	18,079	37,830	44,514	11.5	7.7	9.5
Washington	10,955	29,157	71,006	83,979	10.3	9.3	9.7
Alaska	1,029	4,701	9,681	11,153	16.4	7.5	11.4
Hawaii	2,434	7,210	16,832	20,358	11.5	8.8	10.1

¹ The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1988, *Estimates of the Population of the States [various years]*. Data exclude military overseas.

Table 12
State Personal Income, Per Capita, Selected Years 1967-1989

State ¹	1967	1977	1978	1979	1980	1981 ^r	1982 ^r	1983 ^r	1984 ^r	1985 ^r	1986 ^r	1987 ^r	1988 ^r	1989 ^p
United States	\$3,161	\$7,294	\$8,136	\$9,033	\$9,919	\$10,949	\$11,480	\$12,098	\$13,114	\$13,896	\$14,597	\$15,471	\$16,491	\$17,567
New England	3,482	7,557	8,385	9,376	10,542	11,701	12,570	13,536	14,900	15,950	17,154	18,625	20,171	21,509
Connecticut	4,106	8,563	9,531	10,724	12,110	13,487	14,461	15,454	17,055	18,227	19,505	21,256	23,039	24,604
Maine	2,568	6,065	6,636	7,354	8,224	9,025	9,588	10,286	11,167	11,903	12,834	13,988	15,088	16,310
Massachusetts	3,462	7,632	8,458	9,444	10,612	11,779	12,749	13,779	15,230	16,305	17,618	19,153	20,834	22,196
New Hampshire	3,071	6,889	7,743	8,720	9,789	10,901	11,590	12,785	14,060	15,367	16,591	17,933	19,230	20,251
Rhode Island	3,227	6,917	7,602	8,444	9,516	10,500	11,167	11,999	13,025	13,779	14,626	15,649	16,846	18,061
Vermont	2,826	6,151	7,005	7,786	8,578	9,562	10,106	10,623	11,535	12,373	13,233	14,280	15,303	16,399
Mideast	3,561	7,881	8,674	9,584	10,662	11,797	12,590	13,404	14,554	15,516	16,434	17,629	18,975	20,321
Delaware	3,695	7,743	8,399	9,181	10,241	11,265	11,952	12,645	13,583	14,547	15,307	16,433	17,693	19,116
District of Columbia ²	3,860	9,679	10,440	11,299	12,279	13,615	14,697	15,361	16,650	17,811	18,268	19,498	21,471	23,436
Maryland	3,390	7,904	8,755	9,672	10,809	11,945	12,730	13,637	14,841	15,970	16,958	18,242	19,565	21,020
New Jersey	3,779	8,348	9,250	10,277	11,579	12,954	13,964	15,064	16,442	17,618	18,767	20,343	22,146	23,764
New York	3,771	7,981	8,736	9,621	10,718	11,854	12,701	13,580	14,866	15,773	16,730	17,921	19,261	20,540
Pennsylvania	3,138	7,338	8,110	8,995	9,893	10,868	11,438	11,953	12,730	13,554	14,264	15,182	16,224	17,422
Great Lakes	3,355	7,680	8,508	9,384	10,079	10,945	11,297	11,883	12,964	13,694	14,433	15,229	16,242	17,387
Illinois	3,717	8,292	9,161	10,090	10,840	11,943	12,353	12,858	14,007	14,730	15,452	16,396	17,588	18,858
Indiana	3,109	7,116	7,903	8,692	9,248	10,054	10,291	10,782	11,838	12,424	13,158	13,937	14,856	16,005
Michigan	3,357	7,866	8,738	9,575	10,165	10,865	11,100	11,866	13,030	14,001	14,879	15,554	16,544	17,745
Ohio	3,219	7,341	8,107	8,958	9,723	10,556	10,931	11,520	12,512	13,176	13,821	14,579	15,530	16,499
Wisconsin	3,051	7,247	8,088	9,073	9,846	10,600	11,111	11,650	12,638	13,234	13,964	14,762	15,625	16,759
Plains	2,990	7,084	7,998	8,924	9,533	10,670	11,108	11,515	12,579	13,273	13,944	14,669	15,391	16,231
Iowa	3,046	7,188	8,289	9,091	9,538	10,815	10,865	10,979	12,022	12,619	13,290	14,014	14,680	15,524
Kansas	3,019	7,266	8,163	9,290	9,941	11,189	11,809	12,137	13,022	13,812	14,482	15,085	15,736	16,182
Minnesota	3,077	7,437	8,242	9,226	10,062	11,015	11,547	12,069	13,409	14,144	14,898	15,784	16,649	17,746
Missouri	2,991	6,927	7,732	8,615	9,296	10,320	10,866	11,498	12,494	13,250	13,913	14,630	15,458	16,431
Nebraska	2,973	6,954	7,957	8,853	9,272	10,651	11,053	11,266	12,323	12,967	13,504	14,123	14,783	15,360
North Dakota	2,641	6,265	7,694	8,377	8,539	10,148	10,518	10,803	11,548	11,951	12,358	12,829	12,764	13,261
South Dakota	2,541	6,163	7,052	8,062	8,218	9,248	9,487	9,672	10,613	11,029	11,758	12,401	12,741	13,244
Southeast	2,494	6,161	6,911	7,676	8,483	9,413	9,875	10,484	11,367	12,044	12,715	13,528	14,461	15,423
Alabama	2,239	5,712	6,372	7,064	7,704	8,467	8,835	9,359	10,110	10,698	11,356	12,038	12,845	13,679
Arkansas	2,181	5,589	6,306	6,945	7,470	8,319	8,603	9,098	9,934	10,525	10,986	11,431	12,212	12,984
Florida	2,817	6,907	7,819	8,719	9,765	10,818	11,313	12,143	13,021	13,935	14,639	15,591	16,603	17,694
Georgia	2,594	6,154	6,894	7,610	8,350	9,306	9,865	10,671	11,971	12,616	13,506	14,382	15,273	16,188
Kentucky	2,417	5,985	6,649	7,382	8,018	8,904	9,277	9,518	10,413	10,768	11,270	12,008	12,830	13,777
Louisiana	2,489	6,049	6,854	7,668	8,682	9,816	10,233	10,459	10,936	11,302	11,263	11,509	12,298	13,041

Table 12 (cont.)
State Personal Income, Per Capita, Selected Years 1967-1989

State ¹	1967	1977	1978	1979	1980	1981 ^f	1982 ^f	1983 ^f	1984 ^f	1985 ^f	1986 ^f	1987 ^f	1988 ^f	1989 ^p
Southeast (cont.)														
Mississippi	1,962	5,168	5,734	6,441	6,927	7,658	8,005	8,296	8,912	9,249	9,679	10,318	11,123	11,835
North Carolina	2,484	5,938	6,633	7,297	7,998	8,879	9,282	9,989	11,001	11,662	12,451	13,327	14,293	15,221
South Carolina	2,284	5,563	6,207	6,890	7,587	8,372	8,709	9,324	10,152	10,729	11,339	12,074	12,934	13,616
Tennessee	2,406	5,947	6,691	7,389	8,027	8,810	9,206	9,752	10,651	11,252	12,050	12,962	13,859	14,765
Virginia	2,852	6,999	7,818	8,710	9,818	10,901	11,629	12,470	13,567	14,468	15,452	16,544	17,671	18,970
West Virginia	2,365	5,906	6,511	7,220	7,916	8,536	9,005	9,114	9,684	10,073	10,537	11,001	11,696	12,529
Southwest	2,722	6,769	7,664	8,617	9,558	10,802	11,339	11,591	12,400	13,090	13,226	13,626	14,361	15,231
Arizona	2,686	6,436	7,367	8,316	9,161	10,094	10,312	11,053	12,054	12,957	13,645	14,340	15,000	15,881
New Mexico	2,424	5,967	6,728	7,463	8,174	9,022	9,507	9,843	10,501	11,197	11,434	11,892	12,469	13,191
Oklahoma	2,627	6,493	7,321	8,371	9,395	10,687	11,388	11,132	11,692	12,139	12,286	12,569	13,355	14,151
Texas	2,777	6,965	7,880	8,834	9,795	11,122	11,685	11,943	12,781	13,476	13,488	13,843	14,592	15,483
Rocky Mountain	2,851	6,899	7,811	8,658	9,568	10,575	11,027	11,457	12,162	12,683	13,098	13,621	14,355	15,316
Colorado	3,054	7,463	8,417	9,451	10,597	11,864	12,637	13,195	14,094	14,699	15,135	15,678	16,465	17,494
Idaho	2,637	6,421	7,221	7,814	8,570	9,274	9,282	9,893	10,362	10,817	11,164	11,790	12,596	13,762
Montana	2,736	6,420	7,474	7,216	8,924	9,872	10,082	10,423	10,836	11,015	11,729	12,330	12,896	13,852
Utah	2,605	6,068	6,766	7,408	7,953	8,660	9,041	9,400	10,120	10,653	11,052	11,521	12,180	13,027
Wyoming	3,046	7,790	9,083	10,207	11,339	12,331	12,233	11,836	12,245	12,834	12,726	12,865	13,634	14,135
Far West³	3,608	8,209	9,244	10,321	11,336	12,378	12,839	13,525	14,607	15,481	16,220	17,169	18,138	19,153
California	3,689	8,373	9,411	10,526	11,603	12,723	13,236	13,927	15,098	16,035	16,782	17,773	18,757	19,740
Nevada	3,511	8,335	9,580	10,481	11,421	12,376	12,496	12,961	13,846	14,693	15,453	16,374	17,521	18,827
Oregon	3,084	7,412	8,296	9,174	9,864	10,440	10,579	11,271	12,056	12,628	13,127	13,890	14,876	15,785
Washington	3,464	7,729	8,815	9,841	10,727	11,626	12,017	12,675	13,432	14,076	14,857	15,633	16,452	17,640
Alaska	3,701	11,831	11,912	12,443	13,830	15,486	17,366	18,161	18,087	18,785	18,483	18,438	19,042	21,173
Hawaii	3,437	7,873	8,660	9,506	10,616	11,273	11,759	12,641	13,157	13,900	14,673	15,557	16,775	18,306

^f revised from previous edition of *Significant Features of Fiscal Federalism*

^p preliminary

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

² The Bureau of the Census classifies the District of Columbia as a municipality.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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; 1985-1987 revised and 1989 preliminary, April 1990.

Table 13
State Personal Income, Per Capita, Percentage Change, Selected Years 1967-1989

Region and State	Per Capita Personal Income				Average Annual Percentage Change		
	1967	1977	1987	1989	1967-1977	1977-1987	1967-1989
United States	\$3,161	\$7,294	\$15,471	\$17,567	8.7%	7.8%	8.1%
New England	3,482	7,557	18,625	21,509	8.1	9.4	8.6
Connecticut	4,106	8,563	21,256	24,604	7.6	9.5	8.5
Maine	2,568	6,065	13,988	16,310	9.0	8.7	8.8
Massachusetts	3,462	7,632	19,153	22,196	8.2	9.6	8.8
New Hampshire	3,071	6,889	17,933	20,251	8.4	10.0	9.0
Rhode Island	3,227	6,917	15,649	18,061	7.9	8.5	8.1
Vermont	2,826	6,151	14,280	16,399	8.1	8.8	8.3
Mideast	3,561	7,881	17,629	20,321	8.3	8.4	8.2
Delaware	3,695	7,743	16,433	19,116	7.7	7.8	7.8
District of Columbia ¹	3,860	9,679	19,498	23,436	9.6	7.3	8.5
Maryland	3,390	7,904	18,242	21,020	8.8	8.7	8.6
New Jersey	3,779	8,348	20,343	23,764	8.2	9.3	8.7
New York	3,771	7,981	17,921	20,540	7.8	8.4	8.0
Pennsylvania	3,138	7,338	15,182	17,422	8.9	7.5	8.1
Great Lakes	3,355	7,680	15,229	17,387	8.6	7.1	7.8
Illinois	3,717	8,292	16,396	18,858	8.4	7.1	7.7
Indiana	3,109	7,116	13,937	16,005	8.6	7.0	7.7
Michigan	3,357	7,866	15,554	17,745	8.9	7.1	7.9
Ohio	3,219	7,341	14,579	16,499	8.6	7.1	7.7
Wisconsin	3,051	7,247	14,762	16,759	9.0	7.4	8.1
Plains	2,990	7,084	14,669	16,231	9.0	7.6	8.0
Iowa	3,046	7,188	14,014	15,524	9.0	6.9	7.7
Kansas	3,019	7,266	15,085	16,182	9.2	7.6	7.9
Minnesota	3,077	7,437	15,784	17,746	9.2	7.8	8.3
Missouri	2,991	6,927	14,630	16,431	8.8	7.8	8.1
Nebraska	2,973	6,954	14,123	15,360	8.9	7.3	7.8
North Dakota	2,641	6,265	12,829	13,261	9.0	7.4	7.6
South Dakota	2,541	6,163	12,401	13,244	9.3	7.2	7.8
Southeast	2,494	6,161	13,528	15,423	9.5	8.2	8.6
Alabama	2,239	5,712	12,038	13,679	9.8	7.7	8.6
Arkansas	2,181	5,589	11,431	12,984	9.9	7.4	8.4
Florida	2,817	6,907	15,591	17,694	9.4	8.5	8.7
Georgia	2,594	6,154	14,382	16,188	9.0	8.9	8.7
Kentucky	2,417	5,985	12,008	13,777	9.5	7.2	8.2
Louisiana	2,489	6,049	11,509	13,041	9.3	6.6	7.8

Table 13 (cont.)
State Personal Income, Per Capita, Percentage Change, Selected Years 1967-1989

Region and State	Per Capita Personal Income				Average Annual Percentage Change		
	1967	1977	1987	1989	1967-1977	1977-1987	1967-1989
Southeast (cont.)							
Mississippi	1,962	5,168	10,318	11,835	10.2	7.2	8.5
North Carolina	2,484	5,938	13,327	15,221	9.1	8.4	8.6
South Carolina	2,284	5,563	12,074	13,616	9.3	8.1	8.5
Tennessee	2,406	5,947	12,962	14,765	9.5	8.1	8.6
Virginia	2,852	6,999	16,544	18,970	9.4	9.0	9.0
West Virginia	2,365	5,906	11,001	12,529	9.6	6.4	7.9
Southwest							
Arizona	2,722	6,769	13,626	15,231	9.5	7.2	8.1
Arizona	2,686	6,436	14,340	15,881	9.1	8.3	8.4
New Mexico	2,424	5,967	11,892	13,191	9.4	7.1	8.0
Oklahoma	2,627	6,493	12,569	14,151	9.5	6.8	8.0
Texas	2,777	6,965	13,843	15,483	9.6	7.1	8.1
Rocky Mountain							
Colorado	2,851	6,899	13,621	15,316	9.2	7.0	7.9
Colorado	3,054	7,463	15,678	17,494	9.3	7.7	8.3
Idaho	2,637	6,421	11,790	13,762	9.3	6.3	7.8
Montana	2,736	6,420	12,330	13,852	8.9	6.7	7.7
Utah	2,605	6,068	11,521	13,027	8.8	6.6	7.6
Wyoming	3,046	7,790	12,865	14,135	9.8	5.1	7.2
Far West²							
California	3,608	8,209	17,169	19,153	8.6	7.7	7.9
California	3,689	8,373	17,773	19,740	8.5	7.8	7.9
Nevada	3,511	8,335	16,374	18,827	9.0	7.0	7.9
Oregon	3,084	7,412	13,890	15,785	9.2	6.5	7.7
Washington	3,464	7,729	15,633	17,640	8.4	7.3	7.7
Alaska	3,701	11,831	18,438	21,173	12.3	4.5	8.3
Hawaii	3,437	7,873	15,557	18,306	8.6	7.0	7.9

¹The Bureau of the Census classifies the District of Columbia as a municipality.

²Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1988, *Estimates of the Population of the States [various years]*. Data excludes military overseas. Percentage change computed using Lotus Rate function.

Federal, State, and Local Government: National Income and Budget Basis

This section contains historical statistics on the finances of federal, state, and local governments. The two sources used for these statistics are the national income and product accounts (NIPA), compiled by the Bureau of Economic Analysis, and the federal budget. The tables are set up in three parts: federal expenditures and receipts (NIPA, Tables 14-16), federal budget data (Table 17, OMB), and state and local receipts and expenditures (Tables 18-20, NIPA).

Although a technical “crosswalk” can be made, NIPA, OMB, and Census data are not interchangeable, but vary according to geographical coverage, derivation, classification, and timing of like transactions. As a result, the terminology can be somewhat confusing. A “receipt” means a different set of transactions and coverage in each of the sources, as do the spending flows, which are referred to as “expenditures” in NIPA and Census and as “outlays” in the federal budget.

Following are some specific differences:

Table 14: For most NIPA categories, tax and nontax receipts derived from businesses are based largely on information supplied directly by federal agencies rather than on the federal budget. The most widely used source is the Internal Revenue Service. Tabulations of tax returns are used to derive tax accruals for corporate profits and excise taxes and to estimate contributions to social insurance. However, budget data are the basis for estimating personal tax receipts.

NIPA expenditure statistics are derived largely from the federal budget, supplemented by Treasury financial reports and reports of other agencies.

The NIPA surplus or deficit is the difference of total NIPA receipts and expenditures; it represents the federal contribution to sources of funds for other NIPA sectors. The surplus or deficit is divided into two parts: the excess of social insurance system receipts over outlays and the surplus or deficit resulting from all other government

transactions. The “other” category is calculated as the difference between the total surplus or deficit and the social insurance funds. The social insurance system includes Social Security (old age and survivors insurance and disability insurance), Medicare (hospital and supplementary medical insurance), and various unemployment and retirement funds.

Table 15 presents the relationship of federal receipts and expenditure items to the nation’s total economic activity (GNP). Table 16 presents these data on a per capita basis, taken from the federal budget. The total budget (the “unified budget”) data is the sum of “on-budget” transactions, which include most general fund and trust fund expenditure and receipts, plus the “off-budget” transactions of Social Security and the postal service. Data not shown here, but which can also be found in the budget, relate to the super unified budget (unified budget plus all federal cash flows other than some government sponsored enterprises such as the Federal National Mortgage Association) and the *Gramm-Rudman-Hollings Act* budget, which treats the deficit as the sum of the on-budget amount plus Social Security (but not the postal service).

The statistics for state and local receipts and expenditures (Tables 18-20) return to NIPA. Again, there are several distinctions between NIPA and the Census data that will be presented in subsequent sections of *Significant Features*, although as a general rule the NIPA estimates are based on the Census numbers. In Table 18, the surplus or deficit is calculated in the same manner as for the federal government. The total is the difference between the surplus generated by the excess of receipts over outlays of the social insurance funds and the surplus or deficit resulting from all other government transactions. The social insurance funds surplus is calculated as the sum of contributions, interest, and dividends received by social insurance funds less the sum of social insurance benefits and administrative expenses.

Table 14
Federal Receipts and Expenditures, Selected Years 1950-1989
 (billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986 ^r	1987 ^r	1988 ^r	1989
Receipts	\$50.4	\$73.1	\$96.9	\$125.8	\$195.4	\$294.9	\$553.8	\$788.7	\$827.9	\$911.4	\$972.4	\$1,047.2
Personal Taxes and Nontaxes	18.1	31.4	43.6	53.9	92.6	125.9	257.9	346.4	361.4	405.8	413.0	460.6
Income Taxes	17.4	30.4	41.8	51.1	88.8	120.8	251.1	339.3	353.5	397.2	403.5	449.7
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	9.0
Other	0.1	-	<	<	0.1	0.2	0.2	0.6	0.8	1.3	1.6	1.9
Corporate Profits	17.2	21.1	21.4	28.9	30.6	43.6	70.3	76.3	83.8	101.0	111.4	105.5
Indirect Business Taxes and Nontaxes	8.9	10.6	13.4	16.4	19.2	23.8	38.8	55.1	50.5	53.8	56.7	58.7
Excise Taxes	8.2	9.8	12.0	13.9	15.7	16.4	26.8	34.6	30.5	31.6	34.2	35.2
Customs Duties	0.5	0.7	1.1	1.6	2.5	5.9	7.2	12.2	13.7	15.4	16.4	17.5
Other	0.2	0.1	0.3	0.9	1.0	1.5	4.8	8.3	6.3	6.7	6.1	6.1
Contributions for Social Insurance	6.3	9.9	18.5	26.6	52.9	101.6	186.8	310.9	332.1	350.8	391.3	422.5
Expenditures	41.2	68.6	93.9	125.3	207.8	364.2	615.1	985.6	1,034.8	1,072.8	1,118.3	1,195.7
Purchases of Goods	19.1	44.9	54.4	68.7	98.8	129.2	208.1	355.2	366.5	381.6	381.3	403.2
Transfer Payments	14.4	14.5	23.5	32.6	64.0	150.7	253.5	380.1	399.9	414.3	438.2	472.7
To Persons	10.8	12.4	21.6	30.3	61.6	146.8	247.0	366.7	386.0	401.9	425.4	489.0
To Foreigners	3.6	2.1	1.9	2.3	2.3	4.0	6.5	13.4	13.9	12.4	12.9	13.7
Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.6	111.4	119.6
Net Interest Paid	4.4	4.6	6.8	8.4	14.1	23.0	53.3	130.1	135.6	141.7	151.4	171.2
Subsidies Less Current Surplus of Government Enterprises	1.0	1.5	2.6	4.6	6.5	6.9	11.5	20.3	22.7	32.6	36.0	29.1
Surplus or Deficit	9.2	4.4	3.0	0.5	-12.4	-69.4	-61.3	-196.9	-206.9	-161.4	-145.8	-148.5
Social Insurance Funds	0.4	2.0	1.6	2.0	3.8	-13.8	-12.9	11.0	17.6	26.4	54.8	64.1
Other ¹	8.9	2.4	1.5	-1.5	-16.2	-55.6	-48.4	-207.9	-224.5	-187.8	-200.6	-212.6

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

- represents zero

< rounds to zero

¹ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1989, April 1990.

Table 15
Federal Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1989

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986 [†]	1987 [†]	1988 [†]	1989
Receipts	17.48%	18.01%	18.80%	17.84%	19.24%	18.45%	20.27%	19.64%	19.56%	20.14%	19.92%	20.01%
Personal Taxes and Nontaxes	6.28	7.74	8.46	7.64	9.12	7.88	9.44	8.63	8.54	8.97	8.46	8.80
Income Taxes	6.04	7.49	8.11	7.25	8.74	7.56	9.19	8.45	8.35	8.78	8.27	8.59
Estate and Gift Taxes	0.21	0.25	0.35	0.40	0.36	0.31	0.24	0.16	0.17	0.16	0.16	0.17
Other	0.03	-	<	<	0.01	0.01	0.01	0.01	0.02	0.03	0.03	0.04
Corporate Profits	5.97	5.20	4.15	4.10	3.01	2.73	2.57	1.90	1.98	2.23	2.28	2.02
Indirect Business Taxes and Nontaxes	3.09	2.61	2.60	2.33	1.89	1.49	1.42	1.37	1.19	1.19	1.16	1.12
Excise Taxes	2.84	2.41	2.33	1.97	1.55	1.03	0.98	0.86	0.72	0.70	0.70	0.67
Customs Duties	0.17	0.17	0.21	0.23	0.25	0.37	0.26	0.30	0.32	0.34	0.34	0.33
Other	0.07	0.02	0.06	0.13	0.10	0.09	0.18	0.21	0.15	0.15	0.12	0.12
Contributions for Social Insurance	2.19	2.44	3.59	3.77	5.21	6.36	6.84	7.74	7.85	7.75	8.02	8.07
Expenditures	14.29	16.90	18.22	17.77	20.46	22.79	22.51	24.55	24.45	23.71	22.91	22.85
Purchases of Goods	6.63	11.06	10.56	9.74	9.73	8.08	7.62	8.85	8.66	8.43	7.81	7.70
Transfer Payments	4.99	3.57	4.56	4.62	6.30	9.43	9.28	9.47	9.45	9.16	8.98	9.03
To Persons	3.75	3.05	4.19	4.30	6.07	9.18	9.04	9.13	9.12	8.88	8.72	9.34
To Foreigners	1.25	0.52	0.37	0.33	0.23	0.25	0.24	0.33	0.33	0.27	0.26	0.26
Grants-in-Aid	0.80	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.28	2.29
Net Interest Paid	1.53	1.13	1.32	1.19	1.39	1.44	1.95	3.24	3.20	3.13	3.10	3.27
Subsidies Less Current Surplus of Government Enterprises	0.35	0.37	0.50	0.65	0.64	0.43	0.42	0.51	0.54	0.72	0.74	0.56
Surplus or Deficit	3.19	1.08	0.58	0.07	-1.22	-4.34	-2.24	-4.90	-4.89	-3.57	-2.99	-2.84
Social Insurance Funds	0.14	0.49	0.31	0.28	0.37	-0.86	-0.47	0.27	0.42	0.58	1.12	1.22
Other ¹	3.19	0.59	0.29	-0.21	-1.60	-3.48	-1.77	-5.18	-5.31	-4.15	-4.11	-4.06

[†] revised from previous edition of *Significant Features of Fiscal Federalism*.

- represents zero

< rounds to zero

Note: See Table 6 for GNP figures.

¹ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1989, April 1990.

Table 16
Federal Receipts and Expenditures, Per Capita, Selected Years 1950-1989

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989
Receipts	\$331	\$441	\$536	\$647	\$953	\$1,365	\$2,432	\$3,296	\$3,426	\$3,736	\$3,948	\$4,209
Personal Taxes and Nontaxes	119	189	241	277	452	583	1,132	1,448	1,496	1,664	1,677	1,851
Income Taxes	114	183	231	263	433	559	1,103	1,418	1,463	1,628	1,638	1,808
Estate and Gift Taxes	4	6	10	14	18	23	29	27	29	30	32	36
Other	1	-	†	†	†	1	1	3	3	5	6	8
Corporate Profits	113	127	118	149	149	202	309	319	347	414	452	424
Indirect Business Taxes and Nontaxes	58	64	74	84	94	110	170	230	209	221	230	236
Excise Taxes	54	59	66	72	77	76	118	145	126	130	139	141
Customs Duties	3	4	6	8	12	27	32	51	57	63	67	70
Other	1	1	2	5	5	7	21	35	26	27	25	25
Contributions for Social Insurance	41	60	102	137	258	470	820	1,299	1,374	1,438	1,589	1,698
Expenditures	271	413	520	645	1,013	1,686	2,701	4,119	4,283	4,398	4,540	4,806
Purchases of Goods and Services	125	271	301	354	482	598	914	1,484	1,517	1,564	1,548	1,621
Transfer Payments	95	87	130	168	312	698	1,113	1,589	1,655	1,698	1,779	1,900
To Persons	71	75	120	156	300	680	1,085	1,533	1,598	1,648	1,727	1,966
To Foreigners	24	13	11	12	11	19	29	56	58	51	52	55
Grants-in-Aid	15	19	36	57	119	253	389	417	442	421	452	481
Net Interest Paid	29	28	38	43	69	106	234	544	561	581	615	688
Subsidies Less Current Surplus of Government Enterprises	7	9	14	24	32	32	50	85	94	134	146	117
Surplus or Deficit	60	27	17	3	-60	-321	-269	-823	-856	-662	-592	-597
Social Insurance Funds	3	12	9	10	19	-64	-57	46	73	108	222	258
Other	58	14	8	-8	-79	-257	-213	-869	-929	-770	-814	-855

- represents zero

† less than \$1 per capita

Note: See Table 6 for population figures.

¹ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1989, April 1990.

Table 17
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1992
(millions)

Fiscal Year	Total Budget ¹		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	n.a.	n.a.	n.a.
1850-1900	14,462	15,453	-991	-6.9	-6.4	1,263	n.a.	n.a.	n.a.
1901-16	10,218	10,155	63	0.6	0.6	1,225	n.a.	n.a.	n.a.
1917-19	9,876	33,124	-23,248	-235.4	-70.2	25,485	n.a.	n.a.	n.a.
1920-29	43,181	35,556	7,625	17.7	21.4	16,931	16.4%	n.a.	n.a.
1930-39	40,015	60,896	-20,881	-52.2	-34.3	40,440	44.5	n.a.	n.a.
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 ²	74,587	70,640	3,947	5.3	5.6	222,156	53.1	5,079	7.2
1957	79,990	76,578	3,412	4.3	4.5	219,320	49.8	5,354	7.0
1958	79,636	82,405	-2,769	-3.5	-3.4	226,336	50.3	5,604	6.8
1959	79,249	92,098	-12,849	-16.2	-14.0	234,701	48.7	5,762	6.3
1960	92,492	92,191	301	0.3	0.3	236,840	46.7	6,947	7.5
1961	94,388	97,723	-3,335	-3.5	-3.4	238,357	46.0	6,716	6.9
1962	99,676	106,821	-7,145	-7.2	-6.7	248,010	44.5	6,889	6.4
1963	106,560	111,316	-4,756	-4.5	-4.3	253,978	43.2	7,740	7.0
1964	112,613	118,528	-5,915	-5.3	-5.0	256,849	40.8	8,199	6.9
1965	116,817	118,228	-1,411	-1.2	-1.2	260,778	38.8	8,591	7.3
1966	130,835	134,532	-3,697	-2.8	-2.7	263,714	35.7	9,386	7.0
1967	148,822	157,464	-8,642	-5.8	-5.5	266,626	33.6	10,268	6.5
1968	152,973	178,134	-25,161	-16.4	-14.1	289,545	34.1	11,090	6.2
1969	186,882	183,640	3,242	1.7	1.8	278,108	29.9	12,699	6.9

Table 17 (cont.)
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1992
(millions)

Fiscal Year	Total Budget ¹		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
1970	192,807	195,649	-2,842	-1.5	-1.5	283,198	28.6	14,380	7.4
1971	187,139	210,172	-23,033	-12.3	-11.0	303,037	28.7	14,841	7.1
1972	207,309	230,681	-23,372	-11.3	-10.1	322,377	28.0	15,478	6.7
1973	230,799	245,707	-14,908	-6.5	-6.1	340,910	26.6	17,349	7.1
1974	263,224	269,359	-6,135	-2.3	-2.3	343,699	24.3	21,449	8.0
1975	279,090	332,332	-53,242	-19.1	-16.0	394,700	25.9	23,244	7.0
1976	298,060	371,779	-73,719	-24.7	-19.8	477,404	28.1	26,714	7.2
1976TQ	81,232	95,973	-14,741	-18.1	-15.4	495,509	27.6	6,946	7.2
1977	355,559	409,203	-53,644	-15.1	-13.1	549,103	28.4	29,886	7.3
1978	399,561	458,729	-59,168	-14.8	-12.9	607,125	28.0	35,441	7.7
1979	463,302	503,464	-40,162	-8.7	-8.0	639,761	26.1	42,615	8.5
1980	517,112	590,920	-73,808	-14.3	-12.5	709,291	26.6	52,512	8.9
1981	599,272	678,209	-78,936	-13.2	-11.6	784,791	26.3	68,734	10.1
1982	617,766	745,706	-127,940	-20.7	-17.2	919,238	29.3	84,995	11.4
1983	600,562	808,327	-207,764	-34.6	-25.7	1,131,049	34.0	89,774	11.1
1984	666,457	851,781	-185,324	-27.8	-21.8	1,299,951	35.3	111,058	13.0
1985	734,057	946,316	-212,260	-28.9	-22.4	1,499,362	37.9	129,430	13.7
1986	769,091	990,258	-221,167	-28.8	-22.3	1,736,163	41.5	135,969	13.7
1987	854,143	1,003,830	-149,687	-17.5	-14.9	1,888,134	42.6	138,570 ^r	13.8 ^r
1988	908,954	1,064,044	-155,090	-17.1	-14.6	2,050,245	42.8	151,748 ^r	14.3 ^r
1989	990,691 ^r	1,142,643 ^r	-151,951 ^r	-15.3 ^r	-13.3 ^r	2,189,328	42.5	169,137 ^r	14.8 ^r
1990e	1,073,451 ^r	1,197,236 ^r	-123,785 ^r	-11.5 ^r	-10.3 ^r	2,298,652	41.9	175,591 ^r	14.7 ^r
1991e	1,170,232 ^r	1,233,331 ^r	-63,099 ^r	-5.4 ^r	-5.1 ^r	2,357,287	40.0	172,979 ^r	14.0 ^r
1992e	1,246,363	1,271,429	-25,066	-2.0	-2.0	2,382,985	37.7	n.a.	n.a.

n.a. — not available

TQ — transition quarter

e — OMB estimate

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

¹ The total budget figures listed are a combination of "on-budget" and "off-budget" items.

² 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: ACIR computations based on U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 1991*, p. A-281, p. A-303, (col. 8), p. A-303 (col. 9) and 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 18
State and Local Receipts and Expenditures, Selected Years 1950-1989
 (billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986 ^r	1987 ^r	1988 ^r	1989
Receipts	\$21.3	\$31.7	\$50	\$75.5	\$135.8	\$239.6	\$390.0	\$581.8	\$626.3	\$656.1	\$701.6	\$746.6
Personal Taxes and Nontaxes	2.5	3.9	6.8	11.3	23.6	44.7	82.6	140.2	151.5	165.8	173.7	188.1
Income Taxes	0.8	1.3	2.5	4.4	10.9	22.5	42.6	72.2	77.6	86.3	88.5	97.4
Other	1.7	2.6	4.3	6.9	12.7	22.2	40.0	68.0	73.9	79.5	85.2	90.7
Corporate Profits	0.8	1.0	1.2	2.0	3.7	7.3	14.5	20.2	22.5	23.7	26.5	24.2
Indirect Business Taxes	14.6	21.6	32.0	46.1	74.8	116.2	174.5	278.5	298.5	314.0	336.8	358.2
Sales Taxes	4.8	7.1	12.2	18.2	31.6	51.7	82.9	131.0	140.0	149.2	160.5	170.8
Property Taxes	7.1	10.4	16.2	23.2	36.7	53.4	68.8	107.1	114.6	121.3	131.0	140.3
Other	2.7	4.1	3.6	4.7	6.5	11.1	22.8	40.4	43.8	43.5	45.2	47.2
Contributions for Social Insurance	1.1	2.1	3.4	5.0	9.2	16.8	29.7	43.2	47.1	50.0	53.3	56.7
Federal Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.6	111.4	119.4
Expenditures	22.5	32.9	49.9	75.5	134.0	235.2	363.2	516.7	563.5	604.8	651.9	702.6
Purchases of Goods and Services	19.8	30.3	46.1	69.9	119.4	205.9	322.2	465.6	505.7	544.5	587.6	633.4
Durable and Nondurable Goods	2.3	2.8	4.4	6.1	10.4	23.3	41.7	62.1	64.0	70.1	76.3	85.4
Durable Goods	0.6	1.0	1.6	2.5	3.9	7.8	12.6	21.8	24.1	26.5	29.4	32.8
Nondurable Goods	1.7	1.8	2.8	3.6	6.5	15.5	29.1	40.3	39.9	43.6	46.9	52.6
Services	12.2	18.5	29.4	45.4	83.9	147.0	232.0	349.8	381.1	409.8	442.1	475.5
Compensation of Employees	10.1	15.8	25.5	39.3	71.1	121.1	192.2	278.8	300.3	322.1	346.5	371.0
Other Services	2.1	2.6	4.0	6.1	12.8	25.9	39.8	71.1	80.8	87.8	95.6	104.5
Structures	5.3	9.1	12.3	18.4	25.1	35.6	48.6	53.7	60.6	64.6	69.3	72.6
Transfer Payments to Persons	3.6	4.0	5.9	8.8	20.1	38.9	65.7	101.1	110.9	119.6	130.3	141.5
Net Interest Paid	0.1	0.1	0.1	-0.3	-1.8	-4.2	-17.0	-32.4	-34.4	-37.5	-40.3	-42.7
Subsidies Less Current Surplus of Government Enterprises	-1.5	-2.2	-3.0	-3.6	-4.5	-5.8	-11.3	-13.1	-13.2	-15.1	-17.5	-19.9
Surplus or Deficit	-1.2	-1.3	0.1	-	1.8	4.5	26.8	65.1	62.8	51.3	49.7	44.0
Social Insurance Funds	0.7	1.3	2.3	3.4	6.9	13.1	27.1	51.3	57.2	63.7	71.1	78.0
Other	-1.9	-2.6	-2.2	-3.4	-5.1	-8.6	-0.3	13.8	5.6	-12.4	-21.4	-34.1

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

- represents zero

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1989, April 1990.

Table 19
State and Local Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1989

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986 ^r	1987 ^r	1988 ^r	1989
Receipts	7.39%	7.81%	9.70%	10.71%	13.37%	14.99%	14.28%	14.49%	14.80%	14.50%	14.38%	14.27%
Personal Taxes and Nontaxes	0.87	0.96	1.32	1.60	2.32	2.80	3.02	3.49	3.58	3.66	3.56	3.59
Income Taxes	0.28	0.32	0.49	0.62	1.07	1.41	1.56	1.80	1.83	1.91	1.81	1.86
Other	0.59	0.64	0.83	0.98	1.25	1.39	1.46	1.69	1.75	1.76	1.75	1.73
Corporate Profits	0.28	0.25	0.23	0.28	0.36	0.46	0.53	0.50	0.53	0.52	0.54	0.46
Indirect Business Taxes	5.06	5.32	6.21	6.54	7.37	7.27	6.39	6.94	7.05	6.94	6.90	6.84
Sales Taxes	1.66	1.75	2.37	2.58	3.11	3.23	3.03	3.26	3.31	3.30	3.29	3.26
Property Taxes	2.46	2.56	3.14	3.29	3.61	3.34	2.52	2.67	2.71	2.68	2.68	2.68
Other	0.94	1.01	0.70	0.67	0.64	0.69	0.83	1.01	1.04	0.96	0.93	0.90
Contributions for Social Insurance	0.38	0.52	0.66	0.71	0.91	1.05	1.09	1.08	1.11	1.11	1.09	1.08
Federal Grants-in-Aid	0.80	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.28	2.28
Expenditures	7.80	8.11	9.68	10.71	13.20	14.71	13.29	12.87	13.32	13.37	13.36	13.43
Purchases of Goods and Services	6.87	7.46	8.95	9.91	11.76	12.88	11.79	11.60	11.95	12.03	12.04	12.10
Durable and Nondurable Goods	0.80	0.69	0.85	0.87	1.02	1.46	1.53	1.55	1.51	1.55	1.56	1.63
Durable Goods	0.21	0.25	0.31	0.35	0.38	0.49	0.46	0.54	0.57	0.59	0.60	0.63
Nondurable Goods	0.59	0.44	0.54	0.51	0.64	0.97	1.07	1.00	0.94	0.96	0.96	1.01
Services	4.23	4.56	5.71	6.44	8.26	9.20	8.49	8.71	9.01	9.06	9.06	9.09
Compensation of Employees	3.50	3.89	4.95	5.57	7.00	7.58	7.04	6.94	7.10	7.12	7.10	7.09
Other Services	0.73	0.64	0.78	0.87	1.26	1.62	1.46	1.77	1.91	1.94	1.96	2.00
Structures	1.84	2.24	2.39	2.61	2.47	2.23	1.78	1.34	1.43	1.43	1.42	1.39
Transfer Payments to Persons	1.25	0.99	1.14	1.25	1.98	2.43	2.40	2.52	2.62	2.64	2.67	2.70
Net Interest Paid	0.03	0.02	0.02	-0.04	-0.18	-0.26	-0.62	-0.81	-0.81	-0.83	-0.83	-0.82
Subsidies Less Current Surplus of Government Enterprises	-0.52	-0.54	-0.58	-0.51	-0.44	-0.36	-0.41	-0.33	-0.31	-0.33	-0.36	-0.38
Surplus or Deficit	-0.42	-0.32	0.02	-	0.18	0.28	0.98	1.62	1.48	1.13	1.02	0.84
Social Insurance Funds	0.24	0.32	0.45	0.48	0.68	0.82	0.99	1.28	1.35	1.41	1.46	1.49
Other	-0.66	-0.64	-0.43	-0.48	-0.50	-0.54	-0.01	0.34	0.13	-0.27	-0.44	-0.65

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

- represents zero

Note: See Table 6 for GNP figures.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1989, April 1990.

Table 20
State and Local Receipts and Expenditures, Per Capita, Selected Years 1950-1989

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989
Receipts	\$140	\$191	\$277	\$389	\$662	\$1,109	\$1,712	\$2,431	\$2,592	\$2,690	\$2,848	\$3,001
Personal Taxes and Nontaxes	16	24	38	58	115	207	363	586	627	680	705	756
Income Taxes	5	8	14	23	53	104	187	302	321	354	359	392
Other	11	16	24	36	62	103	176	284	306	326	346	365
Corporate Profits	5	6	7	10	18	34	64	84	93	97	108	97
Indirect Business Taxes	96	130	177	237	365	538	766	1,164	1,235	1,287	1,367	1,440
Sales Taxes	32	43	68	94	154	239	364	547	579	612	652	687
Property Taxes	47	63	90	119	179	247	302	448	474	497	532	564
Other	18	25	20	24	32	51	100	169	181	178	183	190
Contributions for Social Insurance	7	13	19	26	45	78	130	181	195	205	216	228
Federal Grants-in-Aid	15	19	36	57	119	253	389	417	442	421	452	480
Expenditures	148	198	276	389	653	1,089	1,595	2,159	2,332	2,479	2,646	2,824
Purchases of Goods and Services	130	183	255	360	582	953	1,415	1,946	2,093	2,232	2,385	2,546
Durable and Nondurable Goods	15	17	24	31	51	108	183	260	265	287	310	343
Durable Goods	4	6	9	13	19	36	55	91	100	109	119	132
Nondurable Goods	11	11	15	19	32	72	128	168	165	179	190	211
Services	80	111	163	234	409	681	1,019	1,462	1,577	1,680	1,795	1,911
Compensation of Employees	66	95	141	202	347	561	844	1,165	1,243	1,320	1,407	1,491
Other Services	14	16	22	31	62	120	175	297	334	360	388	420
Structures	35	55	68	95	122	165	213	224	251	265	281	292
Transfer Payments to Persons	24	24	33	45	98	180	288	423	459	490	529	569
Net Interest Paid	1	1	1	-2	-9	-19	-75	-135	-142	-154	-164	-172
Subsidies Less Current Surplus of Government Enterprises	-10	-13	-17	-19	-22	-27	-58	-55	-55	-62	-71	-80
Surplus or Deficit	-8	-8	1	-	9	21	118	272	260	210	202	177
Social Insurance Funds	5	8	13	17	34	61	119	214	237	261	289	314
Other	-12	-16	-12	-17	-25	-40	-1	58	23	-51	-87	-137

- represents zero

Note: See Table 6 for population figures.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1989, April 1990.

Intergovernmental Fiscal Flows

Funds flowing between governments are generally treated as intergovernmental revenue and intergovernmental expenditure. Mainly, they represent grants-in-aid and shared tax proceeds, but they also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis. The value of “in-kind” intergovernmental aid, such as the value of commodities distributed by the federal government for school lunch programs, is treated neither as an intergovernmental revenue nor an intergovernmental expenditure in the Census government finance series. (These distributions are treated as grants-in-aid in the Census publication *Federal Expenditures by State for Fiscal Year 1989*, p. 3.) The kinds of transactions between governments that are not treated as intergovernmental are:

1. A government-administered employee retirement system covers the employees of other governments; e.g., state-administered retirement systems for local employees, contributions treat local as part of the current operation expenditure of the donor government and as insurance trust receipts by the donee government.

2. Interest on outstanding debt that is paid to other governments holding the securities.

3. Government transactions as ordinary suppliers and customers; e.g., in purchasing property or utility services. For example, when one government buys water or electricity from another government, the entire transaction is treated as utility expenditures and utility revenues. There is no intergovernmental component.

Total revenue and total expenditure for an individual government include any intergovernmental amounts. When measuring groups of governments—a state, a county, or a type of local government—monies going from one government to another are netted out to arrive at a nonduplicative total. These aggregations treat each government as if it were a “fund” under the intragovernmental flows described above. For example, for local governments within a county, all financial transactions between local government units are excluded when arriving at the local government totals for that county. Similarly, all interlocal government financial exchanges are excluded when arriving at local government totals for any state area.

Table 21
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross National Product, 1955-1992
 (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)		Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross National Product	Amount	Percent Real Increase or Decrease (-)	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	3.6	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	10.2	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	12.9	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	20.2	9.1	17.8	11.0	2.2	54.8	2.6	7.1	35.5
1970	24.1	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	94.0	4.2	48.1	45.4
1986	112.4	6.1	20.5	11.3	2.7	97.0	3.2	52.8	47.0
1987	108.4	-3.6 ^r	18.3	10.8	2.4	90.6 ^r	-6.6	56.4	52.0
1988	115.3	6.4	18.2	10.8	2.4	92.4 ^r	2.0	61.0	52.9
1989	121.8 ^r	5.6 ^r	n.a.	10.7 ^r	2.4	93.4 ^r	1.1 ^r	65.9 ^r	54.1 ^r
1990 ^e	133.8	9.9	n.a.	11.2	2.4	98.2	5.1	74.6	55.8
1991 ^e	143.8	7.5	n.a.	11.7	2.4	100.7	-2.5	80.8	56.2
1992 ^e	149.4	3.9	n.a.	11.7	2.4	100.1	-0.6	86.9	58.2

- represents zero

n.a. — 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 was 132 in 1960, 379 in 1967, 442 in 1975, 539 in 1981, 441 in 1982, 405 in 1984, and 435 in 1987.

¹ For 1955-1976, years ending June 30; 1977-1988, years ending September 30.

² See *Special Analysis H of the 1990 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 computations based on U.S. Office of Management and Budget, *Budget of the United States Government FY 1991*, Table 12.1, p. A321 [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 22
Federal Intergovernmental Expenditure to State and Local Governments, by Function, Selected Years 1954-1988

Fiscal Year	Total	Education	Highways	Public Welfare	Housing and Urban Renewal	General Revenue Sharing ¹	All Other
Amount (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
1988	118,906	19,539	14,065	51,253	11,436	-	22,613
Annual Percentage Increase or Decrease							
1954	-	-	-	-	-	-	-
1964 ²	13.0%	11.2%	21.2%	7.5%	20.1%	-	13.0%
1969 ³	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	-	31.5
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
1988	6.7	8.6	9.4	7.2	7.4	-	2.2
Percentage Distribution							
1954	100.0%	16.0%	17.9%	48.5%	3.0%	-	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
1988	100.0	16.4	11.8	43.1	9.6	-	19.0

- represents zero

Note: Federal intergovernmental expenditure, as defined by U.S. Department of Commerce, Bureau of the Census. See Special Analysis H of the 1990 U.S. Budget, Table H-10, to reconcile Budget, Census, and National Income and Product Accounts figures.

¹The program was eliminated for states in 1980 and for local governments in 1986.

²Annual average increase 1954 to 1964.

³Annual average increase 1964 to 1969.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Table 9 in 1987-1988 edition.

Table 23
Federal Expenditures by State, Per Capita, FY 1989

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita					Per Capita State Ranking		
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only
United States	100	\$905,051	\$3,682	\$479	\$577	\$1,826	\$648	\$151		
New England	122	58,061	4,479	586	438	1,903	1,402	149		
Connecticut	133	15,790	4,884	548	373	1,792	1,993	179	6	12
Maine	107	4,760	3,950	571	446	1,929	954	51	14	11
Massachusetts	132	28,558	4,849	626	433	2,003	1,602	185	7	9
New Hampshire	85	3,414	3,147	379	616	1,608	476	67	43	44
Rhode Island	104	3,811	3,838	689	533	2,088	444	85	15	5
Vermont	84	1,728	3,102	639	350	1,682	339	90	44	8
Mideast	101	159,270	3,711	609	479	1,988	514	121		
Delaware	87	2,105	3,189	474	548	1,791	314	64	42	28
Maryland	143	24,380	5,275	466	1,245	1,950	1,206	408	4	29
New Jersey	91	25,892	3,353	462	430	1,904	512	45	33	31
New York	98	64,496	3,601	765	351	1,905	476	104	26	3
Pennsylvania	96	42,397	3,533	532	403	2,191	318	88	27	13
Great Lakes	82	127,162	3,019	450	316	1,789	331	134		
Illinois	81	34,712	2,989	430	387	1,783	211	179	46	36
Indiana	78	15,910	2,864	381	308	1,669	344	162	49	43
Michigan	76	25,973	2,811	493	249	1,821	165	83	50	22
Ohio	90	36,091	3,325	457	339	1,836	615	78	35	33
Wisconsin	81	14,476	2,982	476	231	1,771	285	218	47	27
Plains	105	68,346	3,849	450	461	1,804	637	495		
Iowa	94	9,809	3,461	417	244	1,849	215	736	29	39
Kansas	99	9,076	3,638	366	640	1,895	423	314	24	47
Minnesota	91	14,433	3,351	527	286	1,595	435	509	34	14
Missouri	123	23,335	4,539	395	545	1,915	1,391	293	9	41
Nebraska	98	5,770	3,602	443	562	1,815	208	574	25	34
North Dakota	124	3,033	4,547	646	759	1,747	249	1,145	8	7
South Dakota	110	2,890	4,053	651	654	1,805	188	756	12	6
Southeast	98	212,166	3,616	426	669	1,901	526	94		
Alabama	100	15,056	3,670	439	670	1,925	544	92	22	35
Arkansas	89	7,827	3,268	462	364	2,029	193	220	38	32
Florida	103	46,680	3,784	332	494	2,409	503	47	18	50
Georgia	87	20,347	3,208	487	764	1,555	322	80	41	23
Kentucky	90	12,359	3,316	497	626	1,789	318	86	36	20
Louisiana	89	14,423	3,272	523	430	1,619	576	124	37	15

Table 23 (cont.)
Federal Expenditures by State, Per Capita, FY 1989

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita					Per Capita State Ranking		
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only
<i>Southeast (cont.)</i>										
Mississippi	102	9,803	3,742	521	473	1,882	712	153	19	16
North Carolina	79	18,855	2,906	385	604	1,614	222	81	48	42
South Carolina	94	11,982	3,453	419	730	1,623	620	61	30	38
Tennessee	92	16,660	3,403	481	459	1,773	618	73	32	26
Virginia	145	32,063	5,331	352	1,658	1,915	1,228	178	3	49
West Virginia	88	6,111	3,257	507	297	2,216	181	55	39	18
Southwest	95	87,346	3,483	387	586	1,660	720	131		
Arizona	104	13,381	3,835	374	550	1,919	913	79	17	45
New Mexico	146	8,096	5,372	602	851	1,767	2,046	107	2	10
Oklahoma	93	11,120	3,430	465	710	1,859	247	149	31	30
Texas	88	54,749	3,251	355	546	1,558	652	140	40	48
Rocky Mountain	107	28,790	3,956	512	748	1,570	908	217		
Colorado	115	13,983	4,236	412	859	1,593	1,195	177	10	40
Idaho	100	3,688	3,677	500	479	1,659	887	153	21	19
Montana	110	3,262	4,052	694	604	1,870	185	701	13	4
Utah	99	6,191	3,663	486	795	1,358	895	129	23	24
Wyoming	94	1,666	3,478	1,010	626	1,476	238	127	28	2
Far West⁹	104	140,293	3,814	436	620	1,705	946	106		
California	104	108,611	3,836	422	622	1,650	1,039	103	16	37
Nevada	100	3,894	3,694	369	565	1,831	890	38	20	46
Oregon	84	8,563	3,095	515	379	1,966	121	113	45	17
Washington	112	19,225	4,136	494	767	1,855	885	136	11	21
Alaska	155	2,993	5,712	1,265	2,170	1,055	1,181	42	1	1
Hawaii	134	5,410	4,927	481	2,081	1,716	558	91	5	25
District of Columbia ¹⁰	670	15,214	24,658	2,468	13,827	3,003	3,666	1,694		

¹ Thus a figure such as 133 for Connecticut indicates that federal expenditures for Connecticut are 133% of the U.S. average (or, alternatively, 33% 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 (\$31.8 billion), AFDC (\$11.4 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 74% of the total in this category for the U.S. as a whole.

⁸ Agricultural programs represent approximately 42% of the total amount in the "other" category.

⁹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

¹⁰ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 5.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1989*, March 1990.

Table 24
Federal Expenditures by State, Per Capita, FY 1988

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking	
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	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

Table 24 (cont.)
Federal Expenditures by State, Per Capita, FY 1988

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita					Per Capita State Ranking		
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only
Southeast										
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										
Arizona	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										
Colorado	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										
California	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
District of Columbia ¹⁰	703	15,257	24,529	2,596	13,220	2,722	4,436	1,555		

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 Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

¹⁰ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 5.

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

Table 25
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1988

Fiscal Year	Amount	General Support	Education	Highways	Public Welfare	Others
Amount (millions)						
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
1988	149,009	14,897	95,391	6,949	17,665	14,107
Annual Percentage Increase or Decrease						
1964 ¹	8.6%	5.8%	10.1%	5.8%	7.7%	8.5%
1969 ²	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
1988	7.2	4.6	8.1	2.4	1.9	14.2

Table 25 (cont.)
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1988

Fiscal Year	Amount	General Support	Education	Highways	Public Welfare	Others
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
1988	100.0	10.0	64.0	4.7	11.9	9.5

¹ Annual average increase 1954 to 1964.

² Annual average increase 1964 to 1969.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in [year]*, Tables 13 and 14 in 1988 edition, and *Government Finances in [year]*, Table 9 in 1987-1988 edition.

Table 26
State Intergovernmental Expenditure, by Government, FY 1988
(thousands)

Region and State	Total	Federal ¹	Government Receiving Payment					Combined and Unallocable
			Total	Local Government			Special Districts	
				Municipalities, and Townships	School Districts	Counties,		
United States	\$151,661,866	\$2,652,981	\$149,008,885	\$62,158,287	\$78,547,159	\$1,488,172	\$6,815,267	
New England	6,941,955	141,315	6,800,640	4,657,620	513,364	412,064	1,217,592	
Connecticut	1,477,198	-	1,477,198	1,292,416	19,881	843	164,058	
Maine	544,712	10,782	533,930	9,988	-	-	523,942	
Massachusetts	4,127,655	112,206	4,015,449	2,886,353	280,563	410,269	438,264	
New Hampshire	204,898	-	204,898	98,553	20,151	618	85,576	
Rhode Island	374,269	10,247	364,022	334,022	24,248	-	5,752	
Vermont	213,223	8,080	205,143	36,288	168,521	334	-	
Mideast²	30,900,945	427,223	30,473,722	18,077,117	10,807,111	331,687	1,257,807	
Delaware	317,800	725	317,075	54,905	262,170	-	-	
Maryland	2,233,494	63	2,233,431	2,215,319	-	-	18,112	
New Jersey	5,462,250	37,505	5,424,745	1,973,847	2,287,201	9,217	1,154,480	
New York	16,767,678	314,500	16,453,178	11,849,000	4,583,467	8,151	12,560	
Pennsylvania	6,119,723	74,430	6,045,293	1,984,046	3,674,273	314,319	72,655	
Great Lakes	24,254,470	176,997	24,077,473	7,801,748	13,803,293	296,048	2,176,384	
Illinois	5,274,272	96	5,274,176	1,291,430	3,520,878	273,912	187,956	
Indiana	2,995,457	17,276	2,978,181	656,360	1,794,932	3,944	522,945	
Michigan	5,813,874	69,994	5,743,880	2,575,006	2,991,088	10,275	167,511	
Ohio	6,315,346	-	6,315,346	1,622,605	3,766,990	7,867	917,884	
Wisconsin	3,855,521	89,631	3,765,890	1,656,347	1,729,405	50	380,088	
Plains	9,939,607	26,032	9,913,575	2,759,996	6,647,482	27,499	478,598	
Iowa	1,802,094	12,051	1,790,043	423,996	1,271,607	-	94,440	
Kansas	1,073,214	114	1,073,100	181,365	856,083	3,005	32,647	
Minnesota	3,621,482	-	3,621,482	1,606,551	1,924,377	4,306	86,248	
Missouri	2,303,781	12,039	2,291,742	225,194	1,915,102	7,117	144,329	
Nebraska	552,488	1,804	550,684	142,632	286,587	11,548	109,917	
North Dakota	365,329	-	365,329	118,175	246,523	631	-	
South Dakota	221,219	24	221,195	62,083	147,203	892	11,017	
Southeast	28,488,023	190	28,487,833	11,971,681	15,613,611	121,494	781,047	
Alabama	1,772,140	-	1,772,140	413,503	1,356,615	-	2,022	
Arkansas	1,053,029	44	1,052,985	199,723	804,872	5,620	42,770	
Florida	6,500,752	-	6,500,752	1,219,121	4,761,449	44,349	475,833	
Georgia	2,928,597	-	2,928,597	320,355	2,559,085	15,723	33,434	
Kentucky	1,741,531	-	1,741,531	253,146	1,449,609	14,740	24,036	
Louisiana	1,865,441	1	1,865,440	203,742	1,522,394	3,759	135,545	
Mississippi	1,391,664	145	1,391,519	368,128	1,023,391	-	-	
North Carolina	4,066,203	-	4,066,203	4,005,693	-	25,273	35,237	
South Carolina	1,574,229	-	1,574,229	271,918	1,298,595	661	3,055	
Tennessee	1,685,450	-	1,685,450	1,670,694	6,532	-	8,224	
Virginia	3,038,790	-	3,038,790	3,027,421	-	11,369	-	
West Virginia	870,197	-	870,197	18,237	831,069	-	20,891	
Southwest	11,333,146	1,271	11,331,875	1,548,149	9,246,154	6,373	531,199	
Arizona	2,014,460	1,200	2,013,260	874,270	1,129,298	-	9,692	
New Mexico	1,244,887	-	1,244,887	356,152	883,713	-	5,022	
Oklahoma	1,447,844	71	1,447,773	197,702	1,125,273	3,659	121,139	
Texas	6,625,955	-	6,625,955	120,025	6,107,870	2,714	395,346	
Rocky Mountain	3,792,721	2,362	3,790,359	942,570	2,746,039	32,935	68,815	
Colorado	1,601,393	336	1,601,057	526,419	1,051,240	20,287	3,111	
Idaho	489,765	591	489,174	110,365	372,206	6,551	52	
Montana	308,044	838	307,206	53,481	251,937	-	1,788	
Utah	842,039	498	841,541	97,670	735,920	2,186	5,765	
Wyoming	551,480	99	551,381	154,635	334,736	3,911	58,099	
Far West³	35,166,929	1,873,576	33,293,353	13,606,891	19,170,105	260,072	256,285	
California	29,754,786	1,852,530	27,902,256	12,056,870	15,474,965	156,933	213,488	
Nevada	725,283	2,810	722,473	290,658	423,503	1,967	6,345	
Oregon	1,201,765	-	1,201,765	435,508	757,537	6,025	2,695	
Washington	3,485,095	18,236	3,466,859	823,855	2,514,100	95,147	33,757	
Alaska	794,294	-	794,294	757,499	-	-	36,795	
Hawaii	49,776	4,015	45,761	35,016	-	-	10,745	

- represents zero

¹ States transfer to the federal government funds for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.

² District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 13.

Table 27

State Intergovernmental Expenditure, by Government, Percentage Distribution, FY 1988

Region and State	Total	Federal ¹	Government Receiving Payment				
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	Combined and Unallocable
United States	\$151,661,866	1.75%	98.25%	40.98%	51.79%	0.98%	4.49%
New England	6,941,955	2.04	97.96	67.09	7.40	5.94	17.54
Connecticut	1,477,198	-	100.00	87.49	1.35	0.06	11.11
Maine	544,712	1.98	98.02	1.83	-	-	96.19
Massachusetts	4,127,655	2.72	97.28	69.93	6.80	9.94	10.62
New Hampshire	204,898	-	100.00	48.10	9.83	0.30	41.77
Rhode Island	374,269	2.74	97.26	89.25	6.48	-	1.54
Vermont	213,223	3.79	96.21	17.02	79.04	0.16	-
Mideast²	30,900,945	1.38	98.62	58.50	34.97	1.07	4.07
Delaware	317,800	0.23	99.77	17.28	82.50	-	-
Maryland	2,233,494	<	100.00*	99.19	-	-	0.81
New Jersey	5,462,250	0.69	99.31	36.14	41.87	0.17	21.14
New York	16,767,678	1.88	98.12	70.67	27.34	0.05	0.07
Pennsylvania	6,119,723	1.22	98.78	32.42	60.04	5.14	1.19
Great Lakes	24,254,470	0.73	99.27	32.17	56.91	1.22	8.97
Illinois	5,274,272	<	100.00*	24.49	66.76	5.19	3.56
Indiana	2,995,457	0.58	99.42	21.91	59.92	0.13	17.46
Michigan	5,813,874	1.20	98.80	44.29	51.45	0.18	2.88
Ohio	6,315,346	-	100.00	25.69	59.65	0.12	14.53
Wisconsin	3,855,521	2.32	97.68	42.96	44.86	<	9.86
Plains	9,939,607	0.26	99.74	27.77	66.88	0.28	4.82
Iowa	1,802,094	0.67	99.33	23.53	70.56	-	5.24
Kansas	1,073,214	0.01	99.99	16.90	79.77	0.28	3.04
Minnesota	3,621,482	-	100.00	44.36	53.14	0.12	2.38
Missouri	2,303,781	0.52	99.48	9.77	83.13	0.31	6.26
Nebraska	552,488	0.33	99.67	25.82	51.87	2.09	19.89
North Dakota	365,329	-	100.00	32.35	67.48	0.17	-
South Dakota	221,219	0.01	99.99	28.06	66.54	0.40	4.98
Southeast	28,488,023	<	100.00*	42.02	54.81	0.43	2.74
Alabama	1,772,140	-	100.00	23.33	76.55	-	0.11
Arkansas	1,053,029	<	100.00*	18.97	76.43	0.53	4.06
Florida	6,500,752	-	100.00	18.75	73.24	0.68	7.32
Georgia	2,928,597	-	100.00	10.94	87.38	0.54	1.14
Kentucky	1,741,531	-	100.00	14.54	83.24	0.85	1.38
Louisiana	1,865,441	<	100.00*	10.92	81.61	0.20	7.27
Mississippi	1,391,664	0.01	99.99	26.45	73.54	-	-
North Carolina	4,066,203	-	100.00	98.51	-	0.62	0.87
South Carolina	1,574,229	-	100.00	17.27	82.49	0.04	0.19
Tennessee	1,685,450	-	100.00	99.12	0.39	-	0.49
Virginia	3,038,790	-	100.00	99.63	-	0.37	-
West Virginia	870,197	-	100.00	2.10	95.50	-	2.40
Southwest	11,333,146	0.01	99.99	13.66	81.59	0.06	4.69
Arizona	2,014,460	0.06	99.94	43.40	56.06	-	0.48
New Mexico	1,244,887	-	100.00	28.61	70.99	-	0.40
Oklahoma	1,447,844	<	100.00*	13.65	77.72	0.25	8.37
Texas	6,625,955	-	100.00	1.81	92.18	0.04	5.97
Rocky Mountain	3,792,721	0.06	99.94	24.85	72.40	0.87	1.81
Colorado	1,601,393	0.02	99.98	32.87	65.65	1.27	0.19
Idaho	489,765	0.12	99.88	22.53	76.00	1.34	0.01
Montana	308,044	0.27	99.73	17.36	81.79	-	0.58
Utah	842,039	0.06	99.94	11.60	87.40	0.26	0.68
Wyoming	551,480	0.02	99.98	28.04	60.70	0.71	10.54
Far West³	35,166,929	5.33	94.67	38.69	54.51	0.74	0.73
California	29,754,786	6.23	93.77	40.52	52.01	0.53	0.72
Nevada	725,283	0.39	99.61	40.08	58.39	0.27	0.87
Oregon	1,201,765	-	100.00	36.24	63.04	0.50	0.22
Washington	3,485,095	0.52	99.48	23.64	72.14	2.73	0.97
Alaska	794,294	-	100.00	95.37	-	-	4.63
Hawaii	49,776	8.07	91.93	70.35	-	-	21.59

- represents zero

< rounds to zero

* rounds to 100%

¹ States transfer to the federal government funds for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.² District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 13.

Table 28
State Intergovernmental Expenditure, by Government, Per Capita, FY 1988

Region and State	Government Receiving Payment							Exhibit: 7/1/88 Population (thousands)
	Total	Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
United States	\$617	\$11	\$606	\$253	\$320	\$6	\$28	245,807
New England	536	11	525	359	40	32	94	12,962
Connecticut	457	-	457	400	6	†	51	3,233
Maine	452	9	443	8	-	-	435	1,205
Massachusetts	701	19	682	490	48	70	74	5,889
New Hampshire	189	-	189	91	19	1	79	1,085
Rhode Island	377	10	367	336	24	-	6	993
Vermont	383	15	368	65	303	1	-	557
Mideast²	720	10	710	421	252	8	29	42,913
Delaware	482	1	480	83	397	-	-	660
Maryland	483	†	483	479	-	-	4	4,622
New Jersey	707	5	703	256	296	1	150	7,721
New York	936	18	919	662	256	†	1	17,909
Pennsylvania	510	6	504	165	306	26	6	12,001
Great Lakes	576	4	572	185	328	7	52	42,120
Illinois	454	†	454	111	303	24	16	11,614
Indiana	539	3	536	118	323	1	94	5,556
Michigan	629	8	622	279	324	1	18	9,240
Ohio	582	-	582	149	347	1	85	10,855
Wisconsin	794	18	776	341	356	†	78	4,855
Plains	560	1	558	155	374	2	27	17,759
Iowa	636	4	632	150	449	-	33	2,834
Kansas	430	†	430	73	343	1	13	2,495
Minnesota	841	-	841	373	447	1	20	4,307
Missouri	448	2	446	44	373	1	28	5,141
Nebraska	345	1	344	89	179	7	69	1,602
North Dakota	548	-	548	177	370	1	-	667
South Dakota	310	†	310	87	206	1	15	713
Southeast	486	†	486	204	266	2	13	58,674
Alabama	432	-	432	101	331	-	-	4,102
Arkansas	440	†	440	83	336	2	18	2,395
Florida	527	-	527	99	386	4	39	12,335
Georgia	462	-	462	51	404	2	5	6,342
Kentucky	467	-	467	68	389	4	6	3,727
Louisiana	423	†	423	46	345	1	31	4,408
Mississippi	531	†	531	141	391	-	-	2,620
North Carolina	627	-	627	617	-	4	5	6,489
South Carolina	454	-	454	78	374	†	1	3,470
Tennessee	344	-	344	341	1	-	2	4,895
Virginia	505	-	505	503	-	2	-	6,015
West Virginia	464	-	464	10	443	-	11	1,876
Southwest	452	†	452	62	369	†	21	25,079
Arizona	577	†	577	251	324	-	3	3,489
New Mexico	826	-	826	236	586	-	3	1,507
Oklahoma	447	†	447	61	347	1	37	3,242
Texas	393	-	393	7	363	†	23	16,841
Rocky Mountain	521	†	521	130	377	5	9	7,278
Colorado	485	†	485	159	318	6	1	3,301
Idaho	488	1	488	110	371	7	†	1,003
Montana	383	1	382	66	313	-	2	805
Utah	498	†	498	58	435	1	3	1,690
Wyoming	1,151	†	1,151	323	699	8	121	479
Far West³	956	51	905	370	521	7	7	36,783
California	1,051	65	985	426	547	6	8	28,314
Nevada	688	3	685	276	402	2	6	1,054
Oregon	434	-	434	157	274	2	1	2,767
Washington	750	4	746	177	541	20	7	4,648
Alaska	1,516	-	1,516	1,446	-	-	70	524
Hawaii	45	4	42	32	-	-	10	1,098

- represents zero

† less than \$1 per capita

¹ States transfer to the federal government funds for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.

² District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 13.

Table 29

State Intergovernmental Expenditure as a Percentage of Personal Income, by Government, FY 1988

Region and State	Government Receiving Payment							Exhibit: Personal Income CY1987 (millions)
	Total	Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
United States	4.03%	0.07%	3.96%	1.65%	2.09%	0.04%	0.18%	\$3,766,075
New England	2.90	0.06	2.84	1.95	0.21	0.17	0.51	239,271
Connecticut	2.16	-	2.16	1.89	0.03	<	0.24	68,275
Maine	3.28	0.06	3.22	0.06	-	-	3.16	16,595
Massachusetts	3.68	0.10	3.58	2.58	0.25	0.37	0.39	112,027
New Hampshire	1.07	-	1.07	0.52	0.11	<	0.45	19,100
Rhode Island	2.42	0.07	2.35	2.16	0.16	-	0.04	15,468
Vermont	2.73	0.10	2.63	0.46	2.16	<	-	7,806
Mideast²	4.12	0.06	4.06	2.41	1.44	0.04	0.17	750,306
Delaware	3.01	0.01	3.00	0.52	2.48	-	-	10,564
Maryland	2.70	<	2.70	2.68	-	-	0.02	82,632
New Jersey	3.51	0.02	3.49	1.27	1.47	0.01	0.74	155,610
New York	5.24	0.10	5.14	3.70	1.43	<	<	320,013
Pennsylvania	3.37	0.04	3.33	1.09	2.02	0.17	0.04	181,487
Great Lakes	3.80	0.03	3.77	1.22	2.16	0.05	0.34	638,638
Illinois	2.78	<	2.78	0.68	1.85	0.14	0.10	189,914
Indiana	3.87	0.02	3.85	0.85	2.32	0.01	0.68	77,344
Michigan	4.06	0.05	4.01	1.80	2.09	0.01	0.12	143,202
Ohio	4.01	-	4.01	1.03	2.39	<	0.58	157,638
Wisconsin	5.47	0.13	5.34	2.35	2.45	<	0.54	70,541
Plains	3.84	0.01	3.83	1.07	2.57	0.01	0.19	258,566
Iowa	4.55	0.03	4.52	1.07	3.21	-	0.24	39,600
Kansas	2.87	<	2.87	0.49	2.29	0.01	0.09	37,341
Minnesota	5.40	-	5.40	2.40	2.87	0.01	0.13	67,013
Missouri	3.08	0.02	3.07	0.30	2.56	0.01	0.19	74,720
Nebraska	2.46	0.01	2.45	0.63	1.28	0.05	0.49	22,475
North Dakota	4.24	-	4.24	1.37	2.86	0.01	-	8,611
South Dakota	2.51	<	2.51	0.71	1.67	0.01	0.13	8,806
Southeast	3.63	<	3.63	1.52	1.99	0.02	0.10	785,042
Alabama	3.60	-	3.60	0.84	2.76	-	<	49,165
Arkansas	3.86	<	3.86	0.73	2.95	0.02	0.16	27,275
Florida	3.47	-	3.47	0.65	2.54	0.02	0.25	187,476
Georgia	3.27	-	3.27	0.36	2.86	0.02	0.04	89,595
Kentucky	3.90	-	3.90	0.57	3.25	0.03	0.05	44,663
Louisiana	3.65	<	3.65	0.40	2.97	0.01	0.26	51,176
Mississippi	5.15	<	5.15	1.36	3.79	-	-	27,032
North Carolina	4.75	-	4.75	4.68	-	0.03	0.04	85,582
South Carolina	3.81	-	3.81	0.66	3.14	<	0.01	41,372
Tennessee	2.68	-	2.68	2.65	0.01	-	0.01	63,003
Virginia	3.11	-	3.11	3.10	-	0.01	-	97,807
West Virginia	4.16	-	4.16	0.09	3.98	-	0.10	20,898
Southwest	3.34	<	3.33	0.46	2.72	<	0.16	339,823
Arizona	4.14	<	4.13	1.80	2.32	-	0.02	48,699
New Mexico	7.00	-	7.00	2.00	4.97	-	0.03	17,781
Oklahoma	3.52	<	3.52	0.48	2.74	0.01	0.29	41,087
Texas	2.85	-	2.85	0.05	2.63	<	0.17	232,255
Rocky Mountain	3.83	<	3.83	0.95	2.77	0.03	0.07	99,039
Colorado	3.10	<	3.10	1.02	2.04	0.04	0.01	51,638
Idaho	4.15	0.01	4.15	0.94	3.16	0.06	<	11,793
Montana	3.09	0.01	3.09	0.54	2.53	-	0.02	9,956
Utah	4.35	<	4.35	0.50	3.80	0.01	0.03	19,366
Wyoming	8.77	<	8.77	2.46	5.33	0.06	0.92	6,286
Far West³	5.70	0.30	5.40	2.21	3.11	0.04	0.04	616,727
California	6.06	0.38	5.68	2.45	3.15	0.03	0.04	491,393
Nevada	4.41	0.02	4.39	1.77	2.57	0.01	0.04	16,460
Oregon	3.17	-	3.17	1.15	2.00	0.02	0.01	37,869
Washington	4.91	0.03	4.88	1.16	3.54	0.13	0.05	71,004
Alaska	8.21	-	8.21	7.83	-	-	0.38	9,680
Hawaii	0.30	0.02	0.27	0.21	-	-	0.06	16,845

- represents zero

< rounds to zero

¹ States transfer funds to the federal government for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.² District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 13.

Table 30
State Intergovernmental Expenditure, by Function, FY 1988
(thousands)

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
United States	\$151,661,866	\$95,390,536	\$17,664,585	\$14,896,991	\$6,949,190	\$5,406,729	\$2,410,153	\$870,046	\$1,016,244	\$1,025,387	\$6,032,005
New England	6,941,955	3,925,524	256,041	1,393,567	158,406	61,043	410,269	33,970	12,796	308,084	382,255
Connecticut	1,477,198	1,036,446	47,325	202,886	29,892	27,193	-	12,042	-	35,153	86,261
Maine	544,712	432,448	16,540	57,907	16,010	5,874	-	8,627	-	-	7,306
Massachusetts	4,127,655	1,892,744	123,870	1,058,064	76,546	25,249	410,269	-	12,602	268,256	260,055
New Hampshire	204,898	99,331	31,886	31,859	15,892	2,727	-	12,185	189	4,675	6,154
Rhode Island	374,269	296,034	28,340	36,386	290	-	-	1,054	-	-	12,165
Vermont	213,223	168,521	8,080	6,465	19,776	-	-	62	5	-	10,314
Mideast¹	30,900,945	16,371,862	6,665,419	2,416,816	735,642	1,163,532	1,379,422	142,426	251,185	278,804	1,495,837
Delaware	317,800	262,867	730	7,006	5,078	-	8,276	-	-	-	33,843
Maryland	2,233,494	1,184,805	63	184,472	337,895	269,960	81,566	19,969	15,352	4,984	134,428
New Jersey	5,462,250	3,172,362	733,870	1,035,036	11,880	72,413	-	-	35,618	16,251	384,820
New York	16,767,678	8,076,324	5,155,444	1,094,808	160,005	432,428	930,574	101,157	187,941	88,362	540,635
Pennsylvania	6,119,723	3,675,504	775,312	95,494	220,784	388,731	359,006	21,300	12,274	169,207	402,111
Great Lakes	24,254,470	13,882,421	1,492,821	4,007,060	2,000,563	1,262,582	353,512	238,055	98,876	56,641	861,939
Illinois	5,274,272	3,520,878	138,482	630,569	356,891	47,787	158,589	81,788	27,523	23,298	288,467
Indiana	2,995,457	1,794,932	246,045	564,966	277,205	31,337	-	23,898	3,808	-	53,266
Michigan	5,813,874	2,991,088	189,334	939,099	610,275	691,181	103,594	5,555	6,785	33,343	243,620
Ohio	6,315,346	3,846,118	678,450	772,619	476,093	231,967	45,694	69,802	29,442	-	165,161
Wisconsin	3,855,521	1,729,405	240,510	1,099,807	280,099	260,310	45,635	57,012	31,318	<	111,425
Plains	9,939,605	6,652,820	535,384	1,059,249	867,375	174,498	30,529	47,361	41,764	79,501	451,124
Iowa	1,802,092	1,271,607	26,693	155,287	212,902	34,202	2,482	-	20,045	21,936	56,938
Kansas	1,073,214	856,083	-	73,484	81,239	25,644	-	<	4,861	17,421	14,482
Minnesota	3,621,482	1,924,377	485,108	653,433	280,646	54,228	22,880	17,382	16,160	11,833	155,435
Missouri	2,303,781	1,915,102	6,680	15,904	150,926	8,573	1,915	29,979	689	23,126	150,887
Nebraska	552,488	291,887	1,804	69,409	98,697	49,388	3,252	-	7	-	38,044
North Dakota	365,329	246,561	14,442	45,782	42,401	2,216	-	-	-	-	13,927
South Dakota	221,219	147,203	657	45,950	564	247	-	-	2	5,185	21,411
Southeast	28,488,023	21,827,902	613,013	2,222,380	1,078,511	712,483	119,413	83,214	266,989	180,356	1,383,762
Alabama	1,772,140	1,356,615	9,344	96,253	137,992	10,930	-	-	3,099	-	157,907
Arkansas	1,053,029	804,872	211	44,591	97,145	28,797	-	-	3,739	-	73,674
Florida	6,500,752	4,762,897	-	1,037,564	177,903	173,311	44,459	-	-	37,000	267,618
Georgia	2,928,597	2,559,085	-	16,117	43,557	171,289	9,303	-	25,865	28,958	74,423
Kentucky	1,741,531	1,450,761	-	-	82,567	63,993	-	-	22,762	-	121,448
Louisiana	1,865,441	1,523,643	24,951	155,324	14,825	987	-	-	20,483	26,572	98,656

Table 30 (cont.)
State Intergovernmental Expenditure, by Function, FY 1988
(thousands)

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
Southeast (cont.)											
Mississippi	1,391,664	1,025,210	3,394	206,399	80,065	25,594	-	-	-	-	51,002
North Carolina	4,066,203	3,049,478	221,939	234,660	85,197	206,673	-	64,247	9,529	42,112	152,368
South Carolina	1,574,229	1,298,849	5,654	186,046	14,652	14,813	-	-	-	-	54,215
Tennessee	1,685,450	1,109,038	25,254	199,948	201,642	555	-	18,967	54,937	24,465	50,644
Virginia	3,038,790	2,055,725	322,266	34,419	142,966	9,010	65,651	-	126,575	21,249	260,929
West Virginia	870,197	831,729	-	11,059	-	6,531	-	-	-	-	20,878
Southwest											
Arizona	2,014,460	1,129,298	1,200	476,861	319,866	27,976	-	-	15,806	-	43,453
New Mexico	1,244,887	883,713	24	295,656	26,504	-	-	5,378	1,023	-	32,589
Oklahoma	1,447,844	1,125,273	4,275	13,035	165,604	38,077	-	-	2,198	24,672	74,710
Texas	6,625,955	6,107,905	45	42,468	11,704	204,232	1,724	-	54,465	-	203,412
Rocky Mountain											
Colorado	1,601,393	1,051,252	274,146	22,046	153,560	17,437	-	296	1,488	8,385	72,783
Idaho	489,765	372,256	-	46,256	48,656	3,538	606	7,021	447	-	10,985
Montana	308,044	253,084	8,747	3,978	14,236	4,449	734	-	-	-	22,816
Utah	842,039	735,920	2,437	-	40,395	23,096	-	-	600	254	39,337
Wyoming	551,480	335,208	3,376	87,772	20,080	17,928	-	-	-	2,103	85,013
Far West²											
California	29,754,786	16,523,562	7,612,029	2,256,180	824,568	1,547,452	19,399	43,720	244,232	72,659	610,985
Nevada	725,283	423,503	5,533	256,546	25,442	6,377	-	-	1,051	-	6,831
Oregon	1,201,765	757,537	5	90,633	210,572	78,991	5,017	-	17,869	-	41,141
Washington	3,485,095	2,527,484	186,075	64,307	212,736	39,531	89,528	233,223	2,907	13,926	115,378
Alaska	794,294	504,012	-	109,314	34,770	23,507	-	35,382	2,548	-	84,761
Hawaii	49,776	-	4,015	32,867	-	-	-	-	-	-	12,894

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 14.

Table 31
State Intergovernmental Expenditure, by Function, Percentage Distribution, FY 1988

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
United States	\$151,661,866	62.90%	11.65%	9.82%	4.58%	3.56%	1.59%	0.57%	0.67%	0.68%	3.98%
New England	6,941,955	56.55	3.69	20.07	2.28	0.88	5.91	0.49	0.18	4.44	5.51
Connecticut	1,477,198	70.16	3.20	13.73	2.02	1.84	-	0.82	-	2.38	5.84
Maine	544,712	79.39	3.04	10.63	2.94	1.08	-	1.58	-	-	1.34
Massachusetts	4,127,655	45.86	3.00	25.63	1.85	0.61	9.94	-	0.31	6.50	6.30
New Hampshire	204,898	48.48	15.56	15.55	7.76	1.33	-	5.95	0.09	2.28	3.00
Rhode Island	374,269	79.10	7.57	9.72	0.08	-	-	0.28	-	-	3.25
Vermont	213,223	79.04	3.79	3.03	9.27	-	-	0.03	<	-	4.84
Mideast¹	30,900,945	52.98	21.57	7.82	2.38	3.77	4.46	0.46	0.81	0.90	4.84
Delaware	317,800	82.71	0.23	2.20	1.60	-	2.60	-	-	-	10.65
Maryland	2,233,494	53.05	<	8.26	15.13	12.09	3.65	0.89	0.69	0.22	6.02
New Jersey	5,462,250	58.08	13.44	18.95	0.22	1.33	-	-	0.65	0.30	7.05
New York	16,767,678	48.17	30.75	6.53	0.95	2.58	5.55	0.60	1.12	0.53	3.22
Pennsylvania	6,119,723	60.06	12.67	1.56	3.61	6.35	5.87	0.35	0.20	2.76	6.57
Great Lakes	24,254,470	57.24	6.15	16.52	8.25	5.21	1.46	0.98	0.41	0.23	3.55
Illinois	5,274,272	66.76	2.63	11.96	6.77	0.91	3.01	1.55	0.52	0.44	5.47
Indiana	2,995,457	59.92	8.21	18.86	9.25	1.05	-	0.80	0.13	-	1.78
Michigan	5,813,874	51.45	3.26	16.15	10.50	11.89	1.78	0.10	0.12	0.57	4.19
Ohio	6,315,346	60.90	10.74	12.23	7.54	3.67	0.72	1.11	0.47	-	2.62
Wisconsin	3,855,521	44.86	6.24	28.53	7.26	6.75	1.18	1.48	0.81	-	2.89
Plains	9,939,605	66.93	5.39	10.66	8.73	1.76	0.31	0.48	0.42	0.80	4.54
Iowa	1,802,092	70.56	1.48	8.62	11.81	1.90	0.14	-	1.11	1.22	3.16
Kansas	1,073,214	79.77	-	6.85	7.57	2.39	-	-	0.45	1.62	1.35
Minnesota	3,621,482	53.14	13.40	18.04	7.75	1.50	0.63	0.48	0.45	0.33	4.29
Missouri	2,303,781	83.13	0.29	0.69	6.55	0.37	0.08	1.30	0.03	1.00	6.55
Nebraska	552,488	52.83	0.33	12.56	17.86	8.94	0.59	-	<	-	6.89
North Dakota	365,329	67.49	3.95	12.53	11.61	0.61	-	-	-	-	3.81
South Dakota	221,219	66.54	0.30	20.77	0.25	0.11	-	-	<	2.34	9.68
Southeast	28,488,023	76.62	2.15	7.80	3.79	2.50	0.42	0.29	0.94	0.63	4.86
Alabama	1,772,140	76.55	0.53	5.43	7.79	0.62	-	-	0.17	-	8.91
Arkansas	1,053,029	76.43	0.02	4.23	9.23	2.73	-	-	0.36	-	7.00
Florida	6,500,752	73.27	-	15.96	2.74	2.67	0.68	-	-	0.57	4.12
Georgia	2,928,597	87.38	-	0.55	1.49	5.85	0.32	-	0.88	0.99	2.54
Kentucky	1,741,531	83.30	-	-	4.74	3.67	-	-	1.31	-	6.97
Louisiana	1,865,441	81.68	1.34	8.33	0.79	0.05	-	-	1.10	1.42	5.29

Table 31 (cont.)
State Intergovernmental Expenditure, by Function, Percentage Distribution, FY 1988

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
Southeast (cont.)											
Mississippi	1,391,664	73.67	0.24	14.83	5.75	1.84	-	-	-	-	3.66
North Carolina	4,066,203	75.00	5.46	5.77	2.10	5.08	-	1.58	0.23	1.04	3.75
South Carolina	1,574,229	82.51	0.36	11.82	0.93	0.94	-	-	-	-	3.44
Tennessee	1,685,450	65.80	1.50	11.86	11.96	0.03	-	1.13	3.26	1.45	3.00
Virginia	3,038,790	67.65	10.61	1.13	4.70	0.30	2.16	-	4.17	0.70	8.59
West Virginia	870,197	95.58	-	1.27	-	0.75	-	-	-	-	2.40
Southwest	11,333,146	81.59	0.05	7.31	4.62	2.38	0.02	0.05	0.65	0.22	3.13
Arizona	2,014,460	56.06	0.06	23.67	15.88	1.39	-	-	0.78	-	2.16
New Mexico	1,244,887	70.99	<	23.75	2.13	-	-	0.43	0.08	-	2.62
Oklahoma	1,447,844	77.72	0.30	0.90	11.44	2.63	-	-	0.15	1.70	5.16
Texas	6,625,955	92.18	<	0.64	0.18	3.08	0.03	-	0.82	-	3.07
Rocky Mountain	3,792,721	72.45	7.61	4.22	7.30	1.75	0.04	0.19	0.07	0.28	6.09
Colorado	1,601,393	65.65	17.12	1.38	9.59	1.09	-	0.02	0.09	0.52	4.54
Idaho	489,765	76.01	-	9.44	9.93	0.72	0.12	1.43	0.09	-	2.24
Montana	308,044	82.16	2.84	1.29	4.62	1.44	0.24	-	-	-	7.41
Utah	842,039	87.40	0.29	-	4.80	2.74	-	-	0.07	0.03	4.67
Wyoming	551,480	60.78	0.61	15.92	3.64	3.25	-	-	-	0.38	15.42
Far West²	35,166,929	57.53	22.19	7.59	3.62	4.76	0.32	0.79	0.76	0.25	2.20
California	29,754,786	55.53	25.58	7.58	2.77	5.20	0.07	0.15	0.82	0.24	2.05
Nevada	725,283	58.39	0.76	35.37	3.51	0.88	-	-	0.14	-	0.94
Oregon	1,201,765	63.04	<	7.54	17.52	6.57	0.42	-	1.49	-	3.42
Washington	3,485,095	72.52	5.34	1.85	6.10	1.13	2.57	6.69	0.08	0.40	3.31
Alaska	794,294	63.45	-	13.76	4.38	2.96	-	4.45	0.32	-	10.67
Hawaii	49,776	-	8.07	66.03	-	-	-	-	-	-	25.90

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 14.

Table 32
State Intergovernmental Expenditure, by Function, Per Capita, FY 1988

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: 7/1/88 Population (thousands)
United States	\$617.00	\$388.07	\$71.86	\$60.60	\$28.27	\$22.00	\$9.81	\$3.54	\$4.13	\$4.17	\$24.54	245,807
New England	535.56	302.85	19.75	107.51	12.22	4.71	31.65	2.62	0.99	23.77	29.49	12,962
Connecticut	456.91	320.58	14.64	62.75	9.25	8.41	-	3.72	-	10.87	26.68	3,233
Maine	452.04	358.88	13.73	48.06	13.29	4.87	-	7.16	-	-	6.06	1,205
Massachusetts	700.91	321.40	21.03	179.67	13.00	4.29	69.67	-	2.14	45.55	44.16	5,889
New Hampshire	188.85	91.55	29.39	29.36	14.65	2.51	-	11.23	0.17	4.31	5.67	1,085
Rhode Island	376.91	298.12	28.54	36.64	0.29	-	-	1.06	-	-	12.25	993
Vermont	382.81	302.55	14.51	11.61	35.50	-	-	0.11	0.01	-	18.52	557
Mideast¹	720.08	381.51	155.32	56.32	17.14	27.11	32.14	3.32	5.85	6.50	34.86	42,913
Delaware	481.52	398.28	1.11	10.62	7.69	-	12.54	-	-	-	51.28	660
Maryland	483.23	256.34	0.01	39.91	73.11	58.41	17.65	4.32	3.32	1.08	29.08	4,622
New Jersey	707.45	410.87	95.05	134.05	1.54	9.38	-	-	4.61	2.10	49.84	7,721
New York	936.27	450.96	287.87	61.13	8.93	24.15	51.96	5.65	10.49	4.93	30.19	17,909
Pennsylvania	509.93	306.27	64.60	7.96	18.40	32.39	29.91	1.77	1.02	14.10	33.51	12,001
Great Lakes	575.84	329.59	35.44	95.13	47.50	29.98	8.39	5.65	2.35	1.34	20.46	42,120
Illinois	454.13	303.16	11.92	54.29	30.73	4.11	13.65	7.04	2.37	2.01	24.84	11,614
Indiana	539.14	323.06	44.28	101.69	49.89	5.64	-	4.30	0.69	-	9.59	5,556
Michigan	629.21	323.71	20.49	101.63	66.05	74.80	11.21	0.60	0.73	3.61	26.37	9,240
Ohio	581.79	354.32	62.50	71.18	43.86	21.37	4.21	6.43	2.71	-	15.22	10,855
Wisconsin	794.13	356.21	49.54	226.53	57.69	53.62	9.40	11.74	6.45	-	22.95	4,855
Plains	559.69	374.62	30.15	59.65	48.84	9.83	1.72	2.67	2.35	4.48	25.40	17,759
Iowa	635.88	448.70	9.42	54.79	75.12	12.07	0.88	-	7.07	7.74	20.09	2,834
Kansas	430.15	343.12	-	29.45	32.56	10.28	-	-	1.95	6.98	5.80	2,495
Minnesota	840.84	446.80	112.63	151.71	65.16	12.59	5.31	4.04	3.75	2.75	36.09	4,307
Missouri	448.12	372.52	1.30	3.09	29.36	1.67	0.37	5.83	0.13	4.50	29.35	5,141
Nebraska	344.87	182.20	1.13	43.33	61.61	30.83	2.03	-	†	-	23.75	1,602
North Dakota	547.72	369.66	21.65	68.64	63.57	3.32	-	-	-	-	20.88	667
South Dakota	310.27	206.46	0.92	64.45	0.79	0.35	-	-	†	7.27	30.03	713
Southeast	485.53	372.02	10.45	37.88	18.38	12.14	2.04	1.42	4.55	3.07	23.58	58,674
Alabama	432.02	330.72	2.28	23.46	33.64	2.66	-	-	0.76	-	38.50	4,102
Arkansas	439.68	336.06	0.09	18.62	40.56	12.02	-	-	1.56	-	30.76	2,395
Florida	527.02	386.13	-	84.12	14.42	14.05	3.60	-	-	3.00	21.70	12,335
Georgia	461.78	403.51	-	2.54	6.87	27.01	1.47	-	4.08	4.57	11.73	6,342
Kentucky	467.27	389.26	-	-	22.15	17.17	-	-	6.11	-	32.59	3,727
Louisiana	423.19	345.65	5.66	35.24	3.36	0.22	-	-	4.65	6.03	22.38	4,408

Table 32 (cont.)
State Intergovernmental Expenditure, by Function, Per Capita, FY 1988

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: 7/1/88 Population (thousands)
Southeast (cont.)												
Mississippi	531.17	391.30	1.30	78.78	30.56	9.77	-	-	-	-	19.47	2,620
North Carolina	626.63	469.95	34.20	36.16	13.13	31.85	-	9.90	1.47	6.49	23.48	6,489
South Carolina	453.67	374.31	1.63	53.62	4.22	4.27	-	-	-	-	15.62	3,470
Tennessee	344.32	226.57	5.16	40.85	41.19	0.11	-	3.87	11.22	5.00	10.35	4,895
Virginia	505.20	341.77	53.58	5.72	23.77	1.50	10.91	-	21.04	3.53	43.38	6,015
West Virginia	463.86	443.35	-	5.89	-	3.48	-	-	-	-	11.13	1,876
Southwest												
Arizona	577.37	323.67	0.34	136.68	91.68	8.02	-	-	4.53	-	12.45	3,489
New Mexico	826.07	586.41	0.02	196.19	17.59	-	-	3.57	0.68	-	21.63	1,507
Oklahoma	446.59	347.09	1.32	4.02	51.08	11.74	-	-	0.68	7.61	23.04	3,242
Texas	393.44	362.68	†	2.52	0.69	12.13	0.10	-	3.23	-	12.08	16,841
Rocky Mountain												
Colorado	485.12	318.46	83.05	6.68	46.52	5.28	-	0.09	0.45	2.54	22.05	3,301
Idaho	488.30	371.14	-	46.12	48.51	3.53	0.60	7.00	0.45	-	10.95	1,003
Montana	382.66	314.39	10.87	4.94	17.68	5.53	0.91	-	-	-	28.34	805
Utah	498.25	435.46	1.44	-	23.90	13.67	-	-	0.36	0.15	23.28	1,690
Wyoming	1,151.32	699.81	7.05	183.24	41.92	37.43	-	-	-	4.39	177.48	479
Far West²												
California	1,050.89	583.58	268.84	79.68	29.12	54.65	0.69	1.54	8.63	2.57	21.58	28,314
Nevada	688.12	401.81	5.25	243.40	24.14	6.05	-	-	1.00	-	6.48	1,054
Oregon	434.32	273.78	†	32.75	76.10	28.55	1.81	-	6.46	-	14.87	2,767
Washington	749.81	543.78	40.03	13.84	45.77	8.50	19.26	50.18	0.63	3.00	24.82	4,648
Alaska	1,515.83	961.85	-	208.61	66.35	44.86	-	67.52	4.86	-	161.76	524
Hawaii	45.33	-	3.66	29.93	-	-	-	-	-	-	11.74	1,098

- represents zero

† less than \$1 per capita

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 14.

Table 33
State Intergovernmental Expenditure, by Function, as a Percentage of Personal Income, FY1988

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: Personal Income CY1987 (millions)
United States	4.03%	2.53%	0.47%	0.40%	0.18%	0.14%	0.06%	0.02%	0.03%	0.03%	0.16%	3,766,075
New England	2.91	1.65	0.11	0.58	0.07	0.03	0.17	0.01	0.01	0.13	0.16	238,271
Connecticut	2.16	1.52	0.07	0.30	0.04	0.04	-	0.02	-	0.05	0.13	68,275
Maine	3.28	2.61	0.10	0.35	0.10	0.04	-	0.05	-	-	0.04	16,595
Massachusetts	3.68	1.69	0.11	0.94	0.07	0.02	0.37	-	0.01	0.24	0.23	112,027
New Hampshire	1.07	0.52	0.17	0.17	0.08	0.01	-	0.06	<	0.02	0.03	19,100
Rhode Island	2.42	1.91	0.18	0.24	<	-	-	0.01	-	-	0.08	15,468
Vermont	2.73	2.16	0.10	0.08	0.25	-	-	<	<	-	0.13	7,806
Mideast¹	4.12	2.18	0.89	0.32	0.10	0.16	0.18	0.02	0.03	0.04	0.20	750,306
Delaware	3.01	2.49	0.01	0.07	0.05	-	0.08	-	-	-	0.32	10,564
Maryland	2.70	1.43	<	0.22	0.41	0.33	0.10	0.02	0.02	0.01	0.16	82,632
New Jersey	3.51	2.04	0.47	0.67	0.01	0.05	-	-	0.02	0.01	0.25	155,610
New York	5.24	2.52	1.61	0.34	0.05	0.14	0.29	0.03	0.06	0.03	0.17	320,013
Pennsylvania	3.37	2.03	0.43	0.05	0.12	0.21	0.20	0.01	0.01	0.09	0.22	181,487
Great Lakes	3.80	2.17	0.23	0.63	0.31	0.20	0.06	0.04	0.02	0.01	0.13	638,638
Illinois	2.78	1.85	0.07	0.33	0.19	0.03	0.08	0.04	0.01	0.01	0.15	189,914
Indiana	3.87	2.32	0.32	0.73	0.36	0.04	-	0.03	<	-	0.07	77,344
Michigan	4.06	2.09	0.13	0.66	0.43	0.48	0.07	<	<	0.02	0.17	143,202
Ohio	4.01	2.44	0.43	0.49	0.30	0.15	0.03	0.04	0.02	-	0.10	157,638
Wisconsin	5.47	2.45	0.34	1.56	0.40	0.37	0.06	0.08	0.04	-	0.16	70,541
Plains	3.84	2.57	0.21	0.41	0.34	0.07	0.01	0.02	0.02	0.03	0.17	258,566
Iowa	4.55	3.21	0.07	0.39	0.54	0.09	0.01	-	0.05	0.06	0.14	39,600
Kansas	2.87	2.29	-	0.20	0.22	0.07	-	-	0.01	0.05	0.04	37,341
Minnesota	5.40	2.87	0.72	0.98	0.42	0.08	0.03	0.03	0.02	0.02	0.23	67,013
Missouri	3.08	2.56	0.01	0.02	0.20	0.01	<	0.04	<	0.03	0.20	74,720
Nebraska	2.46	1.30	0.01	0.31	0.44	0.22	0.01	-	<	-	0.17	22,475
North Dakota	4.24	2.86	0.17	0.53	0.49	0.03	-	-	-	-	0.16	8,611
South Dakota	2.51	1.67	0.01	0.52	0.01	<	-	-	<	0.06	0.24	8,806
Southeast	3.63	2.78	0.08	0.28	0.14	0.09	0.02	0.01	0.03	0.02	0.18	785,042
Alabama	3.60	2.76	0.02	0.20	0.28	0.02	-	-	0.01	-	0.32	49,165
Arkansas	3.86	2.95	<	0.16	0.36	0.11	-	-	0.01	-	0.27	27,275
Florida	3.47	2.54	-	0.55	0.09	0.09	0.02	-	-	0.02	0.14	187,476
Georgia	3.27	2.86	-	0.02	0.05	0.19	0.01	-	0.03	0.03	0.08	89,595
Kentucky	3.90	3.25	-	-	0.18	0.14	-	-	0.05	-	0.27	44,663
Louisiana	3.65	2.98	0.05	0.30	0.03	<	-	-	0.04	0.05	0.19	51,176

Table 33 (cont.)
State Intergovernmental Expenditure, by Function, as a Percentage of Personal Income, FY1988

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: Personal Income CY1987 (millions)
Southeast (cont.)												
Mississippi	5.15	3.79	0.01	0.76	0.30	0.09	-	-	-	-	0.19	27,032
North Carolina	4.75	3.56	0.26	0.27	0.10	0.24	-	0.08	0.01	0.05	0.18	85,582
South Carolina	3.81	3.14	0.01	0.45	0.04	0.04	-	-	-	-	0.13	41,372
Tennessee	2.68	1.76	0.04	0.32	0.32	<	-	0.03	0.09	0.04	0.08	63,003
Virginia	3.11	2.10	0.33	0.04	0.15	0.01	0.07	-	0.13	0.02	0.27	97,807
West Virginia	4.16	3.98	-	0.05	-	0.03	-	-	-	-	0.10	20,898
Southwest												
Arizona	4.14	2.32	<	0.98	0.66	0.06	-	-	0.03	-	0.09	48,699
New Mexico	7.00	4.97	<	1.66	0.15	-	-	0.03	0.01	-	0.18	17,781
Oklahoma	3.52	2.74	0.01	0.03	0.40	0.09	-	-	0.01	0.06	0.18	41,087
Texas	2.85	2.63	<	0.02	0.01	0.09	<	-	0.02	-	0.09	232,255
Rocky Mountain												
Colorado	3.10	2.04	0.53	0.04	0.30	0.03	-	<	<	0.02	0.14	51,638
Idaho	4.15	3.16	-	0.39	0.41	0.03	0.01	0.06	<	-	0.09	11,793
Montana	3.09	2.54	0.09	0.04	0.14	0.04	0.01	-	-	-	0.23	9,956
Utah	4.35	3.80	0.01	-	0.21	0.12	-	-	<	<	0.20	19,366
Wyoming	8.77	5.33	0.05	1.40	0.32	0.29	-	-	-	0.03	1.35	6,286
Far West²												
California	6.06	3.36	1.55	0.46	0.17	0.31	<	0.01	0.05	0.01	0.12	491,393
Nevada	4.41	2.57	0.03	1.56	0.15	0.04	-	-	0.01	-	0.04	16,460
Oregon	3.17	2.00	<	0.24	0.56	0.21	0.01	-	0.05	-	0.11	37,869
Washington	4.91	3.56	0.26	0.09	0.30	0.06	0.13	0.33	<	0.02	0.16	71,004
Alaska	8.21	5.21	-	1.13	0.36	0.24	-	0.37	0.03	-	0.88	9,680
Hawaii	0.30	-	0.02	0.20	-	-	-	-	-	-	0.08	16,845

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1988*, Table 14.

Federal, State, and Local Government Revenues and Expenditures: Bureau of the Census Basis

All of the tables in this section are based on the government finance series from the Bureau of the Census and follow the concepts used in the Bureau's data surveys and compilations.

Tables 34 through 39 show total federal, state, and local government revenues and expenditures in current dollars, dollars per capita, and as a percentage of personal income for selected years from 1927 to 1988. The population figures used in the per capita tables differ from those used elsewhere in this volume because they include military personnel overseas.

The revenues in Tables 34 through 36 are *total* revenues, which include those from utilities, liquor stores, and insurance trust funds, as well as general revenues. State and local *general* revenues are the focus of Tables 51 through 56 in this section. Tables 37 through 39 record *total* expenditures, which refer to general expenditures (for current operations and capital outlay), as well as expenditures for utilities, liquor stores, and insurance trust funds. Tables 34 through 39 separate intergovernmental revenues and expenditures from all other own-source revenues and direct expenditures. Table 40 focuses on *direct* general expenditures only.

Table 41 provides data on the level of outstanding

debt, by type of government, for selected years between 1929 and 1974, and for each year from 1979 to 1988.

Tables 42 through 50 provide detail for specific functions broken down by all governments, the federal government, and state and local governments. Of the time period shown, 1952 to 1988, the early years were selected to correspond to the years when the Census of Governments was taken.

Comparisons for specific types of government in Tables 34 through 50 may reveal that revenues do not equal expenditures exactly for a particular year. This may occur for a number of reasons, some of which include: debt financing, which can result in revenues and expenditures for a given purpose occurring in different years; biennial budget periods, which may cause revenues and expenditures to be balanced more closely in alternate years in some states; and any carryovers (or shortfalls) as a result of budget surpluses (or deficits), which will cause total revenue and expenditures for a particular year to diverge.

Tables 57 through 63 contain historical data on federal, state, and local *tax* revenues, by type of tax and type of government. Tax revenues are own-source general revenues, excluding charges and miscellaneous general revenue as well as utility, liquor store, and insurance trust revenues.

Table 34
Total Government Revenues, Selected Years 1927-1988
(millions)

Year	All Governments Total ¹	Federal Total	State			Local				
			Total	Intergovernmental Federal	Local	Own-Source ²	Total	Intergovernmental Federal	State ³	Own-Source 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
1988	1,776,382	1,012,343	541,809	100,478	6,763	434,568	495,044	17,124	145,590	332,330

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. Own-source total revenue is calculated by subtracting intergovernmental revenue from total revenue. This figure should not be confused with own-source general revenue shown in Tables 53 and 55.

³ Includes substantial but unknown amounts of federal grants to states that are "passed through" by the states to local governments.

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; *Government Finances in [year]*, Tables 8 and 9.

Table 35
Total Government Revenues, Per Capita, Selected Years 1927-1988

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: U.S. Population ⁴ (thousands)
			Total	Intergovernmental		Own-Source ²	Total	Intergovernmental		Own-Source ²	
				Federal	Local			Federal	State ³		
1927	102	38	18	1	†	17	53	†	5	48	119,035
1934	89	31	27	7	†	19	50	1	10	39	126,374
1940	135	53	43	5	†	38	59	2	13	44	131,954
1946	439	331	61	6	†	55	68	†	15	53	140,054
1952	636	456	107	15	1	91	123	2	32	90	157,553
1957	751	506	143	20	2	121	169	2	43	124	171,984
1962	901	571	202	38	2	161	231	4	58	169	186,538
1967	1,271	812	307	69	3	235	325	9	93	224	198,712
1972	1,824	1,064	535	128	6	402	547	22	167	358	209,896
1973	2,039	1,197	613	148	6	458	609	37	189	383	211,909
1974	2,263	1,349	658	148	7	503	669	48	208	413	213,854
1975	2,404	1,405	727	167	8	552	740	50	236	453	215,973
1976	2,620	1,490	843	193	12	638	818	62	258	498	218,035
1977	2,986	1,741	928	208	12	707	892	75	274	543	220,239
1978	3,287	1,938	1,011	226	15	771	964	87	291	586	222,585
1979	3,685	2,226	1,098	242	11	844	1,043	92	330	621	225,055
1980	4,093	2,483	1,216	272	11	934	1,134	93	357	684	227,757
1981	4,673	2,871	1,351	295	13	1,043	1,251	97	387	766	230,138
1982	4,923	2,957	1,423	284	13	1,126	1,356	91	410	855	232,520
1983	5,032	2,895	1,523	294	16	1,214	1,440	90	419	931	234,799
1984	5,517	3,181	1,675	321	22	1,332	1,545	88	446	1,010	237,001
1985	5,929	3,372	1,834	353	23	1,459	1,682	91	486	1,105	239,283
1986	6,273	3,508	1,992	384	24	1,584	1,799	85	525	1,190	241,596
1987	6,882	3,908	2,121	392	28	1,701	1,925	80	561	1,284	243,773
1988	7,211	4,110	2,200	408	27	1,764	2,010	70	591	1,349	246,329

† less than \$1 per capita

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. Own-source total revenue is calculated by subtracting intergovernmental revenue from total revenue. This figure should not be confused with own-source general revenue shown in Tables 53 and 55.

³ Includes substantial but unknown amounts of federal grants to states that are "passed through" by the states to local governments.

⁴ Totals include military personnel overseas beginning with 1940.

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; *Government Finances in [year]*, Tables 8 and 9.

Table 36
Total Government Revenues as a Percentage of Personal Income, Selected Years 1927-1988

Year	All Governments		State				Local				Exhibit: U.S. Personal Income ⁴ (billions)
	Total ¹	Federal Total	Total	Intergovernmental		Own- Source ²	Total	Intergovernmental		Own- Source ²	
				Federal	Local			Federal	State ³		
1927	14.5%	5.3%	2.6%	0.1%	0.1%	2.4%	7.5%	<	0.7%	6.8%	\$84.3
1934	21.0	7.2	6.4	1.7	0.1	4.6	11.8	0.2	2.5	9.2	53.7
1940	22.9	9.0	7.4	0.9	0.1	6.5	10.0	0.4	2.1	7.5	77.6
1946	34.6	26.1	4.8	0.5	<	4.3	5.4	<	1.2	4.2	177.6
1952	36.6	26.2	6.1	0.9	0.1	5.2	7.1	0.1	1.8	5.2	273.8
1957	36.2	24.4	6.9	1.0	0.1	5.8	8.1	0.1	2.1	6.0	356.3
1962	37.1	23.5	8.3	1.6	0.1	6.6	9.5	0.2	2.4	7.0	453.2
1967	39.2	25.0	9.5	2.1	0.1	7.3	10.0	0.3	2.9	6.9	644.5
1972	39.0	22.8	11.4	2.7	0.1	8.6	11.7	0.5	3.6	7.7	981.6
1973	39.2	23.0	11.8	2.8	0.1	8.8	11.7	0.7	3.6	7.4	1,101.7
1974	40.0	23.8	11.6	2.6	0.1	8.9	11.8	0.8	3.7	7.3	1,210.1
1975	39.5	23.1	12.0	2.8	0.1	9.1	12.2	0.8	3.9	7.4	1,313.4
1976	39.4	22.4	12.7	2.9	0.2	9.6	12.3	0.9	3.9	7.5	1,451.4
1977	40.9	23.9	12.7	2.9	0.2	9.7	12.2	1.0	3.7	7.4	1,607.5
1978	40.4	23.8	12.4	2.8	0.2	9.5	11.8	1.1	3.6	7.2	1,812.4
1979	40.8	24.6	12.1	2.7	0.1	9.3	11.5	1.0	3.6	6.9	2,034.0
1980	41.3	25.0	12.3	2.7	0.1	9.4	11.4	0.9	3.6	6.9	2,258.5
1981	42.7	26.2	12.3	2.7	0.1	9.5	11.4	0.9	3.5	7.0	2,520.9
1982	42.9	25.7	12.4	2.5	0.1	9.8	11.8	0.8	3.6	7.4	2,670.8
1983	41.6	23.9	12.6	2.4	0.1	10.0	11.9	0.7	3.5	7.7	2,838.6
1984	42.1	24.3	12.8	2.4	0.2	10.2	11.8	0.7	3.4	7.7	3,108.7
1985	42.7	24.3	13.2	2.5	0.2	10.5	12.1	0.7	3.5	8.0	3,325.0
1986	43.0	24.0	13.6	2.6	0.2	10.9	12.3	0.6	3.6	8.2	3,526.0
1987	44.4	25.2	13.7	2.5	0.2	11.0	12.4	0.5	3.6	8.3	3,778.0
1988	43.7	24.9	13.3	2.5	0.2	10.7	12.2	0.4	3.6	8.2	4,065.0

< rounds to zero

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. Own-source total revenue is calculated by subtracting intergovernmental revenue from total revenue. This figure should not be confused with own-source general revenue shown in Tables 53 and 55.

³ Includes substantial but unknown amounts of federal grants to states that are "passed through" by the states to local governments.

⁴ Totals include earnings of federal civilian and military personnel stationed abroad and of U.S. residents employed abroad by private U.S. firms.

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; *Government Finances in [year]*, Tables 8 and 9.

Table 37
Total Government Expenditures, Selected Years 1927-1988
(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
1957	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
1988	1,920,413	1,214,812	1,095,906	118,906	485,005	333,344	151,662	496,323	491,163

¹ Excludes duplicative intergovernmental transactions; 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; *Government Finances in [year]*, Table 9.

Table 38
Total Government Expenditures, Per Capita, Selected Years 1927-1988
(millions)

Year	All Governments Total ¹	Federal			State			Local		Exhibit: U.S. Population ² (thousands)
		Total	Direct	Intergovernmental	Total	Direct	Intergovernmental	Total	Direct	
1927	94	30	29	1	17	12	5	53	53	119,035
1934	101	47	39	8	27	17	10	45	45	126,374
1940	155	76	70	7	39	27	13	58	58	131,954
1946	569	475	469	6	50	36	15	65	65	140,054
1952	634	454	438	16	100	68	32	128	127	157,553
1957	730	476	453	23	141	98	43	181	179	171,984
1962	945	608	567	41	195	137	58	243	242	186,538
1967	1,297	840	764	76	296	200	96	335	334	198,712
1972	1,901	1,154	994	160	521	345	175	565	562	209,896
1973	2,062	1,287	1,092	195	561	368	193	605	601	211,909
1974	2,237	1,382	1,181	200	618	403	215	656	652	213,854
1975	2,594	1,581	1,352	230	736	495	241	753	747	215,973
1976	2,867	1,794	1,477	317	830	564	265	834	825	218,035
1977	3,099	1,968	1,632	336	868	585	284	891	883	220,239
1978	3,349	2,153	1,798	356	916	613	302	948	938	222,585
1979	3,699	2,388	2,008	379	998	661	338	1,037	1,029	225,055
1980	4,209	2,710	2,311	399	1,132	761	371	1,145	1,137	227,757
1981	4,822	3,125	2,714	411	1,267	862	405	1,254	1,168	230,138
1982	5,305	3,425	3,056	370	1,335	910	425	1,348	1,339	232,520
1983	5,752	3,723	3,346	377	1,423	991	431	1,427	1,414	234,799
1984	6,025	3,916	3,499	418	1,483	1,026	457	1,516	1,417	237,001
1985	6,608	4,313	3,865	448	1,633	1,125	508	1,634	1,617	239,283
1986	7,024	4,538	4,060	479	1,756	1,210	546	1,771	1,755	241,596
1987	7,425	4,712	4,255	457	1,869	1,289	580	1,903	1,626	243,773
1988	7,796	4,932	4,449	483	1,969	1,353	616	2,015	1,994	246,329

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

² Totals include military personnel overseas beginning with 1940.

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; *Government Finances in [year]*, Table 9.

Table 39
Total Government Expenditures as Percentage of Personal Income, Selected Years 1927-1988

Year	All Governments Total ¹	Federal			State			Local		Exhibit: Personal Income ² (billions)
		Total	Direct	Intergovernmental	Total	Direct	Intergovernmental	Total	Direct	
1927	13.3%	4.2%	4.0%	0.1%	2.4%	1.7%	0.7%	7.5%	7.5%	\$84.3
1934	23.8	11.1	9.2	1.8	6.4	4.0	2.5	10.6	10.6	53.7
1940	26.3	13.0	11.8	1.1	6.7	4.6	2.1	9.9	9.9	77.6
1946	44.9	37.5	37.0	0.5	4.0	2.8	1.2	5.1	5.1	177.6
1952	36.5	26.1	25.2	0.9	5.8	3.9	1.8	7.4	7.3	273.8
1957	35.2	23.0	21.9	1.1	6.8	4.7	2.1	8.7	8.6	356.3
1962	38.9	25.0	23.3	1.7	8.0	5.6	2.4	10.0	9.9	453.2
1967	40.0	25.9	23.6	2.3	9.1	6.2	3.0	10.3	10.3	644.5
1972	40.7	24.7	21.3	3.4	11.1	7.4	3.7	12.1	12.0	981.6
1973	39.7	24.8	21.0	3.7	10.8	7.1	3.7	11.6	11.6	1,101.7
1974	39.5	24.4	20.9	3.5	10.9	7.1	3.8	11.6	11.5	1,210.1
1975	42.6	26.0	22.2	3.8	12.1	8.1	4.0	12.4	12.3	1,313.4
1976	43.1	26.9	22.2	4.8	12.5	8.5	4.0	12.5	12.4	1,451.4
1977	42.5	27.0	22.4	4.6	11.9	8.0	3.9	12.2	12.1	1,607.5
1978	41.1	26.4	22.1	4.4	11.2	7.5	3.7	11.6	11.5	1,812.4
1979	40.9	26.4	22.2	4.2	11.0	7.3	3.7	11.5	11.4	2,034.0
1980	42.4	27.3	23.3	4.0	11.4	7.7	3.7	11.5	11.5	2,258.5
1981	44.0	28.5	24.8	3.8	11.6	7.9	3.7	11.4	10.7	2,520.9
1982	46.2	29.8	26.6	3.2	11.6	7.9	3.7	11.7	11.7	2,670.8
1983	47.6	30.8	27.7	3.1	11.8	8.2	3.6	11.8	11.7	2,838.6
1984	45.9	29.9	26.7	3.2	11.3	7.8	3.5	11.6	10.8	3,108.7
1985	47.6	31.0	27.8	3.2	11.8	8.1	3.7	11.8	11.6	3,325.0
1986	48.1	31.1	27.8	3.3	12.0	8.3	3.7	12.1	12.0	3,526.0
1987	47.9	30.4	27.5	2.9	12.1	8.3	3.7	12.3	10.5	3,778.0
1988	47.2	29.9	27.0	2.9	11.9	8.2	3.7	12.2	12.1	4,065.0

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

² Totals include earnings of federal civilian and military personnel stationed abroad and of U.S. residents employed abroad by private U.S. firms.

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; *Government Finances in [year]*, Table 9.

Table 40
Federal, State, and Local Direct General Expenditure, Selected Years 1955-1988

Fiscal Year	State and Local										Exhibit: Federal Insurance Trust Expenditure ²
	Total ¹	Federal	Local								
			Total	State	Total	Municipalities	Counties	School Districts	Townships	Special Districts	
Amount (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	723,093	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
1988	1,461,856	759,617	702,239	280,516	421,723	129,230	100,371	148,583	14,631	28,909	336,289
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	
1988	100.0	52.0	48.0	19.2	28.8	6.9	8.7	10.2	1.0	2.0	

¹ Direct general expenditures exclude intergovernmental expenditures and utility, liquor store, and insurance-trust expenditures. For federal insurance trust expenditures, see exhibit. Federal intergovernmental expenditure to state and local governments is classified as a state or local expenditure, not a direct federal 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 computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Table 10 in the 1987-1988 edition; *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 41
Federal, State, and Local Debt, Selected Years 1929-1988

Fiscal Year	Total ¹	Federal	Total State-Local	State	Local	
Amount (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 ²	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	
1988	3,369.6	2,614.6	755.0	276.8	478.2	
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	45.8 ^r	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	59.7 ^r	45.5 ^r	14.2	5.3	9.0	
1986	65.9 ^r	50.3	15.6	5.9 ^r	9.7	
1987	67.9 ^r	52.5	15.9 ^r	5.9	10.0 ^r	
1988	69.0	53.6	15.5	5.7	9.8	
Percentage Distribution						
1929	\$33.4	100.0%	50.6%	49.4%	6.9%	42.5%
1939	60.5	100.0	66.8	33.2	5.8	27.4
1949	273.7	100.0	92.4	7.6	1.5	6.2
1954	309.7	100.0	87.4	12.6	3.1	9.5
1959	348.8	100.0	81.6	18.4	4.8	13.5
1964	409.0	100.0	77.5	22.5	6.1	16.4
1969	500.7	100.0	73.3	26.7	7.9	18.8
1974	692.8	100.0	70.2	29.8	9.4	20.4
1979	1,137.9	100.0	73.3	26.7	9.8	16.9
1980	1,249.9	100.0	73.2	26.9 ^r	9.8	17.1
1981	1,367.7	100.0	73.4	26.6	9.9	16.7
1982	1,546.3	100.0	74.2	25.8	9.5	16.3
1983	1,836.4	100.0	75.3	24.7	9.1	15.6
1984	2,081.7	100.0	75.7	24.3	9.0	15.3
1985	2,398.8	100.0	76.2	23.8	8.8	15.0
1986	2,788.4	100.0	76.4	23.6	8.9	14.7
1987	3,072.7	100.0	76.6	23.4	8.6	14.7
1988	3,369.6	100.0	77.6	22.4	8.2	14.2

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

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 computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Table 2 in the 1987-1988 edition; FY 1988 federal debt figure from Office of Management and Budget, *Budget of the U.S. Government, Fiscal Year 1991*, p. A304. GNP and population figures from Table 6, of this volume. Federal debt figures include debt amounts held in government accounts (approximately \$550 billion in FY 88).

Table 42
Federal, State, and Local Revenues and Expenditures, by Function, Selected Years 1952-1988
(millions)

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues											
Total	\$1,776,382	\$1,677,134	\$1,515,657	\$1,418,781	\$1,146,271	\$657,546	\$382,835	\$252,563	\$168,062	\$129,151	\$100,245
General	1,299,239	1,235,092	1,106,860	1,050,481	866,392	506,324	308,322	206,696	142,397	112,723	89,230
Taxes	998,275	943,441	844,977	804,404	671,515	419,778	263,342	176,121	123,816	98,632	79,066
Property	132,240	121,136	111,709	103,757	82,067	62,527	42,877	26,047	19,054	12,864	8,652
Sales, Gross Receipts, Customs	208,861	192,240	182,051	175,535	139,288	83,821	57,619	36,336	26,922	20,594	15,689
Individual Income	489,530	476,318	423,324	401,279	348,849	185,971	109,964	67,352	48,608	37,374	28,919
Corporate Income	117,936	106,351	83,137	80,483	64,235	64,066	36,582	36,198	21,831	22,151	22,072
Other Taxes	49,708	47,396	44,756	43,350	37,076	23,393	16,300	10,188	7,401	5,649	3,734
Charges and Miscellaneous	300,964	291,136	261,883	246,077	194,878	86,546	44,980	30,575	18,581	14,091	10,163
Utility and Liquor Store	52,516	49,810	47,163	44,772	34,040	17,541	9,829	6,911	5,308	4,127	3,108
Insurance Trust	424,628	392,242	361,634	323,529	245,840	133,680	64,684	38,956	20,357	12,301	7,907
Social Security and Medicare	310,023	275,874	257,263	236,565	181,599	92,495	47,341	27,663	12,289	6,857	3,547
Employee Retirement	82,262	83,741	73,906	57,804	38,245	20,072	10,524	5,492	3,438	2,130	1,253
Other Insurance Trust ²	32,343	32,627	30,465	29,160	25,996	21,113	6,819	5,801	4,630	3,314	3,107
Expenditures											
Total	1,920,413	1,810,006	1,696,121	1,580,814	1,233,492	682,492	399,098	257,800	176,240	125,463	99,847
By Character and Object											
Current Operation	1,027,038	962,187	897,766	832,593	640,948	367,996	226,953	153,458	98,146	68,966	56,112
Capital Outlay	197,844	195,147	176,124	156,912	129,637	75,160	55,446	42,101	35,220	28,866	24,873
Assistance and Subsidies	96,104	89,147	86,963	83,387	69,152	48,837	28,005	14,694	11,660	9,488	8,387
Interest on Debt	210,922	196,256	188,537	179,098	126,137	46,413	24,061	13,985	9,586	6,873	4,986
Insurance Benefits and Repayments	388,505	367,269	346,730	328,824	267,618	144,085	64,634	33,561	21,628	11,269	5,489
By Function											
General	1,461,856	1,374,297	1,284,094	1,192,192	917,462	514,217	323,066	216,888	149,159	109,765	91,291
Current Operation	1,278,814	1,194,555	1,123,320	1,048,726	640,948	367,996	226,953	153,548	98,146	68,966	56,112
Capital Outlay	183,043	179,742	160,774	143,466	129,637	75,160	55,446	42,101	35,220	28,866	24,873
By Program											
National Defense and International Relations	329,993	319,084	312,183	288,736	204,275	105,596	79,258	74,638	55,172	47,500	48,187
Postal Service	33,892	32,243	30,985	28,898	21,761	14,641	9,366	6,227	4,101	3,034	2,612
Space Research and Technology	8,866	7,450	7,275	7,346	6,181	4,008	3,369	5,359	1,242	-	-
Education	256,960	240,686	224,400	205,894	165,766	110,615	70,918	40,214	22,814	15,098	9,598
Public Welfare	115,125	106,277	99,575	94,757	78,780	49,433	23,604	9,592	5,147	3,534	2,830
Hospitals	51,497	47,894	45,559	43,401	36,243	21,275	12,796	6,951	4,791	3,416	2,460
Health	27,292	24,595	23,070	20,200	17,145	9,272	4,392	2,506	1,344	735	739
Highways	55,998	52,822	49,936	45,823	35,096	23,323	19,453	14,033	10,508	7,931	4,714
Police Protection	30,934	28,720	26,228	24,386	18,511	11,788	6,559	3,331	2,326	1,623	1,080

Table 42 (cont.)
Federal, State, and Local Revenues and Expenditures, by Function, Selected Years 1952-1988
(millions)

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)											
Fire Protection	\$11,753	\$10,910	\$9,587	\$8,917	\$7,026	\$4,412	\$2,579	\$1,499	\$1,124	\$810	\$586
Corrections	20,131	17,561	15,755	13,559	8,892	4,604	2,223	1,199	841	550	365
Natural Resources	90,119	92,801	67,695	60,434	45,541	22,384	14,228	10,145	10,468	6,137	3,252
Parks and Recreation	13,670	12,481	11,618	10,718	8,876	5,698	2,318	1,291	886	608	324
Housing and Community Development	25,212	21,304	19,210	18,592	16,494	5,599	5,364	2,413	1,701	624	875
Sewerage and Solid Waste	23,678	21,324	19,142	17,398	14,940	9,426	4,846	2,523	1,958	1,443	992
Interest on General Debt	202,437	187,971	181,231	172,708	121,976	44,510	23,143	13,405	9,173	6,603	4,814
Other and Unallocable	164,299	150,174	140,645	130,425	109,959	67,633	38,650	21,562	15,563	10,119	7,863
Utility and Liquor Store	70,052	68,440	65,297	59,798	48,412	24,190	11,398	7,350	5,453	4,429	3,067
Insurance Trust	388,505	367,269	346,730	328,824	267,618	144,085	64,634	33,561	21,628	11,269	5,489
Social Security and Medicare	299,475	282,212	267,923	253,594	201,204	103,177	46,949	23,919	13,669	6,515	1,983
Employee Retirement	60,496	55,605	50,747	47,720	37,486	19,220	8,573	4,584	2,642	1,534	831
Other Insurance Trust ²	28,534	29,452	28,060	27,510	28,928	21,688	9,112	5,058	5,317	3,220	2,675
Exhibits											
Salaries and Wages	430,601	403,586	379,676	357,152	295,855	193,182	133,764	81,270	54,153	39,486	29,766
Debt Outstanding	3,369,615	3,072,559	2,788,381	2,396,084	1,551,565	968,794	602,418	439,880	379,419	323,566	289,205

- represents zero

¹ Federal fiscal year ending date changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976, to September 30, 1976).

² Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 43
Federal, State, and Local Revenues and Expenditures, Per Capita, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues											
Total	\$7,211	\$6,875	\$6,273	\$5,929	\$4,930	\$2,986	\$1,824	\$1,271	\$901	\$751	\$636
General	5,274	5,063	4,581	4,390	3,726	2,299	1,469	1,040	763	655	566
Taxes	4,053	3,868	3,497	3,362	2,888	1,906	1,255	886	664	573	502
Property	537	497	462	434	353	284	204	131	102	75	55
Sales, Gross Receipts, Customs	848	788	753	734	599	381	275	183	144	120	100
Individual Income	1,987	1,953	1,752	1,677	1,500	844	524	339	261	217	184
Corporate Income	479	436	344	336	276	291	174	182	117	129	140
Other Taxes	202	194	185	181	159	106	78	51	40	33	24
Charges and Miscellaneous General	1,222	1,194	1,084	1,028	838	393	214	154	100	82	65
Utility and Liquor Store	213	204	195	187	146	80	47	35	28	24	20
Insurance Trust	1,724	1,608	1,497	1,352	1,057	607	308	196	109	72	50
Social Security and Medicare	1,259	1,131	1,065	989	781	420	226	139	66	40	23
Employee Retirement	334	343	306	242	164	91	50	28	18	12	8
Other Insurance Trust ²	131	134	126	122	112	96	32	29	25	19	20
Expenditures											
Total	7,796	7,420	7,020	6,607	5,305	3,099	1,901	1,297	945	730	634
By Character and Object											
Current Operation	4,169	3,944	3,716	3,480	2,757	1,671	1,081	772	526	401	356
Capital Outlay	803	800	729	656	558	341	264	212	189	168	158
Assistance and Subsidies	390	365	360	348	297	222	133	74	63	55	53
Interest on Debt	856	805	780	748	542	211	115	70	51	40	32
Insurance Benefits and Repayments	1,577	1,506	1,435	1,374	1,151	654	308	169	116	66	35
By Function											
General	5,935	5,634	5,314	4,982	3,946	2,335	1,539	1,091	800	638	579
Current Operation	5,191	4,897	4,649	4,383	2,757	1,671	1,081	773	526	401	356
Capital Outlay	743	737	665	600	558	341	264	212	189	168	158
By Program											
National Defense and International Relations	1,340	1,308	1,292	1,207	879	479	378	376	296	276	306
Postal Service	138	132	128	121	94	66	45	31	22	18	17
Space Research and Technology	36	31	30	31	27	18	16	27	7	-	-
Education	1,043	987	929	860	713	502	338	202	122	88	61
Public Welfare	467	436	412	396	339	224	112	48	28	21	18
Hospitals	209	196	189	181	156	97	61	35	26	20	16
Health	111	101	95	84	74	42	21	13	7	4	5
Highways	227	217	207	192	151	106	93	71	56	46	30
Police Protection	126	118	109	102	80	54	31	17	12	9	7

Table 43 (cont.)
Federal, State, and Local Revenues and Expenditures, Per Capita, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)											
Fire Protection	\$48	\$45	\$40	\$37	\$30	\$20	\$12	\$8	\$6	\$5	\$4
Corrections	82	72	65	57	38	21	11	6	5	3	2
Natural Resources	366	380	280	253	196	102	68	51	56	36	21
Parks and Recreation	55	51	48	45	38	26	11	6	5	4	2
Housing and Community Development	102	87	80	78	71	25	26	12	9	4	6
Sewerage and Solid Waste	96	87	79	73	64	43	23	13	10	8	6
Interest on General Debt	822	771	750	722	525	202	110	67	49	38	31
Other and Unallocable	667	616	582	545	473	307	184	109	83	59	50
Utility and Liquor Store	284	281	270	250	208	110	54	37	29	26	19
Insurance Trust	1,577	1,506	1,435	1,374	1,151	654	308	169	116	66	35
Social Security and Medicare	1,216	1,157	1,109	1,060	865	468	224	120	73	38	13
Employee Retirement	246	228	210	199	161	87	41	23	14	9	5
Other Insurance Trust ²	116	121	116	115	124	98	43	25	29	19	17
Exhibits											
Salaries and Wages	1,748	1,654	1,571	1,493	1,272	877	637	409	290	230	189
Debt Outstanding	13,679	12,596	11,540	10,014	6,673	4,399	2,870	2,214	2,034	1,881	1,836
Population (thousands)	246,329	243,934	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

- represents zero

¹ Federal fiscal year ending date changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976, to September 30, 1976).

² Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in Year*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 44
Federal, State, and Local Revenues and Expenditures as a Percentage of Personal Income, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues											
Total	43.7%	44.4%	43.0%	42.7%	42.9%	40.9%	39.0%	39.2%	37.1%	36.3%	36.6%
General	32.0	32.7	31.4	31.6	32.4	31.5	31.4	32.0	31.4	31.7	32.6
Taxes	24.6	25.0	24.0	24.2	25.1	26.1	26.8	27.3	27.3	27.7	28.9
Property	3.3	3.2	3.2	3.1	3.1	3.9	4.4	4.0	4.2	3.6	3.2
Sales, Gross Receipts, Customs	5.1	5.1	5.2	5.3	5.2	5.2	5.9	5.6	5.9	5.8	5.7
Individual Income	12.0	12.6	12.0	12.1	13.1	11.6	11.2	10.4	10.7	10.5	10.6
Corporate Income	2.9	2.8	2.4	2.4	2.4	4.0	3.7	5.6	4.8	6.2	8.1
Other Taxes	1.2	1.3	1.3	1.3	1.4	1.5	1.7	1.6	1.6	1.6	1.4
Charges and Miscellaneous General	7.4	7.7	7.4	7.4	7.3	5.4	4.6	4.7	4.1	4.0	3.7
Utility and Liquor Store	1.3	1.3	1.3	1.3	1.3	1.1	1.0	1.1	1.2	1.2	1.1
Insurance Trust	10.4	10.4	10.3	9.7	9.2	8.3	6.6	6.0	4.5	3.5	2.9
Social Security and Medicare	7.6	7.3	7.3	7.1	6.8	5.8	4.8	4.3	2.7	1.9	1.3
Employee Retirement	2.0	2.2	2.1	1.7	1.4	1.2	1.1	0.9	0.8	0.6	0.5
Other Insurance Trust ²	0.8	0.9	0.9	0.9	1.0	1.3	0.7	0.9	1.0	0.9	1.1
Expenditures											
Total	47.2	47.9	48.1	47.5	46.2	42.4	40.6	40.0	38.9	35.2	36.4
By Character and Object											
Current Operation	25.3	25.5	25.5	25.0	24.0	22.9	23.1	23.8	21.7	19.4	20.5
Capital Outlay	4.9	5.2	5.0	4.7	4.9	4.7	5.6	6.5	7.8	8.1	9.1
Assistance and Subsidies	2.4	2.4	2.5	2.5	2.6	3.0	2.9	2.3	2.6	2.7	3.1
Interest on Debt	5.2	5.2	5.3	5.4	4.7	2.9	2.5	2.2	2.1	1.9	1.8
Insurance Benefits and Repayments	9.6	9.7	9.8	9.9	10.0	9.0	6.6	5.2	4.8	3.2	2.0
By Function											
General	36.0	36.4	36.4	35.9	34.3	32.0	32.9	33.6	32.9	30.8	33.3
Current Operation	31.5	31.6	31.9	31.5	24.0	22.9	23.1	23.8	21.7	19.4	20.5
Capital Outlay	4.5	4.8	4.6	4.3	4.9	4.7	5.6	6.5	7.8	8.1	9.1
By Program											
National Defense and International Relations	8.1	8.4	8.9	8.7	7.6	6.6	8.1	11.6	12.2	13.3	17.6
Postal Service	0.8	0.9	0.9	0.9	0.8	0.9	1.0	1.0	0.9	0.9	1.0
Space Research and Technology	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	0.3	-	-
Education	6.3	6.4	6.4	6.2	6.2	6.9	7.2	6.2	5.0	4.2	3.5
Public Welfare	2.8	2.8	2.8	2.8	2.9	3.1	2.4	1.5	1.1	1.0	1.0
Hospitals	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.1	1.1	1.0	0.9
Health	0.7	0.7	0.7	0.6	0.6	0.6	0.4	0.4	0.3	0.2	0.3
Highways	1.4	1.4	1.4	1.4	1.3	1.5	2.0	2.2	2.3	2.2	1.7
Police Protection	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.4

Table 44 (cont.)
Federal, State, and Local Revenues and Expenditures as a Percentage of Personal Income, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)											
Fire Protection	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
Corrections	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.1
Natural Resources	2.2	2.5	1.9	1.8	1.7	1.4	1.4	1.6	2.3	1.7	1.2
Parks and Recreation	0.3	0.3	0.3	0.3	0.3	0.4	0.2	0.2	0.2	0.2	0.1
Housing and Community Development	0.6	0.6	0.5	0.6	0.6	0.3	0.5	0.4	0.4	0.2	0.3
Sewerage and Solid Waste	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4
Interest on General Debt	5.0	5.0	5.1	5.2	4.6	2.8	2.4	2.1	2.0	1.9	1.8
Other and Unallocable	4.0	4.0	4.0	3.9	4.1	4.2	3.9	3.3	3.4	2.8	2.9
Utility and Liquor Store	1.7	1.8	1.9	1.8	1.8	1.5	1.2	1.1	1.2	1.2	1.1
Insurance Trust	9.6	9.7	9.8	9.9	10.0	9.0	6.6	5.2	4.8	3.2	2.0
Social Security and Medicare	7.4	7.5	7.6	7.6	7.5	6.4	4.8	3.7	3.0	1.8	0.7
Employee Retirement	1.5	1.5	1.4	1.4	1.4	1.2	0.9	0.7	0.6	0.4	0.3
Other Insurance Trust ²	0.7	0.8	0.8	0.8	1.1	1.3	0.9	0.8	1.2	0.9	1.0
Exhibits											
Salaries and Wages	10.6	10.7	10.8	10.7	11.1	12.0	13.6	12.6	12.0	11.1	10.9
Debt Outstanding	82.9	81.3	79.1	72.1	58.1	60.2	61.3	68.2	83.8	90.9	105.5
Personal Income	\$4,065	\$3,778	\$3,526	\$3,325	\$2,671	\$1,608	\$982	\$645	\$453	\$356	\$274

- represents zero

¹ Federal fiscal year ending date changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976, to September 30, 1976).

² Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 45
Federal Revenues and Expenditures, by Function, Selected Years 1952-1988
(millions)

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues											
Total	\$1,012,343	\$952,631	\$847,516	\$806,808	\$687,647	\$383,495	\$223,378	\$161,351	\$106,441	\$87,066	\$71,798
General	692,555	667,004	580,611	560,449	497,833	284,987	172,122	130,869	92,016	78,403	66,615
Taxes	562,600	539,400	471,898	454,037	405,125	243,842	153,733	115,121	82,262	69,815	59,744
Individual Income	401,181	392,557	348,959	330,918	298,111	156,725	94,737	61,526	45,571	35,620	27,921
Corporate Income	94,195	83,926	63,143	61,331	49,207	54,892	32,166	33,971	20,523	21,167	21,266
Sales, Gross Receipts, Customs	52,604	48,423	47,046	49,159	45,675	23,180	20,101	15,806	13,428	11,127	9,332
Customs Duties	16,317	15,138	13,420	12,176	8,917	5,394	3,287	1,901	1,142	735	532
Motor Fuel	12,876	11,952	11,641	11,614	4,950	4,903	4,167	3,178	2,451	1,498	720
Alcoholic Beverages	5,830	6,135	5,601	5,376	5,439	5,387	5,089	3,958	3,248	2,893	2,549
Tobacco Products	4,523	4,937	4,608	4,483	2,539	2,399	2,207	2,077	2,022	1,669	1,565
Other	13,058	10,261	11,776	15,510	23,830	5,097	5,351	4,692	4,565	4,332	3,966
Death and Gift	7,594	7,493	6,958	6,422	7,991	7,327	5,436	2,978	2,016	1,365	818
Other Taxes	7,026	7,001	5,792	6,207	4,141	1,718	1,293	840	724	536	407
Charges and Miscellaneous	127,096	125,117	106,575	104,481	90,896	39,770	18,389	15,748	9,754	8,588	6,871
Insurance Trust	319,788	285,627	266,905	246,359	189,814	98,508	51,256	30,482	14,425	8,663	5,183
Social Security and Medicare	310,023	275,874	257,263	236,565	181,598	92,495	47,341	27,663	12,289	6,857	3,547
Employee Retirement	4,444	4,486	4,541	4,592	4,102	2,906	2,054	1,220	877	644	418
Other Insurance Trust ²	5,321	5,267	5,101	5,202	4,114	3,107	1,861	1,599	1,259	1,162	1,218
Expenditures											
Total	1,214,812	1,148,654	1,096,401	1,032,131	796,483	433,340	242,186	166,849	113,428	81,783	71,568
By Character and Object											
Intergovernmental	118,906	111,511	115,632	107,242	86,014	74,016	33,584	15,027	7,735	3,873	2,585
Current Operation	435,791	412,126	386,388	360,281	265,891	142,346	100,130	85,618	55,410	40,983	37,579
Capital Outlay	93,531	96,871	85,647	77,014	62,835	30,006	20,816	17,868	18,429	16,250	17,437
Assistance and Subsidies	72,176	65,537	64,375	62,680	51,817	35,760	16,456	9,679	7,952	6,660	5,916
Interest on Debt	158,119	146,155	144,167	140,281	101,816	33,276	17,114	10,373	7,162	5,497	4,262
Insurance Benefits and Repayments	336,289	316,454	300,192	284,633	228,110	117,936	54,086	28,283	16,740	8,520	3,790
By Function											
General	878,523	832,200	796,209	747,498	482,359	241,388	154,516	123,538	88,953	69,390	65,193
Intergovernmental	118,906	111,511	115,632	107,242	86,014	74,016	33,584	15,027	7,735	3,873	2,585
Education	19,539	17,988	18,023	14,742	11,971	10,205	7,941	3,920	1,169	604	436
Public Welfare	51,253	47,821	44,544	43,111	34,414	19,520	13,251	4,234	2,448	1,557	1,181
Highways	14,065	12,858	14,370	12,469	8,000	6,173	5,108	4,059	2,748	944	415
Other	34,049	32,844	38,695	36,920	31,629	38,118	7,284	2,814	1,370	768	553
Direct General	759,617	720,689	680,577	640,256	482,359	241,388	154,516	123,538	88,953	69,390	65,193
National Defense											
and International Relations	329,993	319,084	312,183	288,736	204,275	105,596	79,258	74,638	55,172	47,500	48,187
Military Functions Only	306,474	296,915	288,454	265,232	189,273	97,824	71,995	66,782	46,950	39,073	38,962

Table 45 (cont.)
Federal Revenues and Expenditures, by Function, Selected Years 1952-1988
(millions)

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)											
Postal Service	\$33,892	\$32,243	\$30,985	\$28,898	\$21,761	\$14,641	\$9,366	\$6,227	\$4,101	\$3,034	\$2,612
Space Research and Technology	8,866	7,450	7,275	7,346	6,181	4,008	3,369	5,359	1,242	-	-
Education	14,277	14,028	13,581	13,208	11,484	7,835	5,104	2,295	598	964	1,280
Public Welfare	28,656	26,187	25,790	25,234	22,564	14,904	2,488	1,374	63	49	42
Hospitals	8,045	7,786	7,573	7,531	5,998	3,733	2,350	1,392	1,118	797	715
Health	8,804	7,731	7,520	6,489	6,509	3,775	1,816	1,425	675	235	299
Highways	377	623	568	834	576	265	432	100	151	115	64
Police Protection	4,657	4,036	3,543	3,430	2,000	1,343	554	282	196	155	141
Corrections	1,168	924	798	720	422	245	111	60	51	34	28
Natural Resources, Parks and Recreation	81,481	84,566	60,075	53,635	40,349	18,335	11,105	7,801	9,097	5,205	2,476
Housing and Community Development	11,969	9,538	7,925	8,214	7,910	2,212	2,630	944	548	119	106
Interest on General Debt	158,119	146,155	144,167	140,281	101,816	33,276	17,114	10,373	7,162	5,497	4,262
Other and Unallocable	69,313	60,338	58,594	55,700	50,514	31,220	18,819	11,268	8,779	-	-
Insurance Trust	336,289	316,454	300,192	284,633	228,110	117,936	54,086	28,283	16,740	8,520	3,790
Social Security and Medicare	299,475	282,212	267,923	253,594	201,204	103,177	46,949	23,919	13,669	6,515	1,983
Employee Retirement	28,371	25,991	24,226	23,306	19,673	9,653	3,806	1,976	1,064	591	300
Other Insurance Trust ²	8,443	8,251	8,043	7,733	7,233	5,106	3,331	2,388	2,007	1,414	1,507
Exhibits											
Direct Expenditures	1,095,906	1,037,143	980,769	924,889	710,469	359,324	208,602	151,821	105,693	77,910	68,984
Salaries and Wages	134,912	129,262	123,054	120,331	104,285	66,852	53,917	36,819	25,424	20,779	17,721
Debt Outstanding	2,614,581	2,354,073	2,129,506	1,827,451	1,146,986	709,136	427,260	326,221	298,201	270,527	259,105
Held by Federal Government	550,649	458,172	383,919	317,612	217,640	157,295	111,460	75,705	56,296	55,501	44,335
Other Debt Outstanding	2,063,932	1,895,901	1,745,587	1,509,839	929,346	551,841	315,800	250,515	241,905	215,026	214,770

- represents zero

¹ Federal fiscal year ending date changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976, to September 30, 1976).

² Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 46
Federal Revenues and Expenditures, Per Capita, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues											
Total	\$4,110	\$3,905	\$3,508	\$3,372	\$2,957	\$1,741	\$1,064	\$812	\$571	\$506	\$456
General	2,812	2,734	2,403	2,342	2,141	1,294	820	659	493	456	423
Taxes	2,284	2,211	1,953	1,898	1,742	1,107	732	579	441	406	379
Individual Income	1,629	1,609	1,444	1,383	1,282	712	451	310	244	207	177
Corporate Income	382	344	261	256	212	249	153	171	110	123	135
Sales, Gross Receipts, Customs	214	199	195	205	196	105	96	80	72	65	59
Customs Duties	66	62	56	51	38	24	16	10	6	4	3
Motor Fuel	52	49	48	49	21	22	20	16	13	9	5
Alcoholic Beverages	24	25	23	22	23	24	24	20	17	17	16
Tobacco Products	18	20	19	19	11	11	11	10	11	10	10
Other	53	42	49	65	102	23	25	24	24	25	25
Death and Gift	31	31	29	27	34	33	26	15	11	8	5
Other Taxes	29	29	24	26	18	8	6	4	4	3	3
Charges and Miscellaneous	516	513	441	437	391	181	88	79	52	50	44
Insurance Trust	1,298	1,171	1,105	1,030	816	447	244	153	77	50	33
Social Security and Medicare	1,259	1,131	1,065	989	781	420	226	139	66	40	23
Employee Retirement	18	18	19	19	18	13	10	6	5	4	3
Other Insurance Trust ²	22	22	21	22	18	14	9	8	7	7	8
Expenditures											
Total	4,932	4,709	4,538	4,314	3,425	1,968	1,154	840	608	476	454
By Character and Object											
Intergovernmental	483	457	479	448	370	336	160	76	41	23	16
Current Operation	1,769	1,689	1,599	1,506	1,144	646	477	431	297	238	239
Capital Outlay	380	397	354	322	270	136	99	90	99	94	111
Assistance and Subsidies	293	269	266	262	223	162	78	49	43	39	38
Interest on Debt	642	599	597	586	438	151	82	52	38	32	27
Insurance Benefits and Repayments	1,365	1,297	1,242	1,190	981	535	258	142	90	50	24
By Function											
General	3,566	3,412	3,295	3,124	2,074	1,096	736	622	477	403	414
Intergovernmental	483	457	479	448	370	336	160	76	41	23	16
Education	79	74	75	62	51	46	38	20	6	4	3
Public Welfare	208	196	184	180	148	89	63	21	13	9	7
Highways	57	53	59	52	34	28	24	20	15	5	3
Other	138	135	160	154	136	173	35	14	7	4	4
Direct General	3,084	2,954	2,817	2,676	2,074	1,096	736	622	477	403	414
National Defense											
and International Relations	1,340	1,308	1,292	1,207	879	479	378	376	296	276	306
Military Functions Only	1,244	1,217	1,194	1,108	814	444	343	336	252	227	247

Table 46 (cont.)
Federal Revenues and Expenditures, Per Capita, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)											
Postal Service	\$138	\$132	\$128	\$121	\$94	\$66	\$45	\$31	\$22	\$18	\$17
Space Research and Technology	36	31	30	31	27	18	16	27	7	-	-
Education	58	58	56	55	49	36	24	12	3	6	8
Public Welfare	116	107	107	105	97	68	12	7	0	0	0
Hospitals	33	32	31	31	26	17	11	7	6	5	5
Health	36	32	31	27	28	17	9	7	4	1	2
Highways	2	3	2	3	2	1	2	1	1	1	0
Police Protection	19	17	15	14	9	6	3	1	1	1	1
Corrections	5	4	3	3	2	1	1	0	0	0	0
Natural Resources, Parks and Recreation	331	347	249	224	174	83	53	39	49	30	16
Housing and Community Development	49	39	33	34	34	10	13	5	3	1	1
Interest on General Debt	642	599	597	586	438	151	82	52	38	32	27
Other and Unallocable	281	247	242	233	217	142	90	57	47	-	-
Insurance Trust	1,365	1,297	1,242	1,190	981	535	258	142	90	50	24
Social Security and Medicare	1,216	1,157	1,109	1,060	865	468	224	120	73	38	13
Employee Retirement	115	107	100	97	85	44	18	10	6	3	2
Other Insurance Trust ²	34	34	33	32	31	23	16	12	11	8	10
Exhibits											
Direct Expenditures	4,449	4,252	4,059	3,865	3,056	1,632	994	764	567	453	438
Salaries and Wages	548	530	509	503	448	304	257	185	136	121	112
Debt Outstanding	10,614	9,650	8,813	7,637	4,933	3,220	2,036	1,642	1,599	1,573	1,645
Held by Federal Government	2,235	1,878	1,589	1,327	936	714	531	381	302	323	281
Other Debt Outstanding	8,379	7,772	7,224	6,310	3,997	2,506	1,505	1,261	1,297	1,250	1,363
Population (thousands)	246,329	243,934	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

- represents zero

¹ Federal fiscal year ending date changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976, to September 30, 1976).

² Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 47
Federal Revenues and Expenditures as a Percentage of Personal Income, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues											
Total	24.9%	25.2%	24.0%	24.3%	25.7%	23.8%	22.7%	25.0%	23.5%	24.5%	26.2%
General	17.0	17.7	16.5	16.9	18.6	17.7	17.5	20.3	20.3	22.0	24.3
Taxes	13.8	14.3	13.4	13.7	15.2	15.2	15.7	17.8	18.2	19.6	21.8
Individual Income	9.9	10.4	9.9	10.0	11.2	9.7	9.6	9.5	10.1	10.0	10.2
Corporate Income	2.3	2.2	1.8	1.8	1.8	3.4	3.3	5.3	4.5	5.9	7.8
Sales, Gross Receipts, Customs	1.3	1.3	1.3	1.5	1.7	1.4	2.0	2.5	3.0	3.1	3.4
Customs Duties	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2
Motor Fuel	0.3	0.3	0.3	0.3	0.2	0.3	0.4	0.5	0.5	0.4	0.3
Alcoholic Beverages	0.1	0.2	0.2	0.2	0.2	0.3	0.5	0.6	0.7	0.8	0.9
Tobacco Products	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.4	0.5	0.6
Other	0.3	0.3	0.3	0.5	0.9	0.3	0.5	0.7	1.0	1.2	1.4
Death and Gift	0.2	0.2	0.2	0.2	0.3	0.5	0.6	0.5	0.4	0.4	0.3
Other Taxes	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.1
Charges and Miscellaneous	3.1	3.3	3.0	3.1	3.4	2.5	1.9	2.4	2.2	2.4	2.5
Insurance Trust	7.9	7.6	7.6	7.4	7.1	6.1	5.2	4.7	3.2	2.4	1.9
Social Security and Medicare	7.6	7.3	7.3	7.1	6.8	5.8	4.8	4.3	2.7	1.9	1.3
Employee Retirement	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other Insurance Trust ²	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4
Expenditures											
Total	29.9	30.4	31.1	31.0	29.8	26.9	24.7	25.9	25.0	23.0	26.1
By Character and Object											
Intergovernmental	2.9	3.0	3.3	3.2	3.2	4.6	3.4	2.3	1.7	1.1	0.9
Current Operation	10.7	10.9	11.0	10.8	10.0	8.9	10.2	13.3	12.2	11.5	13.7
Capital Outlay	2.3	2.6	2.4	2.3	2.4	1.9	2.1	2.8	4.1	4.6	6.4
Assistance and Subsidies	1.8	1.7	1.8	1.9	1.9	2.2	1.7	1.5	1.8	1.9	2.2
Interest on Debt	3.9	3.9	4.1	4.2	3.8	2.1	1.7	1.6	1.6	1.5	1.6
Insurance Benefits and Repayments	8.3	8.4	8.5	8.6	8.5	7.3	5.5	4.4	3.7	2.4	1.4
By Function											
General	21.6	22.0	22.6	22.5	18.1	15.0	15.7	19.2	19.6	19.5	23.8
Intergovernmental	2.9	3.0	3.3	3.2	3.2	4.6	3.4	2.3	1.7	1.1	0.9
Education	0.5	0.5	0.5	0.4	0.4	0.6	0.8	0.6	0.3	0.2	0.2
Public Welfare	1.3	1.3	1.3	1.3	1.3	1.2	1.3	0.7	0.5	0.4	0.4
Highways	0.3	0.3	0.4	0.4	0.3	0.4	0.5	0.6	0.6	0.3	0.2
Other	0.8	0.9	1.1	1.1	1.2	2.4	0.7	0.4	0.3	0.2	0.2
Direct General	18.7	19.1	19.3	19.3	18.1	15.0	15.7	19.2	19.6	19.5	23.8
National Defense											
and International Relations	8.1	8.4	8.9	8.7	7.6	6.6	8.1	11.6	12.2	13.3	17.6
Military Functions Only	7.5	7.9	8.2	8.0	7.1	6.1	7.3	10.4	10.4	11.0	14.2

Table 47 (cont.)
Federal Revenues and Expenditures as a Percentage of Personal Income, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)											
Postal Service	0.8%	0.9%	0.9%	0.9%	0.8%	0.9%	1.0%	1.0%	0.9%	0.9%	1.0%
Space Research and Technology	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	0.3	-	-
Education	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.1	0.3	0.5
Public Welfare	0.7	0.7	0.7	0.8	0.8	0.9	0.3	0.2	<	<	<
Hospitals	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Health	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
Highways	<	<	<	<	<	<	<	<	<	<	<
Police Protection	0.1	0.1	0.1	0.1	0.1	0.1	0.1	<	<	<	0.1
Corrections	<	<	<	<	<	<	<	<	<	<	<
Natural Resources, Parks and Recreation	2.0	2.2	1.7	1.6	1.5	1.1	1.1	1.2	2.0	1.5	0.9
Housing and Community Development	0.3	0.3	0.2	0.2	0.3	0.1	0.3	0.1	0.1	<	<
Interest on General Debt	3.9	3.9	4.1	4.2	3.8	2.1	1.7	1.6	1.6	1.5	1.6
Other and Unallocable	1.7	1.6	1.7	1.7	1.9	1.9	1.9	1.7	1.9	-	-
Insurance Trust	8.3	8.4	8.5	8.6	8.5	7.3	5.5	4.4	3.7	2.4	1.4
Social Security and Medicare	7.4	7.5	7.6	7.6	7.5	6.4	4.8	3.7	3.0	1.8	0.7
Employee Retirement	0.7	0.7	0.7	0.7	0.7	0.6	0.4	0.3	0.2	0.2	0.1
Other Insurance Trust ²	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.6
Exhibits											
Direct Expenditures	27.0	27.5	27.8	27.8	26.6	22.3	21.2	23.5	23.3	21.9	25.2
Salaries and Wages	3.3	3.4	3.5	3.6	3.9	4.2	5.5	5.7	5.6	5.8	6.5
Debt Outstanding	64.3	62.3	60.4	55.0	42.9	44.1	43.5	50.6	65.8	76.0	94.6
Held by Federal Government	13.5	12.1	10.9	9.6	8.1	9.8	11.4	11.7	12.4	15.6	16.2
Other Debt Outstanding	50.8	50.2	49.5	45.4	34.8	34.3	32.2	38.8	53.4	60.4	78.4
Personal Income	\$4,065	\$3,778	\$3,526	\$3,325	\$2,671	\$1,608	\$982	\$645	\$453	\$356	\$274

- represents zero

< rounds to zero

¹ Federal fiscal year ending date changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976, to September 30, 1976).

² Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 48
State and Local Revenues and Expenditures, by Function, Selected Years 1952-1988
 (millions)

	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues											
Total	\$884,500	\$841,986	\$783,378	\$720,062	\$547,719	\$337,870	\$190,798	\$106,581	\$69,492	\$45,929	\$31,013
General	727,145	685,561	641,486	598,121	457,654	285,157	167,541	91,197	58,252	38,164	25,181
Intergovernmental from Federal	117,602	114,966	113,099	106,158	87,282	62,444	31,342	15,370	7,871	3,843	2,566
Own-Source	609,543	571,168	528,387	491,963	370,371	222,712	136,199	75,827	50,381	34,320	22,615
Taxes	435,675	405,149	373,079	350,367	266,390	175,936	109,609	61,000	41,554	28,817	19,323
Property	132,240	121,318	111,709	103,757	82,067	62,527	42,877	26,047	19,054	12,864	8,652
Sales and Gross Receipts	156,257	144,817	135,005	126,376	93,613	60,641	37,518	20,530	13,494	9,467	6,357
Individual Income	88,349	83,761	74,365	70,361	50,738	29,246	15,227	5,825	3,037	1,754	998
Corporate Income	23,741	22,425	19,994	19,152	15,028	9,174	4,416	2,227	1,308	984	846
Other Taxes	35,088	32,828	32,006	30,721	24,944	14,348	9,571	6,371	4,661	3,748	2,470
Charges and Miscellaneous	173,868	166,019	155,308	141,596	103,982	46,776	26,590	14,827	8,827	5,503	3,292
Utility and Liquor Store	52,566	49,810	47,163	44,772	34,040	17,541	9,829	6,911	5,308	4,127	3,108
Insurance Trust	104,840	106,615	94,729	77,170	56,025	35,172	13,428	8,474	5,932	3,638	2,724
Employee Retirement	77,818	79,255	69,365	53,212	34,143	17,166	8,470	4,272	2,561	1,486	835
Other Insurance Trust ¹	27,022	27,360	25,364	23,958	21,882	18,006	4,958	4,202	3,371	2,152	1,889
Expenditures											
Total	827,164	775,318	717,458	657,888	524,817	324,554	190,496	105,978	70,547	47,553	30,863
By Character and Object											
Intergovernmental to Federal	2,657	2,456	2,106	1,963	1,793	1,386	-	-	-	-	-
Direct	824,507	772,862	715,352	655,925	523,024	323,168	190,496	105,978	70,547	47,553	30,863
Current Operation	591,247	550,061	511,378	472,312	375,057	225,650	126,825	67,840	42,736	24,983	18,533
Capital Outlay	104,313	98,276	90,477	79,898	66,802	45,154	34,627	24,233	16,791	12,616	7,436
Assistance and Subsidies	23,928	23,610	22,588	20,707	17,335	13,077	11,549	5,015	3,708	2,828	2,472
Interest on Debt	52,803	50,101	44,370	38,817	24,321	13,137	6,947	3,612	2,424	1,376	724
Insurance Benefits and Repayments	52,216	50,815	46,538	44,191	39,508	26,149	10,548	5,278	4,888	2,749	1,698
By Function											
General	704,987	656,064	605,623	553,899	436,896	274,215	168,549	93,350	60,206	40,375	26,098
Education	242,683	226,658	210,819	192,686	154,282	102,780	65,814	37,919	22,216	14,134	8,318
Public Welfare	89,101	82,520	75,868	71,479	57,996	35,905	21,117	8,218	5,084	3,485	2,788
Hospitals	43,452	40,108	37,986	35,870	30,245	17,542	10,447	5,559	3,673	2,619	1,745
Health	18,488	16,864	15,550	13,711	10,636	5,497	2,576	1,081	669	500	440
Highways	55,621	52,199	49,368	44,989	34,520	23,058	19,021	13,932	10,357	7,816	4,650
Police Protection	26,277	24,684	22,685	20,956	16,511	10,445	6,005	3,049	2,130	1,468	939
Fire Protection	11,753	10,910	9,587	8,917	7,026	4,412	2,579	1,499	1,124	810	586
Corrections	18,963	16,638	14,957	12,839	8,470	4,359	2,112	1,139	790	515	337
Natural Resources	10,238	9,738	9,074	8,357	6,567	4,049	3,122	2,344	1,371	932	776
Parks and Recreation	12,070	10,978	10,164	9,160	7,501	4,916	2,318	1,291	886	608	324

Table 48 (cont.)
State and Local Revenues and Expenditures, by Function, Selected Years 1952-1988
(millions)

	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)											
Housing and Community Development	\$13,243	\$11,766	\$11,285	\$10,378	\$8,584	\$3,387	\$2,734	\$1,469	\$1,153	\$505	\$769
Sewerage and Solid Waste	23,678	21,344	19,142	17,398	14,940	9,425	4,846	2,523	1,958	1,443	992
Interest on General Debt	44,318	41,816	37,064	32,427	20,160	11,234	6,029	3,032	2,011	1,106	552
Other and Unallocable	95,102	89,841	82,074	74,732	59,458	37,206	19,829	10,295	6,784	4,434	2,882
Utility and Liquor Store	70,051	68,440	65,297	59,798	48,412	24,190	11,398	7,350	5,453	4,429	3,067
Insurance Trust	52,216	50,815	46,538	44,191	39,508	26,149	10,548	5,278	4,888	2,749	1,698
Employee Retirement	32,125	29,614	26,521	24,414	17,813	9,567	4,767	2,608	1,578	943	530
Other Insurance Trust ¹	20,091	21,201	20,017	19,777	21,695	16,582	5,781	2,670	3,310	1,806	1,168
Exhibits											
Salaries and Wages	295,689	274,324	256,622	236,821	191,570	126,330	79,847	44,451	28,729	18,707	12,045
Debt Outstanding	755,034	718,486	658,875	568,633	404,579	259,658	175,158	113,659	81,278	53,039	30,100

- represents zero

¹ Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 49
State and Local Revenues and Expenditures, Per Capita, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues											
Total	\$3,591	\$3,452	\$3,242	\$3,009	\$2,356	\$1,534	\$909	\$536	\$373	\$267	\$197
General	2,952	2,810	2,655	2,500	1,968	1,295	798	459	312	222	160
Intergovernmental from Federal	477	471	468	444	375	284	149	77	42	22	16
Own-Source	2,475	2,341	2,187	2,056	1,593	1,011	649	382	270	200	144
Taxes	1,769	1,661	1,544	1,464	1,146	799	522	307	223	168	123
Property	537	497	462	434	353	284	204	131	102	75	55
Sales and Gross Receipts	634	594	559	528	403	275	179	103	72	55	40
Individual Income	359	343	308	294	218	133	73	29	16	10	6
Corporate Income	96	92	83	80	65	42	21	11	7	6	5
Other Taxes	142	135	132	128	107	65	46	32	25	22	16
Charges and Miscellaneous	706	681	643	592	447	212	127	75	47	32	21
Utility and Liquor Store	213	204	195	187	146	80	47	35	28	24	20
Insurance Trust	426	437	392	323	241	160	64	43	32	21	17
Employee Retirement	316	325	287	222	147	78	40	21	14	9	5
Other Insurance Trust ¹	110	112	105	100	94	82	24	21	18	13	12
Expenditures											
Total	3,358	3,178	2,969	2,749	2,257	1,474	908	533	378	276	196
By Character and Object											
Intergovernmental to Federal	11	10	9	8	8	6	-	-	-	-	-
Direct	3,347	3,168	2,961	2,741	2,249	1,467	908	533	378	276	196
Current Operation	2,400	2,255	2,116	1,974	1,613	1,025	604	341	229	145	118
Capital Outlay	423	403	374	334	287	205	165	122	90	73	47
Assistance and Subsidies	97	97	93	87	75	59	55	25	20	16	16
Interest on Debt	214	205	184	162	105	60	33	18	13	8	5
Insurance Benefits and Repayments	212	208	193	185	170	119	50	27	26	16	11
By Function											
General	2,862	2,690	2,506	2,315	1,879	1,245	803	470	323	235	166
Education	985	929	873	805	664	467	314	191	119	82	53
Public Welfare	362	338	314	299	249	163	101	41	27	20	18
Hospitals	176	164	157	150	130	80	50	28	20	15	11
Health	75	69	64	57	46	25	12	5	4	3	3
Highways	226	214	204	188	148	105	91	70	56	45	30
Police Protection	107	101	94	88	71	47	29	15	11	9	6
Fire Protection	48	45	40	37	30	20	12	8	6	5	4
Corrections	77	68	62	54	36	20	10	6	4	3	2
Natural Resources	42	40	38	35	28	18	15	12	7	5	5
Parks and Recreation	49	45	42	38	32	22	11	6	5	4	2

Table 49 (cont.)
State and Local Revenues and Expenditures, Per Capita, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)											
Housing and Community Development	\$54	\$48	\$47	\$43	\$37	\$15	\$13	\$7	\$6	\$3	\$5
Sewerage and Solid Waste	96	87	79	73	64	43	23	13	10	8	6
Interest on General Debt	180	171	153	136	87	51	29	15	11	6	4
Other and Unallocable	386	368	340	312	256	169	94	52	36	26	18
Utility and Liquor Store	284	281	270	250	208	110	54	37	29	26	19
Insurance Trust	212	208	193	185	170	119	50	27	26	16	11
Employee Retirement	130	121	110	102	77	43	23	13	8	5	3
Other Insurance Trust ¹	82	87	83	83	93	75	28	13	18	11	7
Exhibits											
Salaries and Wages	1,200	1,125	1,062	990	824	574	380	224	154	109	76
Debt Outstanding	3,065	2,945	2,727	2,376	1,740	1,179	834	572	436	308	191
Population (thousands)	246,329	243,934	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

- represents zero

¹Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 50
State and Local Revenues and Expenditures as a Percentage of Personal Income, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues											
Total	21.8%	22.3%	22.2%	21.7%	20.5%	21.0%	19.4%	16.5%	15.3%	12.9%	11.3%
General	17.9	18.1	18.2	18.0	17.1	17.7	17.1	14.1	12.9	10.7	9.2
Intergovernmental from Federal	2.9	3.0	3.2	3.2	3.3	3.9	3.2	2.4	1.7	1.1	0.9
Own-Source	15.0	15.1	15.0	14.8	13.9	13.9	13.9	11.8	11.1	9.6	8.3
Taxes	10.7	10.7	10.6	10.5	10.0	10.9	11.2	9.5	9.2	8.1	7.1
Property	3.3	3.2	3.2	3.1	3.1	3.9	4.4	4.0	4.2	3.6	3.2
Sales and Gross Receipts	3.8	3.8	3.8	3.8	3.5	3.8	3.8	3.2	3.0	2.7	2.3
Individual Income	2.2	2.2	2.1	2.1	1.9	1.8	1.6	0.9	0.7	0.5	0.4
Corporate Income	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.3	0.3	0.3	0.3
Other Taxes	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	0.9
Charges and Miscellaneous	4.3	4.4	4.4	4.3	3.9	2.9	2.7	2.3	1.9	1.5	1.2
Utility and Liquor Store	1.3	1.3	1.3	1.3	1.3	1.1	1.0	1.1	1.2	1.2	1.1
Insurance Trust	2.6	2.8	2.7	2.3	2.1	2.2	1.4	1.3	1.3	1.0	1.0
Employee Retirement	1.9	2.1	2.0	1.6	1.3	1.1	0.9	0.7	0.6	0.4	0.3
Other Insurance Trust ¹	0.7	0.7	0.7	0.7	0.8	1.1	0.5	0.7	0.7	0.6	0.7
Expenditures											
Total	20.3	20.5	20.3	19.8	19.6	20.2	19.4	16.4	15.6	13.4	11.3
By Character and Object											
Intergovernmental to Federal	0.1	0.1	0.1	0.1	0.1	0.1	-	-	-	-	-
Direct	20.3	20.5	20.3	19.7	19.6	20.1	19.4	16.4	15.6	13.4	11.3
Current Operation	14.5	14.6	14.5	14.2	14.0	14.0	12.9	10.5	9.4	7.0	6.8
Capital Outlay	2.6	2.6	2.6	2.4	2.5	2.8	3.5	3.8	3.7	3.5	2.7
Assistance and Subsidies	0.6	0.6	0.6	0.6	0.6	0.8	1.2	0.8	0.8	0.8	0.9
Interest on Debt	1.3	1.3	1.3	1.2	0.9	0.8	0.7	0.6	0.5	0.4	0.3
Insurance Benefits and Repayments	1.3	1.3	1.3	1.3	1.5	1.6	1.1	0.8	1.1	0.8	0.6
By Function											
General	17.3	17.4	17.2	16.7	16.4	17.1	17.2	14.5	13.3	11.3	9.5
Education	6.0	6.0	6.0	5.8	5.8	6.4	6.7	5.9	4.9	4.0	3.0
Public Welfare	2.2	2.2	2.2	2.1	2.2	2.2	2.2	1.3	1.1	1.0	1.0
Hospitals	1.1	1.1	1.1	1.1	1.1	1.1	1.1	0.9	0.8	0.7	0.6
Health	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.2
Highways	1.4	1.4	1.4	1.4	1.3	1.4	1.9	2.2	2.3	2.2	1.7
Police Protection	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.4	0.3
Fire Protection	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2
Corrections	0.5	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1	0.1
Natural Resources	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.4	0.3	0.3	0.3
Parks and Recreation	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1

Table 50 (cont.)
State and Local Revenues and Expenditures as a Percentage of Personal Income, by Function, Selected Years 1952-1988

	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)											
Housing and Community Development	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%
Sewerage and Solid Waste	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4
Interest on General Debt	1.1	1.1	1.1	1.0	0.8	0.7	0.6	0.5	0.4	0.3	0.2
Other and Unallocable	2.3	2.4	2.3	2.2	2.2	2.3	2.0	1.6	1.5	1.2	1.1
Utility and Liquor Store	1.7	1.8	1.9	1.8	1.8	1.5	1.2	1.1	1.2	1.2	1.1
Insurance Trust	1.3	1.3	1.3	1.3	1.5	1.6	1.1	0.8	1.1	0.8	0.6
Employee Retirement	0.8	0.8	0.8	0.7	0.7	0.6	0.5	0.4	0.3	0.3	0.2
Other Insurance Trust ¹	0.5	0.6	0.6	0.6	0.8	1.0	0.6	0.4	0.7	0.5	0.4
Exhibits											
Salaries and Wages	7.3	7.3	7.3	7.1	7.2	7.9	8.1	6.9	6.3	5.3	4.4
Debt Outstanding	18.6	19.0	18.7	17.1	15.1	16.1	17.8	17.6	17.9	14.9	11.0
Personal Income	\$4,065	\$3,778	\$3,526	\$3,325	\$2,671	\$1,608	\$982	\$345	\$453	\$356	\$274

- represents zero

¹ Includes unemployment compensation.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments*, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982 data); *Government Finances in [year]*, Tables 1, 4, and 5 (for 1985-1988 data).

Table 51
State and Local General Revenue, by Source, 1948-1988
(millions)

Year	Total	Intergov- ernmental	Own-Source Taxes						Charges and Miscellaneous
			Total	Total	Individual Income	Sales and Gross Receipts	Property	Other	
1948	\$17,250	\$1,861	\$15,389	\$13,342	\$543	\$4,442	\$6,126	\$2,231	\$2,047
1950	20,911	2,486	18,425	15,914	788	5,154	7,349	2,623	2,511
1952	25,181	2,566	22,615	19,323	998	6,357	8,652	3,316	3,292
1953	27,307	2,870	24,437	20,908	1,065	6,927	9,375	3,541	3,529
1954	29,012	2,966	26,046	22,067	1,127	7,276	9,967	3,697	3,979
1955	31,073	3,131	27,942	23,483	1,237	7,643	10,735	3,868	4,459
1956	34,667	3,335	31,332	26,368	1,538	8,691	11,749	4,390	4,964
1957	38,164	3,843	34,321	28,817	1,754	9,467	12,864	4,732	5,503
1958	41,129	4,865	36,264	30,380	1,759	9,829	14,047	4,745	5,974
1959	45,306	6,377	38,929	32,379	1,994	10,437	14,983	4,965	6,550
1960	50,505	6,974	43,531	36,117	2,463	11,849	16,405	5,400	7,414
1961	54,037	7,131	46,906	38,861	2,613	12,463	18,002	5,783	8,045
1962	58,252	7,871	50,381	41,554	3,037	13,494	19,054	5,969	8,827
1963	62,269	8,663	53,606	44,014	3,267	14,446	19,833	6,468	9,593
1964	68,443	10,002	58,441	47,785	3,791	15,762	21,241	6,991	10,655
1965	74,000	11,029	62,971	51,243	4,090	17,118	22,583	7,452	11,729
1966	83,036	13,214	69,822	56,647	4,760	19,085	24,670	8,132	13,175
1967	91,197	15,370	75,827	61,000	5,826	20,530	26,047	8,597	14,827
1968	101,264	17,181	84,083	67,572	7,308	22,911	27,747	9,606	16,511
1969	114,550	19,153	95,397	76,712	8,908	26,519	30,673	10,612	18,686
1970	130,756	21,857	108,899	86,795	10,812	30,322	34,054	11,607	22,103
1971	144,928	26,146	118,782	94,975	11,900	33,233	37,852	11,990	23,807
1972	167,541	31,342	136,199	109,609	15,227	37,518	42,877	13,987	26,590
1973	190,214	39,256	150,958	121,102	17,994	42,047	45,283	15,778	29,856
1974	207,670	41,820	165,850	130,673	19,491	46,098	47,705	17,379	35,177
1975	228,171	47,034	181,137	141,465	21,454	49,815	51,491	18,705	39,668
1976	256,175	55,589	200,586	156,813	24,575	54,547	57,001	20,690	43,774
1977	285,796	62,575	223,221	175,879	29,246	60,641	62,527	23,465	47,343
1978	315,960	69,592	246,368	193,642	33,176	67,956	66,422	26,088	52,726
1979	343,279	75,164	268,115	205,514	36,932	74,427	64,944	29,211	62,600
1980	382,322	83,029	299,293	223,463	42,080	79,927	68,499	32,957	75,830
1981	423,403	90,294	333,109	244,514	46,426	85,971	74,969	37,148	88,595
1982	457,653	87,282	370,371	266,390	50,738	93,613	82,067	39,972	103,982
1983	486,752	90,006	396,746	284,436	55,129	100,247	89,105	39,955	112,310
1984	542,846	97,052	445,794	320,194	64,623	114,097	96,457	45,017	125,600
1985	597,640	106,158	491,482	350,367	70,361	126,376	103,757	49,873	141,596
1986	641,408	113,099	528,309	373,051	74,354	135,001	111,710	51,986	155,308
1987	686,164	114,996	571,168	405,149	83,681	144,293	121,227	55,948	166,019
1988	727,145	117,602	609,543	435,675	88,349	156,257	132,240	58,829	173,868

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 652-670; *Historical Statistics on Governmental Finances and Employment*, *Census of Governments*, various years; *Government Finances in [year]*.

Table 52
State and Local General Revenue, by Source, Percentage Distribution, 1948-1988

Year	Total	Intergov- ernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	Sales and Gross Receipts	Property	Other	
1948	\$17,250	10.8%	89.2%	77.3%	3.1%	25.8%	35.5%	12.9%	11.9%
1950	20,911	11.9	88.1	76.1	3.8	24.6	35.1	12.5	12.0
1952	25,181	10.2	89.8	76.7	4.0	25.2	34.4	13.2	13.1
1953	27,307	10.5	89.5	76.6	3.9	25.4	34.3	13.0	12.9
1954	29,012	10.2	89.8	76.1	3.9	25.1	34.4	12.7	13.7
1955	31,073	10.1	89.9	75.6	4.0	24.6	34.5	12.4	14.4
1956	34,667	9.6	90.4	76.1	4.4	25.1	33.9	12.7	14.3
1957	38,164	10.1	89.9	75.5	4.6	24.8	33.7	12.4	14.4
1958	41,129	11.8	88.2	73.9	4.3	23.9	34.2	11.5	14.5
1959	45,306	14.1	85.9	71.5	4.4	23.0	33.1	11.0	14.5
1960	50,505	13.8	86.2	71.5	4.9	23.5	32.5	10.7	14.7
1961	54,037	13.2	86.8	71.9	4.8	23.1	33.3	10.7	14.9
1962	58,252	13.5	86.5	71.3	5.2	23.2	32.7	10.2	15.2
1963	62,269	13.9	86.1	70.7	5.2	23.2	31.9	10.4	15.4
1964	68,443	14.6	85.4	69.8	5.5	23.0	31.0	10.2	15.6
1965	74,000	14.9	85.1	69.2	5.5	23.1	30.5	10.1	15.9
1966	83,036	15.9	84.1	68.2	5.7	23.0	29.7	9.8	15.9
1967	91,197	16.9	83.1	66.9	6.4	22.5	28.6	9.4	16.3
1968	101,264	17.0	83.0	66.7	7.2	22.6	27.4	9.5	16.3
1969	114,550	16.7	83.3	67.0	7.8	23.2	26.8	9.3	16.3
1970	130,756	16.7	83.3	66.4	8.3	23.2	26.0	8.9	16.9
1971	144,928	18.0	82.0	65.5	8.2	22.9	26.1	8.3	16.4
1972	167,541	18.7	81.3	65.4	9.1	22.4	25.6	8.3	15.9
1973	190,214	20.6	79.4	63.7	9.5	22.1	23.8	8.3	15.7
1974	207,670	20.1	79.9	62.9	9.4	22.2	23.0	8.4	16.9
1975	228,171	20.6	79.4	62.0	9.4	21.8	22.6	8.2	17.4
1976	256,175	21.7	78.3	61.2	9.6	21.3	22.3	8.1	17.1
1977	285,796	21.9	78.1	61.5	10.2	21.2	21.9	8.2	16.6
1978	315,960	22.0	78.0	61.3	10.5	21.5	21.0	8.3	16.7
1979	343,279	21.9	78.1	59.9	10.8	21.7	18.9	8.5	18.2
1980	382,322	21.7	78.3	58.4	11.0	20.9	17.9	8.6	19.8
1981	423,403	21.3	78.7	57.7	11.0	20.3	17.7	8.8	20.9
1982	457,653	19.1	80.9	58.2	11.1	20.5	17.9	8.7	22.7
1983	486,752	18.5	81.5	58.4	11.3	20.6	18.3	8.2	23.1
1984	542,846	17.9	82.1	59.0	11.9	21.0	17.8	8.3	23.1
1985	598,121	17.7	82.2	58.6	11.8	21.1	17.3	8.3	23.7
1986	641,408	17.6	82.4	58.2	11.6	21.0	17.4	8.1	24.2
1987	686,164	16.8	83.2	59.0	12.2	21.0	17.7	8.2	24.2
1988	727,145	16.2	83.8	59.9	12.2	21.5	18.2	8.1	23.9

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 652-670; *Historical Statistics on Governmental Finances and Employment, Census of Governments*, various years; *Government Finances in [year]*.

Table 53
State General Revenue, by Source, 1948-1988
(millions)

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	Corporate Income	Sales and Gross Receipts	Other	
1948	\$9,257	\$1,740	\$7,517	\$6,743	\$499	\$585	\$4,042	\$1,617	\$774
1950	11,262	2,423	8,839	7,930	724	586	4,670	1,950	909
1952	13,429	2,485	10,944	9,857	913	838	5,730	2,376	1,087
1953	14,511	2,761	11,750	10,552	969	810	6,209	2,564	1,198
1954	15,299	2,883	12,417	11,089	1,004	772	6,573	2,740	1,328
1955	16,194	2,988	13,205	11,597	1,094	737	6,864	2,902	1,608
1956	18,389	3,296	15,093	13,375	1,374	890	7,801	3,310	1,718
1957	20,382	3,927	16,454	14,531	1,563	984	8,436	3,548	1,923
1958	21,772	4,763	17,008	14,919	1,544	1,018	8,750	3,607	2,089
1959	24,448	6,252	18,196	15,848	1,764	1,001	9,287	3,796	2,348
1960	27,363	6,745	20,618	18,036	2,209	1,180	10,510	4,137	2,583
1961	28,693	6,782	21,911	19,057	2,355	1,266	11,031	4,405	2,854
1962	31,157	7,481	23,677	20,561	2,728	1,308	12,038	4,487	3,116
1963	33,882	8,243	25,639	22,117	2,956	1,505	12,873	4,783	3,523
1964	37,648	9,463	28,184	24,243	3,415	1,695	13,957	5,176	3,942
1965	40,930	10,321	30,610	26,126	3,657	1,929	15,059	5,481	4,483
1966	46,757	12,246	34,511	29,380	4,228	2,038	17,044	6,070	5,131
1967	52,071	14,289	37,782	31,926	4,909	2,227	18,575	6,215	5,856
1968	59,132	15,935	43,197	36,400	6,231	2,518	20,979	6,672	6,797
1969	67,312	17,775	49,537	41,931	7,527	3,180	24,050	7,174	7,606
1970	77,755	20,247	57,507	47,962	9,183	3,738	27,254	7,787	9,545
1971	85,098	23,808	61,290	51,541	10,153	3,424	29,570	8,394	9,749
1972	98,633	27,982	70,651	59,870	12,996	4,416	33,250	9,208	10,780
1973	113,132	32,700	80,432	68,069	15,587	5,425	37,123	9,934	12,363
1974	122,327	33,170	89,157	74,207	17,078	6,015	40,556	10,558	14,950
1975	134,612	37,828	96,784	80,155	18,819	6,642	43,346	11,348	16,629
1976	152,118	44,717	107,401	89,256	21,448	7,273	47,391	13,144	18,145
1977	169,126	48,627	120,499	101,085	25,493	9,174	52,362	14,056	19,414
1978	189,099	53,461	135,638	113,261	29,105	10,738	58,270	15,148	22,377
1979	208,048	57,087	150,961	124,908	32,622	12,128	63,668	16,490	25,998
1980	233,591	64,326	169,265	137,075	37,089	13,321	67,855	18,810	32,190
1981	258,160	70,786	187,374	149,738	40,895	14,143	72,751	21,949	37,636
1982	275,110	69,165	205,945	162,658	45,708	14,006	78,801	24,143	43,338
1983	290,480	72,728	217,752	171,440	49,789	13,153	83,894	24,604	46,312
1984	330,740	81,450	249,290	196,795	58,942	15,511	95,802	26,540	52,495
1985	365,344	89,922	275,422	215,320	63,644	17,631	105,325	28,934	60,102
1986	393,476	98,574	294,902	228,054	67,469	18,363	112,343	29,879	66,848
1987	419,487	102,381	317,106	246,933	75,965	20,724	119,838	30,406	70,173
1988	445,521	107,241	338,280	264,080	80,133	21,685	130,136	32,126	74,199

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 710-735; *Historical Statistics on Governmental Finances and Employment, Census of Governments*, various years; *Government Finances in [year]*.

Table 54
State General Revenue, by Source, Percentage Distribution, 1948-1988

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Taxes			Other		
			Total	Individual Income	Corporate Income	Sales and Gross Receipts	Other		
1948	\$9,257	18.8%	81.2%	72.8%	5.4%	6.3%	43.7%	17.5%	8.4%
1950	11,262	21.5	78.5	70.4	6.4	5.2	41.5	17.3	8.1
1952	13,429	18.5	81.5	73.4	6.8	6.2	42.7	17.7	8.1
1953	14,511	19.0	81.0	72.7	6.7	5.6	42.8	17.7	8.3
1954	15,299	18.8	81.2	72.5	6.6	5.0	43.0	17.9	8.7
1955	16,194	18.5	81.5	71.6	6.8	4.6	42.4	17.9	9.9
1956	18,389	17.9	82.1	72.7	7.5	4.8	42.4	18.0	9.3
1957	20,382	19.3	80.7	71.3	7.7	4.8	41.4	17.4	9.4
1958	21,772	21.9	78.1	68.5	7.1	4.7	40.2	16.6	9.6
1959	24,448	25.6	74.4	64.8	7.2	4.1	38.0	15.5	9.6
1960	27,363	24.7	75.3	65.9	8.1	4.3	38.4	15.1	9.4
1961	28,693	23.6	76.4	66.4	8.2	4.4	38.4	15.4	9.9
1962	31,157	24.0	76.0	66.0	8.8	4.2	38.6	14.4	10.0
1963	33,882	24.3	75.7	65.3	8.7	4.4	38.0	14.1	10.4
1964	37,648	25.1	74.9	64.4	9.1	4.5	37.1	13.7	10.5
1965	40,930	25.2	74.8	63.8	8.9	4.7	36.8	13.4	11.0
1966	46,757	26.2	73.8	62.8	9.0	4.4	36.5	13.0	11.0
1967	52,071	27.4	72.6	61.3	9.4	4.3	35.7	11.9	11.2
1968	59,132	26.9	73.1	61.6	10.5	4.3	35.5	11.3	11.5
1969	67,312	26.4	73.6	62.3	11.2	4.7	35.7	10.7	11.3
1970	77,755	26.0	74.0	61.7	11.8	4.8	35.1	10.0	12.3
1971	85,098	28.0	72.0	60.6	11.9	4.0	34.7	9.9	11.5
1972	98,633	28.4	71.6	60.7	13.2	4.5	33.7	9.3	10.9
1973	113,132	28.9	71.1	60.2	13.8	4.8	32.8	8.8	10.9
1974	122,327	27.1	72.9	60.7	14.0	4.9	33.2	8.6	12.2
1975	134,612	28.1	71.9	59.5	14.0	4.9	32.2	8.4	12.4
1976	152,118	29.4	70.6	58.7	14.1	4.8	31.2	8.6	11.9
1977	169,126	28.8	71.2	59.8	15.1	5.4	31.0	8.3	11.5
1978	189,099	28.3	71.7	59.9	15.4	5.7	30.8	8.0	11.8
1979	208,048	27.4	72.6	60.0	15.7	5.8	30.6	7.9	12.5
1980	233,591	27.5	72.5	58.7	15.9	5.7	29.0	8.1	13.8
1981	258,160	27.4	72.6	58.0	15.8	5.5	28.2	8.5	14.6
1982	275,110	25.1	74.9	59.1	16.6	5.1	28.6	8.8	15.8
1983	290,480	25.0	75.0	59.0	17.1	4.5	28.9	8.5	15.9
1984	330,740	24.6	75.4	59.5	17.8	4.7	29.0	8.0	15.9
1985	365,344	24.6	75.4	59.0	17.4	4.8	28.8	7.9	16.5
1986	393,476	25.1	74.9	58.0	17.1	4.7	28.6	7.6	17.0
1987	419,487	24.4	75.6	58.9	18.1	4.9	28.6	7.2	16.7
1988	445,521	24.1	75.9	59.3	18.0	4.9	29.2	7.2	16.7

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 710-735; *Historical Statistics on Governmental Finances and Employment*, *Census of Governments*, various years; *Government Finances in [year]*.

Table 55
Local General Revenue, by Source, 1948-1988
(millions)

Year	Total	Intergov- ernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Property	Individual Income	Sales	Other	
1948	\$11,373	\$3,501	\$7,872	\$6,599	\$5,850	\$44	\$400	\$305	\$1,273
1950	14,014	4,428	9,586	7,984	7,042	64	484	394	1,602
1952	16,952	5,281	11,671	9,466	8,282	85	627	472	2,205
1953	18,371	5,684	12,687	10,356	9,010	96	718	532	2,331
1954	19,562	5,933	13,629	10,978	9,577	122	703	576	2,651
1955	21,092	6,355	14,737	11,886	10,323	143	779	641	2,851
1956	23,137	6,899	16,238	12,992	11,282	164	889	657	3,246
1957	25,531	7,664	17,866	14,286	12,385	191	1,031	679	3,580
1958	27,723	8,378	19,345	15,461	13,514	215	1,079	653	3,885
1959	29,621	8,888	20,733	16,531	14,417	230	1,150	734	4,202
1960	33,027	10,114	22,912	18,081	15,798	254	1,339	690	4,831
1961	35,899	10,904	24,955	19,804	17,370	258	1,432	744	5,192
1962	38,346	11,642	26,705	20,993	18,414	309	1,456	814	5,711
1963	40,558	12,591	27,967	21,897	19,145	311	1,574	867	6,070
1964	44,084	13,829	30,256	23,542	20,519	376	1,806	841	6,714
1965	47,528	15,165	32,362	25,116	21,817	433	2,059	807	7,245
1966	53,172	17,769	35,404	27,361	23,836	472	2,041	1,012	8,044
1967	58,235	20,187	38,045	29,074	25,186	916	1,956	1,016	8,971
1968	63,181	22,296	40,886	31,171	26,835	1,077	1,932	1,327	9,714
1969	71,943	26,082	45,861	34,781	29,692	1,381	2,470	1,238	11,080
1970	80,916	29,525	51,392	38,833	32,963	1,630	3,068	1,172	12,558
1971	91,963	34,472	57,491	43,434	36,726	1,747	3,662	1,299	14,058
1972	105,243	39,694	65,549	49,739	41,620	2,230	4,268	1,621	15,810
1973	118,392	47,866	70,526	53,032	43,970	2,406	4,924	1,732	17,493
1974	131,434	54,741	76,693	56,466	46,404	2,413	5,542	2,107	20,227
1975	146,307	61,954	84,353	61,310	50,040	2,635	6,468	2,167	23,043
1976	162,931	69,745	93,186	67,557	54,884	3,127	7,156	2,390	25,628
1977	179,045	76,831	102,214	74,852	60,267	3,754	8,278	2,553	27,362
1978	194,784	84,054	110,730	80,381	64,058	4,071	9,326	2,926	30,349
1979	211,987	94,778	117,209	80,606	62,454	4,309	10,579	3,264	36,603
1980	232,452	102,425	130,027	86,387	65,607	4,990	12,072	3,718	43,640
1981	257,180	111,444	145,736	94,776	72,020	5,531	13,220	4,005	50,960
1982	281,045	116,619	164,426	103,783	78,952	6,097	14,824	3,910	60,643
1983	298,393	119,399	178,994	113,145	85,973	6,445	16,352	4,375	65,998
1984	323,236	126,732	196,504	123,399	92,595	7,215	18,296	5,293	73,105
1985	354,146	138,083	216,063	134,473	99,772	7,974	20,956	5,771	81,630
1986	380,663	147,257	233,406	144,997	107,356	8,536	22,628	6,477	88,409
1987	410,437	156,285	254,062	158,216	116,618	9,663	24,455	7,480	95,846
1988	433,977	162,713	271,263	171,595	127,191	10,272	26,122	8,010	99,668

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 796-816; *Historical Statistics on Governmental Finances and Employment, Census of Governments*, various years; *Government Finances in [year]*.

Table 56
Local General Revenue, by Source, Percentage Distribution, 1948-1988

Year	Total	Intergov- ernmental	Own-Source						
			Total	Total	Property	Individual Income	Sales	Other	Charges and Miscellaneous
1948	\$11,373	30.8%	69.2%	58.0%	51.4%	0.4%	3.5%	2.7%	11.2%
1950	14,014	31.6	68.4	57.0	50.2	0.5	3.5	2.8	11.4
1952	16,952	31.2	68.8	55.8	48.9	0.5	3.7	2.8	13.0
1953	18,371	30.9	69.1	56.4	49.0	0.5	3.9	2.9	12.7
1954	19,562	30.3	69.7	56.1	49.0	0.6	3.6	2.9	13.6
1955	21,092	30.1	69.9	56.4	48.9	0.7	3.7	3.0	13.5
1956	23,137	29.8	70.2	56.2	48.8	0.7	3.8	2.8	14.0
1957	25,531	30.0	70.0	56.0	48.5	0.7	4.0	2.7	14.0
1958	27,723	30.2	69.8	55.8	48.7	0.8	3.9	2.4	14.0
1959	29,621	30.0	70.0	55.8	48.7	0.8	3.9	2.5	14.2
1960	33,027	30.6	69.4	54.7	47.8	0.8	4.1	2.1	14.6
1961	35,899	30.4	69.5	55.2	48.4	0.7	4.0	2.1	14.5
1962	38,346	30.4	69.6	54.7	48.0	0.8	3.8	2.1	14.9
1963	40,558	31.0	69.0	54.0	47.2	0.8	3.9	2.1	15.0
1964	44,084	31.4	68.6	53.4	46.5	0.9	4.1	1.9	15.2
1965	47,528	31.9	68.1	52.8	45.9	0.9	4.3	1.7	15.2
1966	53,172	33.4	66.6	51.5	44.8	0.9	3.8	1.9	15.1
1967	58,235	34.7	65.3	49.9	43.2	1.6	3.4	1.7	15.4
1968	63,181	35.3	64.7	49.3	42.5	1.7	3.1	2.1	15.4
1969	71,943	36.3	63.7	48.3	41.3	1.9	3.4	1.7	15.4
1970	80,916	36.5	63.5	48.0	40.7	2.0	3.8	1.4	15.5
1971	91,963	37.5	62.5	47.2	39.9	1.9	4.0	1.4	15.3
1972	105,243	37.7	62.3	47.3	39.5	2.1	4.1	1.5	15.0
1973	118,392	40.4	59.6	44.8	37.1	2.0	4.2	1.5	14.8
1974	131,434	41.6	58.4	43.0	35.3	1.8	4.2	1.6	15.4
1975	146,307	42.3	57.7	41.9	34.2	1.8	4.4	1.5	15.7
1976	162,931	42.8	57.2	41.5	33.7	1.9	4.4	1.5	15.7
1977	179,045	42.9	57.1	41.8	33.7	2.1	4.6	1.4	15.3
1978	194,784	43.2	56.8	41.3	32.9	2.1	4.8	1.5	15.6
1979	211,987	44.7	55.3	38.0	29.5	2.0	5.0	1.5	17.3
1980	232,452	44.1	55.9	37.2	28.2	2.1	5.2	1.6	18.8
1981	257,180	43.3	56.7	36.9	28.0	2.2	5.1	1.6	19.8
1982	281,045	41.5	58.5	36.9	28.1	2.2	5.3	1.4	21.6
1983	298,393	40.0	60.0	37.9	28.8	2.2	5.5	1.5	22.1
1984	323,236	39.2	60.8	38.2	28.6	2.2	5.7	1.6	22.6
1985	354,146	39.0	61.0	38.0	28.2	2.3	5.9	1.6	23.0
1986	380,663	38.7	61.3	38.1	28.2	2.2	5.9	1.7	23.2
1987	410,437	38.1	61.9	38.5	28.4	2.4	6.0	1.8	23.4
1988	433,977	37.5	62.5	39.5	29.3	2.4	6.0	1.8	23.0

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table 6; *Historical Statistics on Governmental Finances and Employment*, *Census of Governments*, various years; *Government Finances in [year]*.

Table 57
Major Federal, State and Local Tax Revenues, by Source, 1948-1988
(millions)

Fiscal Year	Federal							State			
	Federal, State, and Local ¹	Total	Individual Income	Corporate Income	Sales, Gross Receipts and Customs ²	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	56,741	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	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
1988	998,275	562,600	401,181	94,195	52,604	7,594	7,026	435,675	264,080	80,133	21,685

¹ Figures exclude social insurance taxes and contributions. In 1988, the federal government trust funds received \$319.8 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement), while state and local government trust funds received \$104.8 billion. User charges and miscellaneous general revenue equaled \$301 billion for all governments in 1988.

² Customs duties collected by federal government only.

(continued on next page)

Table 57 (cont.)
Major Federal, State and Local Tax Revenues, by Source, 1948-1988
(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 ³	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 ⁴	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
1988	87,010	43,126	9,644	3,241	19,241	171,595	127,191	26,122	10,272	8,010

³ Local individual and corporate income taxes. For 1988, the local individual income tax revenues were \$8,216 million and the corporate income tax revenues were \$2,056 million. Nearly all of the local corporate income taxes are raised in New York City and the District of Columbia.

⁴ Does not include \$646 million of motor vehicle license tax revenue collected by local governments.

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

Table 58
Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease (-), Selected Periods 1953-1988^r

Item	1987-1988	1986-1987	1985-1986	1984-1985	1983-1984	1982-1983	1981-1982	1978-1981	1973-1978	1968-1973	1963-1968	1958-1963	1953-1958
BY GOVERNMENT													
All Governments	5.7%	11.8%	5.1%	9.4%	10.4%	-0.8%	3.3%	11.6%	10.4%	9.3%	7.2%	5.9%	3.5%
Federal	4.3	14.3	3.9	9.5	8.8	-5.9	-0.1	13.9	10.9	7.5	6.3	5.1	1.9
State and Local	7.5	8.6	6.5	9.4	12.5	6.9	8.9	8.1	9.9	12.4	9.0	7.7	7.8
State	6.9	8.3	5.6	9.7	14.8	5.4	8.6	9.8	10.7	13.4	10.5	8.2	7.3
Local	8.5	9.1	7.8	9.0	9.1	9.2	9.4	5.7	8.7	11.2	7.3	7.2	8.4
BY TYPE OF TAX													
Federal													
Individual Income	2.2	12.5	5.5	11.8	2.4	-3.1	4.4	16.5	12.0	9.0	7.8	6.6	3.3
Corporate Income	12.2	32.9	3.0	7.8	53.7	-24.8	-19.5	0.8	11.1	6.3	6.5	2.2	-0.6
Sales, Gross Receipts, Customs	8.6	2.9	-4.3	-0.6	11.2	-2.6	-5.9	25.5	5.3	4.0	2.9	4.8	1.9
Gift and Death	1.3	7.7	8.3	6.9	-0.7	-24.3	17.7	8.9	3.9	11.5	7.3	9.6	10.0
All Other	0.4	20.9	-6.7	-4.7	38.7	13.4	12.6	9.2	25.3	5.2	-7.5	20.5	1.5
State													
Individual Income	5.5	12.6	5.6	8.4	18.4	8.9	11.8	12.0	13.4	20.3	16.3	14.1	10.1
Corporate Income	4.6	12.9	4.2	13.7	17.9	-6.1	-1.0	9.7	14.8	17.5	10.9	8.4	5.1
General Sales, Gross Receipts	9.3	6.4	7.5	11.3	16.6	6.5	8.5	9.6	12.3	13.7	13.6	9.7	7.7
Selective Sales, Gross Receipts	7.3	7.1	4.8	7.7	9.9	6.3	8.0	4.7	5.8	10.5	7.6	6.9	6.8
Motor Vehicle and Operators Licenses	6.7	7.9	7.6	12.4	10.0	3.9	6.3	5.6	5.9	8.0	6.9	4.7	8.4
Gift and Death	6.8	19.8	8.8	4.6	-12.5	10.7	3.2	6.6	5.4	10.6	8.1	11.5	9.9
All Other	4.9	-3.4	0.8	8.2	10.3	0.2	12.2	18.4	11.8	8.1	6.4	5.7	5.9
Local													
Property	9.1	8.6	7.6	7.8	7.7	9.1	9.4	4.1	7.8	10.4	7.0	7.2	8.5
Sales, Gross Receipts	6.8	8.1	8.0	14.5	11.9	10.2	12.2	12.4	13.6	20.7	4.5	7.9	8.7
Local Income ¹	6.3	13.2	7.0	10.5	11.9	5.6	10.4	10.8	11.3	17.8	31.3	7.9	17.6
All Other	7.1	15.5	12.2	9.0	21.0	12.3	-2.7	11.1	11.3	6.1	9.9	6.0	4.4
EXHIBITS													
Gross National Product ²	7.5	6.8	5.6	6.4	10.8	7.6	3.7	10.7	10.6	9.0	8.0	5.9	4.3
GNP Implicit Price Deflator	3.1	3.4	-2.6	3.0	3.7	3.9	6.4	8.7	7.6	5.5	2.8	1.8	2.6
Consumer Price Index	4.1	3.7	1.9	3.6	4.3	3.2	6.2	7.7	4.9	2.4	1.4	1.5	1.9

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

¹ Local individual and corporate income taxes. For 1988, the local individual income tax revenues were \$8,216 million and the corporate income tax revenues were \$2,056 million. Nearly all of the local corporate income taxes are raised in New York City and the District of Columbia.

² Increase in nominal GNP.

Source: ACIR computations, based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Tables 2, 4, 6; see Table 57, this volume.

Table 59
Federal, State, and Local Tax Revenues as a Percentage of Gross National Product, Selected Years 1948-1988

	1988	1987	1986	1985	1984	1983	1982	1980 ^f	1978 ^f	1976 ^f	1974 ^f	1972 ^f	1964 ^f	1956 ^f	1948 ^f
BY GOVERNMENT															
All Governments	20.5%	20.9%	20.0% ^f	20.0%	19.5%	19.5%	21.2%	21.0%	20.8%	20.1%	21.4%	21.7%	21.3%	21.4%	19.6%
Federal	11.5	11.9	11.2 ^f	11.3	11.0	11.2	12.8	12.8	12.2	11.3	12.5	12.7	13.9	15.2	14.5
State and Local	8.9	9.0	8.8	8.7	8.5	8.4	8.4	8.2	8.6	8.8	8.9	9.0	7.4	6.2	5.1
State	5.4	5.5	5.4	5.4	5.2	5.0	5.1	5.0	5.0	5.0	5.0	4.9	3.7	3.1	2.6
Local	3.5	3.5	3.4	3.3 ^f	3.3	3.3	3.3	3.2	3.6	3.8	3.8	4.1	3.6	3.0	2.5
BY TYPE OF TAX															
Federal¹															
Individual Income	8.2	8.7	8.2	8.2 ^f	7.8 ^f	8.5	9.4	8.9	8.0	7.4	8.1	7.8	7.5	7.5	7.4
Corporate Income	1.9	1.9	1.5	1.5	1.5	1.1	1.6	2.4	2.7	2.3	2.6	2.7	3.6	4.9	3.7
Sales, Gross Receipts, Customs	1.1	1.1	1.1	1.2	1.3	1.3	1.4	1.2	1.1	1.2	1.4	1.7	2.3	2.4	2.9
Death and Gift	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.3	0.3
All Other	0.1	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
State															
Individual Income	1.6	1.7	1.6	1.6	1.6	1.5	1.4	1.4	1.3	1.2	1.2	1.1	0.5	0.3	0.2
Corporate Income	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.2	0.2
General Sales, Gross Receipts	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	1.5	0.9	0.7	0.6
Selective Sales, Gross Receipts	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.1	1.2	1.3	1.2	1.1	1.0
Motor Vehicle and Operators Licenses	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2
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	0.1
All Other	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
Local															
Property	2.6	2.6	2.5	2.5	2.5	2.5	2.5	2.4	2.8	3.1	3.2	3.4	3.2	2.6	2.2
Sales and Gross Receipts	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	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	0.2	0.1	-	-
All Other	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1

^f revised from previous edition of *Significant Features of Fiscal Federalism*.

- represents zero

¹ Figures exclude user charges, utility and liquor store revenues, and social insurance contributions. In 1988, the federal government trust funds received \$319.8 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement), and state and local government trust funds received \$104.8 billion. User charges and miscellaneous general revenue equaled \$301 billion for all governments in 1988.

² Local individual and corporate income taxes. For 1988, the local individual income tax revenues were \$8,216 million and the corporate income tax revenues were \$2,056 million. Nearly all of the local corporate income taxes are raised in New York City and the District of Columbia.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Tables 2, 4 and 6; GNP figures, see Table 57, this volume.

Table 60
Federal, State, and Local Tax Revenues, by Government, Selected Years 1957-1988
(millions)

Fiscal Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					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
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	55,366	37,240	51,809	8,114	5,687
1988	998,275	562,600	435,675	264,080	171,595	59,791	40,578	56,065	9,071	6,091
Property Taxes										
1957	12,864	n.a.	12,864	479	12,385	4,297	2,613	4,448	743	283
1967	26,047	n.a.	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1977	62,527	n.a.	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979	64,944	n.a.	64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1981	74,969	n.a.	74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982	81,918	n.a.	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983	89,253	n.a.	89,253	3,281	85,973	20,664	19,609	37,428	5,540	2,432
1985	103,757	n.a.	103,757	3,984	99,772	23,459	23,193	43,539	6,357	3,226
1986	111,711	n.a.	111,711	4,355	107,356	25,061	25,366	46,777	6,741	3,412
1987	121,227	n.a.	121,227	4,609	116,618	27,163	27,362	50,488	7,489	4,116
1988	132,240	n.a.	132,240	5,049	127,191	29,948	29,680	54,611	8,336	4,617
General and Selective Sales, Gross Receipts, and Customs²										
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
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
1988	208,861	52,604	156,257	130,136	26,122	16,690	7,703	471	25	1,233

Table 60 (cont.)
Federal, State, and Local Tax Revenues, by Government, Selected Years 1957-1988
(millions)

Fiscal Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Income Taxes (corporate and individual)										
1957	59,525	56,787	2,738	2,547	191	181	-	7	3	n.a.
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	n.a.
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	n.a.
1979	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	n.a.
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	n.a.
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	n.a.
1983	395,347	325,960	69,387	62,942	6,445	5,268	705	327	145	n.a.
1985	481,504	392,249	89,255	81,281	7,974	6,627	826	364	157	n.a.
1986	506,470	412,102	94,369	85,832	8,536	7,074	908	387	167	n.a.
1987	582,836	476,483	106,353	96,689	9,663	8,060	1,002	419	182	n.a.
1988	607,466	495,376	112,090	101,818	10,272	8,423	1,196	458	195	n.a.
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
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
1988	49,708	14,620	35,088	27,077	8,010	4,730	1,999	525	515	241

n.a. — not applicable

- represents zero

¹ Figures exclude user charges, utility and liquor store revenues, and social insurance contributions. In 1988, the federal government trust funds received \$319.8 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance and employee retirement), and state and local government trust funds received \$104.8 billion. User charges and miscellaneous general revenue equaled \$301.0 billion for all governments in 1988.

² Customs duties collected by federal government only.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Table 57.

Table 61
Federal, State, and Local Tax Revenues, Percentage Distribution, by Source, Selected Years 1957-1988

Fiscal Year	Total	Federal	State and Local Governments							
			Total	State	Local Governments					
					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	5.6	3.9	5.5	0.9	0.6
1988	998,275	56.4	43.6	26.5	17.2	6.0	4.0	5.6	0.9	0.6
Property Taxes										
1957	12,864	n.a.	100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1967	26,047	n.a.	100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1977	62,527	n.a.	100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979	64,944	n.a.	100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1981	74,969	n.a.	100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982	81,918	n.a.	100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983	89,253	n.a.	100.0	3.7	96.3	23.2	22.0	41.9	6.2	2.7
1984	96,457	n.a.	100.0	4.0	96.0	22.9	22.1	41.8	6.2	3.0
1985	103,757	n.a.	100.0	3.8	96.2	22.6	22.4	42.0	6.1	3.1
1986	111,711	n.a.	100.0	3.9	96.1	22.4	22.7	41.9	6.0	3.1
1987	121,227	n.a.	100.0	3.8	96.2	22.4	22.6	41.6	6.2	3.4
1988	132,240	n.a.	100.0	3.8	96.2	22.6	22.4	41.3	6.3	3.5
General and Selective Sales, Gross Receipts, and Customs¹										
1957	20,594	54.0	46.0	41.0	5.0	4.5	0.4	<	0.1	-
1967	36,336	43.5	56.5	51.1	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	11.3	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
1988	208,861	25.2	74.8	62.3	12.5	8.0	3.7	0.2	<	0.6

Table 61 (cont.)
Federal, State, and Local Tax Revenues, Percentage Distribution, by Source, Selected Years 1957-1988

Fiscal Year	Total	Federal	State and Local Governments							
			Total	State	Total	Cities	Counties	School Districts	Townships	Special Districts
Income Taxes (corporate and individual)²										
1957	59,525	95.4	4.6	4.3	0.3	0.3	-	<	<	n.a.
1967	103,549	92.2	7.8	6.9	0.9	0.8	<	0.1	<	n.a.
1977	250,037	84.6	15.4	13.9	1.5	1.2	0.2	0.1	<	n.a.
1979	332,578	85.2	14.8	13.5	1.3	1.1	0.2	0.1	<	n.a.
1981	407,257	85.1	14.9	13.5	1.4	1.1	0.1	0.1	<	n.a.
1982	413,136	84.1	15.9	14.5	1.5	1.2	0.2	0.1	<	n.a.
1983	395,347	82.4	17.6	15.9	1.6	1.3	0.2	0.1	<	n.a.
1984	434,518	81.2	18.8	17.1	1.7	1.4	0.2	0.1	<	n.a.
1985	481,504	81.5	18.5	16.9	1.7	1.4	0.2	0.1	<	n.a.
1986	506,470	81.4	18.6	16.9	1.7	1.4	0.2	0.1	<	n.a.
1987	582,836	81.8	18.2	16.6	1.7	1.4	0.2	0.1	<	n.a.
1988	607,466	81.5	18.5	16.8	1.7	1.4	0.2	0.1	<	n.a.
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	3.4	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
1988	49,708	29.4	70.6	54.5	16.1	9.5	4.0	1.1	1.0	0.5

n.a. — not applicable

- represents zero

< rounds to zero

¹ Customs duties collected by federal government only.

² See Table 57 for separate accounting of federal and state individual and corporate income taxes.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. See Table 57 this volume.

Table 62
**Federal, State, and Local Tax Revenues, Percentage Distribution by Government,
 Selected Years 1957-1988**

Fiscal Year	Total Taxes (millions)	Property Taxes	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporate Income Taxes ²	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
1988	998,275	13.2	20.9	60.9	5.0
Federal Government					
1957	69,815	n.a.	15.9	81.3	2.7
1967	115,121	n.a.	13.7	83.0	3.3
1977	243,842	n.a.	9.5	86.8	3.7
1979	318,932	n.a.	8.4	88.9	2.7
1981	405,714	n.a.	12.0	85.5	2.6
1982	405,125	n.a.	11.3	85.7	3.0
1983	381,179	n.a.	11.7	85.5	2.8
1984	414,829	n.a.	11.9	85.1	3.0
1985	454,037	n.a.	10.8	86.4	2.8
1986	471,898	n.a.	10.0	87.3	2.7
1987	539,400	n.a.	9.0	88.3	2.7
1988	562,600	n.a.	9.4	88.1	2.6
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	9.4
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
1988	435,675	30.4	35.9	25.7	8.1
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	12.7
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
1988	264,080	1.9	49.3	38.6	10.3

(continued on next page)

Table 62 (cont.)
**Federal, State, and Local Tax Revenues, Percentage Distribution by Government,
 Selected Years 1957-1988**

Fiscal Year	Total Taxes (millions)	Property Taxes	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporate Income Taxes ²	All Other Taxes
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	4.2
1982	103,641	76.0	14.3	5.9	3.8
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	73.7	15.5	6.1	4.7
1988	171,595	74.1	15.2	6.0	4.7
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	6.9
1982	37,077	52.6	27.5	13.4	6.5
1983	40,118	51.5	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
1988	59,791	50.1	27.9	14.1	7.9
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	4.9
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
1988	40,578	73.1	19.0	2.9	4.9
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
1988	56,065	97.4	0.8	0.8	0.9

(continued on next page)

Table 62 (cont.)
**Federal, State, and Local Tax Revenues, Percentage Distribution by Government,
 Selected Years 1957-1988**

Fiscal Year	Total Taxes (millions)	Property Taxes	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporate Income Taxes ²	All Other Taxes
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	3.4
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	93.6	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
1988	9,071	91.9	0.3	2.1	5.7
Special Districts					
1957	283	100.0	-	n.a.	-
1967	589	100.0	-	n.a.	-
1977	1,743	91.2	7.6	n.a.	1.1
1979	1,898	89.6	9.3	n.a.	1.1
1981	2,585	80.4	17.8	n.a.	1.7
1982	2,774	78.9	19.4	n.a.	1.7
1983	3,288	74.0	24.0	n.a.	2.0
1984	3,760	76.4	21.9	n.a.	1.7
1985	4,359	74.0	24.4	n.a.	1.6
1986	4,766	71.6	26.8	n.a.	1.7
1987	5,687	72.4	24.0	n.a.	3.6
1988	6,091	75.8	20.2	n.a.	4.0

n.a. — not applicable

- represents zero

¹ Customs duties collected by federal government only.

² See Table 57 for separate accounting of federal and state individual and corporate income taxes.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. See Table 57 this volume.

Table 63
Local Tax Revenues, by Source, Selected Years 1902-1988

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Income Taxes ¹	All Other Taxes
			General	Selective		
Amount (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	2,230	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
1988	171,595	127,191	18,159	7,963	10,272	8,010
Percentage Distribution						
1902	100.0%	88.6%	-	-	-	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	4.6	6.1	4.7
1988	100.0	74.1	10.6	4.6	6.0	4.7

- represents zero

¹ Individual and corporate income taxes. For 1988, the local individual income tax revenues were \$8,216 million, and the corporate income tax revenues were \$2,056 million. Nearly all of the local corporate income taxes are raised in 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 computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Table 6 in 1987-1988 edition.

State-by-State Revenues

The revenue section is arranged in three subsections—state and local, state only and local only—each containing four tables.

The first table in each subsection (Tables 64, 68, and 73) contains the “raw” data released by the Bureau of the Census and is used as the basis for calculations of percentage distribution, per capita, and percentage of personal income. The general revenue numbers are broken into two groups; own source general revenue, which includes taxes, current charges, and all other, and intergovernmental revenue from the federal government, the state, and the local government.

Tables 65, 69, and 74, the percentage distribution, give an idea of the importance of the different revenue categories.

Tables 66, 70, and 75 give per capita data. The state population used for the calculations is exhibited in the last column. The population figures will differ from those in Table 7 because the release dates are not the same.

Tables 67, 71, and 76 contain the data as a percentage of personal income. The state personal income used to

calculate these figures is exhibited in the last column. These figures will differ from the personal income figures in Table 10, which are the more recent.

The Bureau of Economic Analysis, which reports personal income quarterly, is continuously updating and revising these figures on a state-by-state and county basis. The most recent state personal income figures may be found in a current issue of the monthly *Survey of Current Business*.

In the state revenue subsection, the table on state lottery revenues (Table 72) contains data collected by the Census but is displayed differently from the other tables.

The District of Columbia is not included in state-only tables because the Bureau of the Census classifies the District as a municipality. Statistics for the District are found in the state and local and local only tables, or are exhibited.

The state-by-state revenue section includes eight historical tables that have appeared in previous editions of *Significant Features*. These tables are scheduled to be revised and expanded for the next edition based on the 1987 Census of Governments that will be released later this year.

Table 64
State and Local General Revenue, FY 1988
(millions of current dollars)

Region and State	Intergovernmental			Own-Source							Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ¹			
United States	\$727,144.7	\$117,601.7	\$609,543.0	\$435,675.4	\$132,240.0	\$105,168.5	\$88,349.3	\$23,740.7	\$86,176.9	\$94,558.4	\$79,309.2	
New England	41,441.5	6,947.9	34,493.6	26,762.2	9,846.7	5,003.7	5,512.0	2,023.8	4,376.0	3,820.5	3,910.9	
Connecticut	10,803.5	1,520.8	9,282.7	7,373.8	2,945.4	1,984.0	352.0	601.2	1,491.1	782.8	1,126.1	
Maine	3,583.6	729.6	2,854.0	2,207.2	699.5	491.9	555.2	84.7	375.9	307.9	338.9	
Massachusetts	19,651.4	3,375.6	16,275.9	12,721.8	4,067.8	2,021.1	3,984.7	1,068.3	1,579.8	1,923.5	1,630.6	
New Hampshire	2,590.4	381.2	2,209.2	1,597.1	1,015.9	n.t.	29.8	145.7	405.6	316.6	295.4	
Rhode Island	3,047.4	587.8	2,459.7	1,824.5	700.1	383.2	388.5	79.2	273.5	292.7	342.5	
Vermont	1,765.1	352.9	1,412.1	1,037.9	417.9	123.5	201.7	44.7	250.1	197.0	177.3	
Mideast	158,667.5	25,760.7	132,906.8	102,150.2	30,998.6	19,005.2	27,311.4	6,889.0	17,946.0	15,561.4	15,195.2	
Delaware	2,280.7	319.5	1,961.2	1,223.3	170.9	n.t.	400.1	119.3	533.0	393.0	344.8	
District of Columbia	3,979.9 ³	1,495.4	2,484.5	2,060.3	609.4	390.6	592.8	151.5	315.9	211.8	212.4	
Maryland	14,912.1	2,276.7	12,635.3	9,673.0	2,345.1	1,423.6	3,575.5	313.1	2,015.8	1,410.1	1,552.2	
New Jersey	26,404.9	3,765.3	22,639.6	17,116.4	7,203.2	3,136.8	2,557.7	1,181.8	3,036.8	2,695.2	2,828.0	
New York	79,238.7	12,514.4	66,724.3	52,545.7	15,398.1	10,207.6	15,691.5	4,076.8	7,171.8	7,734.8	6,443.9	
Pennsylvania	31,851.1	5,389.3	26,461.8	19,531.4	5,271.9	3,846.6	4,493.7	1,046.4	4,872.8	3,116.6	3,813.8	
Great Lakes	116,702.4	18,729.7	97,972.7	72,302.4	24,399.2	15,746.8	16,339.7	4,134.3	11,682.4	14,980.2	10,690.1	
Illinois	31,673.1	4,869.4	26,803.7	20,692.5	7,288.6	5,035.5	3,162.7	973.7	4,232.1	3,049.9	3,061.3	
Indiana	13,455.5	2,168.6	11,286.9	8,006.0	2,476.8	2,361.9	1,956.5	261.1	949.7	2,298.3	982.6	
Michigan	28,707.9	4,558.9	24,149.0	17,407.4	6,618.2	2,919.1	3,960.0	1,856.1	2,054.0	3,957.3	2,784.3	
Ohio	28,223.8	4,754.1	23,469.7	17,026.5	4,791.8	3,653.7	4,940.5	582.0	3,058.5	3,711.1	2,732.1	
Wisconsin	14,642.1	2,378.8	12,263.3	9,169.9	3,223.9	1,776.6	2,320.0	461.4	1,388.1	1,963.6	1,129.8	
Plains	50,086.7	8,017.7	42,069.0	29,235.7	9,165.7	6,854.9	6,756.5	1,129.0	5,329.6	7,428.2	5,405.0	
Iowa	8,025.2	1,248.4	6,776.8	4,695.5	1,810.0	866.3	1,064.9	158.0	796.2	1,352.9	728.4	
Kansas	6,869.0	917.6	5,951.4	4,182.3	1,456.2	990.4	826.3	195.5	713.8	939.7	829.4	
Minnesota	15,507.9	2,463.3	13,044.7	8,943.2	2,683.5	1,688.9	2,625.4	412.0	1,533.5	2,192.4	1,909.1	
Missouri	11,439.3	1,813.1	9,626.2	7,051.1	1,520.7	2,246.1	1,693.6	224.2	1,366.5	1,573.9	1,001.3	
Nebraska	4,440.3	703.7	3,736.6	2,495.1	1,032.4	522.8	432.0	73.8	434.0	807.4	434.1	
North Dakota	1,971.8	441.7	1,530.0	926.6	279.2	213.9	114.0	39.1	280.4	358.8	244.6	
South Dakota	1,833.2	429.9	1,403.3	941.9	383.7	326.5	0.2	26.4	205.2	203.1	258.2	
Southeast	144,945.7	24,783.3	120,162.4	81,859.9	19,845.4	24,496.5	13,339.4	3,748.8	20,429.7	22,917.9	15,384.6	
Alabama	9,654.5	2,112.7	7,541.8	4,682.7	542.6	1,429.3	978.4	177.7	1,554.7	1,875.6	983.4	
Arkansas	4,799.8	1,027.8	3,772.0	2,664.6	481.1	877.5	596.9	116.2	592.9	665.6	441.8	
Florida	32,041.6	3,776.5	28,265.1	18,773.4	6,105.3	6,865.9	n.t.	624.0	5,178.1	4,950.6	4,541.2	
Georgia	17,068.9	2,930.6	14,138.3	9,455.9	2,516.8	2,558.7	2,391.8	479.0	1,509.7	3,267.0	1,415.4	
Kentucky	8,653.8	1,807.5	6,846.3	4,737.0	814.0	951.8	1,286.3	255.8	1,429.3	1,104.5	1,004.9	
Louisiana	11,611.0	2,142.8	9,468.2	5,856.9	946.8	2,280.8	575.7	219.9	1,833.7	1,759.8	1,851.5	

Table 64 (cont.)
State and Local General Revenue, FY 1988
(millions of current dollars)

Region and State	Own-Source												
	Intergovernmental		Taxes									Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ¹				
Southeast (cont.)													
Mississippi	\$5,939.6	\$1,399.2	\$4,540.4	\$2,849.9	\$699.4	\$1,007.3	\$353.2	\$96.2	\$693.7	\$1,197.6	\$492.9		
North Carolina	15,464.6	2,481.0	12,983.6	9,699.2	2,014.4	2,368.3	2,784.4	713.0	1,819.2	1,863.9	1,420.5		
South Carolina	8,220.6	1,471.3	6,749.3	4,640.7	1,109.4	1,249.4	1,141.1	204.0	936.8	1,438.2	670.4		
Tennessee	11,236.5	2,306.6	8,929.9	6,080.0	1,333.8	2,784.1	79.7	352.1	1,530.3	1,972.3	877.6		
Virginia	15,940.9	2,316.8	13,624.1	10,146.4	2,852.9	1,585.9	2,757.9	334.4	2,615.3	2,298.7	1,179.0		
West Virginia	4,313.9	1,010.6	3,303.3	2,273.2	429.0	537.5	394.2	176.7	735.8	524.1	505.9		
Southwest													
Arizona	64,696.4	9,198.7	55,497.6	37,850.2	12,678.7	11,678.6	1,994.2	281.4	11,217.2	8,628.5	9,018.9		
Arizona	9,456.4	1,161.0	8,295.4	5,898.0	1,835.5	2,050.2	857.7	148.1	1,006.5	1,119.9	1,277.4		
New Mexico	4,626.7	720.7	3,906.0	2,218.4	245.6	876.8	303.7	49.6	742.7	532.5	1,155.0		
Oklahoma	8,095.8	1,316.7	6,779.1	4,548.1	860.2	1,216.1	832.8	83.7	1,555.3	1,347.7	883.2		
Texas	42,517.6	6,000.3	36,517.3	25,185.7	9,737.5	7,535.4	n.t.	n.t.	7,912.8	5,628.3	5,703.2		
Rocky Mountain													
Colorado	21,216.3	3,746.0	17,470.3	11,513.0	4,004.1	2,669.2	2,322.2	326.0	2,191.5	3,012.2	2,945.0		
Colorado	9,757.9	1,367.7	8,390.2	5,564.2	1,993.1	1,435.8	1,159.9	146.8	828.6	1,498.5	1,327.4		
Idaho	2,263.2	456.2	1,807.1	1,263.7	357.6	328.5	281.0	61.4	235.3	372.0	171.3		
Montana	2,463.6	580.7	1,882.9	1,238.3	539.0	n.t.	243.8	46.2	409.4	222.5	422.1		
Utah	4,483.9	887.9	3,596.0	2,466.8	676.0	715.7	637.5	71.7	365.9	636.4	492.8		
Wyoming	2,247.7	453.4	1,794.2	980.0	438.5	189.2	n.t.	n.t.	352.3	282.8	531.4		
Far West⁴													
California	119,306.9	19,041.8	100,265.1	69,633.1	20,285.8	18,737.3	14,147.9	4,948.9	11,513.0	17,264.4	13,367.6		
California	93,903.8	14,550.5	79,353.3	55,169.0	15,381.4	14,171.8	12,864.3	4,781.9	7,969.6	13,564.0	10,620.3		
Nevada	2,964.4	384.6	2,579.8	1,744.8	402.4	552.5	n.t.	n.t.	789.8	485.3	349.8		
Oregon	8,501.5	1,665.4	6,836.2	4,433.4	2,089.7	n.t.	1,283.6	167.0	893.0	1,179.8	1,223.0		
Washington	13,937.2	2,441.4	11,495.7	8,285.9	2,412.3	4,013.0	n.t.	n.t.	1,860.6	2,035.3	1,174.6		
Alaska	6,280.9	800.7	5,480.2	1,888.9	662.0	56.4	0.4	181.4	988.6	492.0	3,099.4		
Hawaii	3,800.5	575.2	3,225.4	2,479.9	353.8	919.8	625.6	78.1	502.7	452.9	292.5		

n.t. — no tax

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes \$550 million in a lump sum payment. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 65
State and Local General Revenue, Percentage Distribution, FY 1988

Region and State	Intergovernmental		Own-Source								Current Charges	All Other ²
	Total	from Federal	Total	Taxes					Other ¹			
				Total	Property	General Sales	Individual Income	Corporate Income				
United States	\$727,144.7	16.2%	83.8%	59.9%	18.2%	14.5%	12.2%	3.3%	11.9%	13.0%	10.9%	
New England	41,441.5	16.8	83.2	64.6	23.8	12.1	13.3	4.9	10.6	9.2	9.4	
Connecticut	10,803.5	14.1	85.9	68.3	27.3	18.4	3.3	5.6	13.8	7.2	10.4	
Maine	3,583.6	20.4	79.6	61.6	19.5	13.7	15.5	2.4	10.5	8.6	9.5	
Massachusetts	19,651.4	17.2	82.8	64.7	20.7	10.3	20.3	5.4	8.0	9.8	8.3	
New Hampshire	2,590.4	14.7	85.3	61.7	39.2	n.t.	1.2	5.6	15.7	12.2	11.4	
Rhode Island	3,047.4	19.3	80.7	59.9	23.0	12.6	12.7	2.6	9.0	9.6	11.2	
Vermont	1,765.1	20.0	80.0	58.8	23.7	7.0	11.4	2.5	14.2	11.2	10.0	
Mideast	158,667.5	16.2	83.8	64.4	19.5	12.0	17.2	4.3	11.3	9.8	9.6	
Delaware	2,280.7	14.0	86.0	53.6	7.5	n.t.	17.5	5.2	23.4	17.2	15.1	
District of Columbia	3,979.9	37.6 ³	62.4	51.8	15.3	9.8	14.9	3.8	7.9	5.3	5.3	
Maryland	14,912.1	15.3	84.7	64.9	15.7	9.5	24.0	2.1	13.5	9.5	10.4	
New Jersey	26,404.9	14.3	85.7	64.8	27.3	11.9	9.7	4.5	11.5	10.2	10.7	
New York	79,238.7	15.8	84.2	66.3	19.4	12.9	19.8	5.1	9.1	9.8	8.1	
Pennsylvania	31,851.1	16.9	83.1	61.3	16.6	12.1	14.1	3.3	15.3	9.8	12.0	
Great Lakes	116,702.4	16.0	84.0	62.0	20.9	13.5	14.0	3.5	10.0	12.8	9.2	
Illinois	31,673.1	15.4	84.6	65.3	23.0	15.9	10.0	3.1	13.4	9.6	9.7	
Indiana	13,455.5	16.1	83.9	59.5	18.4	17.6	14.5	1.9	7.1	17.1	7.3	
Michigan	28,707.9	15.9	84.1	60.6	23.1	10.2	13.8	6.5	7.2	13.8	9.7	
Ohio	28,223.8	16.8	83.2	60.3	17.0	12.9	17.5	2.1	10.8	13.1	9.7	
Wisconsin	14,642.1	16.2	83.8	62.6	22.0	12.1	15.8	3.2	9.5	13.4	7.7	
Plains	50,086.7	16.0	84.0	58.4	18.3	13.7	13.5	2.3	10.6	14.8	10.8	
Iowa	8,025.2	15.6	84.4	58.5	22.6	10.8	13.3	2.0	9.9	16.9	9.1	
Kansas	6,869.0	13.4	86.6	60.9	21.2	14.4	12.0	2.8	10.4	13.7	12.1	
Minnesota	15,507.9	15.9	84.1	57.7	17.3	10.9	16.9	2.7	9.9	14.1	12.3	
Missouri	11,439.3	15.8	84.2	61.6	13.3	19.6	14.8	2.0	11.9	13.8	8.8	
Nebraska	4,440.3	15.8	84.2	56.2	23.3	11.8	9.7	1.7	9.8	18.2	9.8	
North Dakota	1,971.8	22.4	77.6	47.0	14.2	10.8	5.8	2.0	14.2	18.2	12.4	
South Dakota	1,833.2	23.4	76.6	51.4	20.9	17.8	<	1.4	11.2	11.1	14.1	
Southeast	144,945.7	17.1	82.9	56.5	13.7	16.9	9.2	2.6	14.1	15.8	10.6	
Alabama	9,654.5	21.9	78.1	48.5	5.6	14.8	10.1	1.8	16.1	19.4	10.2	
Arkansas	4,799.8	21.4	78.6	55.5	10.0	18.3	12.4	2.4	12.4	13.9	9.2	
Florida	32,041.6	11.8	88.2	58.6	19.1	21.4	n.t.	1.9	16.2	15.5	14.2	
Georgia	17,068.9	17.2	82.8	55.4	14.7	15.0	14.0	2.8	8.8	19.1	8.3	
Kentucky	8,653.8	20.9	79.1	54.7	9.4	11.0	14.9	3.0	16.5	12.8	11.6	
Louisiana	11,611.0	18.5	81.5	50.4	8.2	19.6	5.0	1.9	15.8	15.2	15.9	

Table 65 (cont.)
State and Local General Revenue, Percentage Distribution, FY 1988

Region and State	Own-Source											
	Intergovernmental		Taxes								Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ¹			
Southeast (cont.)												
Mississippi	\$5,939.6	23.6%	76.4%	48.0%	11.8%	17.0%	5.9%	1.6%	11.7%	20.2%	8.3%	
North Carolina	15,464.6	16.0	84.0	62.7	13.0	15.3	18.0	4.6	11.8	12.1	9.2	
South Carolina	8,220.6	17.9	82.1	56.5	13.5	15.2	13.9	2.5	11.4	17.5	8.2	
Tennessee	11,236.5	20.5	79.5	54.1	11.9	24.8	0.7	3.1	13.6	17.6	7.8	
Virginia	15,940.9	14.5	85.5	63.7	17.9	9.9	17.3	2.1	16.4	14.4	7.4	
West Virginia	4,313.9	23.4	76.6	52.7	9.9	12.5	9.1	4.1	17.1	12.2	11.7	
Southwest	64,696.4	14.2	85.8	58.5	19.6	18.1	3.1	0.4	17.3	13.3	13.9	
Arizona	9,456.4	12.3	87.7	62.4	19.4	21.7	9.1	1.6	10.6	11.8	13.5	
New Mexico	4,626.7	15.6	84.4	47.9	5.3	19.0	6.6	1.1	16.1	11.5	25.0	
Oklahoma	8,095.8	16.3	83.7	56.2	10.6	15.0	10.3	1.0	19.2	16.6	10.9	
Texas	42,517.6	14.1	85.9	59.2	22.9	17.7	n.t.	n.t.	18.6	13.2	13.4	
Rocky Mountain	21,216.3	17.7	82.3	54.3	18.9	12.6	10.9	1.5	10.3	14.2	13.9	
Colorado	9,757.9	14.0	86.0	57.0	20.4	14.7	11.9	1.5	8.5	15.4	13.6	
Idaho	2,263.2	20.2	79.8	55.8	15.8	14.5	12.4	2.7	10.4	16.4	7.6	
Montana	2,463.6	23.6	76.4	50.3	21.9	n.t.	9.9	1.9	16.6	9.0	17.1	
Utah	4,483.9	19.8	80.2	55.0	15.1	16.0	14.2	1.6	8.2	14.2	11.0	
Wyoming	2,247.7	20.2	79.8	43.6	19.5	8.4	n.t.	n.t.	15.7	12.6	23.6	
Far West⁴	119,306.9	16.0	84.0	58.4	17.0	15.7	11.9	4.1	9.6	14.5	11.2	
California	93,903.8	15.5	84.5	58.8	16.4	15.1	13.7	5.1	8.5	14.4	11.3	
Nevada	2,964.4	13.0	87.0	58.9	13.6	18.6	n.t.	n.t.	26.6	16.4	11.8	
Oregon	8,501.5	19.6	80.4	52.1	24.6	n.t.	15.1	2.0	10.5	13.9	14.4	
Washington	13,937.2	17.5	82.5	59.5	17.3	28.8	n.t.	n.t.	13.4	14.6	8.4	
Alaska	6,280.9	12.7	87.3	30.1	10.5	0.9	<	2.9	15.7	7.8	49.3	
Hawaii	3,800.5	15.1	84.9	65.3	9.3	24.2	16.5	2.1	13.2	11.9	7.7	

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 36.8% of the intergovernmental total. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 64, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 66
State and Local General Revenue, Per Capita, FY 1988

Region and State	Total	Own-Source										Exhibit: 7/1/88 Population (thousands)	
		Intergovernmental from Federal	Total	Taxes							Current Charges		All Other ²
				Total	Property	General Sales	Individual Income	Corporate Income	Other ¹				
United States	\$2,958	\$478	\$2,480	\$1,772	\$538	\$428	\$359	\$97	\$351	\$385	\$323	245,807	
New England	3,197	536	2,661	2,065	760	386	425	156	338	295	302	12,962	
Connecticut	3,342	470	2,871	2,281	911	614	109	186	461	242	348	3,233	
Maine	2,974	605	2,368	1,832	581	408	461	70	312	256	281	1,205	
Massachusetts	3,337	573	2,764	2,160	691	343	677	181	268	327	277	5,889	
New Hampshire	2,387	351	2,036	1,472	936	n.t.	28	134	374	292	272	1,085	
Rhode Island	3,069	592	2,477	1,837	705	386	391	80	275	295	345	993	
Vermont	3,169	634	2,535	1,863	750	222	362	80	449	354	318	557	
Mideast	3,645	592	3,053	2,347	712	437	627	158	412	357	349	43,530	
Delaware	3,456	484	2,972	1,854	259	n.t.	606	181	808	596	522	660	
District of Columbia	6,450	2,424 ³	4,027	3,339	988	633	961	246	512	343	344	617	
Maryland	3,226	493	2,734	2,093	507	308	774	68	436	305	336	4,622	
New Jersey	3,420	488	2,932	2,217	933	406	331	153	393	349	366	7,721	
New York	4,425	699	3,726	2,934	860	570	876	228	400	432	360	17,909	
Pennsylvania	2,654	449	2,205	1,627	439	321	374	87	406	260	318	12,001	
Great Lakes	2,771	445	2,326	1,717	579	374	388	98	277	356	254	42,120	
Illinois	2,727	419	2,308	1,782	628	434	272	84	364	263	264	11,614	
Indiana	2,422	390	2,031	1,441	446	425	352	47	171	414	177	5,556	
Michigan	3,107	493	2,614	1,884	716	316	429	201	222	428	301	9,240	
Ohio	2,600	438	2,162	1,569	441	337	455	54	282	342	252	10,855	
Wisconsin	3,016	490	2,526	1,889	664	366	478	95	286	404	233	4,855	
Plains	2,820	451	2,369	1,646	516	386	380	64	300	418	304	17,759	
Iowa	2,832	441	2,391	1,657	639	306	376	56	281	477	257	2,834	
Kansas	2,753	368	2,385	1,676	584	397	331	78	286	377	332	2,495	
Minnesota	3,601	572	3,029	2,076	623	392	610	96	356	509	443	4,307	
Missouri	2,225	353	1,872	1,372	296	437	329	44	266	306	195	5,141	
Nebraska	2,772	439	2,332	1,557	644	326	270	46	271	504	271	1,602	
North Dakota	2,956	662	2,294	1,389	419	321	171	59	420	538	367	667	
South Dakota	2,571	603	1,968	1,321	538	458	†	37	288	285	362	713	
Southeast	2,470	422	2,048	1,395	338	418	227	64	348	391	262	58,674	
Alabama	2,354	515	1,839	1,142	132	348	239	43	379	457	240	4,102	
Arkansas	2,004	429	1,575	1,113	201	366	249	49	248	278	184	2,395	
Florida	2,598	306	2,291	1,522	495	557	n.t.	51	420	401	368	12,335	
Georgia	2,691	462	2,229	1,491	397	403	377	76	238	515	223	6,342	
Kentucky	2,322	485	1,837	1,271	218	255	345	69	383	296	270	3,727	
Louisiana	2,634	486	2,148	1,329	215	517	131	50	416	399	420	4,408	

Table 66 (cont.)
State and Local General Revenue, Per Capita, FY 1988

Region and State	Total	Intergovernmental from Federal	Total	Own-Source						Current Charges	All Other ²	Exhibit: 7/1/88 Population (thousands)
				Taxes			General Sales	Individual Income	Corporate Income			
			Total	Property								
Southeast (cont.)												
Mississippi	\$2,267	\$534	\$1,733	\$1,088	\$267	\$384	\$135	\$37	\$265	\$457	\$188	2,620
North Carolina	2,383	382	2,001	1,495	310	365	429	110	280	287	219	6,489
South Carolina	2,369	424	1,945	1,337	320	360	329	59	270	414	193	3,470
Tennessee	2,296	471	1,824	1,242	272	569	16	72	313	403	179	4,895
Virginia	2,650	385	2,265	1,687	474	264	458	56	435	382	196	6,015
West Virginia	2,300	539	1,761	1,212	229	287	210	94	392	279	270	1,876
Southwest												
Arizona	2,710	333	2,378	1,690	526	588	246	42	288	321	366	3,489
New Mexico	3,070	478	2,592	1,472	163	582	202	33	493	353	766	1,507
Oklahoma	2,497	406	2,091	1,403	265	375	257	26	480	416	272	3,242
Texas	2,525	356	2,168	1,495	578	447	n.t.	n.t.	470	334	339	16,841
Rocky Mountain												
Colorado	2,956	414	2,542	1,686	604	435	351	44	251	454	402	3,301
Idaho	2,256	455	1,802	1,260	357	328	280	61	235	371	171	1,003
Montana	3,060	721	2,339	1,538	670	n.t.	303	57	509	276	524	805
Utah	2,653	525	2,128	1,460	400	424	377	42	216	377	292	1,690
Wyoming	4,692	947	3,746	2,046	915	395	n.t.	n.t.	736	590	1,109	479
Far West⁴												
California	3,317	514	2,803	1,948	543	501	454	169	281	479	375	28,314
Nevada	2,813	365	2,448	1,655	382	524	n.t.	n.t.	749	460	332	1,054
Oregon	3,072	602	2,471	1,602	755	n.t.	464	60	323	426	442	2,767
Washington	2,999	525	2,473	1,783	519	863	n.t.	n.t.	400	438	253	4,648
Alaska	11,986	1,528	10,458	3,605	1,263	108	1	346	1,887	939	5,915	524
Hawaii	3,461	524	2,937	2,259	322	838	570	71	458	412	266	1,098

n.t. — no tax

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$879 per capita. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 64, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 67
 State and Local General Revenue as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1987
			Total	Taxes					Current Charges	All Other ²		
				Property	General Sales	Individual Income	Corporate Income	Other ¹				
United States	19.3%	3.1%	16.2%	11.6%	3.5%	2.8%	2.3%	0.6%	2.3%	2.5%	2.1%	\$3,766,075
New England	17.3	2.9	14.3	11.2	4.1	2.1	2.3	0.8	1.8	1.6	1.6	239,271
Connecticut	15.8	2.2	13.6	10.8	4.3	2.9	0.5	0.9	2.2	1.1	1.6	68,275
Maine	21.6	4.4	17.2	13.3	4.2	3.0	3.3	0.5	2.3	1.9	2.0	16,595
Massachusetts	17.5	3.0	14.5	11.4	3.6	1.8	3.6	1.0	1.4	1.7	1.5	112,027
New Hampshire	13.6	2.0	11.6	8.4	5.3	n.t.	0.2	0.8	2.1	1.7	1.5	19,100
Rhode Island	19.7	3.8	15.9	11.8	4.5	2.5	2.5	0.5	1.8	1.9	2.2	15,468
Vermont	22.6	4.5	18.1	13.3	5.4	1.6	2.6	0.6	3.2	2.5	2.3	7,806
Mideast	20.8	3.4	17.4	13.4	4.1	2.5	3.6	0.9	2.4	2.0	2.0	762,444
Delaware	21.6	3.0	18.6	11.6	1.6	n.t.	3.8	1.1	5.0	3.7	3.3	10,564
District of Columbia	32.8	12.3 ³	20.5	17.0	5.0	3.2	4.9	1.2	2.6	1.7	1.7	12,137
Maryland	18.0	2.8	15.3	11.7	2.8	1.7	4.3	0.4	2.4	1.7	1.9	82,632
New Jersey	17.0	2.4	14.5	11.0	4.6	2.0	1.6	0.8	2.0	1.7	1.8	155,610
New York	24.8	3.9	20.9	16.4	4.8	3.2	4.9	1.3	2.2	2.4	2.0	320,013
Pennsylvania	17.6	3.0	14.6	10.8	2.9	2.1	2.5	0.6	2.7	1.7	2.1	181,487
Great Lakes	18.3	2.9	15.3	11.3	3.8	2.5	2.6	0.6	1.8	2.3	1.7	638,638
Illinois	16.7	2.6	14.1	10.9	3.8	2.7	1.7	0.5	2.2	1.6	1.6	189,914
Indiana	17.4	2.8	14.6	10.4	3.2	3.1	2.5	0.3	1.2	3.0	1.3	77,344
Michigan	20.0	3.2	16.9	12.2	4.6	2.0	2.8	1.3	1.4	2.8	1.9	143,202
Ohio	17.9	3.0	14.9	10.8	3.0	2.3	3.1	0.4	1.9	2.4	1.7	157,638
Wisconsin	20.8	3.4	17.4	13.0	4.6	2.5	3.3	0.7	2.0	2.8	1.6	70,541
Plains	19.4	3.1	16.3	11.3	3.5	2.7	2.6	0.4	2.1	2.9	2.1	258,566
Iowa	20.3	3.2	17.1	11.9	4.6	2.2	2.7	0.4	2.0	3.4	1.8	39,600
Kansas	18.4	2.5	15.9	11.2	3.9	2.7	2.2	0.5	1.9	2.5	2.2	37,341
Minnesota	23.1	3.7	19.5	13.3	4.0	2.5	3.9	0.6	2.3	3.3	2.8	67,013
Missouri	15.3	2.4	12.9	9.4	2.0	3.0	2.3	0.3	1.8	2.1	1.3	74,720
Nebraska	19.8	3.1	16.6	11.1	4.6	2.3	1.9	0.3	1.9	3.6	1.9	22,475
North Dakota	22.9	5.1	17.8	10.8	3.2	2.5	1.3	0.5	3.3	4.2	2.8	8,611
South Dakota	20.8	4.9	15.9	10.7	4.4	3.7	<	0.3	2.3	2.3	2.9	8,806
Southeast	18.5	3.2	15.3	10.4	2.5	3.1	1.7	0.5	2.6	2.9	2.0	785,042
Alabama	19.6	4.3	15.3	9.5	1.1	2.9	2.0	0.4	3.2	3.8	2.0	49,165
Arkansas	17.6	3.8	13.8	9.8	1.8	3.2	2.2	0.4	2.2	2.4	1.6	27,275
Florida	17.1	2.0	15.1	10.0	3.3	3.7	n.t.	0.3	2.8	2.6	2.4	187,476
Georgia	19.1	3.3	15.8	10.6	2.8	2.9	2.7	0.5	1.7	3.6	1.6	89,595
Kentucky	19.4	4.0	15.3	10.6	1.8	2.1	2.9	0.6	3.2	2.5	2.2	44,663
Louisiana	22.7	4.2	18.5	11.4	1.9	4.5	1.1	0.4	3.6	3.4	3.6	51,176

Table 67 (cont.)
State and Local General Revenue as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1987
			Total	Taxes					Current Charges	All Other ²		
				Total	Property	General Sales	Individual Income	Corporate Income			Other ¹	
Southeast (cont.)												
Mississippi	22.0%	5.2%	16.8%	10.5%	2.6%	3.7%	1.3%	0.4%	2.6%	4.4%	1.8%	\$27,032
North Carolina	18.1	2.9	15.2	11.3	2.4	2.8	3.3	0.8	2.1	2.2	1.7	85,582
South Carolina	19.9	3.6	16.3	11.2	2.7	3.0	2.8	0.5	2.3	3.5	1.6	41,372
Tennessee	17.8	3.7	14.2	9.7	2.1	4.4	0.1	0.6	2.4	3.1	1.4	63,003
Virginia	16.3	2.4	13.9	10.4	2.9	1.6	2.8	0.3	2.7	2.4	1.2	97,807
West Virginia	20.6	4.8	15.8	10.9	2.1	2.6	1.9	0.8	3.5	2.5	2.4	20,898
Southwest												
Arizona	19.4	2.4	17.0	12.1	3.8	4.2	1.8	0.3	2.1	2.3	2.6	339,823
New Mexico	26.0	4.1	22.0	12.5	1.4	4.9	1.7	0.3	4.2	3.0	6.5	48,699
Oklahoma	19.7	3.2	16.5	11.1	2.1	3.0	2.0	0.2	3.8	3.3	2.1	17,781
Texas	18.3	2.6	15.7	10.8	4.2	3.2	n.t.	n.t.	3.4	2.4	2.5	41,087
232,255												
Rocky Mountain												
Colorado	18.9	2.6	16.2	10.8	3.9	2.8	2.2	0.3	1.6	2.9	2.6	99,039
Idaho	19.2	3.9	15.3	10.7	3.0	2.8	2.4	0.5	2.0	3.2	1.5	51,638
Montana	24.7	5.8	18.9	12.4	5.4	n.t.	2.4	0.5	4.1	2.2	4.2	11,793
Utah	23.2	4.6	18.6	12.7	3.5	3.7	3.3	0.4	1.9	3.3	2.5	9,956
Wyoming	35.8	7.2	28.5	15.6	7.0	3.0	n.t.	n.t.	5.6	4.5	8.5	19,366
6,286												
Far West⁴												
California	19.1	3.0	16.1	11.2	3.1	2.9	2.6	1.0	1.6	2.8	2.2	616,727
Nevada	18.0	2.3	15.7	10.6	2.4	3.4	n.t.	n.t.	4.8	2.9	2.1	491,393
Oregon	22.4	4.4	18.1	11.7	5.5	n.t.	3.4	0.4	2.4	3.1	3.2	16,460
Washington	19.6	3.4	16.2	11.7	3.4	5.7	n.t.	n.t.	2.6	2.9	1.7	37,869
71,004												
Alaska	64.9	8.3	56.6	19.5	6.8	0.6	n.t.	1.9	10.2	5.1	32.0	9,680
Hawaii	22.6	3.4	19.1	14.7	2.1	5.5	3.7	0.5	3.0	2.7	1.7	16,845

n.t. - no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 4.5% of personal income. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 64, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 68
State General Revenue, FY 1988
(millions of current dollars)

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Total	Property	Taxes				Current Charges	All Other ³
			Federal	Local				General Sales	Individual Income	Corporate Income	Other ²		
United States¹	\$445,521.1	\$107,241.4	\$100,478.2	\$6,763.1	\$338,279.8	\$264,080.5	\$5,049.1	\$87,009.7	\$80,133.1	\$21,684.7	\$70,203.9	\$34,436.0	\$39,763.3
New England	28,117.1	6,187.4	5,845.9	341.5	21,929.7	16,723.6	25.5	5,003.7	5,512.0	2,023.8	4,158.6	2,070.8	3,135.3
Connecticut	7,021.7	1,342.9	1,310.7	32.2	5,678.9	4,376.4	<	1,984.0	352.0	601.2	1,439.2	392.7	909.8
Maine	2,582.5	634.1	630.6	3.5	1,948.4	1,505.5	6.2	491.9	555.2	84.7	367.4	158.6	284.3
Massachusetts	13,635.7	2,912.6	2,712.0	200.6	10,723.1	8,521.4	0.9	2,021.1	3,984.7	1,068.3	1,446.3	949.0	1,252.7
New Hampshire	1,388.3	370.1	328.7	41.4	1,018.2	583.2	9.9	n.t.	29.8	145.7	397.8	195.1	240.0
Rhode Island	2,241.3	593.4	534.4	59.0	1,647.9	1,120.5	8.0	383.2	388.5	79.2	261.6	221.9	305.5
Vermont	1,247.6	334.3	329.5	4.8	913.2	616.6	0.4	123.5	201.7	44.7	246.3	153.6	143.1
Mideast	93,544.4	25,155.2	21,294.9	3,860.4	68,389.1	54,608.0	315.6	13,917.8	21,742.9	4,832.9	13,798.9	5,469.1	8,312.0
Delaware	1,843.8	292.4	290.0	2.4	1,551.4	1,018.4	-	n.t.	377.8	119.3	521.3	258.3	274.8
Maryland	9,356.5	1,950.6	1,863.9	86.6	7,405.9	5,830.9	147.6	1,423.6	2,432.7	313.1	1,513.9	670.2	904.8
New Jersey	16,646.7	3,586.4	3,452.9	133.5	13,060.4	9,762.4	27.1	3,136.8	2,557.7	1,181.8	2,858.9	1,347.1	1,950.9
New York	46,261.8	14,583.9	11,007.8	3,576.1	31,677.9	26,171.4	<	5,510.8	13,569.3	2,172.2	4,919.0	1,887.5	3,619.0
Pennsylvania	19,435.5	4,742.0	4,680.3	61.7	14,693.5	11,825.0	140.9	3,846.6	2,805.4	1,046.4	3,985.7	1,306.0	1,562.5
Great Lakes	72,345.4	17,095.1	16,139.7	955.4	55,250.4	42,901.9	675.8	13,946.3	14,198.1	4,134.3	9,947.4	6,545.2	5,803.2
Illinois	17,850.5	4,011.9	3,908.7	103.2	13,838.5	11,078.7	231.2	3,677.4	3,161.1	973.7	3,035.3	1,073.3	1,686.5
Indiana	8,941.8	1,991.8	1,908.0	83.8	6,950.0	5,311.8	23.7	2,361.9	1,764.5	261.1	900.6	1,147.2	491.0
Michigan	18,479.0	4,653.1	4,115.6	537.5	13,825.9	10,515.4	278.7	2,919.1	3,587.9	1,856.1	1,873.7	1,726.4	1,584.1
Ohio	17,357.9	4,213.2	4,036.1	177.1	13,144.7	9,990.5	13.6	3,219.0	3,364.7	582.0	2,811.3	1,726.8	1,427.4
Wisconsin	9,716.3	2,225.1	2,171.2	53.8	7,491.2	6,005.5	128.7	1,769.1	2,320.0	461.4	1,326.5	871.4	614.2
Plains	30,617.7	7,170.2	6,957.4	212.8	23,447.5	18,288.3	53.7	5,909.7	6,578.6	1,129.0	4,617.3	3,071.5	2,087.7
Iowa	4,932.8	1,136.9	1,083.8	53.2	3,795.8	2,841.7	-	859.0	1,064.8	158.0	759.8	600.3	353.8
Kansas	3,876.7	852.5	838.2	14.3	3,024.2	2,445.3	29.3	775.6	826.3	195.5	618.5	406.0	172.9
Minnesota	9,727.1	2,201.8	2,111.6	90.1	7,525.3	6,144.0	7.5	1,676.6	2,625.4	412.0	1,422.4	844.9	536.5
Missouri	7,015.9	1,577.6	1,566.6	10.9	5,438.4	4,405.5	10.9	1,683.5	1,516.0	224.2	970.9	546.2	486.7
Nebraska	2,456.0	595.5	577.7	17.8	1,860.5	1,342.9	3.9	447.8	432.0	73.8	385.4	296.5	221.1
North Dakota	1,439.8	413.7	393.7	20.0	1,026.1	633.3	2.1	204.8	114.0	39.1	273.3	267.8	125.0
South Dakota	1,169.4	392.1	385.7	6.4	777.3	475.7	-	262.3	n.t.	26.4	187.0	109.9	191.7
Southeast	90,657.0	22,176.8	21,506.4	670.4	68,480.2	54,300.1	753.6	20,429.7	13,011.2	3,748.8	16,356.7	7,836.0	6,344.2
Alabama	6,503.7	1,745.4	1,711.2	34.2	4,758.3	3,374.1	73.0	927.8	929.5	177.7	1,266.2	821.4	562.8
Arkansas	3,447.1	946.1	940.0	6.0	2,501.1	2,020.7	4.8	777.1	596.9	116.2	525.8	266.1	214.3
Florida	16,863.3	3,235.8	3,109.4	126.4	13,627.5	11,460.3	222.9	6,862.6	n.t.	624.0	3,750.7	840.2	1,327.0
Georgia	9,278.0	2,488.8	2,449.8	39.0	6,789.2	5,782.2	20.3	1,856.6	2,391.8	479.0	1,034.6	665.0	341.9
Kentucky	6,334.5	1,654.7	1,643.4	11.4	4,679.7	3,663.6	269.9	951.8	1,007.0	255.8	1,179.2	580.1	436.1
Louisiana	7,606.0	1,920.1	1,894.3	25.7	5,685.9	3,776.3	26.8	1,300.9	575.7	219.9	1,653.0	725.3	1,184.4

Table 68 (cont.)
State General Revenue, FY 1988
(millions of current dollars)

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes				Corporate Income	Other ²	Current Charges	All Other ³	
		Total	Federal	Local	Total	Total	Property	General Sales					Individual Income
Southeast (cont.)													
Mississippi	\$3,914.7	\$1,255.9	\$1,233.8	\$22.1	\$2,658.7	\$2,126.3	\$19.8	\$1,007.3	\$353.2	\$96.2	\$649.8	\$336.2	\$196.3
North Carolina	10,626.3	2,319.4	2,137.0	182.5	8,306.9	6,923.0	80.4	1,627.7	2,784.4	713.0	1,717.6	856.0	527.9
South Carolina	5,793.9	1,384.8	1,327.0	57.8	4,409.1	3,438.2	8.0	1,249.4	1,141.1	204.0	835.7	631.3	339.6
Tennessee	6,853.1	2,092.3	2,075.9	16.3	4,760.8	3,855.0	-	2,142.3	79.7	352.1	1,281.0	613.8	292.0
Virginia	10,189.8	2,151.1	2,018.7	132.4	8,038.7	6,136.6	26.1	1,188.9	2,757.9	334.4	1,829.4	1,251.6	650.5
West Virginia	3,246.8	982.4	965.8	16.6	2,264.4	1,743.9	1.7	537.5	394.2	176.7	633.8	249.1	271.4
Southwest	37,045.0	7,994.0	7,843.2	150.7	29,051.0	22,091.1	141.4	9,474.2	1,994.2	281.4	10,199.9	2,841.0	4,118.9
Arizona	5,588.0	1,022.0	943.0	78.9	4,566.0	3,722.1	138.2	1,706.3	857.7	148.1	871.7	394.4	449.5
New Mexico	3,563.5	647.0	622.2	24.8	2,916.5	1,793.4	3.1	739.9	303.7	49.6	697.0	294.7	828.5
Oklahoma	5,398.4	1,188.3	1,165.5	22.8	4,210.1	3,150.1	-	756.9	832.8	83.7	1,476.7	587.0	473.0
Texas	22,495.1	5,136.8	5,112.6	24.2	17,358.3	13,425.5	-	6,271.0	n.t.	n.t.	7,154.5	1,564.9	2,367.9
Rocky Mountain	12,621.1	3,380.5	3,292.6	87.9	9,240.5	6,509.6	118.7	1,793.3	2,322.2	326.0	1,949.5	1,317.3	1,413.6
Colorado	5,026.9	1,190.2	1,173.1	17.1	3,836.7	2,725.8	6.1	724.3	1,159.9	146.8	688.7	660.0	450.9
Idaho	1,553.8	435.4	416.5	18.9	1,118.4	893.7	0.1	328.5	281.0	61.4	222.8	116.2	108.6
Montana	1,593.0	528.3	514.1	14.2	1,064.7	715.1	35.0	n.t.	243.8	46.2	390.2	98.3	251.4
Utah	2,994.7	790.0	767.7	22.4	2,204.7	1,602.1	0.3	589.5	637.5	71.7	303.1	395.1	207.5
Wyoming	1,452.7	436.6	421.3	15.4	1,016.0	573.0	77.3	151.0	n.t.	n.t.	344.7	47.8	395.2
Far West⁴	72,406.4	16,838.0	16,364.2	473.8	55,568.4	45,367.4	2,868.6	15,615.2	14,147.9	4,948.9	7,786.7	4,688.8	5,512.2
California	56,683.8	13,036.4	12,794.6	241.8	43,647.4	36,075.0	1,880.7	11,515.3	12,864.3	4,781.9	5,032.9	3,505.6	4,066.8
Nevada	1,741.5	309.5	299.1	10.5	1,432.0	1,186.4	39.1	546.4	n.t.	n.t.	600.9	94.3	151.2
Oregon	4,760.9	1,351.0	1,316.6	34.4	3,409.9	2,111.0	<	n.t.	1,283.6	167.0	660.3	456.4	842.5
Washington	9,220.3	2,141.1	1,954.0	187.1	7,079.2	5,995.0	948.8	3,553.5	n.t.	n.t.	1,492.7	632.6	451.6
Alaska	5,039.7	746.8	741.3	5.5	4,293.0	1,251.0	96.2	n.t.	0.4	181.4	973.0	216.0	2,825.9
Hawaii	3,127.4	497.5	492.7	4.8	2,629.9	2,039.4	-	919.8	625.6	78.1	415.9	380.2	210.3

n.t. — no tax

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Includes selective sales and gross receipts taxes.

³ Miscellaneous general revenue, including lottery revenues.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 69
State General Revenue, Percentage Distribution, FY 1988

Region and State	Total	Own-Source													
		Intergovernmental			Taxes									Current Charges	All Other ³
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporate Income	Other ²					
United States¹	\$445,521.1	24.1%	22.6%	1.5%	75.9%	59.3%	1.1%	19.5%	18.0%	4.9%	15.8%	7.7%	8.9%		
New England	28,117.1	22.0	20.8	1.2	78.0	59.5	0.1	17.8	19.6	7.2	14.8	7.4	11.2		
Connecticut	7,021.7	19.1	18.7	0.5	80.9	62.3	<	28.3	5.0	8.6	20.5	5.6	13.0		
Maine	2,582.5	24.6	24.4	0.1	75.4	58.3	0.2	19.0	21.5	3.3	14.2	6.1	11.0		
Massachusetts	13,635.7	21.4	19.9	1.5	78.6	62.5	<	14.8	29.2	7.8	10.6	7.0	9.2		
New Hampshire	1,388.3	26.7	23.7	3.0	73.3	42.0	0.7	n.t.	2.1	10.5	28.6	14.0	17.3		
Rhode Island	2,241.3	26.5	23.8	2.6	73.5	50.0	0.4	17.1	17.3	3.5	11.7	9.9	13.6		
Vermont	1,247.6	26.8	26.4	0.4	73.2	49.4	<	9.9	16.2	3.6	19.7	12.3	11.5		
Mideast	93,544.4	26.9	22.8	4.1	73.1	58.4	0.3	14.9	23.2	5.2	14.8	5.8	8.9		
Delaware	1,843.8	15.9	15.7	0.1	84.1	55.2	-	n.t.	20.5	6.5	28.3	14.0	14.9		
Maryland	9,356.5	20.8	19.9	0.9	79.2	62.3	1.6	15.2	26.0	3.3	16.2	7.2	9.7		
New Jersey	16,646.7	21.5	20.7	0.8	78.5	58.6	0.2	18.8	15.4	7.1	17.2	8.1	11.7		
New York	46,261.8	31.5	23.8	7.7	68.5	56.6	-	11.9	29.3	4.7	10.6	4.1	7.8		
Pennsylvania	19,435.5	24.4	24.1	0.3	75.6	60.8	0.7	19.8	14.4	5.4	20.5	6.7	8.0		
Great Lakes	72,345.4	23.6	22.3	1.3	76.4	59.3	0.9	19.3	19.6	5.7	13.7	9.0	8.0		
Illinois	17,850.5	22.5	21.9	0.6	77.5	62.1	1.3	20.6	17.7	5.5	17.0	6.0	9.4		
Indiana	8,941.8	22.3	21.3	0.9	77.7	59.4	0.3	26.4	19.7	2.9	10.1	12.8	5.5		
Michigan	18,479.0	25.2	22.3	2.9	74.8	56.9	1.5	15.8	19.4	10.0	10.1	9.3	8.6		
Ohio	17,357.9	24.3	23.3	1.0	75.7	57.6	0.1	18.5	19.4	3.4	16.2	9.9	8.2		
Wisconsin	9,716.3	22.9	22.3	0.6	77.1	61.8	1.3	18.2	23.9	4.7	13.7	9.0	6.3		
Plains	30,617.7	23.4	22.7	0.7	76.6	59.7	0.2	19.3	21.5	3.7	15.1	10.0	6.8		
Iowa	4,932.8	23.0	22.0	1.1	77.0	57.6	-	17.4	21.6	3.2	15.4	12.2	7.2		
Kansas	3,876.7	22.0	21.6	0.4	78.0	63.1	0.8	20.0	21.3	5.0	16.0	10.5	4.5		
Minnesota	9,727.1	22.6	21.7	0.9	77.4	63.2	0.1	17.2	27.0	4.2	14.6	8.7	5.5		
Missouri	7,015.9	22.5	22.3	0.2	77.5	62.8	0.2	24.0	21.6	3.2	13.8	7.8	6.9		
Nebraska	2,456.0	24.2	23.5	0.7	75.8	54.7	0.2	18.2	17.6	3.0	15.7	12.1	9.0		
North Dakota	1,439.8	28.7	27.3	1.4	71.3	44.0	0.1	14.2	7.9	2.7	19.0	18.6	8.7		
South Dakota	1,169.4	33.5	33.0	0.5	66.5	40.7	-	22.4	n.t.	2.3	16.0	9.4	16.4		
Southeast	90,657.0	24.5	23.7	0.7	75.5	59.9	0.8	22.5	14.4	4.1	18.0	8.6	7.0		
Alabama	6,503.7	26.8	26.3	0.5	73.2	51.9	1.1	14.3	14.3	2.7	19.5	12.6	8.7		
Arkansas	3,447.1	27.4	27.3	0.2	72.6	58.6	0.1	22.5	17.3	3.4	15.3	7.7	6.2		
Florida	16,863.3	19.2	18.4	0.7	80.8	68.0	1.3	40.7	n.t.	3.7	22.2	5.0	7.9		
Georgia	9,278.0	26.8	26.4	0.4	73.2	62.3	0.2	20.0	25.8	5.2	11.2	7.2	3.7		
Kentucky	6,334.5	26.1	25.9	0.2	73.9	57.8	4.3	15.0	15.9	4.0	18.6	9.2	6.9		
Louisiana	7,606.0	25.2	24.9	0.3	74.8	49.6	0.4	17.1	7.6	2.9	21.7	9.5	15.6		
Mississippi	3,914.7	32.1	31.5	0.6	67.9	54.3	0.5	25.7	9.0	2.5	16.6	8.6	5.0		

Table 69 (cont.)
State General Revenue, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental			Own-Source							Current Charges	All Other ³
		Total	from		Total	Taxes				Other ²			
			Federal	Local		Property	General Sales	Individual Income	Corporate Income				
Southeast (cont.)													
North Carolina	\$10,626.3	21.8%	20.1%	1.7%	78.2%	65.1%	0.8%	15.3%	26.2%	6.7%	16.2%	8.1%	5.0%
South Carolina	5,793.9	23.9	22.9	1.0	76.1	59.3	0.1	21.6	19.7	3.5	14.4	10.9	5.9
Tennessee	6,853.1	30.5	30.3	0.2	69.5	56.3	-	31.3	1.2	5.1	18.7	9.0	4.3
Virginia	10,189.8	21.1	19.8	1.3	78.9	60.2	0.3	11.7	27.1	3.3	18.0	12.3	6.4
West Virginia	3,246.8	30.3	29.7	0.5	69.7	53.7	0.1	16.6	12.1	5.4	19.5	7.7	8.4
Southwest													
Arizona	5,588.0	18.3	16.9	1.4	81.7	66.6	2.5	30.5	15.3	2.7	15.6	7.1	8.0
New Mexico	3,563.5	18.2	17.5	0.7	81.8	50.3	0.1	20.8	8.5	1.4	19.6	8.3	23.2
Oklahoma	5,398.4	22.0	21.6	0.4	78.0	58.4	-	14.0	15.4	1.6	27.4	10.9	8.8
Texas	22,495.1	22.8	22.7	0.1	77.2	59.7	-	27.9	n.t.	n.t.	31.8	7.0	10.5
Rocky Mountain													
Colorado	5,026.9	23.7	23.3	0.3	76.3	54.2	0.1	14.4	23.1	2.9	13.7	13.1	9.0
Idaho	1,553.8	28.0	26.8	1.2	72.0	57.5	<	21.1	18.1	3.9	14.3	7.5	7.0
Montana	1,593.0	33.2	32.3	0.9	66.8	44.9	2.2	n.t.	15.3	2.9	24.5	6.2	15.8
Utah	2,994.7	26.4	25.6	0.7	73.6	53.5	<	19.7	21.3	2.4	10.1	13.2	6.9
Wyoming	1,452.7	30.1	29.0	1.1	69.9	39.4	5.3	10.4	n.t.	n.t.	23.7	3.3	27.2
Far West⁴													
California	56,683.8	23.0	22.6	0.4	77.0	63.6	3.3	20.3	22.7	8.4	8.9	6.2	7.2
Nevada	1,741.5	17.8	17.2	0.6	82.2	68.1	2.2	31.4	n.t.	n.t.	34.5	5.4	8.7
Oregon	4,760.9	28.4	27.7	0.7	71.6	44.3	<	n.t.	27.0	3.5	13.9	9.6	17.7
Washington	9,220.3	23.2	21.2	2.0	76.8	65.0	10.3	38.5	n.t.	n.t.	16.2	6.9	4.9
Alaska	5,039.7	14.8	14.7	0.1	85.2	24.8	1.9	n.t.	<	3.6	19.3	4.3	56.1
Hawaii	3,127.4	15.9	15.8	0.2	84.1	65.2	-	29.4	20.0	2.5	13.3	12.2	6.7

n.t.—no tax

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Includes selective sales and gross receipts taxes.

³ Miscellaneous general revenue, including lottery revenues.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 68, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 70
State General Revenue, Per Capita, FY 1988
(current dollars)

Region and State	Total	Intergovernmental			Own-Source									Exhibit: 7/1/88 Population (thousands)
		from			Taxes									
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ²	Current Charges	All Other ³	
United States¹	\$1,812	\$436	\$409	\$28	\$1,376	\$1,074	\$21	\$354	\$326	\$88	\$286	\$140	\$162	245,807
New England	2,169	477	451	26	1,692	1,290	2	386	425	156	321	160	242	12,962
Connecticut	2,172	415	405	10	1,757	1,354	†	614	109	186	445	121	281	3,233
Maine	2,143	526	523	3	1,617	1,249	5	408	461	70	305	132	236	1,205
Massachusetts	2,315	495	461	34	1,821	1,447	†	343	677	181	246	161	213	5,889
New Hampshire	1,280	341	303	38	938	537	9	n.t.	28	134	367	180	221	1,085
Rhode Island	2,257	598	538	59	1,660	1,128	8	386	391	80	263	223	308	993
Vermont	2,240	600	592	9	1,640	1,107	1	222	362	80	442	276	257	557
Mideast	2,180	586	496	90	1,594	1,273	7	324	507	113	322	127	194	42,913
Delaware	2,794	443	439	4	2,351	1,543	-	-	572	181	790	391	416	660
Maryland	2,024	422	403	19	1,602	1,262	32	308	526	68	328	145	196	4,622
New Jersey	2,156	464	447	17	1,692	1,264	4	406	331	153	370	174	253	7,721
New York	2,583	814	615	200	1,769	1,461	-	308	758	121	275	105	202	17,909
Pennsylvania	1,619	395	390	5	1,224	985	12	321	234	87	332	109	130	12,001
Great Lakes	1,718	406	383	23	1,312	1,019	16	331	337	98	236	155	138	42,120
Illinois	1,537	345	337	9	1,192	954	20	317	272	84	261	92	145	11,614
Indiana	1,609	358	343	15	1,251	956	4	425	318	47	162	206	88	5,556
Michigan	2,000	504	445	58	1,496	1,138	30	316	388	201	203	187	171	9,240
Ohio	1,599	388	372	16	1,211	920	1	297	310	54	259	159	131	10,855
Wisconsin	2,001	458	447	11	1,543	1,237	26	364	478	95	273	179	127	4,855
Plains	1,724	404	392	12	1,320	1,030	3	333	370	64	260	173	118	17,759
Iowa	1,741	401	382	19	1,339	1,003	-	303	376	56	268	212	125	2,834
Kansas	1,554	342	336	6	1,212	980	12	311	331	78	248	163	69	2,495
Minnesota	2,258	511	490	21	1,747	1,427	2	389	610	96	330	196	125	4,307
Missouri	1,365	307	305	2	1,058	857	2	327	295	44	189	106	95	5,141
Nebraska	1,533	372	361	11	1,161	838	2	280	270	46	241	185	138	1,602
North Dakota	2,159	620	590	30	1,538	950	3	307	171	59	410	401	187	667
South Dakota	1,640	550	541	9	1,090	667	-	368	n.t.	37	262	154	269	713
Southeast	1,545	378	367	11	1,167	925	13	348	222	64	279	134	108	58,674
Alabama	1,585	426	417	8	1,160	823	18	226	227	43	309	200	137	4,102
Arkansas	1,439	395	393	3	1,044	844	2	324	249	49	220	111	89	2,395
Florida	1,367	262	252	10	1,105	929	18	556	n.t.	51	304	68	108	12,335
Georgia	1,463	392	386	6	1,071	912	3	293	377	76	163	105	54	6,342
Kentucky	1,700	444	441	3	1,256	983	72	255	270	69	316	156	117	3,727
Louisiana	1,725	436	430	6	1,290	857	6	295	131	50	375	165	269	4,408

Table 70 (cont.)
State General Revenue, Per Capita, FY 1988
 (current dollars)

Region and State	Total	Intergovernmental		Own-Source							Current Charges	All Other ³	Exhibit: 7/1/88 Population (thousands)	
		from		Taxes										
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporate Income				Other ²
Southeast (cont.)														
Mississippi	\$1,494	\$479	\$471	\$8	\$1,015	\$812	\$8	\$384	\$135	\$37	\$248	\$128	\$75	2,620
North Carolina	1,638	357	329	28	1,280	1,067	12	251	429	110	265	132	81	6,489
South Carolina	1,670	399	382	17	1,271	991	2	360	329	59	241	182	98	3,470
Tennessee	1,400	427	424	3	973	788	-	438	16	72	262	125	60	4,895
Virginia	1,694	358	336	22	1,336	1,020	4	198	458	56	304	208	108	6,015
West Virginia	1,731	524	515	9	1,207	930	1	287	210	94	338	133	145	1,876
Southwest														
Arizona	1,477	319	313	6	1,158	881	6	378	80	11	407	113	164	25,079
New Mexico	1,602	293	270	23	1,309	1,067	40	489	246	42	250	113	129	3,489
Oklahoma	2,365	429	413	16	1,935	1,190	2	491	202	33	463	196	550	1,507
Texas	1,665	367	359	7	1,299	972	-	233	257	26	455	181	146	3,242
	1,336	305	304	1	1,031	797	-	372	n.t.	n.t.	425	93	141	16,841
Rocky Mountain														
Colorado	1,734	464	452	12	1,270	894	16	246	319	45	268	181	194	7,278
Idaho	1,523	361	355	5	1,162	826	2	219	351	44	209	200	137	3,301
Montana	1,549	434	415	19	1,115	891	†	327	280	61	222	116	108	1,003
Utah	1,979	656	639	18	1,323	888	43	n.t.	303	57	485	122	312	805
Wyoming	1,772	467	454	13	1,305	948	†	349	377	42	179	234	123	1,690
	3,033	912	879	32	2,121	1,196	161	315	n.t.	n.t.	720	100	825	479
Far West⁴														
California	1,968	458	445	13	1,511	1,233	78	425	385	135	212	127	150	36,783
Nevada	2,002	460	452	9	1,542	1,274	66	407	454	169	178	124	144	28,314
Oregon	1,652	294	284	10	1,359	1,126	37	518	n.t.	n.t.	570	89	143	1,054
Washington	1,721	488	476	12	1,232	763	†	n.t.	464	60	239	165	304	2,767
	1,984	461	420	40	1,523	1,290	204	765	n.t.	n.t.	321	136	97	4,648
Alaska	9,618	1,425	1,415	10	8,193	2,387	184	n.t.	1	346	1,857	412	5,393	524
Hawaii	2,848	453	449	4	2,395	1,857	-	838	570	71	379	346	192	1,098

n.t. — no tax

- represents zero

† less than \$1 per capita

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Includes selective sales and gross receipts taxes.

³ Miscellaneous general revenue, including lottery revenues.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 68, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 71
State General Revenue as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental			Own-Source									Exhibit: Personal Income CY 1987
		from			Taxes									
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ²	Current Charges	All Other ³	
United States¹	11.8%	2.8%	2.7%	0.2%	9.0%	7.0%	0.1%	2.3%	2.1%	0.6%	1.9%	0.9%	1.1%	\$3,766,075
New England	11.7	2.6	2.4	0.1	9.1	7.0	<	2.1	2.3	0.8	1.7	0.9	1.3	239,271
Connecticut	10.3	2.0	1.9	<	8.3	6.4	<	2.9	0.5	0.9	2.1	0.6	1.3	68,275
Maine	15.6	3.8	3.8	<	11.7	9.1	<	3.0	3.3	0.5	2.2	1.0	1.7	16,595
Massachusetts	12.2	2.6	2.4	0.2	9.6	7.6	<	1.8	3.6	1.0	1.3	0.8	1.1	112,027
New Hampshire	7.3	1.9	1.7	0.2	5.3	3.1	0.1	n.t.	0.2	0.8	2.1	1.0	1.3	19,100
Rhode Island	14.5	3.8	3.5	0.4	10.7	7.2	0.1	2.5	2.5	0.5	1.7	1.4	2.0	15,468
Vermont	16.0	4.3	4.2	0.1	11.7	7.9	<	1.6	2.6	0.6	3.2	2.0	1.8	7,806
Mideast	12.5	3.4	2.8	0.5	9.1	7.3	<	1.9	2.9	0.6	1.8	0.7	1.1	750,306
Delaware	17.5	2.8	2.7	<	14.7	9.6	-	n.t.	3.6	1.1	4.9	2.4	2.6	10,564
Maryland	11.3	2.4	2.3	0.1	9.0	7.1	0.2	1.7	2.9	0.4	1.8	0.8	1.1	82,632
New Jersey	10.7	2.3	2.2	0.1	8.4	6.3	<	2.0	1.6	0.8	1.8	0.9	1.3	155,610
New York	14.5	4.6	3.4	1.1	9.9	8.2	-	1.7	4.2	0.7	1.5	0.6	1.1	320,013
Pennsylvania	10.7	2.6	2.6	<	8.1	6.5	0.1	2.1	1.5	0.6	2.2	0.7	0.9	181,487
Great Lakes	11.3	2.7	2.5	0.1	8.7	6.7	0.1	2.2	2.2	0.6	1.6	1.0	0.9	638,638
Illinois	9.4	2.1	2.1	0.1	7.3	5.8	0.1	1.9	1.7	0.5	1.6	0.6	0.9	189,914
Indiana	11.6	2.6	2.5	0.1	9.0	6.9	<	3.1	2.3	0.3	1.2	1.5	0.6	77,344
Michigan	12.9	3.2	2.9	0.4	9.7	7.3	0.2	2.0	2.5	1.3	1.3	1.2	1.1	143,202
Ohio	11.0	2.7	2.6	0.1	8.3	6.3	<	2.0	2.1	0.4	1.8	1.1	0.9	157,638
Wisconsin	13.8	3.2	3.1	0.1	10.6	8.5	0.2	2.5	3.3	0.7	1.9	1.2	0.9	70,541
Plains	11.8	2.8	2.7	0.1	9.1	7.1	<	2.3	2.5	0.4	1.8	1.2	0.8	258,566
Iowa	12.5	2.9	2.7	0.1	9.6	7.2	-	2.2	2.7	0.4	1.9	1.5	0.9	39,600
Kansas	10.4	2.3	2.2	<	8.1	6.5	0.1	2.1	2.2	0.5	1.7	1.1	0.5	37,341
Minnesota	14.5	3.3	3.2	0.1	11.2	9.2	<	2.5	3.9	0.6	2.1	1.3	0.8	67,013
Missouri	9.4	2.1	2.1	<	7.3	5.9	<	2.3	2.0	0.3	1.3	0.7	0.7	74,720
Nebraska	10.9	2.6	2.6	0.1	8.3	6.0	<	2.0	1.9	0.3	1.7	1.3	1.0	22,475
North Dakota	16.7	4.8	4.6	0.2	11.9	7.4	<	2.4	1.3	0.5	3.2	3.1	1.5	8,611
South Dakota	13.3	4.5	4.4	0.1	8.8	5.4	-	3.0	n.t.	0.3	2.1	1.2	2.2	8,806
Southeast	11.5	2.8	2.7	0.1	8.7	6.9	0.1	2.6	1.7	0.5	2.1	1.0	0.8	785,042
Alabama	13.2	3.6	3.5	0.1	9.7	6.9	0.1	1.9	1.9	0.4	2.6	1.7	1.1	49,165
Arkansas	12.6	3.5	3.4	<	9.2	7.4	<	2.8	2.2	0.4	1.9	1.0	0.8	27,275
Florida	9.0	1.7	1.7	0.1	7.3	6.1	0.1	3.7	n.t.	0.3	2.0	0.4	0.7	187,476
Georgia	10.4	2.8	2.7	<	7.6	6.5	<	2.1	2.7	0.5	1.2	0.7	0.4	89,595
Kentucky	14.2	3.7	3.7	<	10.5	8.2	0.6	2.1	2.3	0.6	2.6	1.3	1.0	44,663
Louisiana	14.9	3.8	3.7	0.1	11.1	7.4	0.1	2.5	1.1	0.4	3.2	1.4	2.3	51,176

Table 71 (cont.)
State General Revenue as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental from			Own-Source Taxes									Exhibit: Personal Income CY 1987
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other	Current Charges	All Other	
Southeast (cont.)														
Mississippi	14.5%	4.6%	4.6%	0.1%	9.8%	7.9%	0.1%	3.7%	1.3%	0.4%	2.4%	1.2%	0.7%	\$27,032
North Carolina	12.4	2.7	2.5	0.2	9.7	8.1	0.1	1.9	3.3	0.8	2.0	1.0	0.6	85,582
South Carolina	14.0	3.3	3.2	0.1	10.7	8.3	<	3.0	2.8	0.5	2.0	1.5	0.8	41,372
Tennessee	10.9	3.3	3.3	<	7.6	6.1	-	3.4	0.1	0.6	2.0	1.0	0.5	63,003
Virginia	10.4	2.2	2.1	0.1	8.2	6.3	<	1.2	2.8	0.3	1.9	1.3	0.7	97,807
West Virginia	15.5	4.7	4.6	0.1	10.8	8.3	<	2.6	1.9	0.8	3.0	1.2	1.3	20,898
Southwest														
Arizona	11.5	2.1	1.9	0.2	9.4	7.6	0.3	3.5	1.8	0.3	1.8	0.8	0.9	48,699
New Mexico	20.0	3.6	3.5	0.1	16.4	10.1	<	4.2	1.7	0.3	3.9	1.7	4.7	17,781
Oklahoma	13.1	2.9	2.8	0.1	10.2	7.7	-	1.8	2.0	0.2	3.6	1.4	1.2	41,087
Texas	9.7	2.2	2.2	<	7.5	5.8	-	2.7	n.t.	n.t.	3.1	0.7	1.0	232,255
Rocky Mountain														
Colorado	9.7	2.3	2.3	<	7.4	5.3	<	1.4	2.2	0.3	1.3	1.3	0.9	51,638
Idaho	13.2	3.7	3.5	0.2	9.5	7.6	<	2.8	2.4	0.5	1.9	1.0	0.9	11,793
Montana	16.0	5.3	5.2	0.1	10.7	7.2	0.4	n.t.	2.4	0.5	3.9	1.0	2.5	9,956
Utah	15.5	4.1	4.0	0.1	11.4	8.3	<	3.0	3.3	0.4	1.6	2.0	1.1	19,366
Wyoming	23.1	6.9	6.7	0.2	16.2	9.1	1.2	2.4	n.t.	n.t.	5.5	0.8	6.3	6,286
Far West⁴														
California	11.5	2.7	2.6	<	8.9	7.3	0.4	2.3	2.6	1.0	1.0	0.7	0.8	491,393
Nevada	10.6	1.9	1.8	0.1	8.7	7.2	0.2	3.3	n.t.	n.t.	3.7	0.6	0.9	16,460
Oregon	12.6	3.6	3.5	0.1	9.0	5.6	<	n.t.	3.4	0.4	1.7	1.2	2.2	37,869
Washington	13.0	3.0	2.8	0.3	10.0	8.4	1.3	5.0	n.t.	n.t.	2.1	0.9	0.6	71,004
Alaska	52.1	7.7	7.7	0.1	44.3	12.9	1.0	n.t.	<	1.9	10.1	2.2	29.2	9,680
Hawaii	18.6	3.0	2.9	<	15.6	12.1	-	5.5	3.7	0.5	2.5	2.3	1.2	16,845

n.t. — no tax

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Includes selective sales and gross receipts taxes.

³ Miscellaneous general revenue, including lottery revenues.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 68, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 72
A Comparison of State Lottery Revenues, Fiscal Years 1980-1988
(millions, unless otherwise indicated)

State	Started	Gross Revenue								
		1980	1981	1982	1983	1984	1985	1986	1987	1988
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	\$13,919.7
Arizona	7/81			114.1	74.9	59.3	72.9	113.6	133.5	162.3
California	10/85							1,675.7	1,329.0	2,001.2
Colorado	1/83				128.7	110.5	98.9	102.4	106.5	96.4
Connecticut	2/72	129.9	141.8	159.7	178.0	240.7	326.0	406.6	463.8	487.2
Delaware	10/75	15.9	19.1	23.5	27.6	30.3	35.5	37.7	42.3	51.3
Florida	1/88									621.3
Illinois	7/74	91.0	197.5	310.5	461.5	826.5	1,123.4	1,199.9	1,221.6	1,218.8
Iowa	8/85							77.2	88.6	116.9
Kansas	11/87									62.2
Maine	6/74	6.0	5.7	9.7	13.1	16.0	14.2	36.2	54.3	77.0
Maryland	5/73	372.3	366.4	434.1	444.0	515.4	653.7	689.5	721.9	770.0
Massachusetts	3/72	192.5	184.8	210.0	261.9	331.0	648.5	910.9	1,069.9	1,187.2
Michigan	11/72	487.9	463.6	483.1	512.8	544.2	825.4	931.0	937.0	1,118.2
Missouri	1/86							196.5	164.4	139.1
Montana	6/87									20.6
New Hampshire	3/64	9.0	11.2	13.3	14.5	17.1	15.1	33.8	58.6	74.3
New Jersey	1/70	331.9	396.2	480.8	654.3	800.4	874.3	937.1	1,057.4	1,111.1
New York	6/67	182.8	219.4	386.9	578.5	797.6	1,168.5	1,204.7	1,330.5	1,431.3
Ohio	8/74	57.2	280.2	345.3	377.8	572.0	807.4	888.3	1,009.4	1,295.7
Oregon	4/85							83.1	95.5	152.3
Pennsylvania	3/72	194.7	393.6	523.8	825.0	1,152.8	1,208.0	1,234.2	1,248.7	1,343.8
Rhode Island	5/74	33.4	31.2	33.8	38.5	46.6	46.0	50.0	51.4	54.9
South Dakota	9/87									24.8
Vermont	2/78	2.9	2.3	3.5	3.8	4.5	4.9	11.8	24.0	33.3
Virginia	6/88									
Washington	11/82				166.8	171.7	158.6	181.5	193.9	215.0
West Virginia	1/86							53.0	66.6	53.4
Wisconsin	6/88									
District of Columbia ¹	8/82				50.7	80.5	105.5	112.3	112.3	116.4

State	Prizes								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
U.S. Total	\$919.8	\$1,420.6	\$1,842.3	\$2,480.8	\$3,268.2	\$4,213.1	\$5,807.4	\$6,015.9	\$7,467.3
Arizona			51.4	36.4	26.0	33.5	55.1	63.6	79.1
California							888.5	642.4	1,052.0
Colorado				70.5	60.3	57.1	61.7	57.2	46.9
Connecticut	65.3	78.0	87.9	93.8	132.4	177.7	217.8	251.1	264.1
Delaware	8.1	10.1	13.3	15.6	15.4	19.4	19.7	23.9	29.2
Florida									330.7
Illinois	45.8	100.5	158.0	231.4	430.2	586.4	631.7	647.2	691.1
Iowa							39.3	47.3	65.8
Kansas									30.1
Maine	2.8	3.1	4.7	6.4	7.8	7.9	20.1	30.3	41.3
Maryland	174.3	182.7	211.0	227.4	276.9	363.3	337.3	364.4	400.5
Massachusetts	90.5	104.2	121.2	155.0	197.0	375.0	538.4	639.5	729.6
Michigan	241.0	253.2	270.2	269.5	289.0	426.5	481.2	494.6	587.1
Missouri							96.2	78.6	67.8
Montana									9.8
New Hampshire	3.4	5.5	5.9	6.7	8.0	7.3	16.6	28.3	42.0
New Jersey	173.8	208.1	258.4	340.3	419.2	451.3	485.4	547.0	571.3
New York	72.8	101.3	191.0	284.6	392.0	560.6	598.6	674.6	735.0
Ohio	10.3	150.2	174.6	204.1	290.7	425.5	463.4	573.3	682.8
Oregon							45.7	51.0	81.4
Pennsylvania	15.7	205.5	274.1	439.9	607.1	604.4	662.0	642.7	738.9
Rhode Island	14.7	17.0	18.7	22.0	26.7	25.9	26.8	27.9	31.4
South Dakota									11.8
Vermont	1.3	1.2	1.9	2.1	2.4	2.6	6.2	13.1	18.3
Virginia									
Washington				75.1	87.0	88.7	89.6	88.0	102.6
West Virginia							26.2	30.0	26.5
Wisconsin									
District of Columbia ¹				26.9	42.5	57.9	59.1	59.1	60.9

Table 72 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-1987
(millions, unless otherwise indicated)

State	Annual Percentage Increase in Gross Revenue								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
Arizona				-34.4%	20.8%	22.9%	55.9%	17.5%	21.6%
California								20.7	50.6
Colorado					-14.1	-10.5	3.5	4.0	-9.5
Connecticut			12.6%	11.5	35.2	35.5	24.7	14.1	5.0
Delaware			23.0	17.4	9.8	17.0	6.1	12.2	21.3
Florida									
Illinois			57.2	48.6	79.1	35.9	6.8	1.8	-0.2
Iowa								14.8	31.9
Kansas									
Maine			70.7	35.1	22.1	-11.2	155.5	50.0	41.8
Maryland			18.6	2.8	16.1	26.8	5.5	4.7	6.7
Massachusetts			13.6	24.7	26.4	95.9	40.5	17.5	11.0
Michigan			4.2	6.1	6.1	51.7	12.8	0.6	19.3
Missouri								-16.3	-15.4
Montana									
New Hampshire			18.4	0.9	17.9	-11.3	123.3	73.4	26.8
New Jersey			21.3	36.1	22.3	9.2	7.2	12.8	5.1
New York			76.4	14.5	37.9	46.5	3.1	10.4	7.6
Ohio			23.2	9.4	51.4	41.2	10.0	13.6	28.4
Oregon								14.9	59.5
Pennsylvania			33.1	57.5	39.7	4.8	2.2	1.2	7.6
Rhode Island			8.3	13.9	21.0	-1.4	8.7	2.8	6.8
South Dakota									
Vermont			52.7	8.6	18.4	9.7	138.9	103.4	38.7
Virginia									
Washington					2.9	-7.6	14.4	6.8	10.9
West Virginia								25.7	-19.8
Wisconsin									
District of Columbia ¹					58.8	31.1	6.4	0.0	3.7

State	Net Proceeds as a Percentage of Total State Own Source General Revenue								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
Arizona			1.9%	0.9%	0.6%	0.6%	1.1%	1.2%	1.4%
California							1.8	1.3	1.8
Colorado				1.9	1.3	0.9	0.8	0.9	0.9
Connecticut			2.1	2.2	2.4	2.8	3.2	3.3	3.4
Delaware			1.0	1.1	1.2	1.1	1.2	1.1	1.3
Florida									1.5
Illinois			1.0	2.4	3.5	4.5	4.5	4.1	3.5
Iowa							0.8	0.8	0.9
Kansas									0.6
Maine			0.3	0.4	0.4	0.3	1.0	1.2	1.5
Maryland			4.9	4.3	4.2	4.7	5.3	5.1	4.7
Massachusetts			1.2	1.3	1.5	3.0	3.3	3.5	3.7
Michigan			2.4	2.4	2.1	3.2	3.3	3.0	3.4
Missouri							1.7	1.2	1.2
Montana									0.7
New Hampshire			1.0	1.0	0.8	0.6	1.2	2.0	2.5
New Jersey			3.0	3.7	3.8	3.7	3.6	3.6	3.8
New York			1.0	1.4	1.7	2.3	2.1	2.1	2.0
Ohio			2.0	1.7	2.4	3.0	3.2	2.9	4.1
Oregon							0.7	0.8	1.4
Pennsylvania			2.4	3.5	4.4	4.6	4.1	4.0	3.9
Rhode Island			1.2	1.2	1.4	1.3	1.4	1.3	1.2
South Dakota									1.1
Vermont			0.2	0.2	0.2	0.1	0.4	0.8	1.0
Virginia									
Washington				1.4	1.1	0.9	1.0	1.2	1.2
West Virginia							1.0	1.2	0.7
Wisconsin									
District of Columbia ¹					1.6	1.9	2.0	1.8 ^r	1.8

Table 72 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-1987
(millions, unless otherwise indicated)

State	Administration								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
U.S. Total	\$130.3	\$132.5	\$163.5	\$255.1	\$284.2	\$357.1	\$556.5	\$652.0	\$842.3
Arizona			16.8	15.4	13.3	16.7	16.3	18.4	16.9
California							101.6	121.2	150.1
Colorado				11.2	12.5	12.9	14.7	15.2	14.1
Connecticut	\$3.9	\$8.3	9.3	10.4	11.2	20.3	23.2	25.5	27.4
Delaware	1.5	1.4	1.7	2.0	2.0	2.2	2.4	2.6	2.8
Florida									90.0
Illinois	9.5	10.0	10.9	15.2	18.3	22.6	23.0	33.8	42.2
Iowa							11.6	13.9	15.5
Kansas									12.4
Maine	2.5	1.5	2.5	2.9	3.5	1.9	2.4	3.5	5.6
Maryland	12.6	12.4	14.8	18.4	21.6	26.7	28.8	20.3	23.3
Massachusetts	9.4	15.7	19.4	22.6	27.5	35.3	54.0	66.4	62.7
Michigan	10.9	13.6	14.6	28.6	25.4	39.8	46.6	51.2	60.1
Missouri							20.3	24.5	17.8
Montana									3.2
New Hampshire	1.9	1.8	2.1	2.2	3.5	3.6	7.0	9.6	6.5
New Jersey	15.7	6.7	7.4	18.6	25.0	34.8	35.7	40.1	40.4
New York	26.7	21.0	16.8	25.2	24.8	35.9	38.9	41.7	55.6
Ohio	11.2	17.8	21.1	27.2	36.8	45.5	44.1	64.9	80.0
Oregon							16.1	17.7	23.9
Pennsylvania	21.0	19.3	23.1	30.3	31.0	32.4	33.0	38.2	36.5
Rhode Island	2.1	2.4	2.3	2.1	2.5	2.3	2.5	2.6	3.0
South Dakota									4.4
Vermont	1.4	0.6	0.7	0.7	0.9	1.4	2.9	4.4	6.0
Virginia									
Washington				22.1	24.0	22.8	26.9	26.7	30.0
West Virginia							4.6	9.6	11.8
Wisconsin									
District of Columbia ¹				11.2	11.2	11.9	11.8	11.8	11.3

State	Net Proceeds								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
United States	\$1,057.4	\$1,159.9	\$1,526.1	\$2,026.2	\$2,684.5	\$3,511.2	\$4,690.6	\$4,801.1	\$5,610.2
Arizona			45.9	23.1	20.0	22.8	42.2	51.5	66.2
California							685.6	565.4	799.1
Colorado				47.0	37.7	28.9	26.1	34.1	35.5
Connecticut	\$60.8	\$55.5	62.5	73.8	97.0	128.0	165.6	187.2	195.7
Delaware	6.3	7.7	8.5	10.0	13.0	13.9	15.5	15.8	19.4
Florida									200.7
Illinois	35.8	87.0	141.5	214.9	378.0	514.4	545.1	540.6	485.6
Iowa							26.3	27.5	35.5
Kansas									19.6
Maine	0.7	1.1	2.4	3.8	4.6	4.4	13.7	20.5	30.0
Maryland	185.4	171.4	208.3	198.2	216.9	263.7	323.4	337.2	346.2
Massachusetts	92.5	64.8	69.4	84.3	106.5	238.3	318.4	364.0	394.9
Michigan	236.0	196.8	198.3	214.7	229.7	359.1	403.2	391.3	471.0
Missouri							80.0	61.4	53.5
Montana									7.6
New Hampshire	3.7	3.9	5.3	5.7	5.5	4.2	10.2	20.7	25.7
New Jersey	142.4	181.4	214.9	295.4	356.1	388.2	416.1	470.3	499.4
New York	83.3	97.0	179.0	268.8	380.8	572.0	567.2	614.1	640.7
Ohio	35.7	112.2	149.6	146.5	244.6	336.4	380.9	371.2	532.9
Oregon							21.3	26.8	47.1
Pennsylvania	158.0	168.8	226.7	354.8	514.8	571.2	539.2	567.8	568.4
Rhode Island	16.6	11.8	12.8	14.4	17.4	17.8	20.7	20.9	20.5
South Dakota									8.7
Vermont	0.2	0.5	1.0	1.1	1.2	0.9	2.7	6.6	9.0
Virginia									
Washington				69.7	60.7	47.1	65.0	79.2	82.3
West Virginia							22.1	27.0	15.1
Wisconsin									
District of Columbia ¹				12.6	26.8	36.1	41.4	41.4	44.2

Table 72 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-1987
(millions, unless otherwise indicated)

State	Annual Bet Per Capita								
	1980	1981	1982	1983	1984	1985	1986	1987	1988
Arizona			\$39	\$25	\$19	\$23	\$34	\$39	\$47
California							62	48	71
Colorado				41	35	31	31	32	29
Connecticut			51	56	76	103	128	144	151
Delaware			39	46	50	57	60	66	78
Florida									50
Illinois			27	40	72	97	104	106	105
Iowa							27	31	41
Kansas									25
Maine			9	11	14	12	31	46	64
Maryland			102	103	119	149	154	159	167
Massachusetts			37	45	57	111	156	183	202
Michigan			53	57	60	91	102	102	121
Missouri							39	32	27
Montana									26
New Hampshire			15	15	17	15	33	55	70
New Jersey			65	88	107	116	123	138	144
New York			22	33	45	66	68	75	80
Ohio			32	35	53	75	83	94	119
Oregon							31	35	55
Pennsylvania			44	69	97	102	104	105	112
Rhode Island			35	40	48	47	51	52	55
South Dakota									35
Vermont			7	7	8	9	22	44	60
Virginia									
Washington				39	39	36	41	43	46
West Virginia							28	35	28
Wisconsin									
District of Columbia ¹					129	168	179	179	186

State

Where Do the Revenues Go

Arizona	Transportation
California	Education
Colorado	Parks and Recreation and Capital Construction
Connecticut	General Fund
Delaware	General Fund
Florida	Education
Illinois	Education
Iowa	Economic Development
Kansas	Economic Development
Maine	General Fund
Maryland	General Fund
Massachusetts	Local Government
Michigan	Education
Missouri	General Fund
Montana	Local Schools
New Hampshire	Education
New Jersey	Education, Institutions
New York	Education
Ohio	Education
Oregon	Economic Development
Pennsylvania	Senior Citizen Programs
Rhode Island	General Fund
South Dakota	General Fund
Vermont	General Fund
Virginia	
Washington	General Fund
West Virginia	General Fund
Wisconsin	
District of Columbia ¹	General Fund

¹ revised

¹ U.S. total does not include the District of Columbia.

Source: ACIR computations 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.

Table 73
Local General Revenue, FY 1988
(millions of current dollars)

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Total	Property	Taxes				Current Charges	All Other ²
			Federal	State				General Sales	Individual Income	Corporate Income	Other ¹		
United States	\$433,976.6	\$162,713.4	\$17,123.5	\$145,589.9	\$271,263.2	\$171,594.9	\$127,190.9	\$18,158.8	\$8,216.2	\$2,056.0	\$15,973.0	\$60,122.4	\$39,545.9
New England	20,198.5	7,634.6	1,102.0	6,532.7	12,563.9	10,038.6	9,821.2	n.t.	n.t.	n.t.	217.4	1,749.7	775.5
Connecticut	5,200.1	1,596.3	210.2	1,386.1	3,603.8	2,997.4	2,945.4	n.t.	n.t.	n.t.	51.9	390.1	216.4
Maine	1,498.1	592.5	99.0	493.5	905.6	701.7	693.3	n.t.	n.t.	n.t.	8.4	149.4	54.6
Massachusetts	10,147.2	4,594.4	663.6	3,930.8	5,552.8	4,200.4	4,066.9	n.t.	n.t.	n.t.	133.5	974.5	377.9
New Hampshire	1,428.5	237.5	52.5	185.0	1,191.0	1,013.9	1,006.0	n.t.	n.t.	n.t.	7.9	121.6	55.5
Rhode Island	1,210.9	399.1	53.4	345.8	811.8	703.9	692.1	n.t.	n.t.	n.t.	11.9	70.8	37.0
Vermont	713.7	214.8	23.4	191.4	498.9	421.3	417.5	n.t.	n.t.	n.t.	3.8	43.4	34.3
Mideast	100,148.9	35,631.2	4,465.8	31,165.4	64,517.7	47,542.1	30,683.0	5,087.4	5,568.5	2,056.0	3,831.2	10,092.4	6,883.1
Delaware	791.8	382.1	29.5	352.5	409.8	205.0	170.9	n.t.	22.4	n.t.	11.8	134.7	70.1
District of Columbia ³	3,979.9	1,495.4	1,495.4	-	2,484.5	2,060.3	609.4	390.6	592.8	151.5	315.9	211.8	212.4
Maryland	7,732.1	2,502.7	412.8	2,089.9	5,229.4	3,842.1	2,197.5	n.t.	1,142.8	n.t.	501.8	739.9	647.4
New Jersey	14,568.2	4,988.9	312.4	4,676.5	9,579.2	7,354.0	7,176.2	n.t.	n.t.	n.t.	177.9	1,348.1	877.1
New York	54,566.4	19,520.0	1,506.6	18,013.4	35,046.4	26,374.3	15,398.1	4,696.8	2,122.2	1,904.5	2,252.7	5,847.2	2,824.8
Pennsylvania	18,510.4	6,742.1	709.0	6,033.0	11,768.3	7,706.3	5,131.0	n.t.	1,688.3	n.t.	887.0	1,810.6	2,251.4
Great Lakes	67,639.6	24,917.3	2,590.0	22,327.2	42,722.3	29,400.4	23,723.4	1,800.4	2,141.6	n.t.	1,735.0	8,435.0	4,886.9
Illinois	18,762.9	5,797.7	960.7	4,837.1	12,965.2	9,613.8	7,057.4	1,358.2	1.5	n.t.	1,196.7	1,976.6	1,374.8
Indiana	7,459.9	3,123.0	260.6	2,862.3	4,336.9	2,694.2	2,453.1	n.t.	192.0	n.t.	49.1	1,151.1	491.6
Michigan	15,967.5	5,644.3	443.3	5,201.1	10,323.1	6,892.0	6,339.5	n.t.	372.2	n.t.	180.3	2,230.9	1,200.2
Ohio	16,724.2	6,399.2	717.9	5,681.3	10,325.0	7,036.0	4,778.2	434.7	1,575.8	n.t.	247.2	1,984.2	1,304.7
Wisconsin	8,725.1	3,953.0	207.5	3,745.5	4,772.1	3,164.4	3,095.2	7.5	n.t.	n.t.	61.6	1,092.2	515.6
Plains	28,603.8	9,982.4	1,060.3	8,922.1	18,621.4	10,947.4	9,112.0	945.2	177.9	n.t.	712.3	4,356.7	3,317.3
Iowa	4,529.4	1,548.4	164.6	1,383.8	2,980.9	1,853.9	1,810.0	7.2	0.1	n.t.	36.5	752.5	374.5
Kansas	3,968.9	1,041.7	79.4	962.3	2,927.2	1,737.0	1,426.9	214.8	n.t.	n.t.	95.3	533.7	656.5
Minnesota	9,723.3	4,203.9	351.6	3,852.3	5,519.4	2,799.3	2,675.9	12.3	n.t.	n.t.	111.1	1,347.5	1,372.6
Missouri	6,167.7	1,979.8	246.5	1,733.3	4,187.9	2,645.6	1,509.9	562.6	177.6	n.t.	395.5	1,027.8	514.5
Nebraska	2,466.7	590.6	126.0	464.6	1,876.1	1,152.2	1,028.5	75.1	n.t.	n.t.	48.6	510.9	213.0
North Dakota	897.7	393.8	48.0	345.7	504.0	293.3	277.1	9.1	n.t.	n.t.	7.1	91.0	119.7
South Dakota	850.2	224.1	44.2	180.0	626.0	466.2	383.7	64.2	0.2	n.t.	18.2	93.2	66.5
Southeast	82,835.2	31,153.1	3,276.9	27,876.2	51,682.1	27,559.8	19,091.8	4,066.8	328.2	n.t.	4,073.0	15,081.9	9,040.4
Alabama	4,732.7	1,949.1	401.5	1,547.7	2,783.5	1,308.6	469.7	501.6	48.9	n.t.	288.5	1,054.3	420.6
Arkansas	2,347.5	1,076.5	87.8	988.8	1,270.9	643.9	476.3	100.5	n.t.	n.t.	67.1	399.5	227.6
Florida	21,789.8	7,152.1	667.0	6,485.1	14,637.7	7,313.1	5,882.4	3.3	n.t.	n.t.	1,427.4	4,110.4	3,214.2
Georgia	10,818.6	3,469.4	480.8	2,988.6	7,349.2	3,673.7	2,496.5	702.1	n.t.	n.t.	475.1	2,602.0	1,073.5
Kentucky	3,977.7	1,811.1	164.1	1,647.0	2,166.6	1,073.4	544.0	<	279.3	n.t.	250.1	524.4	568.8
Louisiana	5,681.0	1,898.7	248.5	1,650.2	3,782.3	2,080.6	919.9	979.9	n.t.	n.t.	180.8	1,034.6	667.1

Table 73 (cont.)
Local General Revenue, FY 1988
(millions of current dollars)

Region and State	Total	Intergovernmental		Own-Source									
		Total	from		Total	Total	Property	Taxes				Current Charges	All Other ²
			Federal	State				General Sales	Individual Income	Corporate Income	Other ¹		
Southeast (cont.)													
Mississippi	\$3,488.6	\$1,607.0	\$165.4	\$1,441.6	\$1,881.6	\$723.6	\$679.7	<	n.t.	n.t.	\$43.9	\$861.4	\$296.6
North Carolina	9,120.0	4,443.2	344.0	4,099.2	4,676.7	2,776.3	1,934.0	740.6	n.t.	n.t.	101.6	1,007.9	892.6
South Carolina	3,992.1	1,651.9	144.3	1,507.5	2,340.2	1,202.5	1,101.3	n.t.	n.t.	n.t.	101.2	806.9	330.8
Tennessee	6,153.0	1,983.9	230.7	1,753.2	4,169.1	2,224.9	1,333.8	641.9	n.t.	n.t.	249.3	1,358.5	585.6
Virginia	8,758.5	3,173.1	298.1	2,875.0	5,585.4	4,009.8	2,826.8	397.0	n.t.	n.t.	785.9	1,047.1	528.5
West Virginia	1,975.9	937.1	44.8	892.2	1,038.8	529.4	427.4	n.t.	n.t.	n.t.	102.0	275.0	234.4
Southwest													
Arizona	38,998.8	12,552.2	1,355.5	11,196.7	26,446.6	15,759.1	12,537.3	2,204.4	n.t.	n.t.	1,017.4	5,787.5	4,900.0
Arizona	6,225.1	2,495.8	218.0	2,277.8	3,729.3	2,175.9	1,697.3	343.9	n.t.	n.t.	134.8	725.6	827.8
New Mexico	2,210.6	1,221.2	98.5	1,122.6	989.4	425.0	242.4	136.9	n.t.	n.t.	45.7	237.8	326.6
Oklahoma	4,031.8	1,462.8	151.2	1,311.6	2,568.9	1,398.0	860.2	459.2	n.t.	n.t.	78.6	760.7	410.2
Texas	26,531.3	7,372.3	887.7	6,484.6	19,158.9	11,760.1	9,737.5	1,264.4	n.t.	n.t.	758.3	4,063.4	3,335.4
Rocky Mountain													
Colorado	12,429.3	4,199.6	453.4	3,746.2	8,229.8	5,003.4	3,885.4	875.9	n.t.	n.t.	242.0	1,694.9	1,531.5
Colorado	6,339.9	1,786.4	194.7	1,591.8	4,553.5	2,838.4	1,987.0	711.5	n.t.	n.t.	140.0	838.5	876.5
Idaho	1,205.1	516.4	39.7	476.8	688.7	370.0	357.5	<	n.t.	n.t.	12.5	255.9	62.8
Montana	1,249.3	431.1	66.7	364.5	818.2	523.2	504.0	n.t.	n.t.	n.t.	19.2	124.2	170.7
Utah	2,320.1	928.9	120.3	808.6	1,391.2	864.7	675.7	126.3	n.t.	n.t.	62.7	241.3	285.3
Wyoming	1,314.9	536.7	32.2	504.5	778.2	407.0	361.2	38.2	n.t.	n.t.	7.7	235.0	136.2
Far West⁴													
California	80,319.9	35,623.3	2,677.6	32,945.7	44,696.7	24,265.7	17,417.2	3,122.1	n.t.	n.t.	3,726.3	12,575.5	7,855.4
California	65,286.5	29,580.5	1,755.9	27,824.6	35,706.0	19,094.0	13,500.7	2,656.6	n.t.	n.t.	2,936.7	10,058.4	6,553.5
Nevada	2,006.7	858.8	85.5	773.3	1,147.9	558.3	363.3	6.1	n.t.	n.t.	188.9	391.0	198.6
Oregon	4,947.3	1,521.0	348.7	1,172.3	3,426.3	2,322.4	2,089.7	n.t.	n.t.	n.t.	232.7	723.4	380.4
Washington	8,079.4	3,662.9	487.4	3,175.4	4,416.5	2,290.9	1,463.5	459.4	n.t.	n.t.	368.0	1,402.7	722.9
Alaska	2,058.9	871.6	59.4	812.2	1,187.3	637.8	565.7	56.4	n.t.	n.t.	15.7	275.9	273.5
Hawaii	743.7	148.3	82.5	65.8	595.5	440.6	353.8	n.t.	n.t.	n.t.	86.8	72.7	82.2

n.t. — no tax

— represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes \$550 million in a lump sum payment. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 74
Local General Revenue, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental			Own-Source								Current Charges	All Other ²
		Total	from		Total	Taxes				Other ¹				
			Federal	State		Total	Property	General Sales	Individual Income		Corporate Income			
United States	\$433,976.6	37.5%	3.9%	33.5%	62.5%	39.5%	29.3%	4.2%	1.9%	0.5%	3.7%	13.9%	9.1%	
New England	20,198.5	37.8	5.5	32.3	62.2	49.7	48.6	n.t.	n.t.	n.t.	1.1	8.7	3.8	
Connecticut	5,200.1	30.7	4.0	26.7	69.3	57.6	56.6	n.t.	n.t.	n.t.	1.0	7.5	4.2	
Maine	1,498.1	39.6	6.6	32.9	60.4	46.8	46.3	n.t.	n.t.	n.t.	0.6	10.0	3.6	
Massachusetts	10,147.2	45.3	6.5	38.7	54.7	41.4	40.1	n.t.	n.t.	n.t.	1.3	9.6	3.7	
New Hampshire	1,428.5	16.6	3.7	12.9	83.4	71.0	70.4	n.t.	n.t.	n.t.	0.6	8.5	3.9	
Rhode Island	1,210.9	33.0	4.4	28.6	67.0	58.1	57.2	n.t.	n.t.	n.t.	1.0	5.9	3.1	
Vermont	713.7	30.1	3.3	26.8	69.9	59.0	58.5	n.t.	n.t.	n.t.	0.5	6.1	4.8	
Mideast	100,148.9	35.6	4.5	31.1	64.4	47.5	30.6	5.1	5.6	2.1	3.8	10.1	6.9	
Delaware	791.8	48.2	3.7	44.5	51.8	25.9	21.6	n.t.	2.8	n.t.	1.5	17.0	8.9	
District of Columbia ³	3,979.9	37.6	37.6	-	62.4	51.8	15.3	9.8	14.9	3.8	7.9	5.3	5.3	
Maryland	7,732.1	32.4	5.3	27.0	67.6	49.7	28.4	n.t.	14.8	n.t.	6.5	9.6	8.4	
New Jersey	14,568.2	34.2	2.1	32.1	65.8	50.5	49.3	n.t.	n.t.	n.t.	1.2	9.3	6.0	
New York	54,566.4	35.8	2.8	33.0	64.2	48.3	28.2	8.6	3.9	3.5	4.1	10.7	5.2	
Pennsylvania	18,510.4	36.4	3.8	32.6	63.6	41.6	27.7	n.t.	9.1	n.t.	4.8	9.8	12.2	
Great Lakes	67,639.6	36.8	3.8	33.0	63.2	43.5	35.1	2.7	3.2	n.t.	2.6	12.5	7.2	
Illinois	18,762.9	30.9	5.1	25.8	69.1	51.2	37.6	7.2	<	n.t.	6.4	10.5	7.3	
Indiana	7,459.9	41.9	3.5	38.4	58.1	36.1	32.9	n.t.	2.6	n.t.	0.7	15.4	6.6	
Michigan	15,967.5	35.3	2.8	32.6	64.7	43.2	39.7	n.t.	2.3	n.t.	1.1	14.0	7.5	
Ohio	16,724.2	38.3	4.3	34.0	61.7	42.1	28.6	2.6	9.4	n.t.	1.5	11.9	7.8	
Wisconsin	8,725.1	45.3	2.4	42.9	54.7	36.3	35.5	0.1	n.t.	n.t.	0.7	12.5	5.9	
Plains	28,603.8	34.9	3.7	31.2	65.1	38.3	31.9	3.3	0.6	n.t.	2.5	15.2	11.6	
Iowa	4,529.4	34.2	3.6	30.6	65.8	40.9	40.0	0.2	<	n.t.	0.8	16.6	8.3	
Kansas	3,968.9	26.2	2.0	24.2	73.8	43.8	36.0	5.4	n.t.	n.t.	2.4	13.4	16.5	
Minnesota	9,723.3	43.2	3.6	39.6	56.8	28.8	27.5	0.1	n.t.	n.t.	1.1	13.9	14.1	
Missouri	6,167.7	32.1	4.0	28.1	67.9	42.9	24.5	9.1	2.9	n.t.	6.4	16.7	8.3	
Nebraska	2,466.7	23.9	5.1	18.8	76.1	46.7	41.7	3.0	n.t.	n.t.	2.0	20.7	8.6	
North Dakota	897.7	43.9	5.3	38.5	56.1	32.7	30.9	1.0	n.t.	n.t.	0.8	10.1	13.3	
South Dakota	850.2	26.4	5.2	21.2	73.6	54.8	45.1	7.6	<	n.t.	2.1	11.0	7.8	
Southeast	82,835.2	37.6	4.0	33.7	62.4	33.3	23.0	4.9	0.4	n.t.	4.9	18.2	10.9	
Alabama	4,732.7	41.2	8.5	32.7	58.8	27.7	9.9	10.6	1.0	n.t.	6.1	22.3	8.9	
Arkansas	2,347.5	45.9	3.7	42.1	54.1	27.4	20.3	4.3	n.t.	n.t.	2.9	17.0	9.7	
Florida	21,789.8	32.8	3.1	29.8	67.2	33.6	27.0	<	n.t.	n.t.	6.6	18.9	14.8	
Georgia	10,818.6	32.1	4.4	27.6	67.9	34.0	23.1	6.5	n.t.	n.t.	4.4	24.1	9.9	
Kentucky	3,977.7	45.5	4.1	41.4	54.5	27.0	13.7	<	7.0	n.t.	6.3	13.2	14.3	
Louisiana	5,681.0	33.4	4.4	29.0	66.6	36.6	16.2	17.2	n.t.	n.t.	3.2	18.2	11.7	

Table 74 (cont.)
Local General Revenue, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ¹	Current Charges	All Other ²
Southeast (cont.)													
Mississippi	\$3,488.6	46.1%	4.7%	41.3%	53.9%	20.7%	19.5%	<	n.t.	n.t.	1.3%	24.7%	8.5%
North Carolina	9,120.0	48.7	3.8	44.9	51.3	30.4	21.2	8.1	n.t.	n.t.	1.1	11.1	9.8
South Carolina	3,992.1	41.4	3.6	37.8	58.6	30.1	27.6	n.t.	n.t.	n.t.	2.5	20.2	8.3
Tennessee	6,153.0	32.2	3.7	28.5	67.8	36.2	21.7	10.4	n.t.	n.t.	4.1	22.1	9.5
Virginia	8,758.5	36.2	3.4	32.8	63.8	45.8	32.3	4.5	n.t.	n.t.	9.0	12.0	6.0
West Virginia	1,975.9	47.4	2.3	45.2	52.6	26.8	21.6	n.t.	n.t.	n.t.	5.2	13.9	11.9
Southwest													
Arizona	6,225.1	40.1	3.5	36.6	59.9	35.0	27.3	5.5	n.t.	n.t.	2.2	11.7	13.3
New Mexico	2,210.6	55.2	4.5	50.8	44.8	19.2	11.0	6.2	n.t.	n.t.	2.1	10.8	14.8
Oklahoma	4,031.8	36.3	3.8	32.5	63.7	34.7	21.3	11.4	n.t.	n.t.	2.0	18.9	10.2
Texas	26,531.3	27.8	3.3	24.4	72.2	44.3	36.7	4.8	n.t.	n.t.	2.9	15.3	12.6
Rocky Mountain													
Colorado	6,339.9	28.2	3.1	25.1	71.8	44.8	31.3	11.2	n.t.	n.t.	2.2	13.2	13.8
Idaho	1,205.1	42.9	3.3	39.6	57.1	30.7	29.7	<	n.t.	n.t.	1.0	21.2	5.2
Montana	1,249.3	34.5	5.3	29.2	65.5	41.9	40.3	n.t.	n.t.	n.t.	1.5	9.9	13.7
Utah	2,320.1	40.0	5.2	34.9	60.0	37.3	29.1	5.4	n.t.	n.t.	2.7	10.4	12.3
Wyoming	1,314.9	40.8	2.4	38.4	59.2	31.0	27.5	2.9	n.t.	n.t.	0.6	17.9	10.4
Far West⁴													
California	65,286.5	45.3	2.7	42.6	54.7	29.2	20.7	4.1	n.t.	n.t.	4.5	15.4	10.0
Nevada	2,006.7	42.8	4.3	38.5	57.2	27.8	18.1	0.3	n.t.	n.t.	9.4	19.5	9.9
Oregon	4,947.3	30.7	7.0	23.7	69.3	46.9	42.2	n.t.	n.t.	n.t.	4.7	14.6	7.7
Washington	8,079.4	45.3	6.0	39.3	54.7	28.4	18.1	5.7	n.t.	n.t.	4.6	17.4	8.9
Alaska	2,058.9	42.3	2.9	39.4	57.7	31.0	27.5	2.7	n.t.	n.t.	0.8	13.4	13.3
Hawaii	743.7	19.9	11.1	8.8	80.1	59.2	47.6	n.t.	n.t.	n.t.	11.7	9.8	11.1

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 36.8% of the intergovernmental total. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 73, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 75
Local General Revenue, Per Capita, FY 1988

Region and State	Total	Intergovernmental			Own-Source									Exhibit: 7/1/88 Population (thousands)
		from		Total	Taxes					Current Charges	All Other ²			
		Total	Federal		State	Total	Property	General Sales	Individual Income			Corporate Income	Other ¹	
United States	\$1,766	\$662	\$70	\$592	\$1,104	\$698	\$517	\$74	\$33	\$8	\$65	\$245	\$161	245,807
New England	1,558	589	85	504	969	774	758	n.t.	n.t.	n.t.	17	135	60	12,962
Connecticut	1,608	494	65	429	1,115	927	911	n.t.	n.t.	n.t.	16	121	67	3,233
Maine	1,243	492	82	410	752	582	575	n.t.	n.t.	n.t.	7	124	45	1,205
Massachusetts	1,723	780	113	667	943	713	691	n.t.	n.t.	n.t.	23	165	64	5,889
New Hampshire	1,317	219	48	170	1,098	935	927	n.t.	n.t.	n.t.	7	112	51	1,085
Rhode Island	1,219	402	54	348	818	709	697	n.t.	n.t.	n.t.	12	71	37	993
Vermont	1,281	386	42	344	896	756	750	n.t.	n.t.	n.t.	7	78	62	557
Mideast	2,301	818	103	716	1,482	1,092	705	117	128	47	88	232	158	43,530
Delaware	1,200	579	45	534	621	311	259	n.t.	34	n.t.	18	204	106	660
District of Columbia ³	6,450	2,424	2,424	-	4,027	3,339	988	633	961	246	512	343	344	617
Maryland	1,673	541	89	452	1,131	831	475	n.t.	247	n.t.	109	160	140	4,622
New Jersey	1,887	646	40	606	1,241	952	929	n.t.	n.t.	n.t.	23	175	114	7,721
New York	3,047	1,090	84	1,006	1,957	1,473	860	262	119	106	126	326	158	17,909
Pennsylvania	1,542	562	59	503	981	642	428	n.t.	141	n.t.	74	151	188	12,001
Great Lakes	1,606	592	61	530	1,014	698	563	43	51	n.t.	41	200	116	42,120
Illinois	1,616	499	83	416	1,116	828	608	117	†	n.t.	103	170	118	11,614
Indiana	1,343	562	47	515	781	485	442	n.t.	35	n.t.	9	207	88	5,556
Michigan	1,728	611	48	563	1,117	746	686	n.t.	40	n.t.	20	241	130	9,240
Ohio	1,541	590	66	523	951	648	440	40	145	n.t.	23	183	120	10,855
Wisconsin	1,797	814	43	771	983	652	638	2	n.t.	n.t.	13	225	106	4,855
Plains	1,611	562	60	502	1,049	616	513	53	10	n.t.	40	245	187	17,759
Iowa	1,598	546	58	488	1,052	654	639	3	†	n.t.	13	266	132	2,834
Kansas	1,591	418	32	386	1,173	696	572	86	n.t.	n.t.	38	214	263	2,495
Minnesota	2,258	976	82	894	1,281	650	621	3	n.t.	n.t.	26	313	319	4,307
Missouri	1,200	385	48	337	815	515	294	109	35	n.t.	77	200	100	5,141
Nebraska	1,540	369	79	290	1,171	719	642	47	n.t.	n.t.	30	319	133	1,602
North Dakota	1,346	590	72	518	756	440	415	14	n.t.	n.t.	11	136	179	667
South Dakota	1,192	314	62	252	878	654	538	90	†	n.t.	26	131	93	713
Southeast	1,412	531	56	475	881	470	325	69	6	n.t.	69	257	154	58,674
Alabama	1,154	475	98	377	679	319	114	122	12	n.t.	70	257	103	4,102
Arkansas	980	449	37	413	531	269	199	42	n.t.	n.t.	28	167	95	2,395
Florida	1,766	580	54	526	1,187	593	477	†	n.t.	n.t.	116	333	261	12,335
Georgia	1,706	547	76	471	1,159	579	394	111	n.t.	n.t.	75	410	169	6,342
Kentucky	1,067	486	44	442	581	288	146	†	75	n.t.	67	141	153	3,727
Louisiana	1,289	431	56	374	858	472	209	222	n.t.	n.t.	41	235	151	4,408

Table 75 (cont.)
Local General Revenue, Per Capita, FY 1988

Region and State	Total	Intergovernmental		Own-Source									Exhibit: 7/1/88 Population (thousands)	
		from		Taxes					Current Charges	All Other ²				
		Total	Federal	State	Total	Property	General Sales	Individual Income			Corporate Income	Other ¹		
Southeast (cont.)														
Mississippi	\$1,332	\$613	\$63	\$550	\$718	\$276	\$259	†	n.t.	n.t.	\$17	\$329	\$113	2,620
North Carolina	1,405	685	53	632	721	428	298	114	n.t.	n.t.	16	155	138	6,489
South Carolina	1,150	476	42	434	674	347	317	n.t.	n.t.	n.t.	29	233	95	3,470
Tennessee	1,257	405	47	358	852	455	272	131	n.t.	n.t.	51	278	120	4,895
Virginia	1,456	528	50	478	929	667	470	66	n.t.	n.t.	131	174	88	6,015
West Virginia	1,053	500	24	476	554	282	228	n.t.	n.t.	n.t.	54	147	125	1,876
Southwest														
Arizona	1,784	715	62	653	1,069	624	486	99	n.t.	n.t.	39	208	237	3,489
New Mexico	1,467	810	65	745	657	282	161	91	n.t.	n.t.	30	158	217	1,507
Oklahoma	1,244	451	47	405	792	431	265	142	n.t.	n.t.	24	235	127	3,242
Texas	1,575	438	53	385	1,138	698	578	75	n.t.	n.t.	45	241	198	16,841
Rocky Mountain														
Colorado	1,921	541	59	482	1,379	860	602	216	n.t.	n.t.	42	254	266	3,301
Idaho	1,201	515	40	475	687	369	356	†	n.t.	n.t.	12	255	63	1,003
Montana	1,552	536	83	453	1,016	650	626	n.t.	n.t.	n.t.	24	154	212	805
Utah	1,373	550	71	478	823	512	400	75	n.t.	n.t.	37	143	169	1,690
Wyoming	2,745	1,120	67	1,053	1,625	850	754	80	n.t.	n.t.	16	491	284	479
Far West⁴														
California	2,306	1,045	62	983	1,261	674	477	94	n.t.	n.t.	104	355	231	28,314
Nevada	1,904	815	81	734	1,089	530	345	6	n.t.	n.t.	179	371	188	1,054
Oregon	1,788	550	126	424	1,238	839	755	n.t.	n.t.	n.t.	84	261	137	2,767
Washington	1,738	788	105	683	950	493	315	99	n.t.	n.t.	79	302	156	4,648
Alaska	3,929	1,663	113	1,550	2,266	1,217	1,080	108	n.t.	n.t.	30	527	522	524
Hawaii	677	135	75	60	542	401	322	n.t.	n.t.	n.t.	79	66	75	1,098

n.t. — no tax

— represents zero

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is \$879 per capita. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 73, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 76
Local General Revenue as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental			Own-Source									Exhibit: Personal Income CY 1987
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ¹	Current Charges	All Other ²	
United States	11.5%	4.3%	0.5%	3.9%	7.2%	4.6%	3.4%	0.5%	0.2%	0.1%	0.4%	1.6%	1.1%	\$3,766,075
New England	8.4	3.2	0.5	2.7	5.2	4.2	4.1	n.t.	n.t.	n.t.	0.1	0.7	0.3	239,271
Connecticut	7.6	2.3	0.3	2.0	5.3	4.4	4.3	n.t.	n.t.	n.t.	0.1	0.6	0.3	68,275
Maine	9.0	3.6	0.6	3.0	5.5	4.2	4.2	n.t.	n.t.	n.t.	0.1	0.9	0.3	16,595
Massachusetts	9.1	4.1	0.6	3.5	5.0	3.7	3.6	n.t.	n.t.	n.t.	0.1	0.9	0.3	112,027
New Hampshire	7.5	1.2	0.3	1.0	6.2	5.3	5.3	n.t.	n.t.	n.t.	<	0.6	0.3	19,100
Rhode Island	7.8	2.6	0.3	2.2	5.2	4.6	4.5	n.t.	n.t.	n.t.	0.1	0.5	0.2	15,468
Vermont	9.1	2.8	0.3	2.5	6.4	5.4	5.3	n.t.	n.t.	n.t.	<	0.6	0.4	7,806
Mideast	13.1	4.7	0.6	4.1	8.5	6.2	4.0	0.7	0.7	0.3	0.5	1.3	0.9	762,444
Delaware	7.5	3.6	0.3	3.3	3.9	1.9	1.6	n.t.	0.2	n.t.	0.1	1.3	0.7	10,564
District of Columbia ³	32.8	12.3	12.3	-	20.5	17.0	5.0	3.2	4.9	1.2	2.6	1.7	1.7	12,137
Maryland	9.4	3.0	0.5	2.5	6.3	4.6	2.7	n.t.	1.4	n.t.	0.6	0.9	0.8	82,632
New Jersey	9.4	3.2	0.2	3.0	6.2	4.7	4.6	n.t.	n.t.	n.t.	0.1	0.9	0.6	155,610
New York	17.1	6.1	0.5	5.6	11.0	8.2	4.8	1.5	0.7	0.6	0.7	1.8	0.9	320,013
Pennsylvania	10.2	3.7	0.4	3.3	6.5	4.2	2.8	n.t.	0.9	n.t.	0.5	1.0	1.2	181,487
Great Lakes	10.6	3.9	0.4	3.5	6.7	4.6	3.7	0.3	0.3	n.t.	0.3	1.3	0.8	638,638
Illinois	9.9	3.1	0.5	2.5	6.8	5.1	3.7	0.7	<	n.t.	0.6	1.0	0.7	189,914
Indiana	9.6	4.0	0.3	3.7	5.6	3.5	3.2	n.t.	0.2	n.t.	0.1	1.5	0.6	77,344
Michigan	11.2	3.9	0.3	3.6	7.2	4.8	4.4	n.t.	0.3	n.t.	0.1	1.6	0.8	143,202
Ohio	10.6	4.1	0.5	3.6	6.5	4.5	3.0	0.3	1.0	n.t.	0.2	1.3	0.8	157,638
Wisconsin	12.4	5.6	0.3	5.3	6.8	4.5	4.4	<	n.t.	n.t.	0.1	1.5	0.7	70,541
Plains	11.1	3.9	0.4	3.5	7.2	4.2	3.5	0.4	0.1	n.t.	0.3	1.7	1.3	258,566
Iowa	11.4	3.9	0.4	3.5	7.5	4.7	4.6	<	<	n.t.	0.1	1.9	0.9	39,600
Kansas	10.6	2.8	0.2	2.6	7.8	4.7	3.8	0.6	n.t.	n.t.	0.3	1.4	1.8	37,341
Minnesota	14.5	6.3	0.5	5.7	8.2	4.2	4.0	<	n.t.	n.t.	0.2	2.0	2.0	67,013
Missouri	8.3	2.6	0.3	2.3	5.6	3.5	2.0	0.8	0.2	n.t.	0.5	1.4	0.7	74,720
Nebraska	11.0	2.6	0.6	2.1	8.3	5.1	4.6	0.3	n.t.	n.t.	0.2	2.3	0.9	22,475
North Dakota	10.4	4.6	0.6	4.0	5.9	3.4	3.2	0.1	n.t.	n.t.	0.1	1.1	1.4	8,611
South Dakota	9.7	2.5	0.5	2.0	7.1	5.3	4.4	0.7	<	n.t.	0.2	1.1	0.8	8,806
Southeast	10.6	4.0	0.4	3.6	6.6	3.5	2.4	0.5	<	n.t.	0.5	1.9	1.2	785,042
Alabama	9.6	4.0	0.8	3.1	5.7	2.7	1.0	1.0	0.1	n.t.	0.6	2.1	0.9	49,165
Arkansas	8.6	3.9	0.3	3.6	4.7	2.4	1.7	0.4	n.t.	n.t.	0.2	1.5	0.8	27,275
Florida	11.6	3.8	0.4	3.5	7.8	3.9	3.1	<	n.t.	n.t.	0.8	2.2	1.7	187,476
Georgia	12.1	3.9	0.5	3.3	8.2	4.1	2.8	0.8	n.t.	n.t.	0.5	2.9	1.2	89,595
Kentucky	8.9	4.1	0.4	3.7	4.9	2.4	1.2	<	0.6	n.t.	0.6	1.2	1.3	44,663
Louisiana	11.1	3.7	0.5	3.2	7.4	4.1	1.8	1.9	n.t.	n.t.	0.4	2.0	1.3	51,176

Table 76 (cont.)
Local General Revenue as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental			Own-Source Taxes								Exhibit: Personal Income CY 1987	
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporate Income	Other ¹	Current Charges		All Other ²
Southeast (cont.)														
Mississippi	12.9%	5.9%	0.6%	5.3%	7.0%	2.7%	2.5%	<	n.t.	n.t.	0.2%	3.2%	1.1%	\$27,032
North Carolina	10.7	5.2	0.4	4.8	5.5	3.2	2.3	0.9	n.t.	n.t.	0.1	1.2	1.0	85,582
South Carolina	9.6	4.0	0.3	3.6	5.7	2.9	2.7	n.t.	n.t.	n.t.	0.2	2.0	0.8	41,372
Tennessee	9.8	3.1	0.4	2.8	6.6	3.5	2.1	1.0	n.t.	n.t.	0.4	2.2	0.9	63,003
Virginia	9.0	3.2	0.3	2.9	5.7	4.1	2.9	0.4	n.t.	n.t.	0.8	1.1	0.5	97,807
West Virginia	9.5	4.5	0.2	4.3	5.0	2.5	2.0	n.t.	n.t.	n.t.	0.5	1.3	1.1	20,898
Southwest														
Arizona	11.5	3.7	0.4	3.3	7.8	4.6	3.7	0.6	n.t.	n.t.	0.3	1.7	1.4	339,823
Arizona	12.8	5.1	0.4	4.7	7.7	4.5	3.5	0.7	n.t.	n.t.	0.3	1.5	1.7	48,699
New Mexico	12.4	6.9	0.6	6.3	5.6	2.4	1.4	0.8	n.t.	n.t.	0.3	1.3	1.8	17,781
Oklahoma	9.8	3.6	0.4	3.2	6.3	3.4	2.1	1.1	n.t.	n.t.	0.2	1.9	1.0	41,087
Texas	11.4	3.2	0.4	2.8	8.2	5.1	4.2	0.5	n.t.	n.t.	0.3	1.7	1.4	232,255
Rocky Mountain														
Colorado	12.5	4.2	0.5	3.8	8.3	5.1	3.9	0.9	n.t.	n.t.	0.2	1.7	1.5	99,039
Colorado	12.3	3.5	0.4	3.1	8.8	5.5	3.8	1.4	n.t.	n.t.	0.3	1.6	1.7	51,638
Idaho	10.2	4.4	0.3	4.0	5.8	3.1	3.0	<	n.t.	n.t.	0.1	2.2	0.5	11,793
Montana	12.5	4.3	0.7	3.7	8.2	5.3	5.1	n.t.	n.t.	n.t.	0.2	1.2	1.7	9,956
Utah	12.0	4.8	0.6	4.2	7.2	4.5	3.5	0.7	n.t.	n.t.	0.3	1.2	1.5	19,366
Wyoming	20.9	8.5	0.5	8.0	12.4	6.5	5.7	0.6	n.t.	n.t.	0.1	3.7	2.2	6,286
Far West⁴														
California	13.0	5.8	0.4	5.3	7.2	3.9	2.8	0.5	n.t.	n.t.	0.6	2.0	1.3	616,727
California	13.3	6.0	0.4	5.7	7.3	3.9	2.7	0.5	n.t.	n.t.	0.6	2.0	1.3	491,393
Nevada	12.2	5.2	0.5	4.7	7.0	3.4	2.2	<	n.t.	n.t.	1.1	2.4	1.2	16,460
Oregon	13.1	4.0	0.9	3.1	9.0	6.1	5.5	n.t.	n.t.	n.t.	0.6	1.9	1.0	37,869
Washington	11.4	5.2	0.7	4.5	6.2	3.2	2.1	0.6	n.t.	n.t.	0.5	2.0	1.0	71,004
Alaska	21.3	9.0	0.6	8.4	12.3	6.6	5.8	0.6	n.t.	n.t.	0.2	2.9	2.8	9,680
Hawaii	4.4	0.9	0.5	0.4	3.5	2.6	2.1	n.t.	n.t.	n.t.	0.5	0.4	0.5	16,845

n.t.—no tax

— represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 4.5% of personal income. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 73, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 77
State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1953-1988¹

Region and State	1988	1987	1986	1985	1984	1981	1978	1975	1965	1953
United States	11.57%	11.48%	11.27%	11.58%	11.71%	11.29%	12.75%	12.29%	10.45%	7.58%
New England	11.14	11.63	11.26	11.36	11.52	11.82	13.49	12.79	9.97	7.90
Connecticut	10.80	11.38	10.82	11.04	11.17	10.20	11.64	10.82	9.08	6.06
Maine	13.30	12.77	12.00	12.36	12.59	11.89	13.29	12.59	10.98	8.95
Massachusetts	11.36	11.93	11.82	11.65	11.74	13.28	15.11	14.20	10.21	8.77
New Hampshire	8.36	8.99	8.36	8.72	9.26	8.68	10.51	10.75	9.51	8.28
Rhode Island	11.80	11.93	11.09	11.61	12.10	11.53	12.52	11.94	10.19	7.02
Vermont	13.30	12.38	12.38	13.01	12.86	12.58	14.48	15.46	12.72	9.62
Mideast	13.40	13.44	13.12	13.51	13.68	13.11	14.50	13.94	10.54	7.46
Delaware	11.58	11.88	11.85	11.56	11.18	10.84	12.28	11.66	8.98	4.21
District of Columbia	16.98	15.77	15.11	14.77	14.61	14.69	13.63	10.67	8.09	5.90
Maryland	11.71	11.47	11.16	11.37	11.68	11.24	13.02	12.26	9.34	6.33
New Jersey	11.00	11.35	10.93	11.40	11.67	11.21	12.42	11.59	9.07	6.59
New York	16.42	16.25	15.81	16.34	16.46	15.84	17.19	16.65	11.87	8.79
Pennsylvania	10.76	10.95	10.89	11.20	11.44	10.92	12.25	11.68	9.47	6.17
Great Lakes	11.32	11.18	11.23	11.34	11.98	10.59	11.60	11.35	9.73	6.78
Illinois	10.90	10.62	10.51	10.70	11.35	11.05	11.80	11.73	8.89	6.37
Indiana	10.35	9.98	9.87	10.08	10.47	9.23	10.29	11.15	10.24	7.08
Michigan	12.16	12.09	12.60	12.78	13.75	11.57	12.67	11.66	10.67	7.31
Ohio	10.80	10.87	10.68	10.76	11.12	9.20	9.93	9.69	8.64	5.87
Wisconsin	13.00	12.91	13.18	12.94	13.75	12.24	14.16	13.83	12.55	8.91
Plains	11.31	10.80	10.44	10.79	11.41	10.45	11.77	11.73	10.83	8.25
Iowa	11.86	11.40	11.13	10.85	11.91	11.08	11.62	12.14	11.63	9.22
Kansas	11.20	10.36	10.16	10.29	10.34	10.03	11.29	10.86	11.70	8.71
Minnesota	13.35	12.80	12.24	13.44	14.39	12.00	14.16	13.94	12.72	9.38
Missouri	9.44	9.11	8.76	9.01	9.30	8.77	9.94	10.35	8.74	6.14
Nebraska	11.10	10.60	10.03	10.07	11.05	10.37	12.15	10.96	9.34	7.69
North Dakota	10.76	10.12	10.57	10.96	11.53	11.24	11.63	10.95	11.77	11.27
South Dakota	10.70	10.12	10.23	9.45	10.02	10.85	11.48	11.60	12.60	10.79
Southeast	10.43	10.25	10.14	10.29	10.19	10.12	11.01	10.70	10.04	7.86
Alabama	9.52	9.67	9.65	9.98	9.99	9.85	10.21	9.94	9.74	7.00
Arkansas	9.77	9.42	9.71	9.91	9.74	9.32	10.18	9.90	9.77	7.92
Florida	10.01	9.60	9.52	9.59	9.51	9.34	10.64	9.94	10.53	9.20
Georgia	10.55	10.40	10.43	10.47	10.53	10.55	11.26	10.79	9.96	7.67
Kentucky	10.61	10.77	10.20	10.04	10.18	10.32	11.26	11.32	9.62	6.47
Louisiana	11.44	10.86	11.17	12.06	10.91	11.54	12.25	12.99	12.05	10.43
Mississippi	10.54	10.19	10.55	10.52	10.80	10.78	11.77	11.84	11.85	9.37
North Carolina	11.33	11.10	10.65	10.70	10.64	10.29	10.93	10.58	9.97	8.25
South Carolina	11.22	11.07	10.85	10.79	10.79	10.66	11.09	10.46	9.67	8.61
Tennessee	9.65	9.74	9.66	9.65	9.26	9.56	10.74	10.04	9.71	7.32
Virginia	10.37	10.25	9.29	9.99	10.14	10.05	11.05	10.67	8.55	6.09
West Virginia	10.88	11.51	11.80	12.26	12.07	10.71	11.29	12.27	9.85	6.81
Southwest	11.14	10.29	10.24	10.75	10.25	10.56	11.15	11.06	10.16	7.34
Arizona	12.11	12.07	12.01	12.13	12.05	11.49	14.28	13.26	12.15	8.50
New Mexico	12.48	11.61	11.60	12.39	12.60	14.02	13.26	13.54	12.16	8.66
Oklahoma	11.07	9.82	10.51	11.07	10.57	11.05	10.66	10.53	10.44	9.07
Texas	10.84	9.92	9.76	10.32	9.71	10.04	10.55	10.56	9.60	6.68
Rocky Mountain	11.62	11.49	11.42	12.02	12.02	11.25	12.91	11.78	11.61	8.60
Colorado	10.78	10.61	10.14	10.63	10.62	10.20	12.55	11.61	11.40	8.93
Idaho	10.72	10.45	9.46	10.17	10.10	10.01	12.00	11.02	12.14	9.00
Montana	12.44	11.44	12.43	13.14	12.93	12.87	13.76	12.57	11.78	7.62
Utah	12.74	12.49	12.46	12.88	12.86	11.89	12.66	11.63	11.78	8.44
Wyoming	15.59	17.33	19.79	21.00	20.89	15.53	15.95	13.43	11.28	8.73
Far West²	11.29	11.67	11.10	11.67	11.61	11.30	15.13	14.07	11.79	8.34
California	11.23	11.68	11.00	11.68	11.54	11.49	15.80	14.59	11.98	8.41
Nevada	10.60	10.98	11.07	11.14	11.11	10.26	13.10	13.23	10.69	7.93
Oregon	11.71	12.21	11.42	12.29	12.35	11.85	12.80	12.13	10.94	8.24
Washington	11.67	11.50	11.59	11.37	11.76	10.04	12.73	12.06	11.18	8.07
Alaska ³	19.51	17.48	25.29	27.33	28.55	50.02	17.49	21.45	8.11	5.03
Hawaii	14.72	13.39	13.02	12.85	12.93	13.75	14.02	14.44	11.72	8.23

¹ See Tables 64 and 67, this volume, for state and local tax revenue data.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1953.

³ 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 collected from the residents of the state. To a lesser extent, this is true of other states that derive revenue from severance taxes.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 78

State and Local Tax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1953-1988
(U.S. = 100)

Region and State	1988	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	100.0
New England	96.3	101.3	99.9	98.1	98.4	104.7	105.8	104.1	95.4	104.2
Connecticut	93.4	99.2	96.9	95.3	95.4	90.3	91.3	88.0	86.9	79.9
Maine	115.0	111.2	106.5	106.7	107.5	105.3	104.2	102.4	105.1	118.1
Massachusetts	98.2	103.9	104.9	100.6	100.3	117.6	118.5	115.5	97.7	115.7
New Hampshire	72.3	78.3	74.2	75.3	79.1	76.9	82.4	87.5	91.0	109.2
Rhode Island	102.0	104.0	98.4	100.2	103.3	102.1	98.2	97.2	97.5	92.6
Vermont	114.9	107.8	109.9	112.4	109.8	111.5	113.6	125.8	121.7	126.9
Mideast	115.8	117.1	116.5	116.6	116.8	116.1	113.7	113.4	100.9	98.4
Delaware	100.1	103.5	105.1	99.8	95.5	96.0	96.3	94.9	85.9	55.5
District of Columbia	146.7	137.4	134.1	127.6	124.7	130.1	106.9	86.8	77.4	77.8
Maryland	101.2	99.9	99.0	98.2	99.8	99.6	102.1	99.8	89.4	83.5
New Jersey	95.1	98.9	97.0	98.4	99.6	99.3	97.4	94.3	86.8	86.9
New York	141.9	141.6	140.3	141.1	140.6	140.4	134.8	135.5	113.6	116.0
Pennsylvania	93.0	95.4	96.6	96.7	97.7	96.8	96.1	95.0	90.6	81.4
Great Lakes	97.9	97.4	99.6	97.9	102.3	93.8	91.0	92.4	93.1	89.4
Illinois	94.2	92.5	93.3	92.4	96.9	97.9	92.5	95.4	85.1	84.0
Indiana	89.5	86.9	87.6	87.0	89.4	81.8	80.7	90.7	98.0	93.4
Michigan	105.1	105.3	111.8	110.3	117.4	102.5	99.4	94.9	102.1	96.4
Ohio	93.4	94.7	94.8	92.9	94.9	81.5	77.9	78.8	82.7	77.4
Wisconsin	112.4	112.5	117.0	111.7	117.4	108.5	111.1	112.5	120.1	117.5
Plains	97.7	94.0	92.7	93.2	97.5	92.6	92.3	95.4	103.6	108.8
Iowa	102.5	99.3	98.8	93.7	101.7	98.2	91.1	98.8	111.3	121.6
Kansas	96.8	90.2	90.2	88.9	88.3	88.9	88.5	88.4	112.0	114.9
Minnesota	115.4	111.5	108.6	116.0	122.8	106.3	111.1	113.4	121.7	123.7
Missouri	81.6	79.3	77.7	77.8	79.4	77.7	78.0	84.2	83.6	81.0
Nebraska	96.0	92.4	89.0	86.9	94.3	91.9	95.3	89.2	89.4	101.5
North Dakota	93.0	88.2	93.8	94.7	98.5	99.6	91.2	89.1	112.6	148.7
South Dakota	92.5	88.2	90.8	81.6	85.6	96.2	90.0	94.4	120.6	142.3
Southeast	90.1	89.3	89.9	88.9	87.0	89.7	86.4	87.1	96.1	103.7
Alabama	82.3	84.2	85.6	86.2	85.3	87.3	80.1	80.9	93.2	92.3
Arkansas	84.4	82.1	86.1	85.6	83.2	82.5	79.8	80.6	93.5	104.5
Florida	86.6	83.6	84.5	82.8	81.2	82.8	83.5	80.9	100.8	121.4
Georgia	91.2	90.6	92.5	90.4	89.9	93.5	88.3	87.8	95.3	101.2
Kentucky	91.7	93.8	90.5	86.7	87.0	91.5	88.3	92.1	92.1	85.4
Louisiana	98.9	94.6	99.1	104.1	93.2	102.3	96.1	105.7	115.3	137.6
Mississippi	91.1	88.8	93.7	90.8	92.2	95.5	92.3	96.3	113.4	123.6
North Carolina	98.0	96.7	94.5	92.4	90.8	91.2	85.7	86.1	95.4	108.8
South Carolina	97.0	96.4	96.3	93.1	92.1	94.5	87.0	85.1	92.5	113.6
Tennessee	83.4	84.8	85.7	83.3	79.0	84.7	84.2	81.7	92.9	96.6
Virginia	89.7	89.3	86.9	86.2	86.6	89.0	86.7	86.8	81.8	80.3
West Virginia	94.0	100.2	104.8	105.8	103.1	94.9	88.5	99.8	94.3	89.8
Southwest	96.3	89.7	90.8	92.8	87.5	93.6	87.5	90.0	97.2	96.8
Arizona	104.7	105.2	106.6	104.8	102.9	101.8	112.0	107.9	116.3	112.1
New Mexico	107.8	101.2	102.9	107.0	107.6	124.2	104.0	110.2	116.4	114.2
Oklahoma	95.7	85.6	93.2	95.6	90.2	97.9	83.6	85.7	99.9	119.7
Texas	93.7	86.4	86.6	89.1	82.9	89.0	82.7	85.9	91.9	88.1
Rocky Mountain	100.5	100.1	101.4	103.8	102.6	99.7	101.3	95.9	111.1	113.5
Colorado	93.1	92.4	90.0	91.8	90.7	90.3	98.4	94.5	109.1	117.8
Idaho	92.6	91.1	83.9	87.8	86.2	88.7	94.1	89.7	116.2	118.7
Montana	107.5	99.6	110.3	113.5	110.4	114.0	107.9	102.3	112.7	100.5
Utah	110.1	108.8	110.6	111.2	109.8	105.3	99.3	94.6	112.7	111.3
Wyoming	134.8	151.0	175.6	181.3	178.4	137.6	125.1	109.3	107.9	115.2
Far West¹	97.6	101.7	98.5	100.8	99.1	100.1	118.7	114.5	112.8	110.0
California	97.0	101.8	97.6	100.9	98.5	101.8	123.9	118.7	114.6	110.9
Nevada	91.6	95.7	98.2	96.2	94.9	90.9	102.7	107.6	102.3	104.6
Oregon	101.2	106.4	101.3	106.1	105.5	105.0	100.4	98.7	104.7	108.7
Washington	100.9	100.2	102.4	98.2	100.4	89.0	99.8	98.1	107.0	106.5
Alaska ²	168.7	152.3	224.5	236.0	243.8	443.1	137.2	101.3	77.6	66.4
Hawaii	127.3	116.6	115.6	111.0	110.4	121.8	110.0	117.5	112.2	108.6

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1953.

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 collected from the residents of the state. To a lesser extent, this is true of other states that derive revenue from severance taxes.

Source: ACIR computations based on Table 67, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988*.

Table 79
State and Local Tax Revenues, Per Capita, Selected Years, 1953-1988

Region and State ¹	1988		Per Capita Indexed to U.S. Average (U.S. = 100)									
	Taxes Per Capita ²	Indexed to U.S. Average	1987	1986	1985	1984	1983	1982	1980	1975	1965	1953 ³
United States	\$1,772	100	\$1,665	\$1,547	\$1,465	\$1,356	\$1,214	\$1,148	\$987	\$664	\$264	\$132
New England	2,069	117	119	115	111	110	110	109	98	99	100	105
Connecticut	2,281	129	133	126	124	122	118	114	108	105	110	107
Maine	1,832	103	97	91	91	91	89	88	87	86	88	97
Massachusetts	2,160	122	126	125	117	114	117	117	126	123	114	127
New Hampshire	1,510	83	83	79	77	81	78	78	75	79	84	97
Rhode Island	1,837	104	103	99	101	103	107	105	101	97	100	98
Vermont	1,863	105	98	96	95	94	94	95	91	105	105	104
Mideast	2,346	132	133	131	129	129	127	126	122	116	110	100
Delaware	1,854	105	105	107	106	103	105	105	107	109	114	76
District of Columbia	3,291	188	185	177	172	170	176	169	149	114	109	100
Maryland	2,093	118	114	113	111	111	111	110	112	110	99	92
New Jersey	2,217	125	126	121	119	121	120	117	115	109	102	108
New York	2,934	166	167	164	159	157	156	155	151	154	141	140
Pennsylvania	1,627	92	93	94	95	97	96	97	99	96	93	86
Great Lakes	1,717	97	97	99	99	102	100	97	97	98	102	103
Illinois	1,782	101	99	100	101	104	103	104	110	110	101	102
Indiana	1,441	81	78	79	81	81	75	77	75	87	97	98
Michigan	1,884	106	107	110	110	116	113	109	109	103	110	111
Ohio	1,569	88	91	91	91	92	91	85	82	80	85	86
Wisconsin	1,889	107	107	112	110	115	117	108	107	108	117	118
Plains	1,646	93	90	90	92	95	95	92	92	91	96	102
Iowa	1,657	93	92	92	91	94	96	99	98	96	105	111
Kansas	1,676	95	91	90	93	93	93	91	94	90	103	111
Minnesota	2,076	117	114	111	121	126	121	111	114	114	113	114
Missouri	1,372	77	75	74	74	75	77	73	77	79	84	78
Nebraska	1,557	88	88	86	85	91	94	90	98	87	83	94
North Dakota	1,389	78	77	83	93	98	91	96	86	92	94	105
South Dakota	1,321	75	72	74	71	72	75	80	80	82	91	105
Southeast	1,395	79	77	78	77	76	76	76	74	73	70	71
Alabama	1,142	64	65	66	68	68	66	66	66	62	64	57
Arkansas	1,113	63	62	65	66	64	64	63	66	61	60	60
Florida	1,522	86	82	82	81	79	80	77	77	78	88	102
Georgia	1,491	84	82	83	81	79	80	80	78	77	72	72
Kentucky	1,271	72	73	71	71	70	73	74	75	75	66	59
Louisiana	1,329	75	74	81	89	82	87	93	85	85	84	101
Mississippi	1,088	61	59	62	63	64	63	65	65	67	64	62
North Carolina	1,495	84	82	79	78	76	75	75	76	73	71	72
South Carolina	1,337	75	74	74	73	72	72	72	72	67	61	73
Tennessee	1,242	70	69	70	68	65	66	66	66	68	67	66
Virginia	1,687	95	93	91	89	89	90	87	87	85	71	68
West Virginia	1,212	68	74	78	82	82	80	83	81	80	73	66
Southwest	1,509	85	81	85	88	84	87	90	89	83	88	92
Arizona	1,690	95	96	95	94	92	88	88	102	99	101	102
New Mexico	1,472	83	79	80	85	88	86	95	89	83	92	89
Oklahoma	1,403	79	73	83	88	85	93	100	84	73	82	100
Texas	1,495	84	80	83	86	82	85	88	82	78	78	77
Rocky Mountain	1,582	89	91	94	97	97	97	100	101	90	101	108
Colorado	1,686	95	96	96	99	99	96	98	100	95	111	117
Idaho	1,260	71	71	68	70	70	72	73	76	80	93	104
Montana	1,538	87	82	89	94	94	97	105	101	92	100	102
Utah	1,460	82	82	83	86	84	79	83	85	76	97	95
Wyoming	2,046	115	138	170	176	185	201	208	142	105	105	123
Far West³	1,893	107	112	109	109	109	109	111	104	111	119	125
California	1,948	110	116	112	112	111	110	114	119	131	137	136
Nevada	1,655	93	97	101	99	100	100	100	98	116	122	135
Oregon	1,602	90	97	93	97	97	101	97	99	96	106	112
Washington	1,783	101	102	103	98	104	108	99	100	102	111	118
Alaska ⁴	3,605	203	190	290	313	347	404	559	424	127	95	77
Hawaii	2,259	127	117	115	113	114	120	121	129	128	113	102

¹ Regional collections for 1982-1987 figures are weighted averages.

² Tax collections exclude federal aid, user charges, and miscellaneous general revenue.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1953.

⁴ 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 collected from the residents of the state. To a lesser extent, this is true of other states that derive revenue from severance taxes.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 80

State Percentage of State and Local Tax Revenue, Selected Years 1959-1988

Region and State ¹	1988	1987	1986	1985	1984	1981	1975	1971	1967	1963	1959
United States²	60.6%	60.9%	61.1%	61.6%	61.5%	61.6%	56.7%	54.2%	52.1%	49.9%	48.9%
New England	62.5	63.9	63.8	62.5	61.4	55.8					
Connecticut	59.4	61.3	61.8	60.7	59.1	55.7	49.1	48.4	48.1	47.0	44.9
Maine	68.2	67.2	66.4	65.0	64.8	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	67.0	68.7	68.0	66.3	65.0	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	36.5	38.3	38.8	38.6	39.7	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	61.4	61.9	59.3	60.2	60.0	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	59.4	60.2	62.2	61.6	61.3	58.3	56.8	62.2	61.3	55.0	49.6
Mideast	53.5	54.0	54.3	54.1	54.0	54.1					
Delaware	83.2	83.5	83.9	84.3	83.1	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	60.3	60.3	60.1	60.4	60.4	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	57.0	58.9	58.7	58.4	58.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	49.8	49.9	50.4	49.9	49.8	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	60.5	61.4	61.6	61.9	61.6	62.0	62.9	58.6	54.3	53.2	50.3
Great Lakes	59.3	59.9	59.9	59.8	60.1	58.1					
Illinois	53.5	54.6	54.9	54.3	53.8	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	66.3	66.2	66.0	66.8	67.3	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	60.4	60.3	59.8	59.4	59.9	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	58.7	59.7	59.7	60.5	59.6	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	65.5	66.0	66.3	65.9	69.0	67.2	64.6	59.4	62.0	51.3	48.5
Plains	62.6	61.9	61.7	62.7	63.3	61.3					
Iowa	60.5	61.4	60.9	60.1	60.5	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	58.5	55.9	55.7	57.6	58.3	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	68.7	68.6	67.8	70.6	71.5	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	62.5	62.0	61.8	61.1	60.2	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	53.8	51.7	52.3	51.8	54.0	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	68.4	66.9	70.6	74.5	74.8	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	50.5	49.2	50.0	48.1	51.9	50.7	46.2	41.7	43.1	40.9	40.2
Southeast	66.3	66.5	67.0	67.8	67.3	68.3					
Alabama	72.1	72.6	72.4	73.5	74.0	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	75.8	76.3	76.2	76.5	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	61.0	60.0	61.3	62.0	62.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	61.1	62.4	62.9	64.1	63.1	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	77.3	78.0	78.2	78.2	78.7	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	64.5	63.0	64.3	66.3	63.0	68.2	71.2	70.7	72.3	73.8	74.4
Mississippi	74.6	74.8	75.7	75.5	76.9	77.9	76.2	73.7	66.6	65.6	68.5
North Carolina	71.4	71.3	72.1	72.6	73.2	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	74.1	74.8	75.1	75.9	73.7	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	63.4	64.2	63.3	63.2	60.6	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	60.5	60.5	59.7	59.9	59.6	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	76.7	78.4	79.3	79.7	78.9	77.8	77.3	74.5	70.0	69.9	67.6
Southwest	58.4	56.3	57.6	60.6	60.4	63.9					
Arizona	63.1	64.3	65.3	67.2	66.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	80.8	80.3	79.6	79.5	81.0	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	69.3	67.0	69.8	70.1	69.7	73.1	67.6	64.1	62.2	67.1	66.8
Texas	53.3	50.3	51.6	55.6	55.1	59.8	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	56.5	55.2	55.8	56.6	57.4	56.0					
Colorado	49.0	48.5	48.3	48.8	50.1	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	70.7	70.5	70.5	71.4	72.0	70.3	68.8	64.0	62.5	53.1	50.3
Montana	57.7	53.5	54.8	56.1	55.5	53.7	50.8	45.3	44.1	43.7	42.1
Utah	64.9	63.0	63.5	63.9	63.9	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	58.5	56.2	59.7	61.4	62.6	58.6	59.2	56.7	47.9	52.3	52.7
Far West³	65.2	66.9	66.2	66.5	66.5	67.9					
California	65.4	67.2	66.3	66.8	66.5	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	68.0	69.3	69.8	69.6	69.8	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	47.6	50.9	49.9	52.0	52.4	55.2	54.6	49.4	51.4	50.2	48.9
Washington	72.4	73.2	73.6	72.5	73.7	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	66.2	64.0	77.5	78.9	83.9	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	82.2	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. The Bureau of the Census classifies the District of Columbia as a municipality.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 81

State and Local Nontax Revenue as a Percentage of State Personal Income, Selected Years 1965-1988¹

Region and State	1988 ²	1987	1986	1985	1984	1981	1975	1965
United States	4.62%	4.70%	4.69%	4.69%	4.59%	4.10%	3.46%	2.39%
New England	3.22	3.37	3.40	3.24	3.14	2.77	2.35	1.55
Connecticut	2.80	2.93	3.14	3.03	2.77	2.38	1.93	1.56
Maine	3.90	3.78	3.70	3.61	3.60	2.98	2.66	1.85
Massachusetts	3.17	3.23	3.23	2.98	2.92	2.66	2.36	1.45
New Hampshire	3.20	3.73	3.52	3.20	3.37	3.02	2.83	2.15
Rhode Island	4.11	4.74	4.70	4.93	4.82	3.98	2.65	1.29
Vermont	4.79	4.71	4.70	4.78	4.64	4.21	3.96	2.10
Mideast	4.03	4.18	4.09	4.16	3.96	3.44	3.23	1.99
Delaware	6.98	7.09	6.38	7.71	6.84	5.21	3.97	2.88
District of Columbia	3.49	3.18	3.40	2.95	2.68	2.33	2.71	1.35
Maryland	3.58	3.77	3.77	3.67	4.03	3.98	3.35	1.96
New Jersey	3.55	3.80	3.73	3.76	3.64	2.99	2.64	1.71
New York	4.43	4.51	4.43	4.57	4.26	3.78	3.86	2.16
Pennsylvania	3.82	3.97	3.84	3.86	3.61	2.96	2.52	1.87
Great Lakes	4.02	4.14	4.13	4.17	4.17	3.60	3.15	2.10
Illinois	3.22	3.34	3.31	3.41	3.33	2.84	2.42	1.56
Indiana	4.24	4.43	4.42	4.38	4.38	3.63	3.67	2.43
Michigan	4.71	4.81	4.87	4.90	4.99	4.42	3.68	2.52
Ohio	4.09	4.22	4.19	4.31	4.25	3.47	3.13	2.18
Wisconsin	4.39	4.41	4.43	4.27	4.35	4.27	3.50	2.22
Plains	4.96	5.32	5.20	5.09	5.10	4.41	3.73	2.67
Iowa	5.26	5.20	5.10	4.58	4.72	4.16	3.54	2.56
Kansas	4.74	5.94	5.09	5.20	4.92	4.14	3.36	2.67
Minnesota	6.12	6.74	6.50	6.40	6.38	5.32	4.46	3.14
Missouri	3.45	3.51	3.76	3.70	3.54	3.03	2.79	1.91
Nebraska	5.52	5.51	5.52	5.38	5.55	4.98	4.13	2.71
North Dakota	7.01	7.42	7.23	7.20	7.03	9.16	7.85	5.85
South Dakota	5.24	5.14	5.45	5.40	7.47	4.89	3.97	3.36
Southeast	4.88	4.91	4.84	4.83	4.76	4.39	3.76	2.85
Alabama	5.82	5.94	6.14	6.04	6.86	6.64	4.52	3.15
Arkansas	4.06	4.20	4.20	4.31	4.25	4.12	3.27	2.53
Florida	5.06	4.97	4.72	4.79	4.50	4.08	3.79	3.22
Georgia	5.23	5.36	5.30	5.46	5.10	4.94	4.20	3.06
Kentucky	4.72	4.47	5.02	4.70	4.43	3.55	3.82	2.59
Louisiana	7.06	6.98	6.73	6.61	6.78	5.93	4.65	4.12
Mississippi	6.25	6.78	6.16	5.91	5.98	5.24	4.38	3.61
North Carolina	3.84	4.04	3.93	4.06	3.91	3.45	2.95	2.38
South Carolina	5.10	5.28	5.12	4.69	4.70	4.41	4.22	2.59
Tennessee	4.52	4.45	4.38	4.32	4.21	4.14	3.64	2.42
Virginia	3.56	3.42	3.42	3.66	3.59	3.40	3.14	2.25
West Virginia	4.93	4.95	5.09	4.35	4.46	4.19	2.88	2.25
Southwest	5.19	5.47	5.50	5.37	5.36	4.61	3.78	3.27
Arizona	4.92	5.28	5.77	5.53	5.48	4.39	3.55	3.12
New Mexico	9.49	10.13	11.55	11.13	14.74	10.12	6.32	5.32
Oklahoma	5.43	5.28	5.32	5.21	4.91	4.50	4.23	3.31
Texas	4.88	5.19	5.05	4.95	4.74	4.25	3.53	3.10
Rocky Mountain	6.02	6.38	6.22	6.60	6.33	5.29	4.45	3.10
Colorado	5.47	5.75	5.24	5.28	5.05	4.65	4.49	3.05
Idaho	4.61	4.64	4.34	4.65	4.79	4.31	3.70	3.20
Montana	6.47	6.65	6.73	7.09	7.91	5.35	4.45	3.21
Utah	5.83	6.49	7.04	8.12	7.29	4.87	4.33	2.59
Wyoming	12.95	13.40	13.55	14.41	12.68	11.19	6.01	4.36
Far West³	4.97	4.75	4.75	4.68	4.55	4.31	3.63	2.63
California	4.92	4.68	4.63	4.49	4.32	4.09	3.40	2.45
Nevada	5.07	5.25	5.16	6.15	5.63	5.08	4.97	3.09
Oregon	6.34	6.05	6.16	6.25	6.31	6.05	4.56	3.14
Washington	4.52	4.46	4.65	4.75	4.82	4.51	4.32	3.48
Alaska	37.10	34.57	39.89	43.62	38.26	48.42	10.57	4.93
Hawaii	4.43	3.98	4.34	4.26	4.16	4.41	4.16	3.11

¹ See Table 67, this volume, for exhibit of state personal income data.

² Nontax revenue includes user charges and fees, lotteries, special assessments, mineral royalties, fines, forfeitures, interest earnings, and other miscellaneous general revenue.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 82

State and Local Nontax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1965-1988¹
(U.S. = 100)

Region and State	1988 ²	1987	1986	1985	1984	1981	1975	1965
United States	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
New England	69.7	71.6	72.6	69.1	68.4	67.6	68.0	64.9
Connecticut	60.6	62.4	67.0	64.6	60.3	58.0	55.7	65.5
Maine	84.4	80.3	78.9	76.9	78.4	72.7	76.9	77.6
Massachusetts	68.7	68.7	68.9	63.6	63.5	65.0	68.1	60.7
New Hampshire	69.4	79.2	75.0	68.1	73.3	73.8	81.8	90.2
Rhode Island	89.0	100.9	100.1	105.0	104.9	97.1	76.7	53.9
Vermont	103.9	100.1	100.3	101.8	101.0	102.7	114.5	87.9
Mideast	87.4	88.8	87.3	88.7	86.2	83.9	93.4	83.3
Delaware	151.3	150.7	136.0	164.2	148.8	127.2	114.8	120.5
District of Columbia	75.7	67.7	72.6	63.0	58.4	57.0	78.2	56.3
Maryland	77.7	80.2	80.4	78.2	87.7	97.2	96.7	81.9
New Jersey	76.9	80.9	79.5	80.2	79.1	73.1	76.2	71.6
New York	96.0	95.9	94.6	97.4	92.8	92.3	111.7	90.6
Pennsylvania	82.7	84.5	81.9	82.2	78.5	72.4	72.8	78.4
Great Lakes	87.1	87.9	88.0	88.9	90.7	88.0	91.0	87.8
Illinois	69.7	71.0	70.6	72.7	72.6	69.3	70.1	65.3
Indiana	91.9	94.1	94.3	93.3	95.4	88.7	106.0	101.6
Michigan	102.0	102.2	103.8	104.3	108.6	108.0	106.5	105.6
Ohio	88.5	89.8	89.3	91.9	92.6	84.6	90.4	91.5
Wisconsin	95.0	93.7	94.4	91.1	94.6	104.2	101.2	93.0
Plains	107.5	113.2	110.8	108.4	111.1	107.6	107.7	111.7
Iowa	113.8	110.5	108.8	97.6	102.7	101.5	102.3	107.0
Kansas	102.6	126.2	108.6	110.8	107.1	101.1	97.0	111.7
Minnesota	132.6	143.2	138.6	136.4	138.9	129.8	128.9	131.6
Missouri	74.7	74.6	80.2	78.9	77.0	73.9	80.5	80.1
Nebraska	119.7	117.2	117.6	114.6	120.8	121.6	119.4	113.4
North Dakota	151.8	157.8	154.2	153.4	153.0	223.7	226.9	244.9
South Dakota	113.5	109.4	116.3	115.1	162.5	119.5	114.7	140.6
Southeast	105.7	104.3	103.1	102.9	103.6	107.1	108.6	119.4
Alabama	126.0	126.4	130.9	128.7	149.3	162.0	130.7	132.1
Arkansas	87.9	89.3	89.6	91.9	92.5	100.7	94.5	105.7
Florida	109.7	105.7	100.7	102.0	98.0	99.6	109.4	134.8
Georgia	113.2	113.9	113.1	116.3	110.9	120.6	121.2	128.1
Kentucky	102.3	95.0	107.1	100.1	96.3	86.7	110.4	108.4
Louisiana	152.9	148.5	143.6	140.8	147.6	144.7	134.3	172.7
Mississippi	135.5	144.2	131.3	126.0	130.2	128.0	126.7	151.1
North Carolina	83.1	86.0	83.9	86.5	85.2	84.3	85.2	99.5
South Carolina	110.4	112.1	109.1	100.0	102.4	107.7	122.1	108.4
Tennessee	98.0	94.6	93.4	92.2	91.7	101.1	105.2	101.4
Virginia	77.0	72.7	72.9	77.9	78.2	82.9	90.8	94.3
West Virginia	106.8	105.3	108.6	92.7	97.1	102.3	83.2	94.4
Southwest	112.5	116.3	117.3	114.4	116.7	112.5	109.3	136.9
Arizona	106.6	112.4	122.9	117.8	119.3	107.1	102.5	130.6
New Mexico	205.6	215.3	246.2	237.1	320.8	247.1	182.5	222.5
Oklahoma	117.6	112.3	113.3	111.0	106.8	110.0	122.2	138.4
Texas	105.7	110.4	107.7	105.5	103.2	103.9	102.1	129.7
Rocky Mountain	130.3	135.5	132.7	140.6	137.8	129.1	128.5	129.9
Colorado	118.5	122.3	111.7	112.5	110.0	113.5	129.6	127.8
Idaho	99.8	98.7	92.4	99.1	104.2	105.1	106.9	134.2
Montana	140.2	141.4	143.5	151.1	172.3	130.6	128.5	134.3
Utah	126.3	138.1	150.2	173.0	158.8	118.9	125.1	108.2
Wyoming	280.6	284.9	289.0	307.1	276.1	273.3	173.5	182.6
Far West³	107.6	101.1	101.2	99.7	99.1	105.3	104.9	110.0
California	106.6	99.5	98.8	95.6	94.1	99.9	98.2	102.6
Nevada	109.9	111.6	110.1	131.0	122.5	124.0	143.6	129.5
Oregon	137.4	128.5	131.3	133.2	137.4	147.7	131.8	131.6
Washington	97.9	94.8	99.1	101.3	105.0	110.0	124.8	145.6
Alaska	803.6	734.9	850.6	929.5	832.8	1182.2	305.4	206.4
Hawaii	95.9	84.6	92.5	90.8	90.6	107.6	120.3	130.2

¹ See Table 67, this volume, for exhibit of state personal income data.² Nontax revenue includes user charges and fees, lotteries, special assessments, mineral royalties, fines, forfeitures, interest earnings, and other miscellaneous general revenue.³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 83
Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1957-1988

Region and State ¹	1988 ²	1987	1986	1985	1984	1981	1977	1972	1967	1962	1957 ³
United States	30.4%	29.9%	29.9%	29.7%	30.1%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6%
New England	36.8	35.4	35.5	37.0	38.3	44.0	45.9	48.1	50.2	53.9	52.7
Connecticut	39.9	38.0	37.5	38.7	40.3	43.8	46.6	49.4	52.0	53.6	50.0
Maine	31.7	32.9	33.8	35.5	36.0	37.7	36.1	45.0	48.5	52.8	50.0
Massachusetts	32.0	30.4	31.1	33.1	34.4	43.6	49.1	51.2	51.8	60.6	58.0
New Hampshire	63.6	62.0	60.7	61.5	61.0	63.4	61.8	60.4	63.4	63.6	62.8
Rhode Island	38.4	37.9	40.7	39.8	40.0	41.5	41.2	39.5	45.6	47.8	50.4
Vermont	40.3	39.5	37.5	38.2	38.5	41.5	40.8	42.9	40.1	45.2	45.0
Mideast	30.3	29.7	30.1	30.2	30.7	32.1	30.1	33.6	37.5	40.5	41.4
Delaware	14.0	13.8	13.4	13.1	14.1	15.3	16.2	17.3	19.9	20.5	23.9
District of Columbia	29.6	28.5	28.2	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8
Maryland	24.2	24.4	25.1	25.0	25.3	26.3	29.8	32.3	41.2	41.7	42.5
New Jersey	42.1	40.3	40.5	41.0	41.5	44.2	50.3	57.1	56.9	64.7	64.0
New York	29.3	28.8	29.5	29.5	30.5	32.4	35.8	36.6	39.4	44.4	47.7
Pennsylvania	27.0	26.5	26.6	26.5	26.3	25.7	26.1	27.3	33.6	34.7	33.4
Great Lakes	33.7	33.3	33.7	34.1	34.3	36.0	37.0	44.2	46.9	53.2	50.5
Illinois	35.2	34.5	34.8	35.7	36.6	34.4	37.0	41.6	48.9	53.4	51.7
Indiana	30.9	31.9	32.1	32.0	31.3	37.3	37.2	51.2	48.4	56.2	54.9
Michigan	38.0	37.7	38.2	38.5	38.1	40.7	37.8	40.0	43.8	49.3	46.1
Ohio	28.1	27.4	27.9	28.1	29.8	33.7	38.9	43.7	51.7	51.7	48.0
Wisconsin	35.2	34.5	34.7	35.3	32.8	34.0	34.3	44.7	41.7	55.6	51.8
Plains	31.4	32.0	32.2	31.1	31.1	33.3	38.5	45.2	52.9	56.0	54.8
Iowa	38.5	37.8	38.4	39.1	38.7	38.6	38.8	46.2	50.4	56.5	48.8
Kansas	34.8	37.4	38.2	36.9	37.1	38.6	41.1	49.0	50.3	56.1	58.0
Minnesota	30.0	30.1	30.8	28.1	27.3	28.0	29.9	40.0	49.6	54.9	51.8
Missouri	21.6	21.8	21.1	21.9	23.1	28.1	31.7	37.1	40.9	42.6	44.4
Nebraska	41.4	43.6	43.3	43.3	41.1	42.6	46.1	51.1	72.3	70.5	69.9
North Dakota	30.1	31.7	28.4	24.9	24.5	29.3	32.8	40.1	51.0	52.8	52.8
South Dakota	40.7	41.5	41.8	43.6	41.5	43.2	48.8	52.9	56.1	58.4	58.2
Southeast	24.2	24.0	23.6	23.1	24.0	23.4	22.9	24.3	27.0	29.4	27.7
Alabama	11.6	11.4	11.6	11.7	12.2	11.7	11.8	14.8	17.7	20.3	20.2
Arkansas	18.1	19.0	18.0	17.9	19.7	21.1	22.8	24.1	26.1	28.3	26.5
Florida	32.5	33.2	32.2	32.0	32.6	30.6	33.6	33.0	40.3	41.2	35.4
Georgia	26.6	25.3	25.7	24.9	26.6	25.9	31.1	30.5	31.4	31.8	29.0
Kentucky	17.2	16.9	17.6	17.6	18.2	18.0	18.7	21.0	27.0	30.3	36.3
Louisiana	16.2	16.1	15.1	13.6	14.9	12.5	15.6	20.1	20.5	22.6	21.8
Mississippi	24.5	23.7	22.9	22.9	21.7	21.0	22.0	22.6	27.7	29.9	27.5
North Carolina	20.8	21.4	21.6	21.5	22.3	23.6	23.6	25.2	26.4	27.9	26.8
South Carolina	23.9	23.3	22.9	22.2	24.5	22.9	23.4	23.9	21.2	24.3	23.0
Tennessee	21.9	21.5	21.9	21.9	24.2	28.5	25.1	26.9	29.3	33.3	28.9
Virginia	28.1	27.7	28.2	28.0	28.4	28.1	28.8	28.5	30.0	35.9	31.1
West Virginia	18.9	17.5	16.7	16.5	17.2	17.7	18.0	20.6	26.7	27.2	25.4
Southwest	33.5	35.1	33.8	31.3	31.7	29.4	28.9	31.6	36.6	37.4	36.6
Arizona	31.1	29.3	28.6	26.7	28.1	31.2	38.4	39.3	45.5	47.7	46.4
New Mexico	11.1	11.7	11.5	12.0	12.4	13.5	18.2	20.6	22.5	25.2	23.4
Oklahoma	18.9	20.1	18.2	17.5	17.2	16.1	22.5	27.2	32.9	31.2	30.4
Texas	38.7	41.3	40.0	36.8	37.5	33.7	36.5	39.1	45.4	45.3	46.2
Rocky Mountain	34.8	36.1	35.6	34.6	34.4	35.2	37.5	41.5	46.9	50.1	50.9
Colorado	35.8	35.7	35.1	34.3	33.3	35.3	38.1	40.8	45.8	47.7	50.8
Idaho	28.3	28.4	28.4	27.4	26.8	28.6	32.0	35.3	36.8	48.6	50.2
Montana	43.5	48.3	47.3	45.7	46.2	47.8	47.3	50.6	56.0	56.8	58.3
Utah	27.4	28.9	28.4	27.5	27.9	28.0	29.2	34.1	41.4	44.1	43.8
Wyoming	44.7	48.3	44.6	42.7	43.9	39.1	40.7	46.7	54.7	53.4	51.4
Far West⁴	29.1	27.2	27.5	27.1	27.1	26.1	37.4	42.0	42.4	40.3	38.8
California	27.9	25.7	16.1	25.6	25.6	24.2	42.0	47.7	51.4	50.2	47.2
Nevada	23.1	22.2	21.8	21.9	22.0	29.2	32.0	34.1	40.0	32.7	36.1
Oregon	47.1	44.4	45.3	43.5	43.2	40.6	44.5	49.7	47.5	47.4	42.4
Washington	29.1	28.5	27.8	28.6	27.9	29.0	31.1	36.5	30.8	30.9	29.6
Alaska	35.0	37.6	24.1	23.4	18.6	13.4	57.4	24.5	24.6	22.9	22.0
Hawaii	14.3	16.3	17.6	17.7	18.0	14.7	17.1	19.1	20.3	16.0	15.8

¹ Includes state and local property taxes. Regional averages are weighted for 1981-1988.

² See Table 64, this volume, for data on total state-local taxes.

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

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 84

Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1957-1988

Region and State ¹	1988 ²	1987	1986	1985	1984	1981	1977	1972	1967	1962	1957 ³
United States	74.1%	73.7%	74.0%	74.2%	75.0%	76.6%	80.6%	83.7%	86.6%	87.7%	86.7%
New England	97.8	97.9	97.8	98.4	98.6	99.1	98.9	98.6	98.6	98.3	97.6
Connecticut	98.3	98.1	98.2	98.4	98.7	98.8	99.1	99.2	99.4	99.2	98.6
Maine	98.8	99.1	99.0	99.2	99.3	99.4	99.2	97.8	99.1	98.3	98.39
Massachusetts	96.8	96.9	97.2	98.0	98.3	99.2	99.4	99.1	98.9	98.7	97.6
New Hampshire	99.2	99.3	97.9	98.7	98.6	98.4	98.1	98.3	98.9	98.6	97.8
Rhode Island	98.3	98.5	98.8	98.8	98.9	99.1	99.1	98.9	98.5	98.2	97.0
Vermont	99.1	99.0	99.0	99.2	99.3	99.3	98.7	98.0	96.7	96.9	96.3
Mideast	64.5	63.9	65.1	64.9	65.8	68.8	75.0	77.1	84.1	85.5	84.9
Delaware	83.4	83.3	83.4	83.1	83.1	86.5	85.0	82.3	93.3	93.6	94.6
District of Columbia	29.6	28.5	28.2	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8
Maryland	57.2	57.6	59.3	59.4	59.2	60.5	65.6	69.8	87.0	91.2	88.8
New Jersey	97.6	97.6	97.6	97.8	98.1	97.8	90.0	92.1	90.7	90.4	89.0
New York	58.4	57.6	59.4	58.8	60.8	63.0	68.4	70.8	75.8	77.3	77.6
Pennsylvania	66.6	66.8	67.2	67.4	65.6	65.4	66.2	70.3	73.8	75.1	74.7
Great Lakes	80.7	80.9	81.8	82.6	83.1	82.9	89.4	91.4	93.8	95.1	93.6
Illinois	73.4	73.4	74.6	75.4	76.7	74.0	82.0	86.7	88.2	88.7	86.0
Indiana	91.0	92.8	93.2	94.4	94.6	96.1	96.6	98.2	99.5	99.4	98.2
Michigan	92.0	91.9	91.9	91.9	92.3	93.2	91.8	91.8	93.7	98.8	97.7
Ohio	67.9	67.7	69.0	70.9	71.7	72.3	77.9	81.2	89.2	90.4	88.9
Wisconsin	97.8	98.2	98.4	98.4	98.4	98.5	98.7	98.9	98.4	98.2	97.0
Plains	83.2	83.3	83.4	83.6	84.4	85.5	91.0	93.1	94.5	93.6	93.3
Iowa	97.6	97.9	98.1	98.0	98.1	98.1	97.0	98.1	98.6	98.6	97.4
Kansas	82.1	82.8	84.5	85.2	87.1	91.4	94.1	96.4	97.2	97.0	96.5
Minnesota	95.6	95.5	95.5	95.4	95.6	95.3	96.2	97.0	97.7	97.2	96.2
Missouri	57.1	56.8	55.0	56.0	57.8	62.5	69.6	77.3	83.0	80.6	82.0
Nebraska	89.3	89.9	90.4	89.2	89.2	89.5	93.1	93.5	93.7	92.3	91.6
North Dakota	94.5	95.0	95.9	96.6	96.3	96.7	96.4	96.1	96.6	96.5	96.9
South Dakota	82.3	81.6	83.6	84.2	86.4	87.8	90.5	93.4	94.9	93.1	92.6
Southeast	69.3	68.8	68.8	68.8	70.4	70.7	75.1	78.0	81.0	83.5	82.7
Alabama	35.9	35.8	36.4	38.2	40.7	40.1	39.8	46.8	51.5	55.6	59.0
Arkansas	74.0	79.2	74.7	75.4	80.3	89.0	90.9	91.7	93.2	92.4	88.0
Florida	80.4	79.5	79.8	81.0	83.1	81.9	84.3	81.1	84.5	83.4	78.6
Georgia	68.0	66.7	68.8	68.9	71.4	72.5	81.1	88.0	89.4	88.3	87.0
Kentucky	50.7	51.6	52.5	53.0	55.0	55.9	66.7	70.7	76.5	78.7	82.8
Louisiana	44.2	43.3	42.2	40.1	40.0	39.3	50.1	58.8	66.0	77.7	76.9
Mississippi	93.9	93.9	94.1	93.6	94.2	94.0	94.2	90.5	81.0	80.6	82.5
North Carolina	69.7	71.4	74.4	74.6	78.9	81.6	82.4	89.9	97.2	96.4	94.8
South Carolina	91.6	91.8	91.3	91.4	92.1	91.8	93.1	94.1	93.0	93.0	90.7
Tennessee	59.9	60.1	59.5	59.5	61.5	67.4	67.9	70.7	78.5	88.2	86.3
Virginia	70.5	69.5	69.3	69.0	69.1	68.5	69.0	68.1	71.4	79.0	78.8
West Virginia	80.7	80.7	80.5	81.2	81.0	79.6	81.9	85.2	89.6	88.7	86.7
Southwest	79.6	79.6	79.0	78.5	78.7	79.7	79.6	84.0	86.2	88.4	88.6
Arizona	78.0	76.1	75.5	73.4	73.6	75.9	81.1	79.9	86.6	90.8	92.2
New Mexico	57.0	58.3	55.7	56.8	60.9	72.2	81.7	89.0	73.5	74.8	75.7
Oklahoma	61.5	60.9	60.2	58.5	56.8	59.9	69.8	79.9	90.7	95.1	95.0
Texas	82.8	83.1	82.7	82.9	83.5	83.6	85.8	87.0	93.8	92.9	91.4
Rocky Mountain	77.7	77.4	76.9	76.2	76.6	78.1	88.5	92.0	93.3	93.4	93.9
Colorado	70.0	69.1	67.5	66.7	66.4	68.7	75.9	82.1	90.5	91.0	91.6
Idaho	96.6	96.3	96.2	95.9	95.8	96.3	97.2	97.6	97.7	97.7	96.8
Montana	96.3	95.6	95.7	95.6	95.6	97.3	96.1	95.1	95.1	94.4	93.3
Utah	78.1	78.1	77.6	76.2	77.3	77.3	81.7	87.9	90.5	90.0	95.3
Wyoming	88.7	90.1	91.0	90.6	91.8	86.8	91.8	97.4	92.9	93.9	92.6
Far West⁴	71.8	70.3	69.2	69.4	70.1	71.0	78.6	84.0	87.8	85.9	85.5
California	70.7	68.8	67.7	67.7	68.5	69.7	85.2	87.8	88.6	88.1	87.0
Nevada	65.1	64.6	64.8	64.1	64.4	63.8	67.3	70.1	81.1	75.1	78.3
Oregon	90.0	90.3	90.3	90.5	90.8	90.7	92.0	96.5	96.6	96.6	95.3
Washington	63.9	63.2	61.4	62.3	63.4	61.7	69.8	81.7	84.9	83.6	81.3
Alaska	88.7	87.2	86.1	87.0	80.7	79.3	78.7	69.5	76.2	74.8	68.8
Hawaii	80.3	82.5	82.3	81.5	81.5	77.0	80.0	78.1	75.9	67.0	70.6

¹ Regional averages are weighted for 1981-1988.

² See Table 64, this volume, for data on local tax collections.

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

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: Bureau of the Census, *Government Finances in 1987-1988* and *State Government Finances in 1988*.

State-by-State Expenditures

The expenditure section is arranged in three subsections—state and local, state only and local only basis—each containing four tables.

The first table in each subsection (Tables 51, 55, and 59) contains the “raw” data released by the Bureau of the Census and is used as the basis for calculations of percentage distribution, per capita, and percentage of personal income. The general expenditure numbers are broken into two groups; direct expenditures, which is money spent directly by that government, and Intergovernmental Expenditure.

Tables 52, 56, and 60, percentage distribution, give an idea of the magnitude of the different expenditure categories.

Tables 53, 57, and 61 give per capita data. The population used for the calculations is exhibited in the last column. The population figures will differ from those in Table 7 because the release dates are not the same.

Tables 54, 58, and 62 contain the data as a percentage

of personal income. The personal income used to calculate these figures is exhibited in the last column. These figures will differ from the personal income figures in Table 10, which are more recent.

The Bureau of Economic Analysis, which reports personal income quarterly, is continuously updating and revising these figures on a state-by-state and county basis. The most recent state personal income figures may be found in a current issue of the monthly *Survey of Current Business*.

The District of Columbia is not included in state-only tables because the Bureau of the Census classifies the District as a municipality. Statistics for the District are found in the state and local and local only tables, or are exhibited.

The state-by-state expenditure section includes two historical tables that have appeared in previous editions of *Significant Features*. These tables are scheduled to be revised and expanded for the next edition based on the 1987 Census of Governments that will be released later this year.

Table 85
State and Local General Expenditures, FY 1988
(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	\$704,896.7	\$2,657.3	\$702,239.4	\$169,694.2	\$62,687.7	\$86,469.0	\$61,939.9	\$55,620.9	\$26,276.8	\$239,551.0
New England	40,606.0	141.3	40,464.7	9,151.7	2,606.2	6,112.9	3,210.4	3,042.5	1,420.9	14,919.9
Connecticut	10,552.9	-	10,552.9	2,501.6	585.5	1,308.3	782.3	980.2	390.0	4,005.0
Maine	3,255.3	10.8	3,244.5	818.9	269.9	542.3	151.1	303.4	78.6	1,080.3
Massachusetts	19,465.2	112.2	19,353.0	4,023.3	1,114.0	3,293.8	1,849.1	1,065.2	715.6	7,291.9
New Hampshire	2,648.7	-	2,648.7	732.3	199.6	277.7	145.6	301.6	95.5	896.4
Rhode Island	3,044.7	10.2	3,034.5	649.4	229.1	493.8	223.3	213.1	102.0	1,123.8
Vermont	1,639.2	8.1	1,631.2	426.1	208.1	197.1	59.0	179.0	39.3	522.6
Mideast	150,711.9	427.2	150,284.7	35,669.3	8,805.3	22,488.8	12,029.8	10,465.7	5,869.4	54,956.3
Delaware	2,174.9	0.7	2,174.1	469.2	273.6	132.3	114.8	209.9	76.2	898.1
District of Columbia	3,569.2	-	3,569.2	516.8	86.2	613.2	423.4	140.8	231.4	1,557.4
Maryland	13,648.2	0.1	13,648.1	3,173.4	1,239.8	1,551.2	566.7	1,380.6	550.7	5,185.7
New Jersey	25,490.4	37.5	25,452.9	6,395.9	1,663.4	2,939.8	1,503.6	2,156.3	1,053.7	9,740.1
New York	75,539.5	314.5	75,225.0	16,726.9	3,929.3	12,668.9	7,785.5	3,966.7	3,031.9	27,115.9
Pennsylvania	30,289.8	74.4	30,215.3	8,387.2	1,613.0	4,583.3	1,635.8	2,611.4	925.6	10,459.1
Great Lakes	114,416.3	177.0	114,239.3	29,205.9	11,757.5	16,642.8	9,319.8	8,593.9	4,249.8	34,469.6
Illinois	30,328.8	0.1	30,328.7	7,123.5	2,618.1	3,979.5	1,866.7	2,707.3	1,370.5	10,663.1
Indiana	12,765.1	17.3	12,747.8	3,499.0	1,574.8	1,474.7	1,278.1	1,008.2	342.4	3,570.5
Michigan	28,919.9	70.0	28,849.9	7,238.0	3,462.6	4,394.6	2,920.7	1,725.3	1,051.6	8,057.1
Ohio	28,003.6	-	28,003.6	7,527.7	2,450.3	4,484.3	2,349.8	2,009.3	964.0	8,218.3
Wisconsin	14,398.9	89.6	14,309.3	3,817.7	1,651.7	2,309.6	904.5	1,143.8	521.4	3,960.6
Plains	47,659.3	26.0	47,633.2	11,974.7	5,197.9	5,592.7	4,221.5	5,101.2	1,410.1	14,135.0
Iowa	7,522.8	12.1	7,510.7	1,858.0	1,066.7	897.0	694.1	948.1	196.0	1,850.9
Kansas	6,393.2	0.1	6,393.1	1,666.0	750.0	560.9	541.3	778.3	192.6	1,904.0
Minnesota	14,946.5	-	14,946.5	3,439.3	1,406.8	2,141.7	1,222.3	1,421.6	382.7	4,932.3
Missouri	11,007.6	12.0	10,995.5	3,050.6	1,084.1	1,149.3	1,147.3	993.1	442.1	3,129.1
Nebraska	4,161.7	1.8	4,159.9	1,083.4	482.4	436.7	446.3	458.2	113.2	1,139.6
North Dakota	1,948.2	-	1,948.2	440.8	273.8	243.2	79.8	244.2	37.4	628.9
South Dakota	1,679.3	<	1,679.2	436.6	134.1	164.0	90.4	257.7	46.2	550.3
Southeast	141,077.5	0.2	141,077.3	34,574.1	13,147.4	13,458.5	16,264.7	12,755.6	5,017.1	45,860.0
Alabama	9,149.2	-	9,149.2	1,891.1	1,122.9	697.6	1,388.8	849.4	274.1	2,925.3
Arkansas	4,666.6	<	4,666.5	1,321.5	492.6	558.9	420.0	483.6	125.2	1,264.5
Florida	31,513.6	-	31,513.6	7,598.4	1,836.8	2,424.2	3,028.5	2,691.3	1,570.3	12,364.1
Georgia	16,460.1	-	16,460.1	4,353.8	1,233.8	1,656.4	2,871.8	1,322.8	528.8	4,492.7
Kentucky	8,465.4	-	8,465.4	1,859.4	884.5	1,128.2	611.0	873.5	227.8	2,881.0
Louisiana	11,131.4	<	11,131.4	2,240.8	969.6	1,107.7	1,342.9	955.5	425.6	4,089.3

Table 85 (cont.)
State and Local General Expenditures, FY 1988
(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
Southeast (cont.)										
Mississippi	\$5,881.3	\$0.1	\$5,881.1	\$1,456.7	\$634.0	\$632.3	\$941.6	\$519.7	\$147.3	\$1,549.6
North Carolina	14,734.7	-	14,734.7	3,951.3	1,995.3	1,418.8	1,404.7	1,224.4	510.6	4,229.5
South Carolina	7,957.5	-	7,957.5	2,180.4	877.1	653.1	1,133.0	577.1	229.6	2,307.2
Tennessee	10,972.4	-	10,972.4	2,327.4	1,056.2	1,476.5	1,370.3	1,003.0	343.4	3,395.6
Virginia	15,864.3	-	15,864.3	4,207.6	1,689.0	1,214.7	1,463.7	1,735.9	553.0	5,000.5
West Virginia	4,281.0	-	4,281.0	1,185.8	355.6	490.0	288.3	519.5	81.3	1,360.7
Southwest	63,562.9	1.3	63,561.6	17,266.9	7,038.6	5,167.6	4,807.3	6,793.4	2,292.7	20,195.0
Arizona	10,399.4	1.2	10,398.2	2,620.2	1,194.6	829.4	451.2	1,218.4	480.1	3,604.4
New Mexico	4,280.8	-	4,280.8	1,034.3	488.9	370.2	343.3	449.1	147.1	1,447.9
Oklahoma	7,480.9	0.1	7,480.8	1,899.2	836.9	943.5	755.0	710.9	228.6	2,106.8
Texas	41,401.8	-	41,401.8	11,713.3	4,518.2	3,024.5	3,257.8	4,415.1	1,436.9	13,036.0
Rocky Mountain	20,370.7	2.4	20,368.4	5,296.8	2,220.0	1,812.7	1,684.3	2,018.6	716.2	6,619.7
Colorado	9,537.7	0.3	9,537.3	2,452.4	1,003.5	894.4	717.8	842.4	383.2	3,243.5
Idaho	2,233.0	0.6	2,232.5	548.6	240.9	200.8	269.4	256.0	75.4	641.4
Montana	2,265.9	0.8	2,265.1	631.5	179.6	247.7	123.7	280.2	62.2	740.0
Utah	4,284.2	0.5	4,283.7	1,126.9	597.5	378.9	299.6	372.9	137.3	1,370.6
Wyoming	2,049.9	0.1	2,049.8	537.4	198.5	90.8	273.8	267.0	58.0	624.3
Far West¹	118,224.2	1,877.9	116,346.2	25,121.6	11,381.1	14,566.6	10,029.0	6,122.0	5,073.4	44,052.5
California	93,585.6	1,856.9	91,728.7	18,860.8	8,840.5	12,271.3	8,272.6	4,192.8	4,211.4	35,079.3
Nevada	3,092.6	2.8	3,089.8	650.1	234.7	177.2	213.1	293.4	149.9	1,371.3
Oregon	8,194.0	-	8,194.0	2,156.0	877.3	649.8	567.8	562.6	283.9	3,096.7
Washington	13,352.0	18.3	13,333.7	3,454.8	1,428.5	1,468.3	975.4	1,073.2	428.2	4,505.2
Alaska	5,002.3	-	5,002.3	869.9	230.8	309.7	149.3	541.5	108.8	2,792.3
Hawaii	3,265.6	4.0	3,261.6	563.1	302.7	316.7	223.8	186.4	118.3	1,550.6

- represents zero

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 86
State and Local General Expenditures, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$704,896.7	0.4%	99.6%	24.1%	8.9%	12.3%	8.8%	7.9%	3.7%	34.0%
New England	40,606.0	0.3	99.7	22.5	6.4	15.1	7.9	7.5	3.5	36.7
Connecticut	10,552.9	-	100.0	23.7	5.5	12.4	7.4	9.3	3.7	38.0
Maine	3,255.3	0.3	99.7	25.2	8.3	16.7	4.6	9.3	2.4	33.2
Massachusetts	19,465.2	0.6	99.4	20.7	5.7	16.9	9.5	5.5	3.7	37.5
New Hampshire	2,648.7	-	100.0	27.6	7.5	10.5	5.5	11.4	3.6	33.8
Rhode Island	3,044.7	0.3	99.7	21.3	7.5	16.2	7.3	7.0	3.3	36.9
Vermont	1,639.2	0.5	99.5	26.0	12.7	12.0	3.6	10.9	2.4	31.9
Mideast	150,711.9	0.3	99.7	23.7	5.8	14.9	8.0	6.9	3.9	36.5
Delaware	2,174.9	<	100.0*	21.6	12.6	6.1	5.3	9.6	3.5	41.3
District of Columbia	3,569.2	-	100.0	14.5	2.4	17.2	11.9	3.9	6.5	43.6
Maryland	13,648.2	<	100.0*	23.3	9.1	11.4	4.2	10.1	4.0	38.0
New Jersey	25,490.4	0.1	99.9	25.1	6.5	11.5	5.9	8.5	4.1	38.2
New York	75,539.5	0.4	99.6	22.1	5.2	16.8	10.3	5.3	4.0	35.9
Pennsylvania	30,289.8	0.2	99.8	27.7	5.3	15.1	5.4	8.6	3.1	34.5
Great Lakes	114,416.3	0.2	99.8	25.5	10.3	14.5	8.1	7.5	3.7	30.1
Illinois	30,328.8	<	100.0*	23.5	8.6	13.1	6.2	8.9	4.5	35.2
Indiana	12,765.1	0.1	99.9	27.4	12.3	11.6	10.0	7.9	2.7	28.0
Michigan	28,919.9	0.2	99.8	25.0	12.0	15.2	10.1	6.0	3.6	27.9
Ohio	28,003.6	-	100.0	26.9	8.7	16.0	8.4	7.2	3.4	29.3
Wisconsin	14,398.9	0.6	99.4	26.5	11.5	16.0	6.3	7.9	3.6	27.5
Plains	47,659.3	0.1	99.9	25.1	10.9	11.7	8.9	10.7	3.0	29.7
Iowa	7,522.8	0.2	99.8	24.7	14.2	11.9	9.2	12.6	2.6	24.6
Kansas	6,393.2	<	100.0*	26.1	11.7	8.8	8.5	12.2	3.0	29.8
Minnesota	14,946.5	-	100.0	23.0	9.4	14.3	8.2	9.5	2.6	33.0
Missouri	11,007.6	0.1	99.9	27.7	9.8	10.4	10.4	9.0	4.0	28.4
Nebraska	4,161.7	<	100.0*	26.0	11.6	10.5	10.7	11.0	2.7	27.4
North Dakota	1,948.2	-	100.0	22.6	14.1	12.5	4.1	12.5	1.9	32.3
South Dakota	1,679.3	<	100.0*	26.0	8.0	9.8	5.4	15.3	2.7	32.8
Southeast	141,077.5	<	100.0	24.5	9.3	9.5	11.5	9.0	3.6	32.5
Alabama	9,149.2	-	100.0	20.7	12.3	7.6	15.2	9.3	3.0	32.0
Arkansas	4,666.6	<	100.0	28.3	10.6	12.0	9.0	10.4	2.7	27.1
Florida	31,513.6	-	100.0	24.1	5.8	7.7	9.6	8.5	5.0	39.2
Georgia	16,460.1	-	100.0	26.5	7.5	10.1	17.4	8.0	3.2	27.3
Kentucky	8,465.4	-	100.0	22.0	10.4	13.3	7.2	10.3	2.7	34.0
Louisiana	11,131.4	<	100.0	20.1	8.7	10.0	12.1	8.6	3.8	36.7

Table 86 (cont.)
State and Local General Expenditures, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$5,881.3	<	100.0%*	24.8%	10.8%	10.8%	16.0%	8.8%	2.5%	26.3%
North Carolina	14,734.7	-	100.0	26.8	13.5	9.6	9.5	8.3	3.5	28.7
South Carolina	7,957.5	-	100.0	27.4	11.0	8.2	14.2	7.3	2.9	29.0
Tennessee	10,972.4	-	100.0	21.2	9.6	13.5	12.5	9.1	3.1	30.9
Virginia	15,864.3	-	100.0	26.5	10.6	7.7	9.2	10.9	3.5	31.5
West Virginia	4,281.0	-	100.0	27.7	8.3	11.4	6.7	12.1	1.9	31.8
Southwest										
Arizona	10,399.4	<	100.0*	25.2	11.5	8.0	4.3	11.7	4.6	34.7
New Mexico	4,280.8	-	100.0	24.2	11.4	8.6	8.0	10.5	3.4	33.8
Oklahoma	7,480.9	<	100.0*	25.4	11.2	12.6	10.1	9.5	3.1	28.2
Texas	41,401.8	-	100.0	28.3	10.9	7.3	7.9	10.7	3.5	31.5
Rocky Mountain										
Colorado	9,537.7	<	100.0*	25.7	10.5	9.4	7.5	8.8	4.0	34.0
Idaho	2,233.0	<	100.0*	24.6	10.8	9.0	12.1	11.5	3.4	28.7
Montana	2,265.9	<	100.0*	27.9	7.9	10.9	5.5	12.4	2.7	32.7
Utah	4,284.2	<	100.0*	26.3	13.9	8.8	7.0	8.7	3.2	32.0
Wyoming	2,049.9	<	100.0*	26.2	9.7	4.4	13.4	13.0	2.8	30.5
Far West¹										
California	93,585.6	2.0	98.0	20.2	9.4	13.1	8.8	4.5	4.5	37.5
Nevada	3,092.6	0.1	99.9	21.0	7.6	5.7	6.9	9.5	4.8	44.3
Oregon	8,194.0	-	100.0	26.3	10.7	7.9	6.9	6.9	3.5	37.8
Washington	13,352.0	0.1	99.9	25.9	10.7	11.0	7.3	8.0	3.2	33.7
Alaska	5,002.3	-	100.0	17.4	4.6	6.2	3.0	10.8	2.2	55.8
Hawaii	3,265.6	0.1	99.9	17.2	9.3	9.7	6.9	5.7	3.6	47.5

- represents zero

< rounds to zero

*rounds to 100%

¹Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 85, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 87
State and Local General Expenditures, Per Capita, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/88 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$2,868	\$11	\$2,857	\$690	\$255	\$352	\$252	\$226	\$107	\$975	245,807
New England	3,133	11	3,122	706	201	472	248	235	110	1,151	12,962
Connecticut	3,264	-	3,264	774	181	405	242	303	121	1,239	3,233
Maine	2,701	9	2,693	680	224	450	125	252	65	897	1,205
Massachusetts	3,305	19	3,286	683	189	559	314	181	122	1,238	5,889
New Hampshire	2,441	-	2,441	675	184	256	134	278	88	826	1,085
Rhode Island	3,066	10	3,056	654	231	497	225	215	103	1,132	993
Vermont	2,943	15	2,928	765	374	354	106	321	71	938	557
Mideast	3,462	10	3,452	819	202	517	276	240	135	1,262	43,530
Delaware	3,295	1	3,294	711	415	200	174	318	115	1,361	660
District of Columbia	5,785	-	5,785	838	140	994	686	228	375	2,524	617
Maryland	2,953	†	2,953	687	268	336	123	299	119	1,122	4,622
New Jersey	3,301	5	3,297	828	215	381	195	279	136	1,262	7,721
New York	4,218	18	4,200	934	219	707	435	221	169	1,514	17,909
Pennsylvania	2,524	6	2,518	699	134	382	136	218	77	872	12,001
Great Lakes	2,716	4	2,712	693	279	395	221	204	101	818	42,120
Illinois	2,611	†	2,611	613	225	343	161	233	118	918	11,614
Indiana	2,298	3	2,294	630	283	265	230	181	62	643	5,556
Michigan	3,130	8	3,122	783	375	476	316	187	114	872	9,240
Ohio	2,580	-	2,580	693	226	413	216	185	89	757	10,855
Wisconsin	2,966	18	2,947	786	340	476	186	236	107	816	4,855
Plains	2,684	1	2,682	674	293	315	238	287	79	796	17,759
Iowa	2,654	4	2,650	656	376	316	245	335	69	653	2,834
Kansas	2,562	†	2,562	668	301	225	217	312	77	763	2,495
Minnesota	3,470	-	3,470	799	327	497	284	330	89	1,145	4,307
Missouri	2,141	2	2,139	593	211	224	223	193	86	609	5,141
Nebraska	2,598	1	2,597	676	301	273	279	286	71	711	1,602
North Dakota	2,921	-	2,921	661	411	365	120	366	56	943	667
South Dakota	2,355	†	2,355	612	188	230	127	361	65	772	713
Southeast	2,404	†	2,404	589	224	229	277	217	86	782	58,674
Alabama	2,230	-	2,230	461	274	170	339	207	67	713	4,102
Arkansas	1,948	†	1,948	552	206	233	175	202	52	528	2,395
Florida	2,555	-	2,555	616	149	197	246	218	127	1,002	12,335
Georgia	2,595	-	2,595	687	195	261	453	209	83	708	6,342
Kentucky	2,271	-	2,271	499	237	303	164	234	61	773	3,727
Louisiana	2,525	†	2,525	508	220	251	305	217	97	928	4,408

Table 87 (cont.)
State and Local General Expenditures, Per Capita, FY 1988

Region and State	Total	Intergovernmental	Direct							All Other	Exhibit: 7/1/88 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police		
Southeast (cont.)											
Mississippi	\$2,245	†	\$2,245	\$556	\$242	\$241	\$359	\$198	\$56	\$591	2,620
North Carolina	2,271	-	2,271	609	307	219	216	189	79	652	6,489
South Carolina	2,293	-	2,293	628	253	188	327	166	66	665	3,470
Tennessee	2,242	-	2,242	475	216	302	280	205	70	694	4,895
Virginia	2,637	-	2,637	700	281	202	243	289	92	831	6,015
West Virginia	2,282	-	2,282	632	190	261	154	277	43	725	1,876
Southwest											
Arizona	2,981	†	2,980	751	342	238	129	349	138	1,033	3,489
New Mexico	2,841	-	2,841	686	324	246	228	298	98	961	1,507
Oklahoma	2,307	†	2,307	586	258	291	233	219	71	650	3,242
Texas	2,458	-	2,458	696	268	180	193	262	85	774	16,841
Rocky Mountain											
Colorado	2,889	†	2,889	743	304	271	217	255	116	983	3,301
Idaho	2,226	1	2,226	547	240	200	269	255	75	639	1,003
Montana	2,815	1	2,814	785	223	308	154	348	77	919	805
Utah	2,535	†	2,535	667	354	224	177	221	81	811	1,690
Wyoming	4,280	†	4,279	1,122	414	190	572	557	121	1,303	479
Far West¹											
California	3,305	66	3,240	666	312	433	292	148	149	1,239	28,314
Nevada	2,934	3	2,931	617	223	168	202	278	142	1,301	1,054
Oregon	2,961	-	2,961	779	317	235	205	203	103	1,119	2,767
Washington	2,873	4	2,869	743	307	316	210	231	92	969	4,648
Alaska	9,546	-	9,546	1,660	440	591	285	1,033	208	5,329	524
Hawaii	2,974	4	2,970	513	276	288	204	170	108	1,412	1,098

- represents zero

† less than \$1 per capita

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 85, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 88
State and Local General Expenditures as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1987
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	18.7%	0.1%	18.6%	4.5%	1.7%	2.3%	1.6%	1.5%	0.7%	6.4%	\$3,766,075
New England	17.0	0.1	16.9	3.8	1.1	2.6	1.3	1.3	0.6	6.2	239,271
Connecticut	15.5	-	15.5	3.7	0.9	1.9	1.1	1.4	0.6	5.9	68,275
Maine	19.6	0.1	19.6	4.9	1.6	3.3	0.9	1.8	0.5	6.5	16,595
Massachusetts	17.4	0.1	17.3	3.6	1.0	2.9	1.7	1.0	0.6	6.5	112,027
New Hampshire	13.9	-	13.9	3.8	1.0	1.5	0.8	1.6	0.5	4.7	19,100
Rhode Island	19.7	0.1	19.6	4.2	1.5	3.2	1.4	1.4	0.7	7.3	15,468
Vermont	21.0	0.1	20.9	5.5	2.7	2.5	0.8	2.3	0.5	6.7	7,806
Mideast	19.8	0.1	19.7	4.7	1.2	2.9	1.6	1.4	0.8	7.2	762,444
Delaware	20.6	<	20.6	4.4	2.6	1.3	1.1	2.0	0.7	8.5	10,564
District of Columbia	29.4	-	29.4	4.3	0.7	5.1	3.5	1.2	1.9	12.8	12,137
Maryland	16.5	<	16.5	3.8	1.5	1.9	0.7	1.7	0.7	6.3	82,632
New Jersey	16.4	<	16.4	4.1	1.1	1.9	1.0	1.4	0.7	6.3	155,610
New York	23.6	0.1	23.5	5.2	1.2	4.0	2.4	1.2	0.9	8.5	320,013
Pennsylvania	16.7	<	16.6	4.6	0.9	2.5	0.9	1.4	0.5	5.8	181,487
Great Lakes	17.9	<	17.9	4.6	1.8	2.6	1.5	1.3	0.7	5.4	638,638
Illinois	16.0	<	16.0	3.8	1.4	2.1	1.0	1.4	0.7	5.6	189,914
Indiana	16.5	<	16.5	4.5	2.0	1.9	1.7	1.3	0.4	4.6	77,344
Michigan	20.2	<	20.1	5.1	2.4	3.1	2.0	1.2	0.7	5.6	143,202
Ohio	17.8	-	17.8	4.8	1.6	2.8	1.5	1.3	0.6	5.2	157,638
Wisconsin	20.4	0.1	20.3	5.4	2.3	3.3	1.3	1.6	0.7	5.6	70,541
Plains	18.4	<	18.4	4.6	2.0	2.2	1.6	2.0	0.5	5.5	258,566
Iowa	19.0	<	19.0	4.7	2.7	2.3	1.8	2.4	0.5	4.7	39,600
Kansas	17.1	<	17.1	4.5	2.0	1.5	1.4	2.1	0.5	5.1	37,341
Minnesota	22.3	-	22.3	5.1	2.1	3.2	1.8	2.1	0.6	7.4	67,013
Missouri	14.7	<	14.7	4.1	1.5	1.5	1.5	1.3	0.6	4.2	74,720
Nebraska	18.5	<	18.5	4.8	2.1	1.9	2.0	2.0	0.5	5.1	22,475
North Dakota	22.6	-	22.6	5.1	3.2	2.8	0.9	2.8	0.4	7.3	8,611
South Dakota	19.1	<	19.1	5.0	1.5	1.9	1.0	2.9	0.5	6.2	8,806
Southeast	18.0	<	18.0	4.4	1.7	1.7	2.1	1.6	0.6	5.8	785,042
Alabama	18.6	-	18.6	3.8	2.3	1.4	2.8	1.7	0.6	5.9	49,165
Arkansas	17.1	<	17.1	4.8	1.8	2.0	1.5	1.8	0.5	4.6	27,275
Florida	16.8	-	16.8	4.1	1.0	1.3	1.6	1.4	0.8	6.6	187,476
Georgia	18.4	-	18.4	4.9	1.4	1.8	3.2	1.5	0.6	5.0	89,595
Kentucky	19.0	-	19.0	4.2	2.0	2.5	1.4	2.0	0.5	6.5	44,663
Louisiana	21.8	<	21.8	4.4	1.9	2.2	2.6	1.9	0.8	8.0	51,176

Table 88 (cont.)
 State and Local General Expenditures as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1987
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	21.8%	<	21.8%	5.4%	2.3%	2.3%	3.5%	1.9%	0.5%	5.7%	\$27,032
North Carolina	17.2	-	17.2	4.6	2.3	1.7	1.6	1.4	0.6	4.9	85,582
South Carolina	19.2	-	19.2	5.3	2.1	1.6	2.7	1.4	0.6	5.6	41,372
Tennessee	17.4	-	17.4	3.7	1.7	2.3	2.2	1.6	0.5	5.4	63,003
Virginia	16.2	-	16.2	4.3	1.7	1.2	1.5	1.8	0.6	5.1	97,807
West Virginia	20.5	-	20.5	5.7	1.7	2.3	1.4	2.5	0.4	6.5	20,898
Southwest											
Arizona	18.7	<	18.7	5.1	2.1	1.5	1.4	2.0	0.7	5.9	339,823
Arizona	21.4	<	21.4	5.4	2.5	1.7	0.9	2.5	1.0	7.4	48,699
New Mexico	24.1	-	24.1	5.8	2.7	2.1	1.9	2.5	0.8	8.1	17,781
Oklahoma	18.2	<	18.2	4.6	2.0	2.3	1.8	1.7	0.6	5.1	41,087
Texas	17.8	-	17.8	5.0	1.9	1.3	1.4	1.9	0.6	5.6	232,255
Rocky Mountain											
Colorado	20.6	<	20.6	5.3	2.2	1.8	1.7	2.0	0.7	6.7	99,039
Colorado	18.5	<	18.5	4.7	1.9	1.7	1.4	1.6	0.7	6.3	51,638
Idaho	18.9	<	18.9	4.7	2.0	1.7	2.3	2.2	0.6	5.4	11,793
Montana	22.8	<	22.8	6.3	1.8	2.5	1.2	2.8	0.6	7.4	9,956
Utah	22.1	<	22.1	5.8	3.1	2.0	1.5	1.9	0.7	7.1	19,366
Wyoming	32.6	<	32.6	8.5	3.2	1.4	4.4	4.2	0.9	9.9	6,286
Far West¹											
California	19.2	0.3	18.9	4.1	1.8	2.4	1.6	1.0	0.8	7.1	616,727
California	19.0	0.4	18.7	3.8	1.8	2.5	1.7	0.9	0.9	7.1	491,393
Nevada	18.8	<	18.8	3.9	1.4	1.1	1.3	1.8	0.9	8.3	16,460
Oregon	21.6	-	21.6	5.7	2.3	1.7	1.5	1.5	0.7	8.2	37,869
Washington	18.8	<	18.8	4.9	2.0	2.1	1.4	1.5	0.6	6.3	71,004
Alaska	51.7	-	51.7	9.0	2.4	3.2	1.5	5.6	1.1	28.8	9,680
Hawaii	19.4	<	19.4	3.3	1.8	1.9	1.3	1.1	0.7	9.2	16,845

- represents zero

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 85, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 89
State General Expenditures, FY 1988
(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	\$432,178.2	\$151,661.9	\$280,516.4	\$1,398.4	\$52,409.8	\$66,570.0	\$29,381.4	\$33,731.7	\$3,914.1	\$93,111.0
New England	28,189.3	6,942.0	21,247.4	5.1	2,601.8	5,842.3	2,570.4	1,951.9	279.3	7,996.6
Connecticut	6,892.4	1,477.2	5,415.2	-	585.5	1,179.9	713.8	705.6	78.8	2,151.6
Maine	2,240.0	544.7	1,695.3	5.1	269.9	528.4	117.2	189.8	22.3	562.5
Massachusetts	14,258.5	4,127.7	10,130.8	-	1,109.6	3,243.8	1,323.7	596.4	125.2	3,732.0
New Hampshire	1,420.0	204.9	1,215.1	-	199.6	221.0	137.4	186.3	19.6	451.2
Rhode Island	2,189.3	374.3	1,815.0	-	229.1	472.6	221.9	158.1	14.5	718.9
Vermont	1,189.2	213.2	976.0	-	208.1	196.5	56.4	115.7	19.0	380.3
Mideast¹	87,533.6	30,900.9	56,632.6	106.7	6,870.6	14,677.2	6,428.2	6,305.4	826.1	21,418.4
Delaware	1,643.4	317.8	1,325.6	-	273.6	132.2	114.4	166.6	26.0	612.7
Maryland	8,390.0	2,233.5	6,156.5	94.1	944.6	1,527.6	411.1	907.1	103.3	2,168.8
New Jersey	16,273.7	5,462.3	10,811.4	-	1,298.2	2,087.7	1,032.9	1,570.4	188.7	4,633.5
New York	42,591.8	16,767.7	25,824.2	0.3	3,029.9	7,076.1	3,851.2	1,668.4	293.1	9,905.1
Pennsylvania	18,634.7	6,119.7	12,515.0	12.4	1,324.3	3,853.6	1,018.6	1,992.9	215.0	4,098.3
Great Lakes	70,300.4	24,254.5	46,046.0	21.0	9,794.6	14,135.7	4,580.1	4,340.7	534.0	12,639.8
Illinois	17,451.4	5,274.3	12,177.1	21.0	1,872.3	3,673.4	1,029.6	1,584.3	169.8	3,826.7
Indiana	8,400.2	2,995.5	5,404.7	-	1,574.8	1,200.6	572.8	626.0	71.0	1,359.5
Michigan	18,068.8	5,813.9	12,255.0	-	2,839.9	4,120.9	1,497.6	626.2	157.2	3,013.1
Ohio	17,305.9	6,315.3	10,990.5	-	2,262.8	3,395.0	1,129.8	1,137.9	105.1	2,959.9
Wisconsin	9,074.2	3,855.5	5,218.6	-	1,244.8	1,745.7	350.4	366.3	30.9	1,480.5
Plains	29,034.0	9,939.6	19,094.4	23.4	4,263.8	4,444.9	2,089.4	2,686.5	211.5	5,375.0
Iowa	4,976.3	1,802.1	3,174.2	-	838.5	799.1	315.7	490.1	31.2	699.7
Kansas	3,485.9	1,073.2	2,412.7	23.4	564.9	543.4	280.0	412.8	20.4	567.8
Minnesota	8,835.1	3,621.5	5,213.6	-	1,159.9	1,194.0	578.8	605.7	48.1	1,627.1
Missouri	6,909.0	2,303.8	4,605.3	-	894.5	1,120.3	593.3	613.6	70.1	1,313.5
Nebraska	2,274.2	552.5	1,721.7	-	398.2	415.3	177.1	260.3	24.0	446.8
North Dakota	1,472.0	365.3	1,106.7	-	273.8	219.9	73.2	145.7	6.8	387.2
South Dakota	1,081.3	221.2	860.1	-	134.1	152.8	71.3	158.3	10.8	332.9
Southeast	88,610.9	28,488.0	60,122.8	149.3	11,877.5	12,410.2	7,116.3	9,237.4	893.2	18,438.9
Alabama	6,289.7	1,772.1	4,517.6	36.2	1,122.9	676.5	661.6	542.8	44.5	1,433.1
Arkansas	3,297.7	1,053.0	2,244.7	-	492.6	557.2	213.3	336.6	25.7	619.3
Florida	16,932.8	6,500.8	10,432.1	-	1,261.7	2,266.4	1,256.4	1,716.1	203.9	3,727.6
Georgia	9,108.6	2,928.6	6,180.0	-	1,206.3	1,622.3	604.1	924.9	97.3	1,725.1
Kentucky	6,361.5	1,741.5	4,620.0	-	884.5	1,105.2	312.1	722.8	63.3	1,532.0
Louisiana	7,295.0	1,865.4	5,429.5	28.6	964.5	1,065.9	728.9	628.8	78.9	1,934.0

Table 89 (cont.)
State General Expenditures, FY 1988
(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
Southeast (cont.)										
Mississippi	\$3,764.8	\$1,391.7	\$2,373.1	-	\$444.7	\$614.9	\$277.3	\$314.0	\$33.3	\$688.9
North Carolina	10,289.1	4,066.2	6,222.9	\$58.1	1,522.4	1,120.0	649.5	1,011.4	110.7	1,750.9
South Carolina	5,464.0	1,574.2	3,889.8	26.4	877.1	631.3	626.7	489.1	62.9	1,176.4
Tennessee	6,625.3	1,685.5	4,939.8	-	1,056.2	1,408.5	531.5	653.5	44.3	1,245.7
Virginia	10,003.9	3,038.8	6,965.1	-	1,689.0	852.5	1,102.6	1,408.1	103.9	1,809.0
West Virginia	3,178.3	870.2	2,308.1	-	355.6	489.6	152.2	489.1	24.6	796.9
Southwest										
Arizona	34,544.3	11,333.1	23,211.1	138.5	5,764.8	4,880.1	2,078.1	4,373.1	312.1	5,664.5
Arizona	5,719.0	2,014.5	3,704.5	-	949.4	671.8	197.6	730.9	89.9	1,065.0
New Mexico	3,247.3	1,244.9	2,002.4	-	453.0	351.4	259.9	338.5	29.0	570.6
Oklahoma	4,917.0	1,447.8	3,469.1	29.9	836.9	932.9	347.5	452.6	39.4	830.0
Texas	20,661.0	6,626.0	14,035.1	108.6	3,525.4	2,924.1	1,273.1	2,851.1	153.8	3,198.9
Rocky Mountain										
Colorado	12,077.7	3,792.7	8,285.0	-	2,067.0	1,393.4	829.1	1,265.6	101.7	2,628.1
Colorado	4,890.1	1,601.4	3,288.7	-	961.6	527.0	347.6	428.9	34.9	988.6
Idaho	1,495.5	489.8	1,005.7	-	215.2	183.0	72.5	171.1	16.1	347.8
Montana	1,423.4	308.0	1,115.4	-	170.3	226.9	84.5	208.1	14.5	411.0
Utah	2,909.2	842.0	2,067.1	-	597.5	368.3	231.6	251.3	23.3	595.1
Wyoming	1,359.6	551.5	808.1	-	122.5	88.2	92.8	206.1	12.9	285.6
Far West²										
California	75,447.4	35,166.9	40,280.5	217.9	8,636.2	8,164.1	3,401.3	3,052.4	724.8	16,083.8
California	59,680.1	29,754.8	29,925.3	92.5	6,347.3	5,927.3	2,513.4	1,922.9	578.9	12,542.9
Nevada	1,872.9	725.3	1,147.6	-	234.7	148.7	68.9	184.6	16.5	494.2
Oregon	4,572.3	1,201.8	3,370.5	-	625.5	628.9	315.5	309.9	54.4	1,436.2
Washington	9,322.1	3,485.1	5,837.1	125.3	1,428.5	1,459.1	503.6	635.0	74.9	1,610.6
Alaska	3,869.8	794.3	3,075.5	173.5	230.8	307.0	70.4	403.3	29.3	1,861.3
Hawaii	2,570.9	49.8	2,521.2	563.0	302.7	315.3	218.1	115.4	2.1	1,004.6

- represents zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 90
State General Expenditures, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$432,178.2	35.1%	64.9%	0.3%	12.1%	15.4%	6.8%	7.8%	0.9%	21.5%
New England	28,189.3	24.6	75.4	<	9.2	20.7	9.1	6.9	1.0	28.4
Connecticut	6,892.4	21.4	78.6	-	8.5	17.1	10.4	10.2	1.1	31.2
Maine	2,240.0	24.3	75.7	0.2	12.0	23.6	5.2	8.5	1.0	25.1
Massachusetts	14,258.5	28.9	71.1	-	7.8	22.8	9.3	4.2	0.9	26.2
New Hampshire	1,420.0	14.4	85.6	-	14.1	15.6	9.7	13.1	1.4	31.8
Rhode Island	2,189.3	17.1	82.9	-	10.5	21.6	10.1	7.2	0.7	32.8
Vermont	1,189.2	17.9	82.1	-	17.5	16.5	4.7	9.7	1.6	32.0
Mideast¹	87,533.6	35.3	64.7	0.1	7.8	16.8	7.3	7.2	0.9	24.5
Delaware	1,643.4	19.3	80.7	-	16.7	8.0	7.0	10.1	1.6	37.3
Maryland	8,390.0	26.6	73.4	1.1	11.3	18.2	4.9	10.8	1.2	25.9
New Jersey	16,273.7	33.6	66.4	-	8.0	12.8	6.3	9.7	1.2	28.5
New York	42,591.8	39.4	60.6	<	7.1	16.6	9.0	3.9	0.7	23.3
Pennsylvania	18,634.7	32.8	67.2	0.1	7.1	20.7	5.5	10.7	1.2	22.0
Great Lakes	70,300.4	34.5	65.5	<	13.9	20.1	6.5	6.2	0.8	18.0
Illinois	17,451.4	30.2	69.8	0.1	10.7	21.0	5.9	9.1	1.0	21.9
Indiana	8,400.2	35.7	64.3	-	18.7	14.3	6.8	7.5	0.8	16.2
Michigan	18,068.8	32.2	67.8	-	15.7	22.8	8.3	3.5	0.9	16.7
Ohio	17,305.9	36.5	63.5	-	13.1	19.6	6.5	6.6	0.6	17.1
Wisconsin	9,074.2	42.5	57.5	-	13.7	19.2	3.9	4.0	0.3	16.3
Plains	29,034.0	34.2	65.8	0.1	14.7	15.3	7.2	9.3	0.7	18.5
Iowa	4,976.3	36.2	63.8	-	16.8	16.1	6.3	9.8	0.6	14.1
Kansas	3,485.9	30.8	69.2	0.7	16.2	15.6	8.0	11.8	0.6	16.3
Minnesota	8,835.1	41.0	59.0	-	13.1	13.5	6.6	6.9	0.5	18.4
Missouri	6,909.0	33.3	66.7	-	12.9	16.2	8.6	8.9	1.0	19.0
Nebraska	2,274.2	24.3	75.7	-	17.5	18.3	7.8	11.4	1.1	19.6
North Dakota	1,472.0	24.8	75.2	-	18.6	14.9	5.0	9.9	0.5	26.3
South Dakota	1,081.3	20.5	79.5	-	12.4	14.1	6.6	14.6	1.0	30.8
Southeast	88,610.9	32.1	67.9	0.2	13.4	14.0	8.0	10.4	1.0	20.8
Alabama	6,289.7	28.2	71.8	0.6	17.9	10.8	10.5	8.6	0.7	22.8
Arkansas	3,297.7	31.9	68.1	-	14.9	16.9	6.5	10.2	0.8	18.8
Florida	16,932.8	38.4	61.6	-	7.5	13.4	7.4	10.1	1.2	22.0
Georgia	9,108.6	32.2	67.8	-	13.2	17.8	6.6	10.2	1.1	18.9
Kentucky	6,361.5	27.4	72.6	-	13.9	17.4	4.9	11.4	1.0	24.1
Louisiana	7,295.0	25.6	74.4	0.4	13.2	14.6	10.0	8.6	1.1	26.5

Table 90 (cont.)
 State General Expenditures, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental	Total	Direct						
				Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$3,764.8	37.0%	63.0%	-	11.8%	16.3%	7.4%	8.3%	0.9%	18.3%
North Carolina	10,289.1	39.5	60.5	0.6	14.8	10.9	6.3	9.8	1.1	17.0
South Carolina	5,464.0	28.8	71.2	0.5	16.1	11.6	11.5	9.0	1.2	21.5
Tennessee	6,625.3	25.4	74.6	-	15.9	21.3	8.0	9.9	0.7	18.8
Virginia	10,003.9	30.4	69.6	-	16.9	8.5	11.0	14.1	1.0	18.1
West Virginia	3,178.3	27.4	72.6	-	11.2	15.4	4.8	15.4	0.8	25.1
Southwest										
Arizona	5,719.0	35.2	64.8	-	16.6	11.7	3.5	12.8	1.6	18.6
New Mexico	3,247.3	38.3	61.7	-	14.0	10.8	8.0	10.4	0.9	17.6
Oklahoma	4,917.0	29.4	70.6	0.6	17.0	19.0	7.1	9.2	0.8	16.9
Texas	20,661.0	32.1	67.9	0.5	17.1	14.2	6.2	13.8	0.7	15.5
Rocky Mountain										
Colorado	4,890.1	32.7	67.3	-	19.7	10.8	7.1	8.8	0.7	20.2
Idaho	1,495.5	32.8	67.2	-	14.4	12.2	4.9	11.4	1.1	23.3
Montana	1,423.4	21.6	78.4	-	12.0	15.9	5.9	14.6	1.0	28.9
Utah	2,909.2	28.9	71.1	-	20.5	12.7	8.0	8.6	0.8	20.5
Wyoming	1,359.6	40.6	59.4	-	9.0	6.5	6.8	15.2	1.0	21.0
Far West²										
California	59,680.1	49.9	50.1	0.2	10.6	9.9	4.2	3.2	1.0	21.0
Nevada	1,872.9	38.7	61.3	-	12.5	7.9	3.7	9.9	0.9	26.4
Oregon	4,572.3	26.3	73.7	-	13.7	13.8	6.9	6.8	1.2	31.4
Washington	9,322.1	37.4	62.6	1.3	15.3	15.7	5.4	6.8	0.8	17.3
Alaska	3,869.8	20.5	79.5	4.5	6.0	7.9	1.8	10.4	0.8	48.1
Hawaii	2,570.9	1.9	98.1	21.9	11.8	12.3	8.5	4.5	0.1	39.1

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 89, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 91
State General Expenditures, Per Capita, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/88 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	\$1,758	\$617	\$1,141	\$6	\$213	\$271	\$120	\$137	\$16	\$379	245,807
New England	2,175	536	1,639	†	201	451	198	151	22	617	12,962
Connecticut	2,132	457	1,675	-	181	365	221	218	24	666	3,233
Maine	1,859	452	1,407	4	224	439	97	158	18	467	1,205
Massachusetts	2,421	701	1,720	-	188	551	225	101	21	634	5,889
New Hampshire	1,309	189	1,120	-	184	204	127	172	18	416	1,085
Rhode Island	2,205	377	1,828	-	231	476	223	159	15	724	993
Vermont	2,135	383	1,752	-	374	353	101	208	34	683	557
Mideast¹	2,040	720	1,320	2	160	342	150	147	19	499	42,913
Delaware	2,490	482	2,008	-	415	200	173	252	39	928	660
Maryland	1,815	483	1,332	20	204	330	89	196	22	469	4,622
New Jersey	2,108	707	1,400	-	168	270	134	203	24	600	7,721
New York	2,378	936	1,442	†	169	395	215	93	16	553	17,909
Pennsylvania	1,553	510	1,043	1	110	321	85	166	18	341	12,001
Great Lakes	1,669	576	1,093	†	233	336	109	103	13	300	42,120
Illinois	1,503	454	1,048	2	161	316	89	136	15	329	11,614
Indiana	1,512	539	973	-	283	216	103	113	13	245	5,556
Michigan	1,956	629	1,326	-	307	446	162	68	17	326	9,240
Ohio	1,594	582	1,012	-	208	313	104	105	10	273	10,855
Wisconsin	1,869	794	1,075	-	256	360	72	75	6	305	4,855
Plains	1,635	560	1,075	1	240	250	118	151	12	303	17,759
Iowa	1,756	636	1,120	-	296	282	111	173	11	247	2,834
Kansas	1,397	430	967	9	226	218	112	165	8	228	2,495
Minnesota	2,051	841	1,211	-	269	277	134	141	11	378	4,307
Missouri	1,344	448	896	-	174	218	115	119	14	255	5,141
Nebraska	1,420	345	1,075	-	249	259	111	162	15	279	1,602
North Dakota	2,207	548	1,659	-	411	330	110	218	10	581	667
South Dakota	1,517	310	1,206	-	188	214	100	222	15	467	713
Southeast	1,510	486	1,025	3	202	212	121	157	15	314	58,674
Alabama	1,533	432	1,101	9	274	165	161	132	11	349	4,102
Arkansas	1,377	440	937	-	206	233	89	141	11	259	2,395
Florida	1,373	527	846	-	102	184	102	139	17	302	12,335
Georgia	1,436	462	974	-	190	256	95	146	15	272	6,342
Kentucky	1,707	467	1,240	-	237	297	84	194	17	411	3,727
Louisiana	1,655	423	1,232	6	219	242	165	143	18	439	4,408

Table 91 (cont.)
State General Expenditures, Per Capita, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/88 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	\$1,437	\$531	\$906	-	\$170	\$235	\$106	\$120	\$13	\$263	2,620
North Carolina	1,586	627	959	9	235	173	100	156	17	270	6,489
South Carolina	1,575	454	1,121	8	253	182	181	141	18	339	3,470
Tennessee	1,353	344	1,009	-	216	288	109	134	9	254	4,895
Virginia	1,663	505	1,158	-	281	142	183	234	17	301	6,015
West Virginia	1,694	464	1,230	-	190	261	81	261	13	425	1,876
Southwest											
Arizona	1,377	452	926	6	230	195	83	174	12	226	25,079
Arizona	1,639	577	1,062	-	272	193	57	209	26	305	3,489
New Mexico	2,155	826	1,329	-	301	233	172	225	19	379	1,507
Oklahoma	1,517	447	1,070	9	258	288	107	140	12	256	3,242
Texas	1,227	393	833	6	209	174	76	169	9	190	16,841
Rocky Mountain											
Colorado	1,659	521	1,138	-	284	191	114	174	14	361	7,278
Colorado	1,481	485	996	-	291	160	105	130	11	299	3,301
Idaho	1,491	488	1,003	-	215	182	72	171	16	347	1,003
Montana	1,768	383	1,386	-	212	282	105	259	18	511	805
Utah	1,721	498	1,223	-	354	218	137	149	14	352	1,690
Wyoming	2,838	1,151	1,687	-	256	184	194	430	27	596	479
Far West²											
California	2,051	956	1,095	6	235	222	92	83	20	437	36,783
California	2,108	1,051	1,057	3	224	209	89	68	20	443	28,314
Nevada	1,777	688	1,089	-	223	141	65	175	16	469	1,054
Oregon	1,652	434	1,218	-	226	227	114	112	20	519	2,767
Washington	2,006	750	1,256	27	307	314	108	137	16	347	4,648
Alaska	7,385	1,516	5,869	331	440	586	134	770	56	3,552	524
Hawaii	2,341	45	2,296	513	276	287	199	105	2	915	1,098

- represents zero

† less than \$1 per capita

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 89, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 92
State General Expenditures as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1987
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	11.5%	4.0%	7.4%	<	1.4%	1.8%	0.8%	0.9%	0.1%	2.5%	\$3,766,075
New England	11.8	2.9	8.9	<	1.1	2.4	1.1	0.8	0.1	3.3	239,271
Connecticut	10.1	2.2	7.9	-	0.9	1.7	1.0	1.0	0.1	3.2	68,275
Maine	13.5	3.3	10.2	<	1.6	3.2	0.7	1.1	0.1	3.4	16,595
Massachusetts	12.7	3.7	9.0	-	1.0	2.9	1.2	0.5	0.1	3.3	112,027
New Hampshire	7.4	1.1	6.4	-	1.0	1.2	0.7	1.0	0.1	2.4	19,100
Rhode Island	14.2	2.4	11.7	-	1.5	3.1	1.4	1.0	0.1	4.6	15,468
Vermont	15.2	2.7	12.5	-	2.7	2.5	0.7	1.5	0.2	4.9	7,806
Mideast¹	11.7	4.1	7.5	<	0.9	2.0	0.9	0.8	0.1	2.9	750,306
Delaware	15.6	3.0	12.5	-	2.6	1.3	1.1	1.6	0.2	5.8	10,564
Maryland	10.2	2.7	7.5	0.1	1.1	1.8	0.5	1.1	0.1	2.6	82,632
New Jersey	10.5	3.5	6.9	-	0.8	1.3	0.7	1.0	0.1	3.0	155,610
New York	13.3	5.2	8.1	<	0.9	2.2	1.2	0.5	0.1	3.1	320,013
Pennsylvania	10.3	3.4	6.9	<	0.7	2.1	0.6	1.1	0.1	2.3	181,487
Great Lakes	11.0	3.8	7.2	<	1.5	2.2	0.7	0.7	0.1	2.0	638,638
Illinois	9.2	2.8	6.4	<	1.0	1.9	0.5	0.8	0.1	2.0	189,914
Indiana	10.9	3.9	7.0	-	2.0	1.6	0.7	0.8	0.1	1.8	77,344
Michigan	12.6	4.1	8.6	-	2.0	2.9	1.0	0.4	0.1	2.1	143,202
Ohio	11.0	4.0	7.0	-	1.4	2.2	0.7	0.7	0.1	1.9	157,638
Wisconsin	12.9	5.5	7.4	-	1.8	2.5	0.5	0.5	<	2.1	70,541
Plains	11.2	3.8	7.4	<	1.6	1.7	0.8	1.0	0.1	2.1	258,566
Iowa	12.6	4.6	8.0	-	2.1	2.0	0.8	1.2	0.1	1.8	39,600
Kansas	9.3	2.9	6.5	0.1	1.5	1.5	0.7	1.1	0.1	1.5	37,341
Minnesota	13.2	5.4	7.8	-	1.7	1.8	0.9	0.9	0.1	2.4	67,013
Missouri	9.2	3.1	6.2	-	1.2	1.5	0.8	0.8	0.1	1.8	74,720
Nebraska	10.1	2.5	7.7	-	1.8	1.8	0.8	1.2	0.1	2.0	22,475
North Dakota	17.1	4.2	12.9	-	3.2	2.6	0.8	1.7	0.1	4.5	8,611
South Dakota	12.3	2.5	9.8	-	1.5	1.7	0.8	1.8	0.1	3.8	8,806
Southeast	11.3	3.6	7.7	<	1.5	1.6	0.9	1.2	0.1	2.3	785,042
Alabama	12.8	3.6	9.2	0.1	2.3	1.4	1.3	1.1	0.1	2.9	49,165
Arkansas	12.1	3.9	8.2	-	1.8	2.0	0.8	1.2	0.1	2.3	27,275
Florida	9.0	3.5	5.6	-	0.7	1.2	0.7	0.9	0.1	2.0	187,476
Georgia	10.2	3.3	6.9	-	1.3	1.8	0.7	1.0	0.1	1.9	89,595
Kentucky	14.2	3.9	10.3	-	2.0	2.5	0.7	1.6	0.1	3.4	44,663
Louisiana	14.3	3.6	10.6	0.1	1.9	2.1	1.4	1.2	0.2	3.8	51,176

Table 92 (cont.)
State General Expenditures as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1987
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	13.9%	5.1%	8.8%	-	1.6%	2.3%	1.0%	1.2%	0.1%	2.5%	\$27,032
North Carolina	12.0	4.8	7.3	0.1	1.8	1.3	0.8	1.2	0.1	2.0	85,582
South Carolina	13.2	3.8	9.4	0.1	2.1	1.5	1.5	1.2	0.2	2.8	41,372
Tennessee	10.5	2.7	7.8	-	1.7	2.2	0.8	1.0	0.1	2.0	63,003
Virginia	10.2	3.1	7.1	-	1.7	0.9	1.1	1.4	0.1	1.8	97,807
West Virginia	15.2	4.2	11.0	-	1.7	2.3	0.7	2.3	0.1	3.8	20,898
Southwest	10.2	3.3	6.8	<	1.7	1.4	0.6	1.3	0.1	1.7	339,823
Arizona	11.7	4.1	7.6	-	1.9	1.4	0.4	1.5	0.2	2.2	48,699
New Mexico	18.3	7.0	11.3	-	2.5	2.0	1.5	1.9	0.2	3.2	17,781
Oklahoma	12.0	3.5	8.4	0.1	2.0	2.3	0.8	1.1	0.1	2.0	41,087
Texas	8.9	2.9	6.0	<	1.5	1.3	0.5	1.2	0.1	1.4	232,255
Rocky Mountain	12.2	3.8	8.4	-	2.1	1.4	0.8	1.3	0.1	2.7	99,039
Colorado	9.5	3.1	6.4	-	1.9	1.0	0.7	0.8	0.1	1.9	51,638
Idaho	12.7	4.2	8.5	-	1.8	1.6	0.6	1.5	0.1	2.9	11,793
Montana	14.3	3.1	11.2	-	1.7	2.3	0.8	2.1	0.1	4.1	9,956
Utah	15.0	4.3	10.7	-	3.1	1.9	1.2	1.3	0.1	3.1	19,366
Wyoming	21.6	8.8	12.9	-	1.9	1.4	1.5	3.3	0.2	4.5	6,286
Far West²	12.2	5.7	6.5	<	1.4	1.3	0.6	0.5	0.1	2.6	616,727
California	12.1	6.1	6.1	<	1.3	1.2	0.5	0.4	0.1	2.6	491,393
Nevada	11.4	4.4	7.0	-	1.4	0.9	0.4	1.1	0.1	3.0	16,460
Oregon	12.1	3.2	8.9	-	1.7	1.7	0.8	0.8	0.1	3.8	37,869
Washington	13.1	4.9	8.2	0.2	2.0	2.1	0.7	0.9	0.1	2.3	71,004
Alaska	40.0	8.2	31.8	1.8	2.4	3.2	0.7	4.2	0.3	19.2	9,680
Hawaii	15.3	0.3	15.0	3.3	1.8	1.9	1.3	0.7	<	6.0	16,845

- represents zero

< rounds to zero

¹ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 89, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 93
Local General Expenditures, FY 1988
(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	\$426,883.2	\$5,160.2	\$421,723.0	\$168,295.8	\$10,277.9	\$19,899.0	\$32,558.5	\$21,889.2	\$22,362.7	\$146,440.0
New England	19,485.5	268.2	19,217.3	9,146.6	4.4	270.6	640.0	1,090.7	1,141.6	6,923.4
Connecticut	5,138.1	0.4	5,137.7	2,501.6	-	128.4	68.5	274.7	311.2	1,853.4
Maine	1,550.0	0.8	1,549.2	813.8	-	13.9	33.9	113.6	56.3	517.8
Massachusetts	9,461.0	238.8	9,222.2	4,023.3	4.4	49.9	525.5	468.8	590.4	3,559.8
New Hampshire	1,457.0	23.4	1,433.5	732.3	-	56.7	8.2	115.3	75.9	445.1
Rhode Island	1,219.9	0.4	1,219.5	649.4	-	21.2	1.4	55.0	87.5	404.9
Vermont	659.6	4.4	655.2	426.1	-	0.5	2.6	63.3	20.3	142.3
Mideast	97,352.8	3,700.7	93,652.0	35,562.6	1,934.8	7,811.6	5,601.6	4,160.2	5,043.4	33,537.8
Delaware	848.6	-	848.6	469.2	-	0.1	0.4	43.3	50.2	285.4
District of Columbia	3,569.2	-	3,569.2	516.8	86.2	613.2	423.4	140.8	231.4	1,557.4
Maryland	7,552.8	61.2	7,491.6	3,079.3	295.2	23.7	155.7	473.5	447.4	3,016.9
New Jersey	14,816.6	175.2	14,641.5	6,395.9	365.2	852.2	470.7	585.9	865.0	5,106.6
New York	52,725.1	3,324.2	49,400.9	16,726.6	899.4	5,592.8	3,934.2	2,298.3	2,738.8	17,210.8
Pennsylvania	17,840.5	140.1	17,700.3	8,374.8	288.7	729.7	617.3	618.4	710.6	6,360.8
Great Lakes	68,423.6	230.3	68,193.3	29,184.9	1,962.9	2,507.1	4,739.7	4,253.2	3,715.8	21,829.9
Illinois	18,170.1	18.5	18,151.6	7,102.4	745.8	306.2	837.0	1,123.0	1,200.7	6,836.4
Indiana	7,388.1	45.0	7,343.1	3,499.0	-	274.1	705.4	382.2	271.4	2,211.1
Michigan	16,674.7	79.8	16,594.9	7,238.0	622.7	273.7	1,423.1	1,099.1	894.4	5,044.0
Ohio	17,082.2	69.0	17,013.1	7,527.7	187.6	1,089.3	1,220.0	871.4	858.9	5,258.3
Wisconsin	9,108.5	17.9	9,090.6	3,817.7	406.9	563.9	554.1	777.5	490.5	2,480.1
Plains	28,679.0	140.1	28,538.9	11,951.3	934.1	1,147.8	2,132.1	2,414.7	1,198.7	8,760.1
Iowa	4,388.2	51.7	4,336.5	1,858.0	228.3	97.8	378.4	458.1	164.7	1,151.2
Kansas	3,980.6	0.3	3,980.4	1,642.5	185.1	17.5	261.4	365.5	172.2	1,336.1
Minnesota	9,798.8	65.9	9,732.9	3,439.3	246.9	947.6	643.4	815.9	334.5	3,305.2
Missouri	6,391.5	1.3	6,390.3	3,050.6	189.6	29.0	553.9	379.5	372.0	1,815.6
Nebraska	2,444.7	6.6	2,438.1	1,083.4	84.2	21.3	269.3	197.9	89.2	692.8
North Dakota	851.7	10.2	841.6	440.8	-	23.3	6.7	98.5	30.6	241.7
South Dakota	823.4	4.2	819.1	436.6	-	11.3	19.1	99.4	35.4	217.4
Southeast	81,208.0	253.5	80,954.5	34,424.8	1,269.9	1,048.3	9,148.4	3,518.2	4,123.8	27,421.0
Alabama	4,635.6	4.0	4,631.6	1,854.9	-	21.2	727.2	306.6	229.6	1,492.2
Arkansas	2,422.1	0.3	2,421.8	1,321.5	-	1.8	206.7	147.0	99.5	645.3
Florida	21,098.9	17.4	21,081.5	7,598.4	575.1	157.9	1,772.1	975.2	1,366.4	8,636.6
Georgia	10,298.8	18.6	10,280.1	4,353.8	27.5	34.1	2,267.7	397.9	431.5	2,767.6
Kentucky	3,852.0	6.6	3,845.4	1,859.4	-	23.0	298.9	150.7	164.5	1,349.0
Louisiana	5,710.6	8.7	5,701.9	2,212.2	5.1	41.8	614.1	326.7	346.7	2,155.2

Table 93 (cont.)
Local General Expenditures, FY 1988
(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
Southeast (cont.)										
Mississippi	\$3,515.9	\$7.8	\$3,508.0	\$1,456.7	\$189.3	\$17.4	\$664.3	\$205.6	\$113.9	\$860.7
North Carolina	8,646.5	134.8	8,511.7	3,893.2	472.9	298.8	755.2	213.0	399.9	2,478.6
South Carolina	4,076.7	8.9	4,067.7	2,154.0	-	21.8	506.4	88.0	166.7	1,130.8
Tennessee	6,054.3	21.7	6,032.6	2,327.4	-	68.0	838.8	349.4	299.2	2,149.8
Virginia	8,922.8	23.6	8,899.2	4,207.6	-	362.2	361.1	327.8	449.1	3,191.5
West Virginia	1,973.9	1.0	1,972.9	1,185.8	-	0.3	136.0	30.4	56.7	563.7
Southwest	40,565.5	214.9	40,350.5	17,128.4	1,273.8	287.5	2,729.2	2,420.3	1,980.7	14,530.6
Arizona	6,872.7	178.9	6,693.7	2,620.2	245.2	157.6	253.6	487.5	390.2	2,539.4
New Mexico	2,288.6	10.3	2,278.3	1,034.3	35.8	18.9	83.4	110.6	118.0	877.3
Oklahoma	4,017.7	6.1	4,011.7	1,869.3	-	10.5	407.5	258.3	189.2	1,276.8
Texas	27,386.4	19.6	27,366.8	11,604.7	992.8	100.5	1,984.7	1,563.9	1,283.2	9,837.0
Rocky Mountain	12,124.0	40.6	12,083.4	5,296.8	153.0	419.4	855.2	753.0	614.5	3,991.6
Colorado	6,251.3	2.6	6,248.7	2,452.4	41.9	367.4	370.2	413.5	348.3	2,254.9
Idaho	1,238.2	11.4	1,226.8	548.6	25.7	17.9	196.8	84.9	59.3	293.6
Montana	1,159.3	9.6	1,149.7	631.5	9.4	20.9	39.2	72.1	47.7	329.0
Utah	2,221.5	5.0	2,216.5	1,126.9	-	10.6	68.0	121.6	114.0	775.5
Wyoming	1,253.6	11.9	1,241.7	537.4	76.0	2.6	181.0	60.9	45.1	338.6
Far West¹	76,376.0	310.2	76,065.8	24,903.8	2,745.0	6,402.5	6,627.6	3,069.6	4,348.6	27,968.7
California	61,984.8	181.3	61,803.5	18,768.3	2,493.2	6,343.9	5,759.2	2,269.9	3,632.5	22,536.5
Nevada	1,942.6	0.5	1,942.1	650.1	-	28.5	144.2	108.8	133.4	877.1
Oregon	4,828.0	4.4	4,823.5	2,156.0	251.8	20.8	252.4	252.7	229.4	1,660.4
Washington	7,620.6	124.0	7,496.6	3,329.4	-	9.2	471.8	438.2	353.3	2,894.6
Alaska	1,928.5	1.6	1,926.8	696.4	-	2.8	78.9	138.2	79.5	931.0
Hawaii	740.4	-	740.4	0.1	-	1.4	5.7	71.0	116.2	546.0

- represents zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 94
Local General Expenditures, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$426,883.2	1.2%	98.8%	39.4%	2.4%	4.7%	7.6%	5.1%	5.2%	34.3%
New England	19,485.5	1.4	98.6	46.9	<	1.4	3.3	5.6	5.9	35.5
Connecticut	5,138.1	<	100.0*	48.7	-	2.5	1.3	5.3	6.1	36.1
Maine	1,550.0	<	100.0*	52.5	-	0.9	2.2	7.3	3.6	33.4
Massachusetts	9,461.0	2.5	97.5	42.5	<	0.5	5.6	5.0	6.2	37.6
New Hampshire	1,457.0	1.6	98.4	50.3	-	3.9	0.6	7.9	5.2	30.6
Rhode Island	1,219.9	<	100.0*	53.2	-	1.7	0.1	4.5	7.2	33.2
Vermont	659.6	0.7	99.3	64.6	-	0.1	0.4	9.6	3.1	21.6
Mideast	97,352.8	3.8	96.2	36.5	2.0	8.0	5.8	4.3	5.2	34.4
Delaware	848.6	-	100.0	55.3	-	<	<	5.1	5.9	33.6
District of Columbia	3,569.2	-	100.0	14.5	2.4	17.2	11.9	3.9	6.5	43.6
Maryland	7,552.8	0.8	99.2	40.8	3.9	0.3	2.1	6.3	5.9	39.9
New Jersey	14,816.6	1.2	98.8	43.2	2.5	5.8	3.2	4.0	5.8	34.5
New York	52,725.1	6.3	93.7	31.7	1.7	10.6	7.5	4.4	5.2	32.6
Pennsylvania	17,840.5	0.8	99.2	46.9	1.6	4.1	3.5	3.5	4.0	35.7
Great Lakes	68,423.6	0.3	99.7	42.7	2.9	3.7	6.9	6.2	5.4	31.9
Illinois	18,170.1	0.1	99.9	39.1	4.1	1.7	4.6	6.2	6.6	37.6
Indiana	7,388.1	0.6	99.4	47.4	-	3.7	9.5	5.2	3.7	29.9
Michigan	16,674.7	0.5	99.5	43.4	3.7	1.6	8.5	6.6	5.4	30.2
Ohio	17,082.2	0.4	99.6	44.1	1.1	6.4	7.1	5.1	5.0	30.8
Wisconsin	9,108.5	0.2	99.8	41.9	4.5	6.2	6.1	8.5	5.4	27.2
Plains	28,679.0	0.5	99.5	41.7	3.3	4.0	7.4	8.4	4.2	30.5
Iowa	4,388.2	1.2	98.8	42.3	5.2	2.2	8.6	10.4	3.8	26.2
Kansas	3,980.6	<	100.0*	41.3	4.7	0.4	6.6	9.2	4.3	33.6
Minnesota	9,798.8	0.7	99.3	35.1	2.5	9.7	6.6	8.3	3.4	33.7
Missouri	6,391.5	<	100.0*	47.7	3.0	0.5	8.7	5.9	5.8	28.4
Nebraska	2,444.7	0.3	99.7	44.3	3.4	0.9	11.0	8.1	3.6	28.3
North Dakota	851.7	1.2	98.8	51.8	-	2.7	0.8	11.6	3.6	28.4
South Dakota	823.4	0.5	99.5	53.0	-	1.4	2.3	12.1	4.3	26.4
Southeast	81,208.0	0.3	99.7	42.4	1.6	1.3	11.3	4.3	5.1	33.8
Alabama	4,635.6	0.1	99.9	40.0	-	0.5	15.7	6.6	5.0	32.2
Arkansas	2,422.1	<	100.0*	54.6	-	0.1	8.5	6.1	4.1	26.6
Florida	21,098.9	0.1	99.9	36.0	2.7	0.7	8.4	4.6	6.5	40.9
Georgia	10,298.8	0.2	99.8	42.3	0.3	0.3	22.0	3.9	4.2	26.9
Kentucky	3,852.0	0.2	99.8	48.3	-	0.6	7.8	3.9	4.3	35.0
Louisiana	5,710.6	0.2	99.8	38.7	0.1	0.7	10.8	5.7	6.1	37.7

Table 94 (cont.)
Local General Expenditures, Percentage Distribution, FY 1988

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$3,515.9	0.2%	99.8%	41.4%	5.4%	0.5%	18.9%	5.8%	3.2%	24.5%
North Carolina	8,646.5	1.6	98.4	45.0	5.5	3.5	8.7	2.5	4.6	28.7
South Carolina	4,076.7	0.2	99.8	52.8	-	0.5	12.4	2.2	4.1	27.7
Tennessee	6,054.3	0.4	99.6	38.4	-	1.1	13.9	5.8	4.9	35.5
Virginia	8,922.8	0.3	99.7	47.2	-	4.1	4.0	3.7	5.0	35.8
West Virginia	1,973.9	0.1	99.9	60.1	-	-	6.9	1.5	2.9	28.6
Southwest										
Arizona	40,565.5	0.5	99.5	42.2	3.1	0.7	6.7	6.0	4.9	35.8
New Mexico	6,872.7	2.6	97.4	38.1	3.6	2.3	3.7	7.1	5.7	36.9
Oklahoma	2,288.6	0.5	99.5	45.2	1.6	0.8	3.6	4.8	5.2	38.3
Texas	4,017.7	0.2	99.8	46.5	-	0.3	10.1	6.4	4.7	31.8
Texas	27,386.4	0.1	99.9	42.4	3.6	0.4	7.2	5.7	4.7	35.9
Rocky Mountain										
Colorado	12,124.0	0.3	99.7	43.7	1.3	3.5	7.1	6.2	5.1	32.9
Idaho	6,251.3	<	100.0*	39.2	0.7	5.9	5.9	6.6	5.6	36.1
Montana	1,238.2	0.9	99.1	44.3	2.1	1.4	15.9	6.9	4.8	23.7
Utah	1,159.3	0.8	99.2	54.5	0.8	1.8	3.4	6.2	4.1	28.4
Wyoming	2,221.5	0.2	99.8	50.7	-	0.5	3.1	5.5	5.1	34.9
Wyoming	1,253.6	1.0	99.0	42.9	6.1	0.2	14.4	4.9	3.6	27.0
Far West¹										
California	76,376.0	0.4	99.6	32.6	3.6	8.4	8.7	4.0	5.7	36.6
Nevada	61,984.8	0.3	99.7	30.3	4.0	10.2	9.3	3.7	5.9	36.4
Oregon	1,942.6	<	100.0*	33.5	-	1.5	7.4	5.6	6.9	45.2
Washington	4,828.0	0.1	99.9	44.7	5.2	0.4	5.2	5.2	4.8	34.4
Washington	7,620.6	1.6	98.4	43.7	-	0.1	6.2	5.8	4.6	38.0
Alaska	1,928.5	0.1	99.9	36.1	-	0.1	4.1	7.2	4.1	48.3
Hawaii	740.4	-	100.0	<	-	0.2	0.8	9.6	15.7	73.7

- represents zero

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

*rounds to 100%

Source: ACIR computations based on Table 93, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 95
Local General Expenditures, Per Capita, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/88 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$1,737	\$21	\$1,716	\$685	\$42	\$81	\$132	\$89	\$91	\$596	245,807
New England	1,503	21	1,483	706	†	21	40	84	88	534	12,968
Connecticut	1,589	†	1,589	774	-	40	21	85	96	573	3,233
Maine	1,286	1	1,286	675	-	11	28	94	47	430	1,205
Massachusetts	1,607	41	1,566	683	1	8	89	80	100	604	5,889
New Hampshire	1,343	22	1,321	675	-	52	8	106	70	410	1,085
Rhode Island	1,229	†	1,228	654	-	21	1	55	88	408	993
Vermont	1,184	8	1,176	765	-	1	5	114	36	255	557
Mideast	2,236	85	2,151	817	44	179	129	96	116	770	43,539
Delaware	1,286	-	1,286	711	-	†	1	66	76	432	660
District of Columbia	5,785	-	5,785	838	140	994	686	228	375	2,524	617
Maryland	1,634	13	1,621	666	64	5	34	102	97	653	4,622
New Jersey	1,919	23	1,896	828	47	110	61	76	112	661	7,721
New York	2,944	186	2,758	934	50	312	220	128	153	961	17,909
Pennsylvania	1,487	12	1,475	698	24	61	51	52	59	530	12,001
Great Lakes	1,624	5	1,619	693	47	60	113	101	88	518	42,120
Illinois	1,564	2	1,563	612	64	26	72	97	103	589	11,614
Indiana	1,330	8	1,322	630	-	49	127	69	49	398	5,556
Michigan	1,805	9	1,796	783	67	30	154	119	97	546	9,240
Ohio	1,574	6	1,567	693	17	100	112	80	79	484	10,855
Wisconsin	1,876	4	1,872	786	84	116	114	160	101	511	4,855
Plains	1,615	8	1,607	673	53	65	120	136	67	493	17,759
Iowa	1,548	18	1,530	656	81	35	134	162	58	406	2,834
Kansas	1,595	†	1,595	658	74	7	105	146	69	536	2,495
Minnesota	2,275	15	2,260	799	57	220	149	189	78	767	4,307
Missouri	1,243	†	1,243	593	37	6	108	74	72	353	5,141
Nebraska	1,526	4	1,522	676	53	13	168	124	56	432	1,602
North Dakota	1,277	15	1,262	661	-	35	10	148	46	362	667
South Dakota	1,155	6	1,149	612	-	16	27	139	50	305	713
Southeast	1,384	4	1,380	587	22	18	156	60	70	467	58,674
Alabama	1,130	1	1,129	452	-	5	177	75	56	364	4,102
Arkansas	1,011	†	1,011	552	-	1	86	61	42	269	2,395
Florida	1,710	1	1,709	616	47	13	144	79	111	700	12,335
Georgia	1,624	3	1,621	687	4	5	358	63	68	436	6,342
Kentucky	1,034	2	1,032	499	-	6	80	40	44	362	3,727
Louisiana	1,295	2	1,294	502	1	9	139	74	79	489	4,408

Table 95 (cont.)
Local General Expenditures, Per Capita, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/88 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	\$1,342	\$3	\$1,339	\$556	\$72	\$7	\$254	\$78	\$43	\$329	\$2,620
North Carolina	1,332	21	1,312	600	73	46	116	33	62	382	6,489
South Carolina	1,175	3	1,172	621	-	6	146	25	48	326	3,470
Tennessee	1,237	4	1,232	475	-	14	171	71	61	439	4,895
Virginia	1,483	4	1,480	700	-	60	60	54	75	531	6,015
West Virginia	1,052	1	1,052	632	-	†	73	16	30	300	1,876
Southwest											
Arizona	1,970	51	1,919	751	70	45	73	140	112	728	3,489
New Mexico	1,519	7	1,512	686	24	13	55	73	78	582	1,507
Oklahoma	1,239	2	1,237	577	-	3	126	80	58	394	3,242
Texas	1,626	1	1,625	689	59	6	118	93	76	584	16,841
Rocky Mountain											
Colorado	1,894	1	1,893	743	13	111	112	125	106	683	3,301
Idaho	1,234	11	1,223	547	26	18	196	85	59	293	1,003
Montana	1,440	12	1,428	785	12	26	49	90	59	409	805
Utah	1,315	3	1,312	667	-	6	40	72	67	459	1,690
Wyoming	2,617	25	2,592	1,122	159	6	378	127	94	707	479
Far West¹											
California	2,189	6	2,183	663	88	224	203	80	128	796	28,314
Nevada	1,843	†	1,843	617	-	27	137	103	127	832	1,054
Oregon	1,745	2	1,743	779	91	8	91	91	83	600	2,767
Washington	1,640	27	1,613	716	-	2	102	94	76	623	4,648
Alaska	3,680	3	3,677	1,329	-	5	151	264	152	1,777	524
Hawaii	674	-	674	†	-	1	5	65	106	497	1,098

- represents zero

† less than \$1 per capita

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 93, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 96
Local Expenditures as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1987
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	11.3%	0.1%	11.2%	4.5%	0.3%	0.5%	0.9%	0.6%	0.6%	3.9%	\$3,766,075
New England	8.1	0.1	8.0	3.8	<	0.1	0.3	0.5	0.5	2.9	239,271
Connecticut	7.5	<	7.5	3.7	-	0.2	0.1	0.4	0.5	2.7	68,275
Maine	9.3	<	9.3	4.9	-	0.1	0.2	0.7	0.3	3.1	16,595
Massachusetts	8.4	0.2	8.2	3.6	<	<	0.5	0.4	0.5	3.2	112,027
New Hampshire	7.6	0.1	7.5	3.8	-	0.3	<	0.6	0.4	2.3	19,100
Rhode Island	7.9	<	7.9	4.2	-	0.1	<	0.4	0.6	2.6	15,468
Vermont	8.4	0.1	8.4	5.5	-	<	<	0.8	0.3	1.8	7,806
Mideast	12.8	0.5	12.3	4.7	0.3	1.0	0.7	0.5	0.7	4.4	762,444
Delaware	8.0	-	8.0	4.4	-	<	<	0.4	0.5	2.7	10,564
District of Columbia	29.4	-	29.4	4.3	0.7	5.1	3.5	1.2	1.9	12.8	12,137
Maryland	9.1	0.1	9.1	3.7	0.4	<	0.2	0.6	0.5	3.7	82,632
New Jersey	9.5	0.1	9.4	4.1	0.2	0.5	0.3	0.4	0.6	3.3	155,610
New York	16.5	1.0	15.4	5.2	0.3	1.7	1.2	0.7	0.9	5.4	320,013
Pennsylvania	9.8	0.1	9.8	4.6	0.2	0.4	0.3	0.3	0.4	3.5	181,487
Great Lakes	10.7	<	10.7	4.6	0.3	0.4	0.7	0.7	0.6	3.4	638,638
Illinois	9.6	<	9.6	3.7	0.4	0.2	0.4	0.6	0.6	3.6	189,914
Indiana	9.6	0.1	9.5	4.5	-	0.4	0.9	0.5	0.4	2.9	77,344
Michigan	11.6	0.1	11.6	5.1	0.4	0.2	1.0	0.8	0.6	3.5	143,202
Ohio	10.8	<	10.8	4.8	0.1	0.7	0.8	0.6	0.5	3.3	157,638
Wisconsin	12.9	<	12.9	5.4	0.6	0.8	0.8	1.1	0.7	3.5	70,541
Plains	11.1	0.1	11.0	4.6	0.4	0.4	0.8	0.9	0.5	3.4	258,566
Iowa	11.1	0.1	11.0	4.7	0.6	0.2	1.0	1.2	0.4	2.9	39,600
Kansas	10.7	<	10.7	4.4	0.5	<	0.7	1.0	0.5	3.6	37,341
Minnesota	14.6	0.1	14.5	5.1	0.4	1.4	1.0	1.2	0.5	4.9	67,013
Missouri	8.6	<	8.6	4.1	0.3	<	0.7	0.5	0.5	2.4	74,720
Nebraska	10.9	<	10.8	4.8	0.4	0.1	1.2	0.9	0.4	3.1	22,475
North Dakota	9.9	0.1	9.8	5.1	-	0.3	0.1	1.1	0.4	2.8	8,611
South Dakota	9.4	<	9.3	5.0	-	0.1	0.2	1.1	0.4	2.5	8,806
Southeast	10.3	<	10.3	4.4	0.2	0.1	1.2	0.4	0.5	3.5	785,042
Alabama	9.4	<	9.4	3.8	-	<	1.5	0.6	0.5	3.0	49,165
Arkansas	8.9	<	8.9	4.8	-	<	0.8	0.5	0.4	2.4	27,275
Florida	11.3	<	11.2	4.1	0.3	0.1	0.9	0.5	0.7	4.6	187,476
Georgia	11.5	<	11.5	4.9	<	<	2.5	0.4	0.5	3.1	89,595
Kentucky	8.6	<	8.6	4.2	-	0.1	0.7	0.3	0.4	3.0	44,663
Louisiana	11.2	<	11.1	4.3	<	0.1	1.2	0.6	0.7	4.2	51,176

Table 96 (cont.)
Local Expenditures as a Percentage of Personal Income, FY 1988

Region and State	Total	Intergovernmental	Direct							All Other	Exhibit: Personal Income CY 1987
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police		
Southeast (cont.)											
Mississippi	13.0%	<	13.0%	5.4%	0.7%	0.1%	2.5%	0.8%	0.4%	3.2%	\$27,032
North Carolina	10.1	0.2	9.9	4.5	0.6	0.3	0.9	0.2	0.5	2.9	85,582
South Carolina	9.9	<	9.8	5.2	-	0.1	1.2	0.2	0.4	2.7	41,372
Tennessee	9.6	<	9.6	3.7	-	0.1	1.3	0.6	0.5	3.4	63,003
Virginia	9.1	<	9.1	4.3	-	0.4	0.4	0.3	0.5	3.3	97,807
West Virginia	9.4	<	9.4	5.7	-	<	0.7	0.1	0.3	2.7	20,898
Southwest											
Arizona	14.1	0.4	13.7	5.4	0.5	0.3	0.5	1.0	0.8	5.2	48,699
New Mexico	12.9	0.1	12.8	5.8	0.2	0.1	0.5	0.6	0.7	4.9	17,781
Oklahoma	9.8	<	9.8	4.5	-	<	1.0	0.6	0.5	3.1	41,087
Texas	11.8	<	11.8	5.0	0.4	<	0.9	0.7	0.6	4.2	232,255
Rocky Mountain											
Colorado	12.1	<	12.1	4.7	0.1	0.7	0.7	0.8	0.7	4.4	51,638
Idaho	10.5	0.1	10.4	4.7	0.2	0.2	1.7	0.7	0.5	2.5	11,793
Montana	11.6	0.1	11.5	6.3	0.1	0.2	0.4	0.7	0.5	3.3	9,956
Utah	11.5	<	11.4	5.8	-	0.1	0.4	0.6	0.6	4.0	19,366
Wyoming	19.9	0.2	19.8	8.5	1.2	<	2.9	1.0	0.7	5.4	6,286
Far West²											
California	12.6	<	12.6	3.8	0.5	1.3	1.2	0.5	0.7	4.6	491,393
Nevada	11.8	<	11.8	3.9	-	0.2	0.9	0.7	0.8	5.3	16,460
Oregon	12.7	<	12.7	5.7	0.7	0.1	0.7	0.7	0.6	4.4	37,869
Washington	10.7	0.2	10.6	4.7	-	<	0.7	0.6	0.5	4.1	71,004
Alaska	19.9	<	19.9	7.2	-	<	0.8	1.4	0.8	9.6	9,680
Hawaii	4.4	-	4.4	<	-	<	<	0.4	0.7	3.2	16,845

- represents zero

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 93, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1987-1988* and *State Government Finances in 1988*.

Table 97

State and Local Direct General Expenditures, Per Capita, Selected Years 1957-1988

Region and State ¹	1988			Per Capita Indexed to U.S. Average (U.S. = 100)									
	Total Direct General Expenditure (millions)	Per Capita	Percent of US Average	1987	1986	1985	1984	1983	1982	1979	1976	1966	1957 ²
U.S. Average	\$702,239.4	\$2,857	100%	\$2,685	\$2,507	\$2,313	\$2,131	\$1,982	\$1,868	\$1,481	\$1,191	\$423	\$237
New England	40,464.7	3,128	110	100	103	101	101	102	100				
Connecticut	10,552.9	3,264	114	109	103	102	101	100	97	95	92	101	136
Maine	3,244.5	2,693	94	92	92	91	91	89	88	89	85	82	86
Massachusetts	19,353.0	3,286	115	111	108	105	105	106	105	113	106	102	123
New Hampshire	2,648.7	2,503	88	83	81	78	81	87	84	82	87	89	101
Rhode Island	3,034.5	3,056	107	104	107	110	111	110	110	107	101	102	89
Vermont	1,631.2	2,928	103	102	102	104	104	105	104	102	105	110	104
Mideast	150,284.7	3,452	121	119	118	118	117	116	116				
Delaware	2,174.1	3,294	115	111	112	116	116	110	115	107	115	137	102
District of Columbia	3,569.2	5,702	200	192	187	188	183	180	184	184	175	122	95
Maryland	13,648.1	2,953	103	103	103	102	108	112	108	113	113	98	103
New Jersey	25,452.9	3,297	115	113	112	107	107	105	104	106	101	89	100
New York	75,225.0	4,200	147	145	144	145	143	141	141	133	146	125	126
Pennsylvania	30,215.3	2,518	88	88	87	88	86	89	90	91	93	85	83
Great Lakes	114,239.3	2,712	95	96	97	96	98	98	98				
Illinois	30,328.7	2,611	91	94	94	94	95	96	96	97	99	90	95
Indiana	12,747.8	2,294	80	81	80	80	81	80	78	76	76	91	87
Michigan	28,849.9	3,122	109	108	111	108	112	113	112	113	110	106	111
Ohio	28,003.6	2,580	90	91	91	92	92	91	90	87	87	87	94
Wisconsin	14,309.3	2,947	103	106	108	110	111	109	114	109	104	110	101
Plains	47,633.2	2,682	94	96	97	98	98	98	98				
Iowa	7,510.7	2,650	93	94	97	100	101	102	101	100	96	102	99
Kansas	6,393.1	2,562	90	93	95	96	98	99	97	94	91	95	114
Minnesota	14,946.5	3,470	121	122	122	123	123	121	125	111	114	113	110
Missouri	10,995.5	2,139	75	77	76	77	76	75	75	76	76	85	81
Nebraska	4,159.9	2,597	91	92	95	97	96	96	95	95	89	92	85
North Dakota	1,948.2	2,921	102	108	108	117	116	113	114	106	99	113	109
South Dakota	1,679.2	2,355	82	95	90	96	94	90	93	97	95	104	103
Southeast	141,077.3	2,404	84	83	83	83	82	83	83				
Alabama	9,149.2	2,230	78	77	85	85	82	84	81	82	78	81	75
Arkansas	4,666.5	1,948	68	71	73	73	69	69	72	75	72	76	62
Florida	31,513.6	2,555	89	88	85	85	85	83	83	87	84	90	99
Georgia	16,460.1	2,595	91	89	88	85	86	90	90	88	82	79	79
Kentucky	8,465.4	2,271	80	78	77	78	81	78	78	90	79	81	65
Louisiana	11,131.4	2,525	88	92	97	100	105	107	106	92	93	98	116
Mississippi	5,881.1	2,245	79	75	78	77	79	78	83	84	81	77	64
North Carolina	14,734.7	2,271	79	77	76	77	75	76	77	84	78	71	68
South Carolina	7,957.5	2,293	80	79	79	77	74	73	77	81	81	63	65
Tennessee	10,972.4	2,242	78	77	77	75	75	75	72	79	79	79	68
Virginia	15,864.3	2,637	92	89	88	86	85	86	87	91	86	82	76
West Virginia	4,281.0	2,282	80	85	86	86	85	87	88	94	88	85	65
Southwest	63,561.6	2,534	89	89	91	90	91	90	88				
Arizona	10,398.2	2,980	104	104	101	100	98	95	96	102	97	110	115
New Mexico	4,280.8	2,841	99	100	108	110	116	116	112	106	94	121	118
Oklahoma	7,480.8	2,307	81	83	89	88	91	88	88	85	80	100	105
Texas	41,401.8	2,458	86	87	88	87	87	87	84	84	81	81	86
Rocky Mountain	20,368.4	2,799	98	103	105	107	105	104	101				
Colorado	9,537.3	2,889	101	106	102	105	103	102	101	101	106	122	119
Idaho	2,232.5	2,226	78	78	79	81	80	81	81	87	92	100	98
Montana	2,265.1	2,814	98	107	111	113	112	108	103	108	106	116	119
Utah	4,283.7	2,535	89	95	99	101	96	94	92	96	94	117	98
Wyoming	2,049.8	4,279	150	165	178	180	183	180	169	134	136	165	138
Far West²	116,346.2	3,163	111	112	111	111	110	112	114				
California	91,728.7	3,240	113	114	112	112	111	112	115	111	120	138	136
Nevada	3,089.8	2,931	103	105	106	109	112	118	109	119	119	156	155
Oregon	8,194.0	2,961	104	105	107	107	112	113	119	117	114	119	114
Washington	13,333.7	2,869	100	103	102	109	107	107	108	111	102	116	124
Alaska	5,002.3	9,546	334	371	376	411	410	437	426	309	259	218	n.a.
Hawaii	3,261.6	2,970	104	105	108	107	114	122	121	127	148	133	n.a.

n.a. — not available

¹ Regional averages are weighted for 1982-1988.² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*.

Table 98
State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1942-1988

Region and State ¹	1988	1987	1986	1985	1984	1982	1980	1978	1976	1966	1957 ²
United States	18.65%	18.52%	18.26%	18.28%	18.41%	17.84%	19.03%	19.43%	20.32%	15.57%	11.60%
New England	16.91	16.68	16.29	16.35	16.70	16.86		19.29			
Connecticut	15.46	15.03	14.35	14.39	14.55	14.24	15.60	16.07	15.77	12.78	11.31
Maine	19.55	19.57	19.54	19.59	19.94	19.46	20.47	21.39	21.35	15.15	12.14
Massachusetts	17.12	16.96	16.58	16.49	16.93	17.39	20.08	20.56	20.55	14.16	12.42
New Hampshire	13.87	14.48	13.92	14.06	14.66	15.79	16.66	17.66	19.68	14.98	12.83
Rhode Island	19.62	19.34	19.34	19.94	20.32	20.35	21.01	20.72	20.57	15.38	10.59
Vermont	20.90	20.87	21.38	22.40	22.46	21.82	22.63	24.24	25.44	20.16	14.34
Mideast	19.71	19.45	19.22	19.55	19.62	19.21		20.82			
Delaware	20.58	20.27	20.09	19.94	19.75	19.67	19.83	19.27	20.48	17.36	8.64
District of Columbia	29.41	26.45	25.85	25.50	24.71	24.99	27.35	26.14	26.38	14.06	8.90
Maryland	16.52	16.64	16.52	16.42	17.87	17.59	19.80	20.34	21.03	14.11	11.15
New Jersey	16.36	16.40	16.38	16.18	16.32	15.98	17.39	17.54	17.90	11.82	9.36
New York	23.51	22.86	22.51	23.41	23.47	22.96	24.08	24.23	26.38	16.31	11.73
Pennsylvania	16.65	16.56	16.30	16.40	16.04	16.09	17.36	17.85	18.78	13.13	9.18
Great Lakes	17.89	17.84	17.83	17.53	18.18	17.08		17.60			
Illinois	15.97	16.20	15.97	15.78	16.40	15.43	16.47	16.94	17.45	11.72	9.17
Indiana	16.48	16.54	16.05	15.80	16.46	14.94	14.75	14.42	16.00	13.56	10.07
Michigan	20.15	19.73	20.51	19.85	20.84	19.49	20.10	19.68	21.06	14.96	11.97
Ohio	17.76	17.53	17.32	17.15	17.58	16.29	16.52	16.79	17.64	13.01	9.83
Wisconsin	20.29	20.54	20.71	20.45	20.88	20.90	21.14	20.48	21.82	17.24	12.34
Plains	18.42	18.49	18.27	18.18	18.59	17.71		18.76			
Iowa	18.97	18.73	19.14	18.84	20.06	17.46	19.29	19.33	18.89	16.13	12.75
Kansas	17.12	17.12	17.37	16.84	17.07	16.23	17.14	18.21	18.42	15.28	14.80
Minnesota	22.30	22.05	21.75	21.62	22.01	22.01	21.46	21.87	23.70	17.93	14.04
Missouri	14.72	15.11	14.56	14.67	14.90	14.42	15.68	15.12	16.47	13.53	9.70
Nebraska	18.51	17.99	17.94	18.14	18.44	17.32	17.74	18.79	17.50	14.83	11.02
North Dakota	22.63	22.98	22.27	21.78	21.30	19.87	22.21	22.47	20.76	20.84	17.69
South Dakota	19.07	21.56	20.19	20.06	20.44	18.83	21.31	21.37	23.11	19.59	15.43
Southeast	17.97	17.81	17.60	17.38	17.43	17.25		18.83			
Alabama	18.61	18.44	20.07	19.89	18.97	18.44	19.66	19.81	20.18	18.04	13.38
Arkansas	17.11	17.33	17.69	17.36	16.63	16.45	18.11	17.66	18.59	17.63	12.77
Florida	16.81	16.53	15.87	15.87	15.98	15.32	16.84	17.78	18.01	16.05	12.77
Georgia	18.37	18.17	17.91	17.46	17.91	18.84	19.11	18.97	19.26	15.67	12.97
Kentucky	18.95	18.56	17.76	17.47	18.31	17.01	20.74	18.68	19.42	16.75	11.17
Louisiana	21.75	21.86	21.59	21.45	21.92	20.47	21.53	21.64	23.00	20.36	17.43
Mississippi	21.76	20.86	21.40	20.44	20.91	21.15	22.74	21.95	23.82	20.44	15.49
North Carolina	17.22	16.92	16.65	16.69	16.60	16.91	18.45	18.31	18.75	14.93	12.14
South Carolina	19.23	19.04	18.80	17.87	17.27	17.86	19.13	18.92	21.13	14.71	12.89
Tennessee	17.42	17.50	17.21	16.89	16.77	15.96	18.43	19.08	19.22	16.79	11.43
Virginia	16.22	15.89	15.43	15.22	15.14	15.65	17.25	17.12	17.91	14.64	10.84
West Virginia	20.49	21.26	20.98	20.22	19.69	19.83	21.43	20.55	21.45	17.43	9.86
Southwest	18.70	18.28	17.80	17.41	17.35	15.98		17.59			
Arizona	21.35	21.22	20.67	20.32	20.11	18.68	20.37	21.19	21.92	20.16	14.57
New Mexico	24.07	23.92	25.19	25.17	26.02	24.50	22.98	22.80	23.81	23.45	16.20
Oklahoma	18.21	17.86	18.24	17.46	17.61	15.88	17.29	17.48	18.48	18.48	14.98
Texas	17.83	17.35	16.66	16.32	16.19	14.92	16.48	16.59	17.39	14.88	11.44
Rocky Mountain	20.57	21.16	20.69	20.92	20.49	18.93		21.55			
Colorado	18.47	18.78	17.53	17.77	17.48	16.93	18.03	19.84	21.53	19.24	13.90
Idaho	18.93	18.47	17.76	18.59	18.11	17.16	18.81	20.95	21.56	17.65	14.06
Montana	22.75	24.11	25.15	24.86	24.10	20.92	23.05	25.52	23.41	20.15	14.86
Utah	22.12	23.38	23.95	23.81	23.24	20.72	23.98	22.55	23.13	21.36	13.37
Wyoming	32.61	33.43	33.67	33.92	32.56	26.46	24.64	24.49	27.56	27.18	16.11
Far West²	18.87	18.76	18.28	18.83	18.51	18.43		21.40			
California	18.67	18.54	17.96	18.43	18.09	18.17	19.04	21.29	22.06	18.41	12.67
Nevada	18.77	19.03	18.91	19.41	19.66	18.01	20.20	21.41	22.05	20.90	14.86
Oregon	21.64	21.29	21.26	21.38	22.29	22.02	22.14	23.58	23.90	18.32	13.79
Washington	18.78	18.82	18.71	19.94	18.88	18.10	19.60	20.76	19.76	16.86	13.72
Alaska	51.68	55.05	53.18	56.69	52.98	56.30	54.94	34.53	35.38	29.49	9.05
Hawaii	19.36	19.29	19.69	19.20	20.36	20.80	22.46	24.91	27.62	19.95	15.61

¹ Regional averages are weighted for 1982-1988.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957 and 1942.

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

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Public Employment

The tables in this section were derived from *Public Employment in 1988* (Bureau of the Census). The data on federal civilian employment and payrolls are from the U.S. Office of Personnel Management; on state employment and payrolls from a mail survey of all state departments, agencies, and institutions; and on local government from a sample of 22,000 local governments.

The data are presented as total employment and as full-time equivalent employment. The latter is a statistic computed by the Census Bureau to represent the maximum number of full-time employees that could have been employed if the number of hours worked by part-time employees were worked by full-time employees. Employment data are reported by national totals and state by state for all employees (full-time and part-time) and for full-time equivalent employees (state and local employees only for state-by-state comparisons). Totals for federal employment in Tables 99 and 100 differ from the total presented in Table 101, which excludes: (1) employees working in foreign countries; (2) members of Congress and their staffs; (3) federal judges; (4) employees of the Congressional Budget Office; and (5) employees of

the Central Intelligence Agency, National Security Agency, and military security and intelligence agencies.

Special care should be taken when making comparisons of employment or payrolls, either across states or over time. The Census Bureau includes only persons hired directly by government agencies as public employees. Contractors and their staffs, unpaid elected officials or other unpaid personnel, and pensioners are excluded from the totals. Therefore, employment and payroll data can vary over time or across states because of differences in the mix of government employees, contract employment, and/or volunteer employment. For example, if government jurisdictions in one state rely relatively heavily on contractors or volunteers to perform certain services and another state relies more heavily on public employees to perform the same services, the latter state will show a higher ratio of full-time equivalent employees per 10,000 population. Therefore, differences in the ratio of full-time equivalent employees per 10,000 population among states do not necessarily reflect differences in the level or quality of services.

Table 99
Public Employment in the United States, Selected Years 1952-1988

Year	Total Government: Federal, State and Local	Federal (civilian)	State and Local	State	Local ¹
1952	7,105	2,583	4,522	1,060	3,461
1957	8,047	2,439	5,608	1,300	4,307
1962	9,388	2,539	6,849	1,680	5,169
1967	11,867	2,993	8,874	2,335	6,539
1972	13,759	2,795	10,964	2,957	8,007
1977	15,459	2,848	12,611	3,491	9,120
1978	15,628	2,885	12,743	3,539	9,204
1979	15,971	2,869	13,102	3,699	9,403
1980	16,213	2,898	13,315	3,753	9,562
1981	15,968	2,865	13,103	3,726	9,377
1982	15,919	2,848	13,071	3,747	9,324
1983	15,888	2,875	13,013	3,764	9,249
1984	16,436	2,942	13,493	3,898	9,595
1985	16,690	3,021	13,669	3,984	9,685
1986	16,933	3,019	13,914	4,068	9,846
1987	17,281	3,091 ²	14,191	4,115	10,076
1988	17,588	3,112 ²	14,476	4,236	10,240

Year	<u>Total Full-Time Equivalent Public Employment</u>				<u>Full-Time Equivalent Public Employment Per 10,000 Population</u>		
	Total	State	Local	<i>Exhibit:</i> Federal	Total	State	Local
1952	4,012	958	3,054	n.a.	257	61	195
1957	4,793	1,154	3,638	2,340	280	67	213
1962	5,958	1,478	4,480	2,470	321	80	241
1967	7,455	1,946	5,509	2,908	385	98	287
1972	9,237	2,487	6,750	2,771	442	119	323
1977	10,591	2,903	7,688	2,720	485	134	351
1978	10,724	2,966	7,758	2,747	492	136	356
1979	10,944	3,072	7,871	2,708	497	140	358
1980	11,047	3,106	7,941	³	488	137	351
1981	10,917	3,087	7,830	³	476	135	341
1982	10,862	3,080	7,782	³	468	133	335
1983	10,885	3,116	7,769	³	465	133	332
1984	11,143	3,177	7,966	³	472	135	337
1985	11,352	3,255	8,097	³	443	125	317
1986	11,853	3,437	8,415	³	492	143	349
1987	12,086	3,491	8,595	³	497	143	353
1988	12,404	3,606	8,798	2,937	505	147	358

n.a. — not available

¹ Local government data, except for 1957, 1962, 1967, 1972, 1977, and 1982, are estimates subject to Bureau of the Census sampling variations.

² Includes all federal civilian employees, including those working outside the United States.

³ Federal full-time equivalent employment was not calculated by the federal government for 1980-1987.

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

Table 100
Summary of Public Employment in the United States, Selected Years 1952-1988

Year	Number (thousands)					Annual Percentage Increase or Decrease ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	State and Local	State	Local	Total Public Sector	Federal (civilian)	State and Local	State	Local	Total Public Sector	Federal (civilian)	State and Local	State	Local
1929	3,100	600	2,500	600	1,900	-	-	-	-	-	100.0%	19.4%	80.6%	19.4%	61.3%
1939	4,200	1,100	3,100	700	2,400	3.1%	6.2%	2.2%	1.6%	2.4%	100.0	26.2	73.8	16.7	57.1
1944	6,537	3,365	3,172	700	2,472	9.3	25.1	0.5	<	0.6	100.0	51.5	48.5	10.7	37.8
1949	6,203	2,047	4,156	1,037	3,119	-1.0	-9.5	5.6	8.2	4.8	100.0	33.0	67.0	16.7	50.3
1952	7,105	2,583	4,521	1,060	3,461	4.6	8.1	2.8	0.7	3.5	100.0	36.4	63.6	14.9	48.7
1954	7,232	2,373	4,859	1,149	3,710	0.9	-4.2	3.7	4.1	3.5	100.0	32.8	67.2	15.9	51.3
1957	8,047	2,439	5,607	1,300	4,307	3.6	0.9	4.9	4.2	5.1	100.0	30.3	69.7	16.2	53.5
1959 ²	8,487	2,399	6,088	1,454	4,634	2.7	-0.8	4.2	5.8	3.7	100.0	28.3	71.7	17.1	54.6
1964	10,064	2,528	7,536	1,873	5,663	3.5	1.1	4.4	5.2	4.1	100.0	25.1	74.9	18.6	56.3
1969	12,685	2,969	9,716	2,614	7,102	4.7	3.3	5.2	6.9	4.6	100.0	23.4	76.6	20.6	56.0
1970	13,028	2,881	10,147	2,755	7,392	2.6	-3.1	4.2	5.1	3.9	100.0	22.1	77.9	21.1	56.7
1971	13,316	2,872	10,444	2,832	7,612	2.2	-0.3	2.8	2.7	2.9	100.0	21.6	78.4	21.3	57.2
1972	13,759	2,795	10,964	2,957	8,007	3.2	-2.8	4.7	4.2	4.9	100.0	20.3	79.7	21.5	58.2
1973	14,139	2,786	11,352	3,013	8,339	2.7	-0.3	3.4	1.9	4.0	100.0	19.7	80.3	21.3	59.0
1974	14,628	2,874	11,754	3,155	8,599	3.3	3.1	3.4	4.5	3.0	100.0	19.6	80.4	21.6	58.8
1975	14,973	2,890	12,084	3,271	8,813	2.3	0.6	2.7	3.5	2.4	100.0	19.3	80.7	21.8	58.9
1976	15,012	2,843	12,169	3,343	8,826	0.3	-1.7	0.7	2.2	0.1	100.0	18.9	81.1	22.3	58.8
1977	15,459	2,848	12,611	3,491	9,120	2.9	0.2	3.5	4.2	3.2	100.0	18.4	81.6	22.6	59.0
1978	15,628	2,885	12,743	3,539	9,204	1.1	1.3	1.0	1.4	0.9	100.0	18.5	81.5	22.6	58.9
1979	15,971	2,869	13,102	3,699	9,403	2.1	-0.6	2.7	4.3	2.1	100.0	18.0	82.0	23.2	58.9
1980	16,213	2,898	13,315	3,753	9,562	1.5	1.0	1.6	1.4	1.7	100.0	17.9	82.1	23.1	59.0
1981	15,968	2,865	13,103	3,726	9,377	-1.5	-1.2	-1.6	-0.7	-2.0	100.0	17.9	82.1	23.3	58.7
1982	15,861	2,848	13,013	3,764	9,249	-0.7	-0.6	-0.7	1.0	-1.4	100.0	18.0	82.0	23.7	58.3
1983	16,034	2,874	13,160	3,816	9,344	1.1	0.9	1.1	1.4	1.0	100.0	17.9	82.1	23.8	58.3
1984	16,436	2,942	13,493	3,898	9,595	2.4	2.3	2.5	2.1	2.6	100.0	17.9	82.1	23.7	58.4
1985	16,690	3,021	13,669	3,984	9,685	1.5	2.6	1.3	2.2	0.9	100.0	18.1	81.9	23.9	58.0
1986	16,933	3,019	13,914	4,068	9,846	1.4	-0.1	1.8	2.1	1.6	100.0	17.8	82.2	24.0	58.1
1987	17,281	3,091	14,191	4,115	10,076	2.0	2.3	2.0	1.1	2.3	100.0	17.9	82.1	23.8	58.3
1988	17,588	3,112	14,476	4,236	10,240	1.7	0.7	2.0	2.9	1.6	100.0	17.7	82.3	24.1	58.2

< rounds to zero

¹The percentage changes indicated for years prior to 1970 are annual average changes.

²First year for which figures include Alaska and Hawaii.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Public Employment in [year]*, Tables 1-4 in 1988 edition.

Table 101
Public Employees, 1988

	All Employees (full and part-time)					Full-Time Equivalent Employment, State and Local Governments					
	All Governments	Federal (civilian) ¹	State and Local Governments			Number			Number Per 10,000 Population		
			Total	State	Local	Total	State	Local	Total	State	Local
United States	17,416,758	2,941,083	14,475,675	4,235,500	10,240,175	12,404,019	3,606,475	8,797,544	505	147	358
New England	859,693	127,702	731,991	255,615	476,376	635,767	225,704	410,063			
Connecticut	200,049	24,242	175,807	65,790	110,017	156,521	59,145	97,376	484	183	301
Maine	93,919	17,659	76,260	26,454	49,806	60,471	21,921	38,550	502	182	320
Massachusetts	392,310	62,175	330,135	104,930	225,205	295,151	96,313	198,838	502	164	338
New Hampshire	69,036	8,028	61,008	20,040	40,968	47,836	16,021	31,815	441	148	293
Rhode Island	63,915	10,511	53,404	24,750	28,654	46,190	20,103	26,087	465	202	263
Vermont	40,464	5,087	35,377	13,651	21,726	29,598	12,201	17,397	531	219	312
Mideast	3,338,948	719,675	2,619,273	684,007	1,935,266	2,334,149	615,386	1,718,763			
Delaware	46,630	5,369	41,261	23,093	18,168	36,010	19,434	16,576	545	294	251
District of Columbia ²	267,089	210,494	56,595		56,595	54,867		54,867	876		876
Maryland	401,098	132,277	268,821	96,191	172,630	234,901	83,908	150,993	509	182	327
New Jersey	523,305	76,975	446,330	115,987	330,343	398,236	104,460	293,776	515	135	380
New York	1,420,343	158,969	1,261,374	304,628	956,746	1,135,976	282,241	853,735	635	158	477
Pennsylvania	680,483	135,591	544,892	144,108	400,784	474,159	125,343	348,816	395	104	291
Great Lakes	2,771,715	327,177	2,444,538	669,681	1,774,857	1,980,709	537,479	1,443,230			
Illinois	748,308	106,976	641,332	159,839	481,493	520,863	130,752	390,111	449	113	336
Indiana	368,635	41,639	326,996	102,363	224,633	271,224	83,680	187,544	489	151	338
Michigan	614,682	57,761	556,921	158,249	398,672	448,226	128,012	320,214	486	139	347
Ohio	698,404	92,993	605,411	161,022	444,389	501,831	129,877	371,954	463	120	343
Wisconsin	341,686	27,808	313,878	88,208	225,670	238,565	65,158	173,407	491	134	357
Plains	1,312,149	175,169	1,136,980	349,171	787,809	910,657	292,220	618,437			
Iowa	208,948	18,515	190,433	59,723	130,710	158,751	55,820	102,931	560	197	363
Kansas	202,002	24,826	177,176	55,556	121,620	145,229	47,544	97,685	583	191	392
Minnesota	301,734	32,323	269,411	79,597	189,814	207,911	61,786	146,125	482	143	339
Missouri	339,419	66,553	272,866	83,228	189,638	231,828	70,922	160,906	451	138	313
Nebraska	135,704	15,688	120,016	34,724	85,292	95,068	28,711	66,357	593	179	414
North Dakota	63,850	8,059	55,791	20,348	35,443	35,958	14,964	20,994	539	224	315
South Dakota	60,492	9,205	51,287	15,995	35,292	35,912	12,473	23,439	504	175	329
Southeast	4,040,326	679,878	3,360,448	1,073,576	2,286,872	2,976,231	933,047	2,043,184			
Alabama	297,584	58,443	239,141	85,379	153,762	208,996	72,109	136,887	510	176	334
Arkansas	154,058	19,432	134,626	46,846	87,780	114,474	40,585	73,889	478	169	309
Florida	746,010	109,157	636,853	156,883	479,970	580,447	140,200	440,247	471	114	357
Georgia	480,980	88,219	392,761	109,930	282,831	356,187	99,702	256,485	561	157	404
Kentucky	230,720	35,423	195,297	74,344	120,953	172,911	65,001	107,910	464	174	290
Louisiana	292,340	33,915	258,425	95,000	163,425	231,684	80,570	151,114	526	183	343

Table 101 (cont.)
Public Employees, 1988

	All Employees (full and part-time)					Full-Time Equivalent Employment, State and Local Governments						
	All Governments	Federal (civilian) ¹	State and Local Governments			Number			Number Per 10,000 Population			
			Total	State	Local	Total	State	Local	Total	State	Local	
Southeast (cont.)												
Mississippi	189,766	24,022	165,744	50,256	115,488	144,405	44,393	100,012	551	169	382	
North Carolina	435,928	46,353	389,575	117,192	272,383	332,554	102,975	229,579	513	159	354	
South Carolina	241,194	33,066	208,128	83,040	125,088	185,141	73,242	111,899	533	211	322	
Tennessee	329,369	56,773	272,596	83,672	188,924	241,801	71,902	169,899	494	147	347	
Virginia	518,418	159,554	358,864	131,666	227,198	313,058	108,668	204,390	521	181	340	
West Virginia	123,959	15,521	108,438	39,368	69,070	94,573	33,700	60,873	504	180	324	
Southwest	1,759,407	288,138	1,471,269	417,459	1,053,810	1,304,616	353,373	951,243				
Arizona	238,872	38,451	200,421	53,228	147,193	170,541	43,110	127,431	489	124	365	
New Mexico	133,390	26,685	106,705	47,842	58,863	91,908	37,432	54,476	609	248	361	
Oklahoma	248,139	47,395	200,744	74,510	126,234	172,682	63,261	109,421	533	195	338	
Texas	1,139,006	175,607	963,399	241,879	721,520	869,485	209,570	659,915	516	124	392	
Rocky Mountain	596,391	117,659	478,732	158,462	320,270	386,502	128,552	257,950				
Colorado	266,370	52,980	213,390	66,534	146,856	174,856	51,539	123,317	530	156	374	
Idaho	73,140	9,880	63,260	20,653	42,607	50,823	17,051	33,772	507	170	337	
Montana	67,238	11,370	55,868	20,818	35,050	43,430	16,036	27,394	539	199	340	
Utah	139,475	36,965	102,510	38,308	64,202	81,915	33,059	48,856	485	196	289	
Wyoming	50,168	6,464	43,704	12,149	31,555	35,478	10,867	24,611	741	227	514	
Far West³	2,546,769	428,941	2,117,828	551,174	1,566,654	1,777,304	455,664	1,321,640				
California	1,921,209	324,702	1,596,507	366,056	1,230,451	1,342,448	303,353	1,039,095	474	107	367	
Nevada	68,809	10,338	58,471	17,786	40,685	52,437	16,231	36,206	498	154	344	
Oregon	208,319	28,922	179,397	59,650	119,747	144,362	50,265	94,097	522	182	340	
Washington	348,432	64,979	283,453	107,682	175,771	238,057	85,815	152,242	513	185	328	
Alaska	63,123	14,549	48,574	23,849	24,725	41,359	21,018	20,341	789	401	388	
Hawaii	93,015	26,973	66,042	52,506	13,536	56,725	44,032	12,693	517	401	116	

¹ Excludes employees working outside the 50 states and District of Columbia.

² The Bureau of the Census classifies the District of Columbia as a municipality.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment 1988*, Table 6.

Table 102
State and Local Payroll¹ as a Percentage of State Personal Income, Estimated, Selected Years 1957-1988

Region ² and State	1988		Percentage of State Personal Income												
	Percentage of State Personal Income	Indexed to U.S. Average (U.S. = 100)	1987	1986	1985	1984	1982	1981	1978	1977	1975	1972	1967	1957	
United States	7.8%	100	7.8%	7.9%	7.7%	7.6%	8.0%	7.6%	8.5%	8.9%	9.2%	9.2%	8.0%	5.6%³	
New England	6.5	83	6.4	6.5	6.4	6.3	6.8	6.6	8.0	8.2	8.5	8.8	7.3	5.0	
Connecticut	6.3	81	6.0	6.1	6.0	5.9	5.9	5.6	6.8	6.7	7.1	7.7	6.4	4.4	
Maine	7.1	91	7.0	7.2	7.1	7.1	7.7	7.2	7.9	8.2	8.5	9.2	7.7	4.9	
Massachusetts	6.5	84	6.6	6.5	6.5	6.2	7.0	7.0	8.4	8.8	8.9	8.9	7.4	5.6	
New Hampshire	5.2	67	5.1	5.7	5.5	5.5	6.0	6.1	7.2	7.5	7.8	8.0	6.7	4.8	
Rhode Island	7.6	97	7.5	7.5	7.6	8.1	8.3	8.2	8.9	8.9	8.9	8.6	7.0	4.7	
Vermont	7.8	100	7.1	7.2	7.5	7.4	8.0	7.4	8.8	9.3	9.8	10.7	8.4	5.6	
Mideast	8.1	105	8.1	8.0	8.0	7.8	8.2	7.9	9.6	9.7	9.8	9.4	7.5	4.9	
Delaware	7.6	98	7.6	7.8	7.8	7.6	8.1	7.9	8.2	8.8	8.2	8.4	6.8	4.1	
District of Columbia ⁴	13.8	177	14.3	12.9	12.8	12.5	12.5	12.3	14.7	14.8	14.1	11.6	8.8	5.0	
Maryland	7.4	95	7.3	7.4	7.3	7.4	8.3	7.9	9.3	9.3	9.4	9.3	7.7	4.9	
New Jersey	6.7	87	6.6	6.9	6.8	6.6	7.3	6.9	8.0	8.1	8.3	8.0	6.3	4.6	
New York	10.0	129	9.9	9.5	9.5	9.3	9.5	9.1	9.9	10.0	11.1	11.1	9.1	6.3	
Pennsylvania	6.1	78	6.1	6.2	6.2	6.2	6.6	6.3	7.3	7.2	7.8	7.9	6.4	4.3	
Great Lakes	7.4	96	7.6	7.8	7.5	5.8	7.8	7.4	8.0	8.2	8.6	8.8	7.5	5.2	
Illinois	6.8	88	7.0	7.2	7.0	6.8	7.5	7.0	7.6	8.1	8.6	8.5	6.8	4.6	
Indiana	7.3	94	7.2	7.3	7.2	7.1	7.5	6.9	7.2	7.4	7.5	7.7	7.4	5.2	
Michigan	8.3	107	8.6	8.8	8.6	8.5	8.9	8.7	9.0	9.1	9.7	9.7	8.4	6.0	
Ohio	7.2	93	7.4	7.3	7.1	0.6	7.4	6.8	7.2	7.4	7.7	7.8	6.6	4.6	
Wisconsin	8.0	103	8.1	8.6	8.3	8.3	8.2	8.1	8.8	9.1	9.6	10.2	8.4	5.7	
Plains	7.8	100	7.6	7.8	7.6	7.4	7.9	7.4	8.4	8.7	8.7	8.9	8.4	6.1	
Iowa	8.6	111	8.2	8.3	8.3	8.4	8.2	7.7	8.2	8.8	8.6	8.6	8.0	5.5	
Kansas	7.9	102	7.3	7.6	7.6	7.5	7.3	7.2	7.8	8.3	8.2	8.2	8.1	6.0	
Minnesota	8.1	104	8.3	8.6	8.2	8.2	8.7	7.9	9.1	9.5	10.1	10.6	8.9	6.4	
Missouri	6.4	83	6.2	6.6	6.4	6.5	7.0	6.3	7.2	7.5	8.1	7.9	6.9	4.7	
Nebraska	8.9	114	8.4	8.5	8.1	8.4	8.7	8.4	9.1	9.2	8.8	8.8	8.1	6.0	
North Dakota	9.5	122	8.7	9.5	9.2	0.8	9.0	9.0	8.5	9.7	8.0	9.1	9.7	7.3	
South Dakota	7.4	96	7.7	7.7	7.6	7.8	7.7	7.6	8.8	7.8	9.1	9.1	9.3	6.5	
Southeast	7.5	97	7.5	7.7	7.7	7.5	7.8	7.5	8.5	8.6	8.6	8.5	8.0	5.9	
Alabama	8.3	107	8.2	8.5	8.8	8.4	8.6	8.1	9.4	8.9	8.8	8.5	8.1	6.1	
Arkansas	7.1	91	7.1	7.4	7.4	7.1	7.5	7.0	7.4	7.5	7.6	7.2	7.6	5.7	
Florida	6.8	88	6.7	6.8	6.6	6.7	7.0	6.5	8.3	8.8	9.0	8.7	8.3	5.6	
Georgia	7.6	98	7.7	7.8	7.8	7.5	8.4	7.8	8.6	8.9	9.2	8.4	7.8	5.5	
Kentucky	7.3	93	7.3	7.5	7.2	7.2	7.2	7.0	7.5	7.4	7.8	7.9	7.5	5.2	
Louisiana	8.4	108	8.5	8.7	8.7	8.4	8.0	7.7	8.2	8.9	9.3	9.5	9.0	7.1	

Table 102 (cont.)
 State and Local Payroll¹ as a Percentage of State Personal Income, Estimated, Selected Years 1957-1988

Region ² and State	1988		Percentage of State Personal Income											
	Percentage of State Personal Income	Indexed to U.S. Average (U.S. = 100)	1987	1986	1985	1984	1982	1981	1978	1977	1975	1972	1967	1957 ³
Southeast (cont.)														
Mississippi	8.7%	112	8.6%	8.7%	8.9%	8.3%	8.2%	8.1%	8.7%	9.0%	9.2%	9.1%	8.5%	6.7%
North Carolina	8.0	103	8.2	8.0	8.4	7.9	8.3	8.1	8.7	9.1	8.5	8.5	7.9	6.0
South Carolina	8.5	109	8.5	8.8	8.6	8.2	8.6	8.4	9.5	8.9	8.9	8.8	7.4	5.9
Tennessee	7.3	93	7.4	7.5	7.6	7.5	8.4	7.8	8.4	8.4	8.5	8.6	8.2	5.8
Virginia	7.0	90	7.0	7.1	7.0	7.0	7.5	7.2	8.4	8.2	8.6	8.3	7.3	5.2
West Virginia	8.4	108	8.7	9.0	8.8	8.6	8.4	8.3	8.7	8.8	8.4	8.9	8.5	5.6
Southwest	8.0	103	8.1	8.1	7.8	7.7	7.7	7.3	9.1	9.6	9.8	9.6	9.1	6.2
Arizona	8.5	109	9.1	9.0	8.8	8.6	9.6	9.3	10.7	11.3	11.4	10.5	10.7	6.8
New Mexico	9.9	128	9.9	9.9	10.0	10.1	10.6	9.8	10.5	10.8	11.4	11.3	10.5	6.6
Oklahoma	7.8	101	8.0	8.1	7.8	7.5	7.5	7.0	7.6	8.0	8.1	8.3	7.9	6.2
Texas	7.8	101	7.7	7.7	7.5	7.4	7.2	6.9	7.7	8.1	8.4	8.2	7.4	5.3
Rocky Mountain	8.7	112	8.9	8.9	8.6	8.5	8.6	8.2	9.5	10.0	10.1	10.1	9.8	6.4
Colorado	8.5	109	8.5	8.5	7.9	7.6	7.7	7.8	9.8	10.0	10.3	9.4	9.4	6.0
Idaho	8.2	106	8.2	8.3	8.0	8.1	8.5	7.8	8.6	9.5	9.3	9.0	8.9	6.2
Montana	8.8	113	9.2	9.4	9.9	10.1	10.4	8.9	10.4	11.3	10.5	10.0	9.2	6.4
Utah	8.6	110	8.9	9.1	9.2	9.0	9.1	8.3	9.9	10.2	9.8	10.8	9.9	6.2
Wyoming	12.1	156	12.5	12.5	11.7	11.9	10.5	9.6	9.0	9.1	10.5	11.5	11.5	7.0
Far West³	8.0	104	8.1	8.6	8.0	8.5	8.5	8.6	9.2	10.1	10.4	10.6	9.6	6.5
California	8.0	103	8.1	8.1	7.9	8.0	8.5	8.0	9.1	10.3	10.9	10.9	9.7	6.5
Nevada	7.5	96	7.6	7.8	8.2	7.7	8.7	7.5	8.9	9.6	9.8	10.2	9.6	6.0
Oregon	8.5	110	8.6	8.8	8.7	8.7	9.3	8.9	9.5	10.6	10.8	10.7	9.8	6.9
Washington	8.1	105	8.3	8.3	8.3	8.2	8.4	8.2	9.3	10.0	10.1	10.7	9.1	6.5
Alaska	15.6	201	15.7	16.5	16.4	15.4	15.7	14.7	14.6	14.4	13.9	17.3	12.3	5.0
Hawaii	7.6	98	7.3	7.4	7.6	7.7	8.6	8.1	9.4	10.2	9.7	9.6	9.5	6.6

¹ The annual estimated payroll is payroll for October multiplied by 12. This represents an estimate of annual earnings because some employees, especially in education and natural resource functions, may be paid only 9 or 10 months per year. For 1957, April was used for the estimates

² Regional totals are weighted averages for 1981-1988.

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

⁴ The Bureau of the Census classifies the District of Columbia as a municipality.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]*, Table 8 in 1988 edition; personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, August 1989 (see also prior years).

Table 103
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1957-1988

Region ¹ and State	1988		Earnings Indexed to U.S. Average (current dollars)											
	Average Annual Earnings ²	Indexed to U.S. Average (U.S. = 100)	1987	1986	1985	1984	1982	1981	1977	1976	1972	1967	1962	1957 ³
	United States	\$26,244	100	\$25,068	\$24,108	\$22,620	\$21,336	\$19,044	\$17,568	\$12,936	\$12,252	\$9,480	\$6,816	\$5,304
New England	26,044	99	96	95	95	94	92	92	93	93	96	97	94	92
Connecticut	30,900	118	111	108	107	108	98	96	101	102	110	110	108	112
Maine	22,008	84	83	81	82	82	82	82	82	81	83	84	82	78
Massachusetts	28,128	107	104	103	103	100	101	98	103	103	105	103	99	100
New Hampshire	23,556	90	86	86	83	83	81	82	86	86	87	89	87	84
Rhode Island	28,392	108	108	107	107	106	103	107	100	100	99	98	95	89
Vermont	23,280	89	87	86	85	86	85	84	87	85	91	95	91	86
Mideast	29,052	111	110	109	109	108	108	108	110	110	107	103	104	106
Delaware	25,428	97	96	94	95	94	95	93	99	94	90	89	92	96
District of Columbia ⁴	33,384	127	130	129	131	131	132	133	134	137	110	110	115	117
Maryland	29,220	111	110	108	108	105	105	105	105	105	107	101	99	101
New Jersey	29,184	111	109	109	107	105	104	104	107	107	112	107	108	110
New York	31,368	120	116	114	116	116	113	114	116	117	121	113	113	115
Pennsylvania	25,728	98	96	98	98	98	99	99	99	100	101	96	93	98
Great Lakes	26,748	102	102	103	101	102	105	104	103	103	105	103	104	107
Illinois	27,780	106	106	108	104	106	112	109	112	110	113	107	112	113
Indiana	23,352	89	89	89	88	89	90	89	90	87	89	96	97	99
Michigan	30,300	115	115	119	114	117	120	122	117	116	121	115	110	115
Ohio	25,428	97	98	96	95	95	97	94	97	98	96	95	96	100
Wisconsin	26,880	102	102	103	102	104	104	105	101	101	105	104	103	109
Plains	23,585	90	89	91	90	92	92	91	91	90	87	89	90	89
Iowa	24,456	93	92	91	91	93	94	95	98	94	92	93	90	87
Kansas	22,200	85	83	84	86	88	85	85	86	85	83	85	88	87
Minnesota	29,508	112	117	117	109	112	112	102	107	104	105	105	105	103
Missouri	22,800	87	85	88	86	86	84	82	87	87	87	89	88	87
Nebraska	22,956	87	82	85	84	86	87	88	85	84	81	85	84	85
North Dakota	23,856	91	88	96	97	96	103	105	96	92	84	88	91	90
South Dakota	19,320	74	75	76	76	79	79	80	82	83	78	81	82	83
Southeast	21,084	80	80	81	82	81	81	82	81	80	78	80	79	78
Alabama	21,168	81	80	82	85	83	81	81	82	79	74	77	74	79
Arkansas	18,564	71	72	75	75	74	73	74	73	72	68	72	70	67
Florida	24,552	94	94	92	90	92	90	88	91	91	92	88	86	85
Georgia	20,964	80	81	82	81	79	79	79	78	78	75	80	75	73
Kentucky	20,568	78	79	80	81	83	84	86	83	81	80	81	85	79
Louisiana	20,016	76	75	78	82	82	84	85	80	77	77	82	81	91

Table 103 (cont.)
 State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1957-1988

Region ¹ and State	1988		Earnings Indexed to U.S. Average (current dollars)											
	Average Annual Earnings ²	Indexed to U.S. Average (U.S. = 100)	1987	1986	1985	1984	1982	1981	1977	1976	1972	1967	1962	1957 ³
Southeast (cont.)														
Mississippi	\$17,844	68	66	67	69	67	68	71	71	71	67	67	67	64
North Carolina	23,004	88	88	87	88	85	82	84	84	85	87	88	91	82
South Carolina	21,096	80	79	80	80	79	79	81	77	77	76	76	75	68
Tennessee	20,784	79	81	80	82	86	83	83	78	78	75	79	77	77
Virginia	24,636	94	92	91	91	91	90	90	87	87	89	89	87	85
West Virginia	19,812	75	77	80	79	80	80	82	83	82	75	81	81	91
Southwest	22,725	87	90	91	93	92	94	92	89	89	84	89	92	94
Arizona	27,276	104	112	108	109	107	109	109	103	104	101	106	107	107
New Mexico	20,964	80	82	86	87	89	90	88	86	86	79	87	93	95
Oklahoma	20,148	77	79	82	83	81	84	81	79	78	74	79	82	85
Texas	22,512	86	87	89	91	92	91	91	87	87	82	85	86	90
Rocky Mountain	23,381	89	90	92	95	97	97	96	93	91	86	91	93	94
Colorado	27,180	104	102	105	107	105	101	105	101	101	94	93	98	95
Idaho	21,684	83	79	80	84	86	87	87	86	83	77	85	84	87
Montana	22,068	84	86	88	91	97	99	92	96	93	87	91	97	99
Utah	22,308	85	87	89	95	94	96	94	93	88	89	94	94	94
Wyoming	23,664	90	93	97	99	102	104	104	90	91	83	90	93	97
Far West³	28,344	108	110	116	111	113	114	114	112	113	108	112	112	111
California	33,336	127	130	129	127	126	126	128	126	126	124	129	130	125
Nevada	26,952	103	105	104	105	109	114	106	103	106	103	107	105	109
Oregon	25,632	98	98	100	101	104	104	106	106	104	101	104	104	103
Washington	27,456	105	106	108	110	113	113	118	112	115	104	110	110	108
Alaska	39,132	149	158	163	166	163	164	164	160	161	144	145	152	160
Hawaii	25,032	95	94	94	99	99	105	105	112	114	103	106	114	104

¹ Regional totals for 1981-1988 are weighted averages.

² Annual estimated earnings is the average earnings for October multiplied by 12. For 1957, April was used for the estimates. This represents 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 Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

⁴ The Bureau of the Census classifies the District of Columbia as a municipality.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]* (Table 8 in 1988 edition). See also ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 104
State and Local Employment, Full-Time Equivalent Per 10,000 Population, Selected Years 1957-1988¹

Region and State	1988	1987	1986	1985	1984	1983	1982	1981	1978	1977	1972	1967	1962	1957
United States	505	496	492	476	472	465	468	476	492	485	445	378	321	280²
New England														
Connecticut	484	479	472	451	441	431	437	450	434	426	404	347	295	277
Maine	502	492	475	462	453	451	447	451	452	455	444	359	302	262
Massachusetts	501	493	480	457	442	446	444	471	478	484	448	377	339	316
New Hampshire	441	437	458	435	432	419	418	433	445	447	422	339	296	273
Rhode Island	465	451	440	436	465	465	456	463	471	474	422	349	294	257
Vermont	531	496	481	474	464	458	468	475	485	492	500	366	321	268
Mideast														
Delaware	546	541	524	514	505	507	521	530	541	530	536	405	334	267
District of Columbia	876	893	817	785	763	735	730	717	734	760	664	470	348	262
Maryland	508	498	500	476	491	498	513	513	549	524	473	385	317	260
New Jersey	516	500	497	485	480	478	482	490	490	477	415	326	292	265
New York	634	628	609	589	563	551	546	543	518	512	519	443	373	350
Pennsylvania	395	395	390	379	381	383	386	397	404	402	380	316	270	227
Great Lakes														
Illinois	449	447	446	435	425	421	425	439	447	439	414	352	300	253
Indiana	488	470	467	447	440	435	434	446	449	443	408	362	315	262
Michigan	485	485	485	459	446	432	431	442	487	468	428	376	321	279
Ohio	462	460	453	435	431	429	424	434	436	425	400	332	295	260
Wisconsin	491	488	505	471	473	451	449	466	467	478	451	374	318	253
Plains														
Iowa	560	540	555	510	493	489	489	494	504	499	439	393	335	292
Kansas	582	556	564	537	524	523	530	540	535	532	478	420	359	320
Minnesota	483	481	471	468	461	468	458	488	491	488	465	385	325	285
Missouri	451	446	440	437	438	432	446	450	456	444	417	350	286	250
Nebraska	593	607	591	565	564	581	565	579	591	569	526	424	361	314
North Dakota	539	548	540	503	521	500	501	499	493	478	474	403	343	281
South Dakota	504	521	507	495	495	483	494	502	515	485	475	427	330	296
Southeast														
Alabama	510	499	497	486	481	484	481	484	501	480	427	340	279	259
Arkansas	478	465	462	454	452	445	453	452	449	447	396	338	271	248
Florida	471	454	454	444	445	438	449	453	511	508	491	414	341	309
Georgia	562	552	540	534	525	542	535	525	548	543	486	365	303	272
Kentucky	464	455	445	428	425	410	406	413	437	422	389	333	265	230
Louisiana	526	530	527	530	528	518	515	509	524	508	484	402	356	320
Mississippi	551	542	525	528	518	500	496	502	508	494	468	354	292	260
North Carolina	513	504	488	487	489	476	479	490	495	504	413	329	275	242
South Carolina	533	527	527	504	497	481	488	499	557	506	451	324	271	255
Tennessee	494	479	474	459	461	454	460	476	492	494	465	374	305	264
Virginia	521	516	513	495	492	481	486	498	541	510	446	348	278	255
West Virginia	504	501	497	500	489	482	485	489	498	489	471	372	304	227
Southwest														
Arizona	489	481	486	458	458	451	472	491	557	552	529	408	338	283
New Mexico	610	592	564	559	560	566	564	578	560	575	558	432	328	298
Oklahoma	533	525	524	509	511	515	530	527	505	498	466	400	321	301
Texas	516	500	495	490	488	473	476	478	500	492	451	357	307	264
Rocky Mountain														
Colorado	530	537	529	488	482	477	490	507	564	541	526	462	373	312
Idaho	507	519	506	470	457	455	468	480	515	513	498	395	345	306
Montana	540	544	541	525	537	518	530	546	582	559	513	414	357	314
Utah	485	480	481	452	450	431	444	439	495	501	520	405	346	283
Wyoming	741	714	707	695	677	661	659	653	611	586	678	567	446	368
Far West²														
California	474	463	461	436	447	438	444	458	489	497	477	408	367	334
Nevada	498	500	497	489	481	473	480	497	602	577	597	468	382	341
Oregon	522	520	501	485	486	483	486	504	539	537	502	423	390	321
Washington	512	515	498	474	471	451	454	466	512	517	500	438	366	324
Alaska	789	758	770	799	793	814	820	803	725	678	722	468	347	206
Hawaii	517	505	502	479	476	480	498	496	520	530	524	432	325	323

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]*, Table 12 in the 1988 edition.

State Fiscal Capacity: Representative Tax System

The Representative Tax System (RTS) indexes of *tax capacity* are measures of the relative revenue raising abilities of the 50 states and the District of Columbia. An index of 100 is the national average. For example, a state with a tax capacity index of 110 has revenue raising ability 10 percent above the national average, while a state with an index of 65 has a capacity to raise revenues that is 35 percent below average. The tax capacity indexes are derived from estimates of the per capita amounts of tax revenues that could be raised in each state if the same state-local tax system (representative of an average tax system) were used in every state. In 1990, the taxes in this representative tax system comprised 100 percent of all tax sources; previously, they reflected approximately 96 percent of total state-local tax revenues, including all the major tax sources.

The Representative Tax System indexes of *tax effort* are measures of the relative extent to which states utilize their available taxing capacity, or tax bases. An index of 100 is the national average. For example, a state with a tax effort index of 90 collects 10 percent less in total state-local tax revenues than it would if it taxed at a national average level, and a state with a tax effort index of 125 taps its tax bases 25 percent more heavily than the average state. The tax effort indexes are derived by comparing actual state-local tax revenues per capita with the state's estimated tax capacity per capita (see above). The resulting tax effort measures show how heavily the governments in a state tax relative to the state-local jurisdictions in other states, given the tax bases available in each state.

Table 105
Representative Tax System Tax Capacity Indexes, Selected Years 1967-1988¹

Region and State	1988	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	100
New England												
Connecticut	143	135	127	124	124	117	110	112	109	112	110	117
Maine	98	95	89	88	90	84	79	80	80	82	84	81
Massachusetts	129	124	113	111	107	101	96	96	93	95	98	98
New Hampshire	126	119	112	110	108	100	95	97	96	102	102	110
Rhode Island	99	92	88	86	86	81	80	84	84	87	88	91
Vermont	105	99	97	95	94	89	84	84	85	93	94	88
Mideast												
Delaware	124	121	123	123	118	115	111	111	110	120	124	123
District of Columbia	123	122	123	120	117	115	111	111	110	123	118	121
Maryland	109	108	105	105	99	100	98	99	99	101	101	101
New Jersey	124	121	117	114	112	106	105	105	102	106	109	107
New York	109	107	101	98	95	92	89	90	89	94	98	108
Pennsylvania	94	90	89	88	88	89	90	93	93	99	98	91
Great Lakes												
Illinois	99	96	96	97	98	99	104	108	112	112	112	114
Indiana	87	87	87	87	86	89	91	92	98	100	98	99
Michigan	95	96	94	93	90	93	96	97	104	103	101	104
Ohio	91	91	91	90	89	92	94	97	101	104	104	100
Wisconsin	90	86	89	89	87	87	91	95	100	99	98	94
Plains												
Iowa	83	84	84	87	91	96	102	105	108	105	106	104
Kansas	91	96	99	100	102	106	109	109	109	105	109	105
Minnesota	104	102	101	101	97	99	100	102	105	100	97	95
Missouri	90	93	91	89	89	91	92	94	97	96	96	97
Nebraska	90	91	94	93	101	97	97	97	100	101	106	110
North Dakota	86	94	102	106	111	115	123	108	109	99	101	92
South Dakota	78	78	82	83	87	87	86	90	95	91	94	91
Southeast												
Alabama	76	74	75	73	75	74	74	76	76	77	77	70
Arkansas	74	78	74	75	78	79	82	79	77	78	78	77
Florida	104	105	103	105	103	104	101	100	100	101	102	104
Georgia	94	94	90	89	87	84	81	82	81	84	86	80
Kentucky	81	76	78	77	79	82	82	83	85	83	85	80
Louisiana	83	90	97	102	107	113	117	109	104	99	97	94
Mississippi	65	65	69	70	68	71	72	69	70	70	70	64
North Carolina	91	88	86	87	87	82	80	80	82	83	85	78
South Carolina	79	79	77	77	76	74	75	75	76	77	77	64
Tennessee	84	84	83	81	80	77	79	79	81	83	84	78
Virginia	104	101	98	96	96	94	94	95	93	91	93	86
West Virginia	78	76	77	79	87	92	90	94	92	90	89	75
Southwest												
Arizona	99	99	99	99	97	96	89	89	91	89	92	95
New Mexico	83	91	99	103	108	115	114	107	103	98	97	94
Oklahoma	89	98	105	113	115	126	127	117	108	101	98	102
Texas	96	104	111	117	124	130	132	124	117	112	111	98
Rocky Mountain												
Colorado	107	117	118	121	122	121	113	113	110	107	106	104
Idaho	76	77	78	78	83	86	87	87	91	88	89	91
Montana	85	88	91	95	105	110	114	112	113	103	103	105
Utah	78	80	81	81	82	86	86	86	87	88	86	87
Wyoming	123	151	169	181	182	201	216	196	173	154	154	141
Far West												
California	116	118	120	119	119	116	115	117	116	114	110	124
Nevada	135	147	146	146	147	151	148	154	154	148	145	171
Oregon	91	93	95	94	95	99	99	103	106	104	100	106
Washington	98	98	101	99	101	102	99	103	103	100	98	112
Alaska	159	177	259	250	272	313	324	260	217	158	155	99
Hawaii	114	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.

Source: ACIR, *1988 State Fiscal Capacity and Effort*, M-170, August 1990 (see also earlier editions).

Table 106
Representative Tax System Tax Effort Indexes, Selected Years 1967-1988¹

Region and State	1988	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	100
New England												
Connecticut	90	94	99	99	96	99	103	100	102	103	99	93
Maine	105	99	104	105	100	107	113	111	110	100	104	105
Massachusetts	94	103	106	105	112	119	134	135	144	133	129	121
New Hampshire	66	62	65	69	69	75	74	75	78	73	75	81
Rhode Island	104	111	118	123	126	133	130	123	121	114	112	105
Vermont	100	91	93	94	95	102	105	104	110	104	108	119
Mideast												
Delaware	84	81	80	77	82	84	87	89	96	80	84	90
District of Columbia	154	143	138	139	146	145	145	131	132	118	94	90
Maryland	108	99	101	100	107	106	107	109	109	105	106	103
New Jersey	101	103	105	109	109	113	112	112	118	113	103	97
New York	152	152	156	158	163	170	171	167	171	168	160	138
Pennsylvania	97	101	102	105	105	106	105	104	105	94	93	99
Great Lakes												
Illinois	102	106	106	110	107	107	105	102	99	96	99	84
Indiana	93	94	96	95	89	88	88	84	84	83	92	95
Michigan	112	118	120	129	128	120	116	116	113	109	106	100
Ohio	97	103	103	105	103	94	89	87	86	78	80	82
Wisconsin	119	134	128	133	137	128	120	116	118	113	115	124
Plains												
Iowa	113	113	112	112	109	105	98	96	93	90	93	10
Kansas	104	96	96	95	92	88	87	88	87	89	85	96
Minnesota	112	108	119	124	124	111	109	111	115	112	117	119
Missouri	86	82	84	85	87	82	81	84	82	80	84	86
Nebraska	98	96	93	99	94	93	95	102	98	98	85	78
North Dakota	91	89	92	93	81	83	74	79	78	88	92	97
South Dakota	95	95	87	87	85	91	93	88	84	87	87	107
Southeast												
Alabama	84	86	87	90	87	87	91	85	86	79	79	89
Arkansas	84	91	91	87	83	81	79	86	81	78	78	83
Florida	82	77	76	74	75	72	73	74	78	73	74	84
Georgia	89	89	90	89	93	96	97	96	96	89	89	92
Kentucky	88	89	87	89	91	88	88	89	87	84	84	85
Louisiana	90	91	93	81	81	82	77	78	82	79	87	90
Mississippi	94	97	93	95	95	92	95	96	97	94	96	98
North Carolina	93	92	93	89	88	94	95	97	91	87	86	94
South Carolina	96	94	95	95	96	96	95	95	91	86	85	97
Tennessee	83	84	82	81	82	86	87	84	87	82	79	87
Virginia	91	85	87	88	89	90	90	88	88	88	87	90
West Virginia	88	98	103	100	88	86	83	82	82	80	85	96
Southwest												
Arizona	96	99	97	95	91	92	106	117	115	110	108	109
New Mexico	99	88	86	85	79	82	89	83	85	77	85	92
Oklahoma	89	85	84	76	80	78	73	72	74	72	73	80
Texas	88	79	76	69	67	66	65	65	64	68	68	75
Rocky Mountain												
Colorado	89	83	85	82	79	81	84	90	96	95	90	106
Idaho	93	90	90	91	87	85	87	88	90	89	90	105
Montana	102	103	107	101	94	97	92	92	88	94	92	93
Utah	106	107	109	106	98	97	97	101	99	91	89	111
Wyoming	94	117	108	105	113	105	73	74	83	82	70	79
Far West												
California	94	95	94	93	92	99	100	102	95	117	119	108
Nevada	69	65	64	65	64	63	62	60	65	62	70	71
Oregon	99	98	101	103	103	95	101	93	93	92	96	101
Washington	102	103	95	103	104	93	92	94	96	94	101	106
Alaska	127	168	128	141	166	180	184	166	129	130	76	104
Hawaii	112	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. The index for the U.S. average is 100.

Source: ACIR, *1988 State Fiscal Capacity and Effort*, M-170, August 1990 (see also earlier editions).

State Fiscal Rankings

The following tables provide state-by-state rankings of aggregate expenditures and revenues. These rankings are derived by calculating a simple arithmetic ratio of expenditures and revenues by the common denominators of population and personal income and ordering them by size. The result is a set of “per capita” and “percentage-of-income” interstate fiscal comparisons.

For the revenue tables, general revenue can be found by adding own-source general revenue and intergovernmental revenue from the federal government. Own-source general revenue consists of tax revenue, charges and miscellaneous revenues. The categories that comprise tax revenue include taxes on property, individual income, corporate income, general sales and gross receipts, selective sales, and licenses. These categories will not add to total tax revenues because severance taxes, documentary and stock transfer taxes, and all other tax revenue are not included.

As with most interstate fiscal measures, these rankings have advantages and disadvantages. The usefulness of per capita and personal income measures derives largely from the fact that they provide an easily calculated, quick, and consistent method of comparison. By computing state-by-state direct expenditures per capita, for example, one can 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 the rankings—particularly with respect to the expenditure data—is to look across the tables 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, which often can be a greater source of policy debate than the total level of spending.

The merits of state rankings—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 as well as the tax costs may be exported to nonresidents.

Aggregate fiscal comparisons give no evidence of the extent to which states deliver different 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 rankings are a useful starting point for understanding the relative fiscal practices of states and their local governments.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census.

Table R-1
**State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income,
FY 1988**

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	\$11,986	AK	64.9%	AK	\$1,528	AK	8.3%	AK	\$10,458	AK	56.6%	1
2	WY	4,692	WY	35.8	WY	947	WY	7.2	WY	3,746	WY	28.5	2
3	NY	4,425	NM	26.0	MT	721	MT	5.8	NY	3,726	NM	22.0	3
4	MN	3,601	NY	24.8	NY	699	MS	5.2	MN	3,029	NY	20.9	4
5	HI	3,461	MT	24.7	ND	662	ND	5.1	DE	2,972	MN	19.5	5
6	DE	3,456	UT	23.2	VT	634	SD	4.9	HI	2,937	HI	19.1	6
7	NJ	3,420	MN	23.1	ME	605	WV	4.8	NJ	2,932	MT	18.9	7
8	CT	3,342	ND	22.9	SD	603	UT	4.6	CT	2,871	UT	18.6	8
9	MA	3,337	LA	22.7	OR	602	VT	4.5	CA	2,803	DE	18.6	9
10	CA	3,317	VT	22.6	RI	592	OR	4.4	MA	2,764	LA	18.5	10
11	MD	3,226	HI	22.6	MA	573	ME	4.4	MD	2,734	VT	18.1	11
12	VT	3,169	OR	22.4	MN	572	AL	4.3	MI	2,614	OR	18.1	12
13	MI	3,107	MS	22.0	WV	539	LA	4.2	NM	2,592	ND	17.8	13
14	OR	3,072	ME	21.6	MS	534	NM	4.1	CO	2,542	WI	17.4	14
15	NM	3,070	DE	21.6	UT	525	KY	4.0	VT	2,535	ME	17.2	15
16	RI	3,069	SD	20.8	WA	525	NY	3.9	WI	2,526	IA	17.1	16
17	MT	3,060	WI	20.8	HI	524	ID	3.9	RI	2,477	AZ	17.0	17
18	WI	3,016	WV	20.6	AL	515	RI	3.8	WA	2,473	MI	16.9	18
19	WA	2,999	IA	20.3	CA	514	AR	3.8	OR	2,471	MS	16.8	19
20	ME	2,974	MI	20.0	MI	493	MN	3.7	NV	2,448	NE	16.6	20
21	ND	2,956	SC	19.9	MD	493	TN	3.7	IA	2,391	OK	16.5	21
22	CO	2,956	NE	19.8	WI	490	SC	3.6	KS	2,385	SC	16.3	22
23	IA	2,832	OK	19.7	NJ	488	WA	3.4	AZ	2,378	CO	16.2	23
24	NV	2,813	RI	19.7	LA	486	HI	3.4	ME	2,368	WA	16.2	24
25	NE	2,772	AL	19.6	KY	485	WI	3.4	MT	2,339	CA	16.1	25
26	KS	2,753	WA	19.6	DE	484	GA	3.3	NE	2,332	KS	15.9	26
27	IL	2,727	AZ	19.4	NM	478	OK	3.2	IL	2,308	SD	15.9	27
28	AZ	2,710	KY	19.4	TN	471	MI	3.2	ND	2,294	RI	15.9	28
29	GA	2,691	ID	19.2	CT	470	IA	3.2	FL	2,291	WV	15.8	29
30	PA	2,654	CA	19.1	GA	462	NE	3.1	VA	2,265	GA	15.8	30
31	UT	2,653	GA	19.1	ID	455	DE	3.0	GA	2,229	TX	15.7	31
32	VA	2,650	CO	18.9	PA	449	OH	3.0	PA	2,205	NV	15.7	32
33	LA	2,634	KS	18.4	IA	441	MA	3.0	TX	2,168	AL	15.3	33
34	OH	2,600	TX	18.3	NE	439	PA	3.0	OH	2,162	KY	15.3	34
35	FL	2,598	NC	18.1	OH	438	CA	3.0	LA	2,148	ID	15.3	35
36	SD	2,571	MD	18.0	AR	429	NC	2.9	UT	2,128	MD	15.3	36
37	TX	2,525	NV	18.0	SC	424	IN	2.8	OK	2,091	NC	15.2	37
38	OK	2,497	OH	17.9	IL	419	MD	2.8	NH	2,036	FL	15.1	38
39	IN	2,422	TN	17.8	CO	414	CO	2.6	IN	2,031	OH	14.9	39
40	NH	2,387	AR	17.6	OK	406	TX	2.6	NC	2,001	IN	14.6	40
41	NC	2,383	PA	17.6	IN	390	IL	2.6	SD	1,968	PA	14.6	41
42	SC	2,369	MA	17.5	VA	385	KS	2.5	SC	1,945	NJ	14.5	42
43	AL	2,354	IN	17.4	NC	382	MO	2.4	MO	1,872	MA	14.5	43
44	KY	2,322	FL	17.1	KS	368	NJ	2.4	AL	1,839	TN	14.2	44
45	WV	2,300	NJ	17.0	NV	365	AZ	2.4	KY	1,837	IL	14.1	45
46	TN	2,296	IL	16.7	TX	356	VA	2.4	TN	1,824	VA	13.9	46
47	MS	2,267	VA	16.3	MO	353	NV	2.3	ID	1,802	AR	13.8	47
48	ID	2,256	CT	15.8	NH	351	CT	2.2	WV	1,761	CT	13.6	48
49	MO	2,225	MO	15.3	AZ	333	FL	2.0	MS	1,733	MO	12.9	49
50	AR	2,004	NH	13.6	FL	306	NH	2.0	AR	1,575	NH	11.6	50
	US	2,958	US	19.3	US	478	US	3.1	US	2,480	US	16.2	
	DC	6,450	DC	32.8	DC	2,424	DC	12.3	DC	4,027	DC	20.5	

Table R-2
**State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1988**

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	\$3,605	AK	19.51%	AK	\$1,263	WY	6.98%	NY	\$876	NY	4.90%	1
2	NY	2,934	NY	16.42	NH	936	AK	6.84	MD	774	MD	4.33	2
3	CT	2,281	WY	15.59	NJ	933	OR	5.52	MA	677	MN	3.92	3
4	HI	2,259	HI	14.72	WY	915	MT	5.41	MN	610	DE	3.79	4
5	NJ	2,217	MN	13.35	CT	911	VT	5.35	DE	606	HI	3.71	5
6	MA	2,160	ME	13.30	NY	860	NH	5.32	HI	570	MA	3.56	6
7	MD	2,093	VT	13.30	OR	755	NY	4.81	WI	478	OR	3.39	7
8	MN	2,076	WI	13.00	VT	750	NJ	4.63	OR	464	ME	3.35	8
9	WY	2,046	UT	12.74	MI	716	MI	4.62	ME	461	UT	3.29	9
10	CA	1,948	NM	12.48	RI	705	NE	4.59	VA	458	WI	3.29	10
11	WI	1,889	MT	12.44	MA	691	IA	4.57	OH	455	NC	3.25	11
12	MI	1,884	MI	12.16	MT	670	WI	4.57	CA	454	OH	3.13	12
13	VT	1,863	AZ	12.11	WI	664	RI	4.53	NC	429	KY	2.88	13
14	DE	1,854	IA	11.86	NE	644	SD	4.36	MI	429	VA	2.82	14
15	RI	1,837	RJ	11.80	IA	639	CT	4.31	RI	391	MI	2.77	15
16	ME	1,832	OR	11.71	IL	628	ME	4.22	UT	377	SC	2.76	16
17	WA	1,783	MD	11.71	MN	623	TX	4.19	GA	377	IA	2.69	17
18	IL	1,782	WA	11.67	CO	604	MN	4.00	IA	376	GA	2.67	18
19	AZ	1,690	DE	11.58	KS	584	KS	3.90	PA	374	CA	2.62	19
20	VA	1,687	LA	11.44	ME	581	CO	3.86	VT	362	VT	2.58	20
21	CO	1,686	MA	11.36	TX	578	IL	3.84	IN	352	IN	2.53	21
22	KS	1,676	NC	11.33	CA	543	AZ	3.77	CO	351	RI	2.51	22
23	IA	1,657	CA	11.23	SD	538	MA	3.63	KY	345	PA	2.48	23
24	NV	1,655	SC	11.22	AZ	526	UT	3.49	NJ	331	MT	2.45	24
25	PA	1,627	KS	11.20	WA	519	WA	3.40	KS	331	ID	2.38	25
26	OR	1,602	NE	11.10	MD	507	FL	3.26	MO	329	MO	2.27	26
27	OH	1,569	OK	11.07	FL	495	ND	3.24	SC	329	CO	2.25	27
28	NE	1,557	NJ	11.00	VA	474	IN	3.20	MT	303	KS	2.21	28
29	MT	1,538	IL	10.90	IN	446	CA	3.13	ID	280	AR	2.19	29
30	FL	1,522	WV	10.88	OH	441	OH	3.04	IL	272	OK	2.03	30
31	TX	1,495	TX	10.84	PA	439	ID	3.03	NE	270	AL	1.99	31
32	NC	1,495	OH	10.80	ND	419	VA	2.92	OK	257	NE	1.92	32
33	GA	1,491	CT	10.80	UT	400	PA	2.90	AR	249	WV	1.89	33
34	NM	1,472	CO	10.78	GA	397	MD	2.84	AZ	246	AZ	1.76	34
35	NH	1,472	PA	10.76	NV	382	GA	2.81	AL	239	NM	1.71	35
36	UT	1,460	ND	10.76	ID	357	SC	2.68	WV	210	IL	1.67	36
37	IN	1,441	ID	10.72	HI	322	MS	2.59	NM	202	NJ	1.64	37
38	OK	1,403	SD	10.70	SC	320	NV	2.44	ND	171	ND	1.32	38
39	ND	1,389	KY	10.61	NC	310	NC	2.35	MS	135	MS	1.31	39
40	MO	1,372	NV	10.60	MO	296	TN	2.12	LA	131	LA	1.12	40
41	SC	1,337	GA	10.55	TN	272	HI	2.10	CT	109	CT	0.52	41
42	LA	1,329	MS	10.54	MS	267	OK	2.09	NH	28	NH	0.16	42
43	SD	1,321	VA	10.37	OK	265	WV	2.05	TN	16	TN	0.13	43
44	KY	1,271	IN	10.35	DE	259	MO	2.04	AK	1	AK	<	44
45	ID	1,260	FL	10.01	WV	229	LA	1.85	SD	†	SD	<	45
46	TN	1,242	AR	9.77	KY	218	KY	1.82	FL	n.t.	FL	n.t.	46
47	WV	1,212	TN	9.65	LA	215	AR	1.76	WA	n.t.	WA	n.t.	47
48	AL	1,142	AL	9.52	AR	201	DE	1.62	TX	n.t.	TX	n.t.	48
49	AR	1,113	MO	9.44	NM	163	NM	1.38	NV	n.t.	NV	n.t.	49
50	MS	1,088	NH	8.36	AL	132	AL	1.10	WY	n.t.	WY	n.t.	50
	US	1,772	US	11.57	US	538	US	3.51	US	359	US	2.35	
	DC	3,339	DC	16.98	DC	988	DC	5.02	DC	961	DC	4.88	

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

Table R-3
**State Rankings for Selected State-Local Revenue Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1988**

Rank	State	Corporate Income Taxes			General Sales and Gross Receipts Taxes				Selective Sales and Gross Receipts Taxes				Rank
		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	\$346	AK	1.87%	WA	\$863	WA	5.65%	NV	\$505	NV	3.23%	1
2	NY	228	MI	1.30	HI	838	HI	5.46	HI	388	HI	2.53	2
3	MI	201	NY	1.27	CT	614	NM	4.93	VT	323	VT	2.30	3
4	CT	186	DE	1.13	AZ	588	IA	4.46	CT	286	AL	2.07	4
5	MA	181	CA	0.97	NM	582	TN	4.42	VA	282	TX	1.94	5
6	DE	181	MA	0.95	NY	570	AZ	4.21	MD	277	WV	1.94	6
7	CA	169	CT	0.88	TN	569	MS	3.73	FL	276	KY	1.93	7
8	NJ	153	WV	0.85	FL	557	SD	3.71	TX	267	OK	1.85	8
9	NH	134	NC	0.83	NV	524	UT	3.70	NJ	262	MT	1.83	9
10	NC	110	NH	0.76	LA	517	FL	3.66	IL	252	FL	1.81	10
11	MN	96	NJ	0.76	CA	501	NV	3.36	AL	248	VA	1.74	11
12	WI	95	WI	0.65	SD	458	TX	3.24	MN	248	LA	1.70	12
13	WV	94	MN	0.61	TX	447	AR	3.22	WA	247	NM	1.69	13
14	PA	87	PA	0.58	MO	437	NY	3.19	NH	237	WA	1.62	14
15	IL	84	KY	0.57	CO	435	IN	3.05	OK	235	MN	1.59	15
16	VT	80	VT	0.57	IL	434	SC	3.02	KY	231	MS	1.56	16
17	RI	80	TN	0.56	IN	425	WY	3.01	MT	226	AR	1.55	17
18	KS	78	GA	0.53	UT	424	MO	3.01	NY	222	SC	1.55	18
19	GA	76	KS	0.52	ME	408	ME	2.96	DE	222	MD	1.55	19
20	TN	72	ID	0.52	NJ	406	OK	2.96	WV	216	IL	1.54	20
21	HI	71	IL	0.51	GA	403	AL	2.91	ME	203	SD	1.49	21
22	ME	70	RI	0.51	KS	397	CT	2.91	NM	200	TN	1.49	22
23	KY	69	ME	0.51	WY	395	CA	2.88	LA	197	ME	1.48	23
24	MD	68	SC	0.49	MN	392	GA	2.86	RI	193	ND	1.44	24
25	ID	61	MT	0.46	RI	386	ID	2.79	TN	192	NC	1.42	25
26	OR	60	HI	0.46	MS	384	CO	2.78	WI	189	DE	1.39	26
27	SC	59	ND	0.45	OK	375	NC	2.77	AZ	189	CT	1.35	27
28	ND	59	OR	0.44	AR	366	KS	2.65	NC	188	AZ	1.35	28
29	MT	57	LA	0.43	WI	366	IL	2.65	ND	186	NH	1.34	29
30	IA	56	AR	0.43	NC	365	WV	2.57	PA	185	ID	1.31	30
31	VA	56	IA	0.40	SC	360	MN	2.52	SC	185	NE	1.31	31
32	OH	54	MD	0.38	AL	348	WI	2.52	SD	184	WI	1.30	32
33	FL	51	UT	0.37	MA	343	ND	2.48	NE	183	NJ	1.30	33
34	LA	50	OH	0.37	OH	337	RI	2.48	OH	183	OH	1.26	34
35	AR	49	AL	0.36	ID	328	NE	2.33	AR	177	NY	1.24	35
36	IN	47	MS	0.36	NE	326	OH	2.32	GA	174	RI	1.24	36
37	NE	46	VA	0.34	ND	321	IA	2.19	MO	174	GA	1.23	37
38	CO	44	IN	0.34	PA	321	KY	2.13	AK	171	UT	1.23	38
39	MO	44	FL	0.33	MI	316	PA	2.12	CO	169	PA	1.23	39
40	AL	43	NE	0.33	MD	308	MI	2.04	KS	168	MO	1.20	40
41	AZ	42	AZ	0.30	IA	306	NJ	2.02	IA	161	IA	1.15	41
42	UT	42	MO	0.30	WV	287	MA	1.80	MS	161	KS	1.12	42
43	SD	37	SD	0.30	VA	264	MD	1.72	MA	160	CO	1.08	43
44	MS	37	CO	0.28	KY	255	VA	1.62	CA	156	OR	1.07	44
45	NM	33	NM	0.28	VT	222	VT	1.58	ID	154	AK	0.93	45
46	OK	26	OK	0.20	AK	108	AK	0.58	OR	146	CA	0.90	46
47	WA	n.t.	WA	n.t.	MT	n.t.	MT	n.t.	UT	141	WY	0.89	47
48	TX	n.t.	TX	n.t.	OR	n.t.	OR	n.t.	MI	130	IN	0.88	48
49	NV	n.t.	NV	n.t.	NH	n.t.	NH	n.t.	IN	122	MA	0.84	49
50	WY	n.t.	WY	n.t.	DE	n.t.	DE	n.t.	WY	117	MI	0.84	50
	US	97	US	0.63	US	428	US	2.79	US	208	US	1.36	
	DC	246	DC	1.25	DC	633	DC	3.22	DC	294	DC	1.50	

n.t. -- no tax

Table R-4
**State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1988**

Rank	State	Motor Fuels Taxes			Public Utilities Taxes				Tobacco Products Taxes				Rank
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	MT	\$127	MT	1.03%	NJ	\$130	NJ	0.65%	ME	\$34	ME	0.25%	1
2	DE	123	MS	0.87	IL	99	IL	0.61	RI	34	AR	0.24	2
3	NV	115	ID	0.81	CT	79	AL	0.54	WI	30	RI	0.22	3
4	NE	103	WV	0.80	FL	75	FL	0.50	NH	29	IA	0.21	4
5	TN	103	TN	0.80	HI	72	HI	0.47	IA	29	WI	0.21	5
6	WI	101	AR	0.80	NY	70	WA	0.44	NJ	29	OK	0.21	6
7	VA	99	NM	0.78	WA	67	VA	0.40	MI	29	MS	0.20	7
8	OK	96	DE	0.77	VA	65	NY	0.39	MA	29	ND	0.19	8
9	MD	96	OK	0.76	AL	64	CT	0.37	WA	28	OR	0.19	9
10	ND	95	SC	0.74	RI	54	OH	0.37	IL	28	MI	0.18	10
11	ID	95	ND	0.74	OH	54	RI	0.35	FL	28	WA	0.18	11
12	IA	94	NV	0.74	MO	48	MO	0.33	CT	27	FL	0.18	12
13	WA	94	NE	0.74	MD	45	AZ	0.29	AR	27	TX	0.18	13
14	NM	92	KY	0.72	PA	41	VT	0.27	MN	27	AL	0.17	14
15	NC	92	LA	0.72	AZ	40	PA	0.27	OK	26	NE	0.17	15
16	MN	91	SD	0.70	VT	38	NC	0.26	NY	25	MN	0.17	16
17	CO	91	NC	0.70	CA	36	TX	0.25	OR	25	IL	0.17	17
18	AR	91	WI	0.70	NC	35	MD	0.25	ND	25	NH	0.17	18
19	CT	90	IA	0.67	TX	35	WI	0.21	TX	25	WV	0.16	19
20	AZ	90	UT	0.67	WI	31	CA	0.21	NE	24	SD	0.16	20
21	MS	90	AZ	0.65	MN	30	UT	0.20	KS	24	KS	0.16	21
22	WV	89	ME	0.64	DE	27	LA	0.19	VT	22	VT	0.16	22
23	SC	88	TX	0.63	ME	24	MN	0.19	OH	21	MA	0.15	23
24	ME	88	AL	0.63	OR	24	ME	0.18	IN	21	IN	0.15	24
25	TX	88	WA	0.61	NV	24	OR	0.18	AL	21	LA	0.15	25
26	SD	87	VA	0.61	UT	23	DE	0.17	MO	20	OH	0.15	26
27	KY	87	WY	0.59	KS	23	OK	0.17	MS	20	NJ	0.14	27
28	FL	86	MN	0.58	LA	23	AR	0.16	SD	20	NY	0.14	28
29	LA	83	CO	0.58	OK	21	KS	0.15	HI	19	MO	0.14	29
30	HI	78	FL	0.57	ND	19	NV	0.15	CO	19	ID	0.14	30
31	WY	77	VT	0.54	AR	19	WV	0.15	PA	19	TN	0.13	31
32	UT	77	MD	0.53	SC	17	ND	0.15	DE	19	CT	0.13	32
33	NH	77	IN	0.52	WV	17	SC	0.15	WV	18	HI	0.13	33
34	VT	76	OH	0.51	CO	16	NM	0.14	TN	17	PA	0.13	34
35	AL	75	HI	0.51	NM	16	KY	0.12	LA	17	CO	0.12	35
36	OH	75	MI	0.48	KY	15	MT	0.11	AK	17	MT	0.12	36
37	MI	74	OR	0.46	GA	14	CO	0.10	ID	16	DE	0.12	37
38	IL	73	GA	0.46	MT	13	GA	0.10	AZ	15	UT	0.11	38
39	IN	72	KS	0.46	NE	10	MS	0.08	MT	15	AZ	0.11	39
40	KS	68	MO	0.45	WY	8	NE	0.07	GA	14	NM	0.11	40
41	MO	66	IL	0.45	TN	8	TN	0.06	MD	14	GA	0.10	41
42	GA	65	NH	0.43	MS	8	WY	0.06	NV	13	AK	0.09	42
43	AK	64	CT	0.43	NH	7	ID	0.04	UT	13	NV	0.09	43
44	OR	63	PA	0.37	MI	5	NH	0.04	NM	12	MD	0.08	44
45	PA	56	RI	0.35	ID	5	MI	0.04	CA	9	SC	0.07	45
46	RI	55	AK	0.35	AK	4	AK	0.02	SC	9	WY	0.06	46
47	MA	52	MA	0.27	IA	2	IA	0.01	WY	8	CA	0.05	47
48	CA	46	CA	0.26	SD	1	SD	0.01	VA	7	VA	<	48
49	NJ	43	NJ	0.21	MA	-	IN	-	KY	4	KY	<	49
50	NY	28	NY	0.16	IN	-	MA	-	NC	2	NC	<	50
	US	72	US	0.47	US	43	US	0.28	US	20	US	0.13	
	DC	45	DC	0.23	DC	118	DC	0.60	DC	18	DC	0.09	

- represents zero

< rounds to zero

Table R-5
**State Rankings for Selected State-Local Revenue Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1988**

Rank	Insurance Premium Taxes				Alcoholic Beverages Taxes				All License 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	MT	\$49	MT	0.40%	HI	\$122	HI	0.79%	DE	\$496	DE	3.10%	1
2	CT	47	LA	0.36	FL	37	AL	0.29	AK	144	WY	0.98	2
3	AK	45	OK	0.33	AL	34	SC	0.26	NV	142	TX	0.91	3
4	NV	44	KY	0.33	GA	32	FL	0.24	WY	128	NV	0.91	4
5	OK	42	MS	0.28	SC	31	GA	0.23	TX	126	MT	0.87	5
6	MA	42	NV	0.28	ME	28	TN	0.21	OR	109	OK	0.82	6
7	LA	42	AL	0.28	TN	27	ME	0.20	MT	107	OR	0.80	7
8	CA	41	SD	0.27	VT	26	VT	0.19	OK	104	AK	0.78	8
9	KY	40	NM	0.24	AK	26	NC	0.17	PA	100	LA	0.72	9
10	DE	38	AK	0.24	NC	23	WA	0.14	IA	92	NM	0.72	10
11	HI	35	DE	0.24	WA	22	AK	0.14	ND	89	ND	0.69	11
12	AL	34	TX	0.24	KS	19	TX	0.14	MN	88	MS	0.69	12
13	SD	33	CA	0.23	TX	19	OK	0.13	TN	88	TN	0.68	13
14	NH	33	HI	0.23	OK	17	MS	0.13	VT	87	PA	0.66	14
15	TX	32	WV	0.23	MT	16	MT	0.13	NM	85	IA	0.66	15
16	VT	31	MA	0.22	VA	16	KS	0.13	LA	84	VT	0.62	16
17	RI	31	CT	0.22	MS	14	KY	0.11	ME	81	ID	0.61	17
18	MO	30	VT	0.22	MA	13	LA	0.10	CT	81	ME	0.59	18
19	VA	30	NC	0.22	KY	13	SD	0.10	IL	78	MN	0.57	19
20	MN	29	MO	0.21	MI	13	NM	0.10	OH	77	NC	0.54	20
21	MS	29	IA	0.20	MN	13	VA	0.10	NJ	77	SD	0.53	21
22	KS	29	ME	0.20	SD	13	AR	0.09	NH	76	OH	0.53	22
23	NM	29	SC	0.20	LA	12	AZ	0.08	AZ	74	AZ	0.53	23
24	NC	29	ID	0.20	AZ	12	UT	0.08	WA	73	WV	0.52	24
25	IA	29	RI	0.20	NM	12	MI	0.08	AL	72	WA	0.48	25
26	PA	28	TN	0.19	PA	12	MN	0.08	ID	72	IL	0.48	26
27	ME	28	KS	0.19	AR	11	ID	0.08	NC	71	NE	0.48	27
28	MD	28	MN	0.19	NV	11	PA	0.08	MS	71	MO	0.46	28
29	NY	27	PA	0.19	NH	10	NE	0.07	VA	69	AR	0.46	29
30	FL	26	NH	0.18	NE	10	MA	0.07	NE	67	KY	0.44	30
31	WV	25	VA	0.18	NY	10	NV	0.07	MO	67	NH	0.43	31
32	TN	25	ND	0.17	CT	10	ND	0.07	SD	66	VA	0.43	32
33	CO	25	FL	0.17	UT	10	NH	0.06	MI	63	WI	0.42	33
34	SC	24	GA	0.17	IL	10	IL	0.06	WI	61	SC	0.41	34
35	GA	24	AR	0.16	ID	9	WV	0.06	CA	59	MI	0.41	35
36	ID	23	CO	0.16	ND	8	NY	0.05	FL	59	FL	0.39	36
37	OH	22	OR	0.16	WI	8	WI	0.05	WV	58	CT	0.38	37
38	ND	22	MD	0.16	RI	8	RI	0.05	KS	55	NJ	0.38	38
39	NJ	22	WY	0.15	DE	8	DE	<	KY	53	UT	0.38	39
40	NE	22	NE	0.15	NJ	7	CT	<	CO	52	KS	0.37	40
41	OR	21	NY	0.15	CO	7	IN	<	AR	52	CA	0.34	41
42	AZ	21	OH	0.15	WV	6	OH	<	MD	49	CO	0.33	42
43	WY	20	AZ	0.15	IN	6	CO	<	SC	49	HI	0.32	43
44	WA	20	IN	0.13	OH	6	NJ	<	HI	49	RI	0.28	44
45	IN	19	WA	0.13	MD	6	MD	<	NY	47	MD	0.28	45
46	AR	19	UT	0.13	MO	5	MO	<	UT	43	NY	0.26	46
47	WI	16	WI	0.11	CA	5	IA	<	RI	43	IN	0.23	47
48	IL	16	NJ	0.11	IA	4	OR	<	MA	42	MA	0.22	48
49	UT	15	IL	0.10	OR	4	CA	<	IN	32	GA	0.20	49
50	MI	5	MI	0.03	WY	3	WY	<	GA	28	AL	0.60	50
	US	28	US	0.18	US	14	US	0.09	US	72	US	0.47	
	DC	49	DC	0.25	DC	9	DC	<	DC	61	DC	0.32	

< rounds to zero

Table R-6
**State Rankings for Selected State-Local Revenue Items,
Per Capita and as a Percentage of State Personal Income
FY 1988**

Rank	State	Death and Gift Taxes			User Charges			Miscellaneous Revenues			Rank		
		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	0.26%	AK	\$939	AK	5.08%	AK	\$5,915	AK	32.02%	1
2	MA	43	MA	0.23	DE	596	WY	4.50	WY	1,109	WY	8.45	2
3	PA	33	PA	0.22	WY	590	MS	4.43	NM	766	NM	6.50	3
4	NY	26	IA	0.15	ND	538	ND	4.17	MT	524	MT	4.24	4
5	RI	22	NY	0.14	GA	515	AL	3.81	DE	522	LA	3.62	5
6	NJ	21	RI	0.14	MN	509	DE	3.72	MN	443	DE	3.26	6
7	IA	21	WI	0.14	NE	504	GA	3.65	OR	442	OR	3.23	7
8	NH	20	KS	0.12	CA	479	NE	3.59	LA	420	SD	2.93	8
9	WI	20	SD	0.12	IA	477	SC	3.48	CO	402	MN	2.85	9
10	KS	18	NH	0.11	NV	460	LA	3.44	CA	375	ND	2.84	10
11	DE	17	KY	0.11	AL	457	IA	3.42	FL	368	AZ	2.62	11
12	SD	15	DE	0.11	MS	457	UT	3.29	ND	367	CO	2.57	12
13	FL	14	NJ	0.10	CO	454	OK	3.28	NJ	366	UT	2.54	13
14	KY	13	OK	0.10	WA	438	MN	3.27	AZ	366	TX	2.46	14
15	MD	13	FL	0.09	NY	432	ID	3.15	SD	362	FL	2.42	15
16	OK	12	MT	0.09	MI	428	TN	3.13	NY	360	WV	2.42	16
17	IN	12	SC	0.09	OR	426	OR	3.12	CT	348	VT	2.27	17
18	VT	11	IN	0.08	OK	416	NM	2.99	RI	345	KY	2.25	18
19	MT	11	LA	0.08	SC	414	IN	2.97	TX	339	KS	2.22	19
20	CA	11	VT	0.08	IN	414	NV	2.95	MD	336	RI	2.21	20
21	SC	10	NC	0.08	HI	412	CO	2.90	KS	332	CA	2.16	21
22	MI	10	ME	0.07	WI	404	WA	2.87	NV	332	OK	2.15	22
23	NC	10	MD	0.07	TN	403	WI	2.78	VT	318	NV	2.13	23
24	ME	10	MI	0.07	FL	401	MI	2.76	PA	318	PA	2.10	24
25	LA	9	AZ	0.06	LA	399	CA	2.76	MI	301	ME	2.04	25
26	AZ	9	CA	0.06	VA	382	HI	2.69	UT	292	NY	2.01	26
27	GA	9	GA	0.06	KS	377	FL	2.64	ME	281	AL	2.00	27
28	VA	7	MS	0.06	UT	377	VT	2.52	MA	277	MI	1.94	28
29	IL	7	TN	0.05	ID	371	KS	2.52	OK	272	NE	1.93	29
30	TN	7	TX	<	VT	354	WV	2.51	NH	272	MD	1.88	30
31	HI	7	VA	<	NM	353	KY	2.47	NE	271	IA	1.84	31
32	TX	6	IL	<	NJ	349	AR	2.44	WV	270	MS	1.82	32
33	MS	6	HI	<	OH	342	TX	2.42	KY	270	NJ	1.82	33
34	MO	6	MO	<	TX	334	NY	2.42	HI	266	HI	1.74	34
35	NV	5	OR	<	MA	327	OH	2.35	IL	264	OH	1.73	35
36	OR	5	NV	<	AZ	321	VA	2.35	IA	257	NC	1.66	36
37	OH	4	AL	<	MO	306	SD	2.31	WA	253	WA	1.65	37
38	WA	4	WV	<	MD	305	AZ	2.30	OH	252	CT	1.65	38
39	CO	4	OH	<	KY	296	MT	2.23	AL	240	SC	1.62	39
40	AL	4	WA	<	RI	295	NC	2.18	WI	233	AR	1.62	40
41	WV	3	CO	<	NH	292	MO	2.11	GA	223	IL	1.61	41
42	MN	3	WY	<	NC	287	RI	1.89	NC	219	WI	1.60	42
43	WY	3	NM	<	SD	285	ME	1.86	VA	196	GA	1.58	43
44	NM	3	AR	<	WV	279	NJ	1.73	MO	195	NH	1.55	44
45	AR	2	MN	<	AR	278	PA	1.72	SC	193	MA	1.46	45
46	ND	2	UT	<	MT	276	MD	1.71	MS	188	ID	1.45	46
47	NE	2	ND	<	IL	263	MA	1.70	AR	184	TN	1.39	47
48	UT	2	ID	<	PA	260	NH	1.66	TN	179	MO	1.34	48
49	ID	2	NE	<	ME	256	IL	1.61	IN	177	IN	1.27	49
50	AK	1	AK	<	CT	242	CT	1.15	ID	171	VA	1.21	50
	US	13	US	0.09	US	385	US	0.03	US	323	US	2.11	
	DC	54	DC	0.28	DC	343	DC	1.75	DC	344	DC	1.75	

< rounds to zero

Table R-7
**State Rankings for Selected State-Local Expenditure Items,
Per Capita and as a Percentage of State Personal Income
FY 1988**

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	\$9,546	AK	51.68%	CA	\$66	CA	0.38%	AK	\$9,546	AK	51.68%	1
2	WY	4,280	WY	32.61	MA	19	WI	0.13	WY	4,279	WY	32.61	2
3	NY	4,218	NM	24.07	WI	18	VT	0.10	NY	4,200	NM	24.07	3
4	MN	3,470	NY	23.61	NY	18	MA	0.10	MN	3,470	NY	23.51	4
5	MA	3,305	MT	22.76	VT	15	NY	0.10	NJ	3,297	MT	22.75	5
6	CA	3,305	ND	22.63	RI	10	RI	0.07	DE	3,294	ND	22.63	6
7	NJ	3,301	MN	22.30	ME	9	ME	0.06	MA	3,286	MN	22.30	7
8	DE	3,295	UT	22.12	MI	8	MI	0.05	CT	3,264	UT	22.12	8
9	CT	3,264	MS	21.76	PA	6	PA	0.04	CA	3,240	MS	21.76	9
10	MI	3,130	LA	21.75	NJ	5	IA	0.03	MI	3,122	LA	21.75	10
11	RI	3,066	OR	21.64	IA	4	WA	0.03	RI	3,056	OR	21.64	11
12	AZ	2,981	AZ	21.35	WA	4	NJ	0.02	AZ	2,980	AZ	21.35	12
13	HI	2,974	VT	21.00	HI	4	HI	0.02	HI	2,970	VT	20.90	13
14	WI	2,966	DE	20.59	IN	3	IN	0.02	OR	2,961	DE	20.58	14
15	OR	2,961	WV	20.49	NV	3	NV	0.02	MD	2,953	WV	20.49	15
16	MD	2,953	WI	20.41	MO	2	MO	0.02	WI	2,947	WI	20.29	16
17	VT	2,943	MI	20.20	NE	1	MT	0.01	NV	2,931	MI	20.15	17
18	NV	2,934	RI	19.68	DE	1	NE	0.01	VT	2,928	RI	19.62	18
19	ND	2,921	ME	19.62	MT	1	DE	0.01	ND	2,921	ME	19.55	19
20	CO	2,889	HI	19.39	ID	1	ID	0.01	CO	2,889	HI	19.36	20
21	WA	2,873	SC	19.23	AZ	†	UT	<	WA	2,869	SC	19.23	21
22	NM	2,841	SD	19.07	UT	†	AZ	<	NM	2,841	SD	19.07	22
23	MT	2,815	CA	19.04	WY	†	WY	<	MT	2,814	IA	18.97	23
24	ME	2,701	IA	19.00	CO	†	CO	<	ME	2,693	KY	18.95	24
25	IA	2,654	KY	18.95	MS	†	MS	<	IA	2,650	ID	18.93	25
26	VA	2,637	ID	18.94	KS	†	KS	<	VA	2,637	WA	18.78	26
27	IL	2,611	WA	18.80	SD	†	SD	<	IL	2,611	NV	18.77	27
28	NE	2,598	NV	18.79	OK	†	OK	<	NE	2,597	CA	18.67	28
29	GA	2,595	AL	18.61	AR	†	AR	<	GA	2,595	AL	18.61	29
30	OH	2,580	NE	18.52	MD	†	MD	<	OH	2,580	NE	18.51	30
31	KS	2,562	CO	18.47	IL	†	IL	<	KS	2,562	CO	18.47	31
32	FL	2,555	GA	18.37	LA	†	LA	<	FL	2,555	GA	18.37	32
33	UT	2,535	OK	18.21	OH	-	ND	-	UT	2,535	OK	18.21	33
34	LA	2,525	TX	17.83	TN	-	TN	-	LA	2,525	TX	17.83	34
35	PA	2,524	OH	17.76	TX	-	TX	-	PA	2,518	OH	17.76	35
36	TX	2,458	TN	17.42	NC	-	OH	-	TX	2,458	TN	17.42	36
37	NH	2,441	MA	17.38	NH	-	GA	-	NH	2,441	MA	17.28	37
38	SD	2,355	NC	17.22	OR	-	OR	-	SD	2,355	NC	17.22	38
39	OK	2,307	KS	17.12	AL	-	AL	-	OK	2,307	KS	17.12	39
40	IN	2,298	AR	17.11	NM	-	FL	-	IN	2,294	AR	17.11	40
41	SC	2,293	FL	16.81	VA	-	VA	-	SC	2,293	FL	16.81	41
42	WV	2,282	PA	16.69	GA	-	NH	-	WV	2,282	PA	16.65	42
43	KY	2,271	MD	16.52	MN	-	MN	-	KY	2,271	MD	16.52	43
44	NC	2,271	IN	16.50	FL	-	NM	-	NC	2,271	IN	16.48	44
45	MS	2,245	NJ	16.38	WV	-	WV	-	MS	2,245	NJ	16.36	45
46	TN	2,242	VA	16.22	SC	-	SC	-	TN	2,242	VA	16.22	46
47	AL	2,230	IL	15.97	CT	-	CT	-	AL	2,230	IL	15.97	47
48	ID	2,226	CT	15.46	ND	-	NC	-	ID	2,226	CT	15.46	48
49	MO	2,141	MO	14.73	AK	-	AK	-	MO	2,139	MO	14.72	49
50	AR	1,948	NH	13.87	KY	-	KY	-	AR	1,948	NH	13.87	50
	US	2,868	US	18.60	US	11	US	0.07	US	2,857	US	18.60	
	DC	5,784	DC	29.41	DC	-	DC	-	DC	5,784	DC	29.41	

- represents zero
< rounds to zero
† less than \$1 per capita

Table R-8
**State Rankings for Selected State-Local Expenditure Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1988**

Rank	Direct Education				Direct Elementary and Secondary Education				Direct 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	\$2,177	WY	12.15%	AK	\$1,660	AK	8.99%	AK	\$440	ND	3.18%	1
2	WY	1,594	AK	11.79	WY	1,122	WY	8.55	DE	415	WY	3.16	2
3	DE	1,219	UT	9.45	NY	934	MT	6.34	WY	414	UT	3.09	3
4	VT	1,216	NM	8.85	NJ	828	UT	5.82	ND	411	NM	2.75	4
5	NY	1,213	MT	8.68	MN	799	NM	5.82	IA	376	IA	2.69	5
6	MI	1,189	VT	8.68	WI	786	OR	5.69	MI	375	VT	2.67	6
7	MN	1,172	ND	8.60	MT	785	WV	5.67	VT	374	DE	2.59	7
8	WI	1,166	OR	8.23	MI	783	VT	5.46	UT	354	AZ	2.45	8
9	AZ	1,128	MS	8.17	OR	779	WI	5.41	AZ	342	MI	2.42	9
10	OR	1,126	AZ	8.08	CT	774	MS	5.39	WI	340	AK	2.38	10
11	ND	1,111	WI	8.02	VT	765	AZ	5.38	MN	327	MS	2.35	11
12	WA	1,090	SC	7.84	AZ	751	SC	5.27	NM	324	WI	2.34	12
13	UT	1,083	WV	7.79	WA	743	NY	5.23	OR	317	NC	2.33	13
14	NJ	1,081	MI	7.67	CO	743	MN	5.13	CA	312	OR	2.32	14
15	MT	1,074	IA	7.67	DE	711	ND	5.12	NC	307	AL	2.28	15
16	IA	1,072	DE	7.61	VA	700	MI	5.05	WA	307	NE	2.15	16
17	CO	1,067	MN	7.53	PA	699	TX	5.04	CO	304	SC	2.12	17
18	NM	1,045	NE	7.22	TX	696	SD	4.96	NE	301	MN	2.10	18
19	VA	1,016	NC	7.22	OH	693	ME	4.93	KS	301	ID	2.04	19
20	CT	1,016	AR	7.18	MD	687	WA	4.87	IN	283	OK	2.04	20
21	NE	1,014	AL	7.16	GA	687	GA	4.86	VA	281	IN	2.04	21
22	CA	1,009	TX	7.14	NM	686	AR	4.85	HI	276	WA	2.01	22
23	MD	998	WA	7.14	MA	683	NE	4.82	AL	274	KS	2.01	23
24	KS	989	ID	6.96	ME	680	OH	4.78	TX	268	KY	1.98	24
25	TX	984	IN	6.94	NE	676	CO	4.75	MD	268	TX	1.95	25
26	RI	983	OK	6.86	NH	675	IA	4.69	OK	258	CO	1.94	26
27	IN	966	ME	6.86	KS	668	ID	4.65	SC	253	IA	1.89	27
28	NC	952	CO	6.82	UT	667	OK	4.62	MS	242	AR	1.81	28
29	ME	944	NY	6.79	CA	666	PA	4.62	ID	240	MT	1.80	29
30	OH	938	SD	6.75	ND	661	NC	4.62	KY	237	CA	1.80	30
31	SC	935	KY	6.72	IA	656	IN	4.52	RI	231	HI	1.80	31
32	MA	923	LA	6.61	RI	654	KS	4.46	OH	226	VA	1.73	32
33	NH	913	KS	6.61	WV	632	DE	4.44	IL	225	WV	1.70	33
34	GA	911	OH	6.46	IN	630	IA	4.38	ME	224	TN	1.68	34
35	PA	904	GA	6.45	SC	628	VA	4.30	MT	223	ME	1.63	35
36	IL	886	RI	6.31	NV	617	RI	4.20	NV	223	OH	1.55	36
37	OK	869	VA	6.25	FL	616	KY	4.16	LA	220	SD	1.52	37
38	NV	868	PA	5.98	IL	613	NJ	4.11	NY	219	MD	1.50	38
39	WV	867	CA	5.81	SD	612	MO	4.08	TN	216	RI	1.48	39
40	AL	858	TN	5.76	NC	609	FL	4.05	NJ	215	MO	1.45	40
41	MS	843	MO	5.71	MO	593	NV	3.95	MO	211	NV	1.43	41
42	SD	834	MD	5.58	OK	586	AL	3.85	AR	206	IL	1.38	42
43	MO	830	NV	5.56	MS	556	MD	3.84	GA	195	GA	1.38	43
44	ID	819	IL	5.42	AR	552	CA	3.84	WV	190	NY	1.23	44
45	AR	818	NJ	5.36	ID	547	NH	3.83	NH	189	NJ	1.07	45
46	FL	809	FL	5.32	HI	513	IL	3.75	SD	188	NH	1.05	46
47	KY	805	HI	5.24	LA	508	TN	3.69	MA	184	MA	0.99	47
48	HI	804	NH	5.06	KY	499	CT	3.66	CT	181	FL	0.98	48
49	LA	768	CT	4.81	TN	475	MA	3.59	FL	149	PA	0.89	49
50	TN	741	MA	4.58	AL	461	HI	3.34	PA	134	CT	0.86	50
	US	987	US	6.44	US	690	US	4.51	US	255	US	1.66	
	DC	963	DC	4.97	DC	838	DC	4.26	DC	140	DC	0.71	

Table R-9
**State Rankings for Selected State-Local Expenditure Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1988**

Rank	<u>Direct Public Welfare</u>				<u>Direct Health and Hospitals</u>				<u>Direct Highway</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	NY	\$707	NY	3.96%	WY	\$572	WY	4.36%	AK	\$1,033	AK	5.59%	1
2	AK	591	WI	3.27	GA	453	MS	3.48	WY	557	WY	4.25	2
3	MA	559	ME	3.27	NY	435	GA	3.21	ND	366	SD	2.93	3
4	MN	497	AK	3.20	MS	359	AL	2.82	SD	361	ND	2.84	4
5	RI	497	MN	3.20	AL	339	SC	2.74	AZ	349	MT	2.81	5
6	WI	476	RI	3.19	SC	327	LA	2.62	MT	348	NM	2.53	6
7	MI	476	MI	3.07	MI	316	NY	2.43	IA	335	AZ	2.50	7
8	ME	450	MA	2.94	MA	314	ID	2.28	MN	330	WV	2.49	8
9	CA	433	OH	2.84	LA	305	TN	2.18	VT	321	IA	2.39	9
10	OH	413	ND	2.82	CA	292	MI	2.04	DE	318	VT	2.29	10
11	CT	405	KY	2.53	AK	285	NE	1.99	KS	312	ID	2.17	11
12	PA	382	PA	2.53	MN	284	NM	1.93	CT	303	MN	2.12	12
13	NJ	381	VT	2.52	TN	280	OK	1.84	MD	299	KS	2.08	13
14	ND	365	CA	2.50	NE	279	MN	1.82	NM	298	NE	2.04	14
15	VT	354	MT	2.49	ID	269	IA	1.75	VA	289	DE	1.99	15
16	IL	343	WV	2.34	FL	246	CA	1.68	NE	286	KY	1.96	16
17	MD	336	TN	2.34	IA	245	IN	1.65	NJ	279	UT	1.93	17
18	IA	316	MS	2.34	VA	243	MA	1.65	NH	278	MS	1.92	18
19	WA	316	OK	2.30	CT	242	NC	1.64	NV	278	TX	1.90	19
20	MT	308	IA	2.27	OK	233	FL	1.62	WV	277	LA	1.87	20
21	KY	303	LA	2.16	IN	230	UT	1.55	TX	262	ME	1.83	21
22	TN	302	IL	2.10	NM	228	AK	1.54	ID	255	NV	1.78	22
23	OK	291	NM	2.08	RI	225	AR	1.54	CO	255	VA	1.77	23
24	HI	288	WA	2.07	MO	223	MO	1.54	ME	252	AR	1.77	24
25	NE	273	AR	2.05	CO	217	OR	1.50	WI	236	OK	1.73	25
26	CO	271	UT	1.96	KS	217	VA	1.50	KY	234	AL	1.73	26
27	IN	265	NE	1.94	NC	216	OH	1.49	IL	233	MD	1.67	27
28	GA	261	CT	1.92	OH	216	KS	1.45	WA	231	CO	1.63	28
29	WV	261	IN	1.91	WA	210	RI	1.44	NY	221	WI	1.62	29
30	NH	256	NJ	1.89	OR	205	TX	1.40	UT	221	TN	1.59	30
31	LA	251	HI	1.88	HI	204	CO	1.39	OK	219	NH	1.58	31
32	NM	246	MD	1.88	NV	202	WV	1.38	FL	218	WA	1.51	32
33	MS	241	SD	1.86	NJ	195	WA	1.37	PA	218	OR	1.49	33
34	AZ	238	GA	1.85	TX	193	KY	1.37	LA	217	GA	1.48	34
35	OR	235	CO	1.73	WI	186	HI	1.33	RI	215	PA	1.44	35
36	AR	233	OR	1.72	UT	177	NV	1.29	GA	209	CT	1.44	36
37	SD	230	AZ	1.70	AR	175	WI	1.28	AL	207	FL	1.44	37
38	KS	225	ID	1.70	DE	174	MT	1.24	TN	205	NC	1.43	38
39	UT	224	NC	1.66	KY	164	CT	1.15	OR	203	IL	1.43	39
40	MO	224	SC	1.58	IL	161	DE	1.09	AR	202	SC	1.39	40
41	NC	219	MO	1.54	MT	154	SD	1.03	MS	198	NJ	1.39	41
42	VA	202	KS	1.50	WV	154	IL	0.98	MO	193	RI	1.38	42
43	DE	200	NH	1.45	PA	136	NJ	0.97	NC	189	MO	1.33	43
44	ID	200	WY	1.45	NH	134	ND	0.93	MI	187	IN	1.30	44
45	FL	197	AL	1.42	AZ	129	AZ	0.93	OH	185	OH	1.27	45
46	WY	190	TX	1.30	SD	127	MN	0.91	IN	181	NY	1.24	46
47	SC	188	FL	1.29	MN	125	PA	0.90	MA	181	MI	1.20	47
48	TX	180	DE	1.25	MD	123	NH	0.76	HI	170	HI	1.11	48
49	AL	170	VA	1.24	ND	120	VT	0.76	SC	166	MA	0.95	49
50	NV	168	NV	1.08	VT	106	MD	0.69	CA	148	CA	0.85	50
	US	352	US	2.30	US	252	US	1.64	US	226	US	1.48	
	DC	994	DC	5.05	DC	686	DC	3.49	DC	228	DC	1.16	

Table R-10
**State Rankings for Selected State-Local Expenditure Items,
 Per Capita and as a Percentage of State Personal Income
 FY 1988**

Rank	Direct Police				Direct Fire				Direct Corrections				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	\$208	AK	1.12%	AK	\$90	RI	0.52%	AK	\$177	NV	1.02%	1
2	NY	169	AZ	0.99	MA	82	NV	0.51	NV	159	AK	0.96	2
3	CA	149	NY	0.95	RI	81	AK	0.49	NY	140	NY	0.78	3
4	NV	142	WY	0.92	NV	80	IL	0.46	CA	128	CA	0.74	4
5	AZ	138	NV	0.91	CA	77	OR	0.46	AZ	101	AZ	0.73	5
6	NJ	136	CA	0.86	IL	75	CA	0.45	MD	100	NM	0.63	6
7	FL	127	FL	0.84	CT	66	MA	0.43	FL	85	SC	0.62	7
8	MA	122	LA	0.83	NY	65	NY	0.36	MI	83	MD	0.56	8
9	WY	121	NM	0.83	OR	62	WI	0.35	DE	83	FL	0.56	9
10	CT	121	OR	0.75	MD	53	AZ	0.35	NJ	81	NC	0.54	10
11	MD	119	CO	0.74	WI	51	WY	0.33	VA	75	MI	0.54	11
12	IL	118	WI	0.74	WA	50	WA	0.33	NM	74	DE	0.52	12
13	CO	116	MI	0.73	CO	50	CO	0.32	SC	74	GA	0.51	13
14	DE	115	IL	0.72	AZ	48	FL	0.32	GA	72	LA	0.49	14
15	MI	114	DE	0.72	FL	48	OH	0.31	NC	71	TN	0.47	15
16	HI	108	UT	0.71	VA	48	CT	0.31	MA	69	UT	0.47	16
17	WI	107	HI	0.70	NH	47	NM	0.30	WA	68	OH	0.46	17
18	RI	103	NJ	0.68	NJ	46	HI	0.30	CO	68	VA	0.46	18
19	OR	103	MD	0.67	HI	46	MD	0.30	OH	67	OR	0.46	19
20	NM	98	RI	0.66	OH	46	VA	0.29	HI	65	WA	0.45	20
21	LA	97	ID	0.64	WY	43	LA	0.27	OR	63	CO	0.44	21
22	WA	92	MA	0.64	MI	39	NH	0.27	CT	62	TX	0.43	22
23	VA	92	MT	0.63	GA	37	TX	0.27	TN	61	OK	0.43	23
24	MN	89	TX	0.62	TX	37	UT	0.27	TX	59	HI	0.43	24
25	OH	89	OH	0.61	ME	37	ME	0.27	LA	57	WY	0.42	25
26	NH	88	WA	0.60	NM	36	OK	0.26	WY	56	NJ	0.40	26
27	MO	86	NC	0.60	MO	36	GA	0.26	OK	54	KY	0.40	27
28	TX	85	MO	0.59	KS	34	TN	0.26	UT	54	AL	0.39	28
29	GA	83	GA	0.59	OK	33	MI	0.25	MN	53	MA	0.37	29
30	UT	81	CT	0.57	TN	33	AL	0.25	RI	53	ID	0.36	30
31	NC	79	MN	0.57	LA	32	MO	0.24	IL	52	MN	0.35	31
32	MT	77	VA	0.57	MN	31	ID	0.24	PA	52	PA	0.34	32
33	KS	77	AL	0.56	UT	31	MS	0.23	ME	49	ME	0.34	33
34	PA	77	OK	0.56	IN	30	KS	0.23	WI	48	RI	0.34	34
35	ID	75	SC	0.56	AL	30	NJ	0.23	MO	48	WI	0.33	35
36	NE	71	TN	0.55	NE	29	NC	0.22	KY	48	MO	0.33	36
37	VT	71	MS	0.54	NC	29	IN	0.22	AL	47	IL	0.32	37
38	OK	71	SD	0.52	IA	28	NE	0.21	KS	45	IN	0.31	38
39	TN	70	KS	0.52	ID	28	ND	0.21	NH	45	KS	0.30	39
40	IA	69	PA	0.51	ND	27	KY	0.20	IN	43	MT	0.30	40
41	AL	67	KY	0.51	VT	25	MN	0.20	ID	42	CT	0.29	41
42	SC	66	VT	0.50	KY	24	IA	0.20	NE	40	NE	0.29	42
43	MS	65	NE	0.50	MS	24	MT	0.18	VT	39	SD	0.28	43
44	SD	65	NH	0.50	MT	22	VT	0.18	IA	38	VT	0.28	44
45	IN	62	IA	0.49	PA	22	SC	0.17	MT	37	IA	0.27	45
46	KY	61	MN	0.47	SC	21	AR	0.17	SD	35	AR	0.26	46
47	MS	56	AR	0.46	SD	20	SD	0.16	AR	30	NH	0.26	47
48	ND	56	IN	0.44	AR	19	PA	0.15	ND	30	MS	0.25	48
49	AR	52	ND	0.43	DE	18	WV	0.14	MS	26	ND	0.23	49
50	WV	43	WV	0.39	WV	16	DE	0.11	WV	23	WV	0.21	50
	US	107	US	0.70	US	48	US	0.31	US	77	US	0.50	
	DC	375	DC	1.91	DC	145	DC	0.74	DC	413	DC	2.10	

Table R-11
**State Rankings for Selected State-Local Expenditure Items,
Per Capita and as a Percentage of State Personal Income
FY 1988**

Rank	State	Direct Protective Inspection and Regulation			Direct Sewerage and Sanitation			Interest Payments on General Debt			Rank		
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita		State	Percent of Personal Income
1	NV	\$48	NV	0.31%	AK	\$160	ME	1.00%	AK	\$1,688	AK	9.14%	1
2	CA	39	CA	0.23	NY	142	WI	0.91	DE	409	WY	2.61	2
3	AK	37	WA	0.21	ME	138	AK	0.86	WY	342	DE	2.55	3
4	WA	31	AK	0.20	WI	132	OH	0.85	LA	291	LA	2.51	4
5	DE	31	DE	0.19	WA	130	WA	0.85	NJ	280	NM	1.92	5
6	NJ	28	ID	0.18	NJ	126	LA	0.83	NY	271	OR	1.84	6
7	CT	27	NM	0.17	OH	124	TX	0.80	MN	265	MT	1.74	7
8	NY	26	OR	0.17	CT	119	NY	0.80	NV	264	MN	1.70	8
9	OR	24	WY	0.16	DE	119	DE	0.74	OR	252	NV	1.69	9
10	AZ	23	AZ	0.16	VA	116	VA	0.71	RI	249	AZ	1.65	10
11	FL	22	OK	0.15	MA	115	HI	0.69	AZ	230	WV	1.64	11
12	WY	21	ND	0.15	TX	110	FL	0.68	CT	230	SD	1.62	12
13	ID	21	FL	0.15	MD	107	RI	0.68	HI	229	RI	1.60	13
14	VA	21	NY	0.14	RI	106	IA	0.66	NM	227	KY	1.60	14
15	NM	21	MS	0.14	HI	105	NM	0.64	MT	215	NY	1.52	15
16	RI	20	NJ	0.14	FL	104	UT	0.63	FL	208	HI	1.49	16
17	ND	19	VA	0.13	CA	99	CO	0.63	NH	207	TX	1.46	17
18	OK	19	RI	0.13	CO	99	AZ	0.63	CO	206	NJ	1.39	18
19	NH	17	CT	0.13	MI	97	NJ	0.63	PA	203	FL	1.37	19
20	MD	17	MT	0.12	LA	96	SC	0.63	TX	202	UT	1.36	20
21	VT	17	VT	0.12	NH	93	MI	0.62	SD	200	PA	1.34	21
22	MN	16	KY	0.12	IA	92	OK	0.61	MA	200	CO	1.32	22
23	MN	16	MN	0.12	AZ	88	MA	0.61	KS	192	ND	1.28	23
24	HI	16	UT	0.12	MN	85	MD	0.60	KY	191	KS	1.28	24
25	MI	16	NC	0.12	IL	84	TN	0.60	MD	190	VT	1.18	25
26	MT	15	AR	0.11	PA	77	WY	0.57	WV	182	NH	1.18	26
27	NC	15	NE	0.11	OK	77	CA	0.57	VT	166	MS	1.17	27
28	NE	15	MN	0.10	TN	77	CT	0.56	ND	165	ME	1.13	28
29	WI	15	HI	0.10	OR	76	OR	0.55	IL	159	CT	1.09	29
30	MS	15	WI	0.10	WY	75	MN	0.55	UT	156	AL	1.08	30
31	KY	14	SD	0.10	NM	75	IN	0.54	ME	155	MD	1.06	31
32	MA	14	MI	0.10	IN	75	NH	0.53	CA	154	MA	1.05	32
33	CO	14	NH	0.10	SC	75	KY	0.52	WI	145	OK	1.03	33
34	UT	13	MD	0.10	UT	73	PA	0.51	OK	131	WI	1.00	34
35	OH	13	TN	0.09	GA	71	IL	0.51	AL	130	TN	0.99	35
36	AR	13	SC	0.09	NV	67	GA	0.50	WA	128	IL	0.97	36
37	TX	13	TX	0.09	VT	64	ID	0.50	NE	127	AR	0.94	37
38	SD	13	OH	0.09	KY	62	AR	0.50	TN	127	NE	0.91	38
39	IL	12	CO	0.09	NE	60	WV	0.46	OH	126	CA	0.89	39
40	TN	12	IA	0.08	ID	59	AL	0.46	VA	124	SC	0.87	40
41	IA	12	AL	0.08	AR	57	VT	0.46	MI	122	OH	0.87	41
42	SC	11	MO	0.08	MO	56	MS	0.46	MS	121	WA	0.84	42
43	MO	11	IL	0.07	AL	55	NV	0.43	MO	119	MO	0.82	43
44	GA	10	MA	0.07	WV	52	NE	0.42	IA	110	IA	0.79	44
45	PA	10	GA	0.07	KS	51	MO	0.38	AR	107	MI	0.79	45
46	AL	9	LA	0.07	MS	47	MT	0.37	SC	104	VA	0.76	46
47	KS	9	WV	0.07	MT	46	KS	0.34	GA	95	GA	0.67	47
48	LA	8	PA	0.07	ND	41	ND	0.32	IN	91	NC	0.67	48
49	WV	8	KS	0.06	NC	39	SD	0.30	NC	88	IN	0.65	49
50	IN	7	IN	0.05	SD	37	NC	0.29	ID	77	ID	0.65	50
	US	19	US	0.13	US	96	US	0.63	US	180	US	1.18	
	DC	79	DC	0.40	DC	263	DC	1.34	DC	321	DC	1.63	

State Fiscal Profiles

The profiles present a “snapshot” of significant features of state and local finances. As snapshots, these tables serve as a starting point from which to make basic state-by-state comparisons. They also provide a convenient way to make empirical distinctions among different revenue definitions and spending functions for any given state for state and local governments viewed separately or the state plus local system.

Each profile contains information on major state and local revenue sources, general and direct expenditure categories, population, total and per capita personal income, the percentage those figures represent when compared to the U.S. as a whole, and rankings for each state.

For each state, the data in columns 1, 2, 3, and 5 correspond to the following comprehensive revenue and expenditure tables: total revenues and expenditures for all states, Tables 30, 34, 38, 51, 55, and 59; percentage distribution, Tables 31, 35, 39, 52, 56, and 60; per capita, Tables 32, 36, 40, 53, 57, and 61; and personal income percentage figures, Tables 33, 37, 41, 54, 58, and 62.

The fourth and fifth columns represent a calculated index of the data. The per capita index is calculated by dividing the state per capita figure by the U.S. figure to obtain a percentage, which is multiplied by 100. The data in the last column are derived in the same manner.

Please refer to the comprehensive tables for further information.

Profile Section Notes

n.t.—no tax

– represents zero

< rounds to zero

* rounds to 100%

† less than \$1 per capita

Income taxes include both individual and corporate income taxes.

Figures may differ slightly from detailed revenue and expenditure tables due to rounding.

Profile
Rank, by Population, Total Personal Income, and Per Capita Personal Income¹

Rank	State	Population 7/1/88 (thousands)	State	Personal Income CY 1988	State	Personal Income Per capita	Rank
	US	245,807	US	\$3,766,075	US	\$15,321	
1	CA	28,314	CA	491,393	CT	21,118	1
2	NY	17,909	NY	320,013	NJ	20,154	2
3	TX	16,841	TX	232,255	DC	19,671	3
4	FL	12,335	IL	189,914	MA	19,023	4
5	PA	12,001	FL	187,476	AK	18,473	5
6	IL	11,614	PA	181,487	MD	17,878	6
7	OH	10,855	OH	157,638	NY	17,869	7
8	MI	9,240	NJ	155,610	NH	17,604	8
9	NJ	7,721	MI	143,202	CA	17,355	9
10	NC	6,489	MA	112,027	IL	16,352	10
11	GA	6,342	VA	97,807	VA	16,261	11
12	VA	6,015	GA	89,595	DE	16,006	12
13	MA	5,889	NC	85,582	CO	15,643	13
14	IN	5,556	MD	82,632	NV	15,617	14
15	MO	5,141	IN	77,344	RI	15,577	15
16	TN	4,895	MO	74,720	MN	15,559	16
17	WI	4,855	WA	71,004	MI	15,498	17
18	WA	4,648	WI	70,541	HI	15,342	18
19	MD	4,622	CT	68,275	WA	15,276	19
20	LA	4,408	MN	67,013	FL	15,199	20
21	MN	4,307	TN	63,003	PA	15,123	21
22	AL	4,102	CO	51,638	KS	14,966	22
23	KY	3,727	LA	51,176	MO	14,534	23
24	AZ	3,489	AL	49,165	WI	14,530	24
25	SC	3,470	AZ	48,699	OH	14,522	25
26	CO	3,301	KY	44,663	GA	14,127	26
27	OK	3,242	SC	41,372	NE	14,029	27
28	CT	3,233	OK	41,087	VT	14,014	28
29	IA	2,834	IA	39,600	IA	13,973	29
30	OR	2,767	OR	37,869	AZ	13,958	30
31	MS	2,620	KS	37,341	IN	13,921	31
32	KS	2,495	AR	27,275	TX	13,791	32
33	AR	2,395	MS	27,032	ME	13,772	33
34	WV	1,876	NE	22,475	OR	13,686	34
35	UT	1,690	WV	20,898	NC	13,189	35
36	NE	1,602	UT	19,366	WY	13,123	36
37	NM	1,507	NH	19,100	ND	12,910	37
38	ME	1,205	NM	17,781	TN	12,871	38
39	HI	1,098	HI	16,845	OK	12,673	39
40	NH	1,085	ME	16,595	MT	12,368	40
41	NV	1,054	NV	16,460	SD	12,351	41
42	ID	1,003	RI	15,468	AL	11,986	42
43	RI	993	DC	12,137	KY	11,984	43
44	MT	805	ID	11,793	SC	11,923	44
45	SD	713	DE	10,564	NM	11,799	45
46	ND	667	MT	9,956	ID	11,758	46
47	DC	617	AK	9,680	LA	11,610	47
48	DE	660	SD	8,806	UT	11,459	48
49	VT	557	ND	8,611	AR	11,388	49
50	AK	524	VT	7,806	WV	11,140	50
51	WY	479	WY	6,286	MS	10,318	51

¹These figures are the basis for the computations in the detailed revenue and expenditure tables, and the state rankings and profile sections. These figures differ from those in Tables 7, 10, and 11, which are more recent.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1987-1988*.

Map 1
Population and Rank as of July 1, 1988



Source: U.S. Department of Commerce, Bureau of the Census. Populations in thousands. District of Columbia included in the ranking. The Bureau of the Census classifies the District of Columbia as a municipality.

Map 2
Personal Income and Rank, CY 1988



Source: U.S. Department of Commerce, Bureau of the Census and Bureau of Economic Analysis. Per capita income calculated using BEA total income and Census population as of July 1, 1988. District of Columbia included in the ranking. The Bureau of the Census classifies the District of Columbia as a municipality.

United States

	Total	Percentage of U.S.
Population	245,807,000	100.0
Personal Income	\$3,766.1 billion	100.0
Personal Income Per Capita	\$15,321	100.0

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$727,144.7	100.0%	\$2,958	100.0	19.3%	100.0
Intergovernmental from Federal	117,601.7	16.2	478	100.0	3.1	100.0
Own-Source	609,543.0	83.8	2,480	100.0	16.2	100.0
Tax Revenue	435,675.4	59.9	1,772	100.0	11.6	100.0
Property Taxes	132,240.0	18.2	538	100.0	3.5	100.0
Sales Taxes	105,168.5	14.5	428	100.0	2.8	100.0
Income Taxes	112,090.0	15.4	456	100.0	3.0	100.0
Other Taxes	86,176.9	11.9	351	100.0	2.3	100.0
Charges and Miscellaneous	173,867.6	23.9	707	100.0	4.6	100.0
State						
General	445,521.1	100.0	1,812	100.0	11.8	100.0
Intergovernmental from Federal	100,478.2	22.6	409	100.0	2.7	100.0
Intergovernmental from Local	6,763.1	1.5	28	100.0	0.2	100.0
Own-Source	338,279.8	75.9	1,376	100.0	9.0	100.0
Tax Revenue	264,080.5	59.3	1,074	100.0	7.0	100.0
Property Taxes	5,049.1	1.1	21	100.0	0.1	100.0
Sales Taxes	87,009.7	19.5	354	100.0	2.3	100.0
Income Taxes	101,817.8	22.9	414	100.0	2.7	100.0
Other Taxes	70,203.9	15.8	286	100.0	1.9	100.0
Charges and Miscellaneous	74,199.3	16.7	302	100.0	2.0	100.0
Local						
General	433,976.6	100.0	1,766	100.0	11.5	100.0
Intergovernmental from Federal	17,123.5	3.9	70	100.0	0.5	100.0
Intergovernmental from State	145,589.9	33.5	592	100.0	3.9	100.0
Own-Source	271,263.2	62.5	1,104	100.0	7.2	100.0
Tax Revenue	171,594.9	39.5	698	100.0	4.6	100.0
Property Taxes	127,190.9	29.3	517	100.0	3.4	100.0
Sales Taxes	18,158.8	4.2	74	100.0	0.5	100.0
Income Taxes	10,272.2	2.4	42	100.0	0.3	100.0
Other Taxes	15,973.0	3.7	65	100.0	0.4	100.0
Charges and Miscellaneous	99,668.3	23.0	405	100.0	2.6	100.0
EXPENDITURES						
State and Local						
General	\$704,896.7	100.0%	\$2,868	100.0	18.7%	100.0
Total Intergovernmental	2,657.3	0.4	11	100.0	7.1	100.0
Direct	702,239.4	99.6	2,857	100.0	18.6	100.0
Elementary/Secondary Education	169,694.2	24.1	690	100.0	4.5	100.0
Higher Education	62,687.7	8.9	255	100.0	1.7	100.0
Public Welfare	86,469.0	12.3	352	100.0	2.3	100.0
Health and Hospitals	61,939.9	8.8	252	100.0	1.6	100.0
Highways	55,620.9	7.9	226	100.0	1.5	100.0
Police	26,276.8	3.7	107	100.0	0.7	100.0
Other	239,551.0	34.0	975	100.0	6.4	100.0
State						
General	432,178.2	100.0	1,758	100.0	11.5	100.0
Total Intergovernmental	151,661.9	35.1	617	100.0	4.0	100.0
Direct	280,516.4	64.9	1,141	100.0	7.4	100.0
Elementary/Secondary Education	1,398.4	0.3	6	100.0	<	100.0
Higher Education	52,409.8	12.1	213	100.0	1.4	100.0
Public Welfare	66,570.0	15.4	271	100.0	1.8	100.0
Health and Hospitals	29,381.4	6.8	120	100.0	0.8	100.0
Highways	33,731.7	7.8	137	100.0	0.9	100.0
Police	3,914.1	0.9	16	100.0	0.1	100.0
Other	93,111.0	21.5	379	100.0	2.5	100.0
Local						
General	426,883.2	100.0	1,737	100.0	11.3	100.0
Total Intergovernmental	5,160.2	1.2	21	100.0	0.1	100.0
Direct	421,723.0	98.8	1,716	100.0	11.2	100.0
Elementary/Secondary Education	168,295.8	39.4	685	100.0	4.5	100.0
Higher Education	10,277.9	2.4	42	100.0	0.3	100.0
Public Welfare	19,899.0	4.7	81	100.0	0.5	100.0
Health and Hospitals	32,558.5	7.6	132	100.0	0.9	100.0
Highways	21,889.2	5.1	89	100.0	0.6	100.0
Police	22,362.7	5.2	91	100.0	0.6	100.0
Other	146,440.0	34.3	596	100.0	3.9	100.0

Alabama

	Total	Percentage of U.S.	Rank
Population	4,102,000	1.7	22
Personal Income	\$49.2 billion	1.3	
Personal Income Per Capita	\$11,986	78.2	42

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,654.5	100.0%	\$2,354	79.6	19.6%	101.7
Intergovernmental from Federal	2,112.7	21.9	515	107.7	4.3	137.6
Own-Source	7,541.8	78.1	1,839	74.1	15.3	94.8
Tax Revenue	4,682.7	48.5	1,142	64.4	9.5	82.3
Property Taxes	542.6	5.6	132	24.6	1.1	31.4
Sales Taxes	1,429.3	14.8	348	81.4	2.9	104.1
Income Taxes	1,156.0	12.0	282	61.8	2.4	79.0
Other Taxes	1,554.7	16.1	379	108.1	3.2	138.2
Charges and Miscellaneous	2,859.1	29.6	697	98.5	5.8	126.0
State						
General	6,503.7	100.0	1,585	87.5	13.2	111.8
Intergovernmental from Federal	1,711.2	26.3	417	102.1	3.5	130.5
Intergovernmental from Local	34.2	0.5	8	30.3	0.1	38.8
Own-Source	4,758.3	73.2	1,160	84.3	9.7	107.7
Tax Revenue	3,374.1	51.9	823	76.6	6.9	97.9
Property Taxes	73.0	1.1	18	86.6	0.1	110.7
Sales Taxes	927.8	14.3	226	63.9	1.9	81.7
Income Taxes	1,107.1	17.0	270	62.5	2.3	83.3
Other Taxes	1,266.2	19.5	309	108.1	2.6	138.2
Charges and Miscellaneous	1,384.2	21.3	337	111.8	2.8	142.9
Local						
General	4,732.7	100.0	1,154	65.3	9.6	83.5
Intergovernmental from Federal	401.5	8.5	98	140.5	0.8	179.6
Intergovernmental from State	1,547.7	32.7	377	63.7	3.1	81.4
Own-Source	2,783.5	58.8	679	61.5	5.7	78.6
Tax Revenue	1,308.6	27.7	319	45.7	2.7	58.4
Property Taxes	469.7	9.9	114	22.1	1.0	28.3
Sales Taxes	501.6	10.6	122	165.5	1.0	211.6
Income Taxes	48.9	1.0	12	28.5	0.1	36.5
Other Taxes	288.5	6.1	70	108.2	0.6	138.4
Charges and Miscellaneous	1,474.9	31.2	360	88.7	3.0	113.4
EXPENDITURES						
State and Local						
General	\$9,149.2	100.0%	\$2,230	77.8	18.6%	99.4
Total Intergovernmental	-	-	-	-	-	-
Direct	9,149.2	100.0	2,230	78.1	18.6	99.8
Elementary/Secondary Education	1,891.1	20.7	461	66.8	3.8	85.4
Higher Education	1,122.9	12.3	274	107.3	2.3	137.2
Public Welfare	697.6	7.6	170	48.3	1.4	61.8
Health and Hospitals	1,388.8	15.2	339	134.4	2.8	171.7
Highways	849.4	9.3	207	91.5	1.7	117.0
Police	274.1	3.0	67	62.5	0.6	79.9
Other	2,925.3	32.0	713	73.2	5.9	93.5
State						
General	6,289.7	100.0	1,533	87.2	12.8	111.5
Total Intergovernmental	1,772.1	28.2	432	70.0	3.6	89.5
Direct	4,517.6	71.8	1,101	96.5	9.2	123.4
Elementary/Secondary Education	36.2	0.6	9	155.2	0.1	198.4
Higher Education	1,122.9	17.9	274	128.4	2.3	164.1
Public Welfare	676.5	10.8	165	60.9	1.4	77.8
Health and Hospitals	661.6	10.5	161	134.9	1.3	172.5
Highways	542.8	8.6	132	96.4	1.1	123.3
Police	44.5	0.7	11	68.1	0.1	87.1
Other	1,433.1	22.8	349	92.2	2.9	117.9
Local						
General	4,635.6	100.0	1,130	65.1	9.4	83.2
Total Intergovernmental	4.0	0.1	1	4.7	<	5.9
Direct	4,631.6	99.9	1,129	65.8	9.4	84.1
Elementary/Secondary Education	1,854.9	40.0	452	66.0	3.8	84.4
Higher Education	-	-	-	-	-	0.0
Public Welfare	21.2	0.5	5	6.4	<	8.2
Health and Hospitals	727.2	15.7	177	133.8	1.5	171.1
Highways	306.6	6.6	75	83.9	0.6	107.3
Police	229.6	5.0	56	61.5	0.5	78.7
Other	1,492.2	32.2	364	61.1	3.0	78.1

Alaska

	Total	Percentage of U.S.	Rank
Population	524,000	0.2	50
Personal Income	\$9.7 billion	0.3	
Personal Income Per Capita	\$18,473	120.6	5

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,280.9	100.0%	\$11,986	405.2	64.9%	336.1
Intergovernmental from Federal	800.7	12.7	1,528	319.4	8.3	264.9
Own-Source	5,480.2	87.3	10,458	421.8	56.6	349.8
Tax Revenue	1,888.9	30.1	3,605	203.4	19.5	168.7
Property Taxes	662.0	10.5	1,263	234.8	6.8	194.8
Sales Taxes	56.4	0.9	108	25.2	0.6	20.9
Income Taxes	181.8	2.9	347	76.1	1.9	63.1
Other Taxes	988.6	15.7	1,887	538.1	10.2	446.3
Charges and Miscellaneous	3,591.4	57.2	6,854	969.0	37.1	803.6
State						
General	5,039.7	100.0	9,618	530.6	52.1	440.1
Intergovernmental from Federal	741.3	14.7	1,415	346.1	7.7	287.0
Intergovernmental from Local	5.5	0.1	10	38.1	0.1	31.6
Own-Source	4,293.0	85.2	8,193	595.3	44.3	493.7
Tax Revenue	1,251.0	24.8	2,387	222.2	12.9	184.3
Property Taxes	96.2	1.9	184	894.0	1.0	741.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	181.8	3.6	347	83.8	1.9	69.5
Other Taxes	973.0	19.3	1,857	650.1	10.1	539.2
Charges and Miscellaneous	3,042.0	60.4	5,805	1923.2	31.4	1595.0
Local						
General	2,058.9	100.0	3,929	222.5	21.3	184.6
Intergovernmental from Federal	59.4	2.9	113	162.7	0.6	134.9
Intergovernmental from State	812.2	39.4	1,550	261.7	8.4	217.0
Own-Source	1,187.3	57.7	2,266	205.3	12.3	170.3
Tax Revenue	637.8	31.0	1,217	174.4	6.6	144.6
Property Taxes	565.7	27.5	1,080	208.7	5.8	173.1
Sales Taxes	56.4	2.7	108	145.8	0.6	120.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	15.7	0.8	30	46.0	0.2	38.1
Charges and Miscellaneous	549.4	26.7	1,049	258.6	5.7	214.5
EXPENDITURES						
State and Local						
General	\$5,002.3	100.0%	\$9,546	332.9	51.7%	276.1
Total Intergovernmental	-	-	-	-	-	-
Direct	5,002.3	100.0	9,546	334.2	51.7	277.1
Elementary/Secondary Education	869.9	17.4	1,660	240.5	9.0	199.5
Higher Education	230.8	4.6	440	172.7	2.4	143.2
Public Welfare	309.7	6.2	591	168.0	3.2	139.3
Health and Hospitals	149.3	3.0	285	113.1	1.5	93.8
Highways	541.5	10.8	1,033	456.7	5.6	378.8
Police	108.8	2.2	208	194.2	1.1	161.1
Other	2,792.3	55.8	5,329	546.8	28.8	453.5
State						
General	3,869.8	100.0	7,385	420.0	40.0	348.4
Total Intergovernmental	794.3	20.5	1,516	245.7	8.2	203.8
Direct	3,075.5	79.5	5,869	514.3	31.8	426.5
Elementary/Secondary Education	173.5	4.5	331	5820.3	1.8	4827.2
Higher Education	230.8	6.0	440	206.5	2.4	171.3
Public Welfare	307.0	7.9	586	216.3	3.2	179.4
Health and Hospitals	70.4	1.8	134	112.4	0.7	93.3
Highways	403.3	10.4	770	560.9	4.2	465.2
Police	29.3	0.8	56	350.7	0.3	290.9
Other	1,861.3	48.1	3,552	937.7	19.2	777.7
Local						
General	1,928.5	100.0	3,680	211.9	19.9	175.8
Total Intergovernmental	1.6	0.1	3	14.8	<	12.3
Direct	1,926.8	99.9	3,677	214.3	19.9	177.8
Elementary/Secondary Education	696.4	36.1	1,329	194.1	7.2	161.0
Higher Education	-	-	-	-	-	-
Public Welfare	2.8	0.1	5	6.5	<	5.4
Health and Hospitals	78.9	4.1	151	113.7	0.8	94.3
Highways	138.2	7.2	264	296.2	1.4	245.7
Police	79.5	4.1	152	166.8	0.8	138.4
Other	931.0	48.3	1,777	298.2	9.6	247.3

Arizona

	Total	Percentage of U.S.	Rank
Population	3,489,000	1.4	24
Personal Income	\$48.7 billion	1.3	
Personal Income Per Capita	\$13,958	91.1	30

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,456.4	100.0%	\$2,710	91.6	19.4%	100.6
Intergovernmental from Federal	1,161.0	12.3	333	69.6	2.4	76.3
Own-Source	8,295.4	87.7	2,378	95.9	17.0	105.2
Tax Revenue	5,898.0	62.4	1,690	95.4	12.1	104.7
Property Taxes	1,835.5	19.4	526	97.8	3.8	107.3
Sales Taxes	2,050.2	21.7	588	137.3	4.2	150.8
Income Taxes	1,005.8	10.6	288	63.2	2.1	69.4
Other Taxes	1,006.5	10.6	288	82.3	2.1	90.3
Charges and Miscellaneous	2,397.3	25.4	687	97.1	4.9	106.6
State						
General	5,588.0	100.0	1,602	88.4	11.5	97.0
Intergovernmental from Federal	943.0	16.9	270	66.1	1.9	72.6
Intergovernmental from Local	78.9	1.4	23	82.2	0.2	90.3
Own-Source	4,566.0	81.7	1,309	95.1	9.4	104.4
Tax Revenue	3,722.1	66.6	1,067	99.3	7.6	109.0
Property Taxes	138.2	2.5	40	192.9	0.3	211.7
Sales Taxes	1,706.3	30.5	489	138.2	3.5	151.7
Income Taxes	1,005.8	18.0	288	69.6	2.1	76.4
Other Taxes	871.7	15.6	250	87.5	1.8	96.0
Charges and Miscellaneous	843.9	15.1	242	80.1	1.7	88.0
Local						
General	6,225.1	100.0	1,784	101.1	12.8	110.9
Intergovernmental from Federal	218.0	3.5	62	89.7	0.4	98.4
Intergovernmental from State	2,277.8	36.6	653	110.2	4.7	121.0
Own-Source	3,729.3	59.9	1,069	96.9	7.7	106.3
Tax Revenue	2,175.9	35.0	624	89.3	4.5	98.1
Property Taxes	1,697.3	27.3	486	94.0	3.5	103.2
Sales Taxes	343.9	5.5	99	133.4	0.7	146.5
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	134.8	2.2	39	59.4	0.3	65.2
Charges and Miscellaneous	1,553.4	25.0	445	109.8	3.2	120.5
EXPENDITURES						
State and Local						
General	\$10,399.4	100.0%	\$2,981	103.9	21.4%	114.1
Total Intergovernmental	1.2	<	†	3.2	<	3.5
Direct	10,398.2	100.0*	2,980	104.3	21.4	114.5
Elementary/Secondary Education	2,620.2	25.2	751	108.8	5.4	119.4
Higher Education	1,194.6	11.5	342	134.3	2.5	147.4
Public Welfare	829.4	8.0	238	67.6	1.7	74.2
Health and Hospitals	451.2	4.3	129	51.3	0.9	56.3
Highways	1,218.4	11.7	349	154.3	2.5	169.4
Police	480.1	4.6	138	128.7	1.0	141.3
Other	3,604.4	34.7	1,033	106.0	7.4	116.4
State						
General	5,719.0	100.0	1,639	93.2	11.7	102.3
Total Intergovernmental	2,014.5	35.2	577	93.6	4.1	102.7
Direct	3,704.5	64.8	1,062	93.0	7.6	102.1
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	949.4	16.6	272	127.6	1.9	140.1
Public Welfare	671.8	11.7	193	71.1	1.4	78.0
Health and Hospitals	197.6	3.5	57	47.4	0.4	52.0
Highways	730.9	12.8	209	152.7	1.5	167.6
Police	89.9	1.6	26	161.8	0.2	177.6
Other	1,065.0	18.6	305	80.6	2.2	88.5
Local						
General	6,872.7	100.0	1,970	113.4	14.1	124.5
Total Intergovernmental	178.9	2.6	51	244.3	0.4	268.1
Direct	6,693.7	97.4	1,919	111.8	13.7	122.7
Elementary/Secondary Education	2,620.2	38.1	751	109.7	5.4	120.4
Higher Education	245.2	3.6	70	168.1	0.5	184.5
Public Welfare	157.6	2.3	45	55.8	0.3	61.2
Health and Hospitals	253.6	3.7	73	54.9	0.5	60.2
Highways	487.5	7.1	140	156.9	1.0	172.2
Police	390.2	5.7	112	122.9	0.8	134.9
Other	2,539.4	36.9	728	122.2	5.2	134.1

Arkansas

	Total	Percentage of U.S.	Rank
Population	2,395,000	1.0	33
Personal Income	\$27.3 billion	0.7	
Personal Income Per Capita	\$11,388	74.3	49

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,799.8	100.0%	\$2,004	67.7	17.6%	91.1
Intergovernmental from Federal	1,027.8	21.4	429	89.7	3.8	120.7
Own-Source	3,772.0	78.6	1,575	63.5	13.8	85.4
Tax Revenue	2,664.6	55.5	1,113	62.8	9.8	84.4
Property Taxes	481.1	10.0	201	37.3	1.8	50.2
Sales Taxes	877.5	18.3	366	85.6	3.2	115.2
Income Taxes	713.1	14.9	298	65.3	2.6	87.8
Other Taxes	592.9	12.4	248	70.6	2.2	95.0
Charges and Miscellaneous	1,107.4	23.1	462	65.4	4.1	87.9
State						
General	3,447.1	100.0	1,439	79.4	12.6	106.8
Intergovernmental from Federal	940.0	27.3	393	96.0	3.4	129.2
Intergovernmental from Local	6.0	0.2	3	9.1	<	12.3
Own-Source	2,501.1	72.6	1,044	75.9	9.2	102.1
Tax Revenue	2,020.7	58.6	844	78.5	7.4	105.7
Property Taxes	4.8	0.1	2	9.7	<	13.1
Sales Taxes	777.1	22.5	324	91.7	2.8	123.3
Income Taxes	713.1	20.7	298	71.9	2.6	96.7
Other Taxes	525.8	15.3	220	76.9	1.9	103.4
Charges and Miscellaneous	480.3	13.9	201	66.4	1.8	89.4
Local						
General	2,347.5	100.0	980	55.5	8.6	74.7
Intergovernmental from Federal	87.8	3.7	37	52.6	0.3	70.8
Intergovernmental from State	988.8	42.1	413	69.7	3.6	93.8
Own-Source	1,270.9	54.1	531	48.1	4.7	64.7
Tax Revenue	643.9	27.4	269	38.5	2.4	51.8
Property Taxes	476.3	20.3	199	38.4	1.7	51.7
Sales Taxes	100.5	4.3	42	56.8	0.4	76.4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	67.1	2.9	28	43.1	0.2	58.0
Charges and Miscellaneous	627.0	26.7	262	64.6	2.3	86.9
EXPENDITURES						
State and Local						
General	\$4,666.6	100.0%	\$1,948	67.9	17.1%	91.4
Total Intergovernmental	<	<	†	0.2	<	0.2
Direct	4,666.5	100.0	1,948	68.2	17.1	91.8
Elementary/Secondary Education	1,321.5	28.3	552	79.9	4.8	107.5
Higher Education	492.6	10.6	206	80.7	1.8	108.5
Public Welfare	558.9	12.0	233	66.3	2.0	89.3
Health and Hospitals	420.0	9.0	175	69.6	1.5	93.6
Highways	483.6	10.4	202	89.2	1.8	120.1
Police	125.2	2.7	52	48.9	0.5	65.8
Other	1,264.5	27.1	528	54.2	4.6	72.9
State						
General	3,297.7	100.0	1,377	78.3	12.1	105.4
Total Intergovernmental	1,053.0	31.9	440	71.3	3.9	95.9
Direct	2,244.7	68.1	937	82.1	8.2	110.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	492.6	14.9	206	96.5	1.8	129.8
Public Welfare	557.2	16.9	233	85.9	2.0	115.6
Health and Hospitals	213.3	6.5	89	74.5	0.8	100.3
Highways	336.6	10.2	141	102.4	1.2	137.8
Police	25.7	0.8	11	67.4	0.1	90.6
Other	619.3	18.8	259	68.3	2.3	91.8
Local						
General	2,422.1	100.0	1,011	58.2	8.9	78.3
Total Intergovernmental	0.3	<	†	0.7	<	0.9
Direct	2,421.8	100.0*	1,011	58.9	8.9	79.3
Elementary/Secondary Education	1,321.5	54.6	552	80.6	4.8	108.4
Higher Education	-	-	-	-	-	-
Public Welfare	1.8	0.1	1	0.9	<	1.2
Health and Hospitals	206.7	8.5	86	65.2	0.8	87.7
Highways	147.0	6.1	61	68.9	0.5	92.7
Police	99.5	4.1	42	45.7	0.4	61.5
Other	645.3	26.6	269	45.2	2.4	60.8

California

	Total	Percentage of U.S.	Rank
Population	28,314,000	11.5	1
Personal Income	\$491.4 billion	13.0	
Personal Income Per Capita	\$17,355	113.3	9

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$93,903.8	100.0%	\$3,317	112.1	19.1%	99.0
Intergovernmental from Federal	14,550.5	15.5	514	107.4	3.0	94.8
Own-Source	79,353.3	84.5	2,803	113.0	16.1	99.8
Tax Revenue	55,169.0	58.8	1,948	109.9	11.2	97.0
Property Taxes	15,381.4	16.4	543	101.0	3.1	89.1
Sales Taxes	14,171.8	15.1	501	117.0	2.9	103.3
Income Taxes	17,646.2	18.8	623	136.7	3.6	120.7
Other Taxes	7,969.6	8.5	281	80.3	1.6	70.9
Charges and Miscellaneous	24,184.3	25.8	854	120.8	4.9	106.6
State						
General	56,683.8	100.0	2,002	110.5	11.5	97.5
Intergovernmental from Federal	12,794.6	22.6	452	110.5	2.6	97.6
Intergovernmental from Local	241.8	0.4	9	31.0	<	27.4
Own-Source	43,647.4	77.0	1,542	112.0	8.9	98.9
Tax Revenue	36,075.0	63.6	1,274	118.6	7.3	104.7
Property Taxes	1,880.7	3.3	66	323.4	0.4	285.5
Sales Taxes	11,515.3	20.3	407	114.9	2.3	101.4
Income Taxes	17,646.2	31.1	623	150.5	3.6	132.8
Other Taxes	5,032.9	8.9	178	62.2	1.0	54.9
Charges and Miscellaneous	7,572.3	13.4	267	88.6	1.5	78.2
Local						
General	65,286.5	100.0	2,306	130.6	13.3	115.3
Intergovernmental from Federal	1,755.9	2.7	62	89.0	0.4	78.6
Intergovernmental from State	27,824.6	42.6	983	165.9	5.7	146.5
Own-Source	35,706.0	54.7	1,261	114.3	7.3	100.9
Tax Revenue	19,094.0	29.2	674	96.6	3.9	85.3
Property Taxes	13,500.7	20.7	477	92.1	2.7	81.4
Sales Taxes	2,656.6	4.1	94	127.0	0.5	112.1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,936.7	4.5	104	159.6	0.6	140.9
Charges and Miscellaneous	16,612.0	25.4	587	144.7	3.4	127.7
EXPENDITURES						
State and Local						
General	\$93,585.6	100.0%	\$3,305	115.3	19.0%	101.8
Total Intergovernmental	1,856.9	2.0	66	606.6	0.4	535.5
Direct	91,728.7	98.0	3,240	113.4	18.7	100.1
Elementary/Secondary Education	18,860.8	20.2	666	96.5	3.8	85.2
Higher Education	8,840.5	9.4	312	122.4	1.8	108.1
Public Welfare	12,271.3	13.1	433	123.2	2.5	108.8
Health and Hospitals	8,272.6	8.8	292	115.9	1.7	102.4
Highways	4,192.8	4.5	148	65.4	0.9	57.8
Police	4,211.4	4.5	149	139.1	0.9	122.8
Other	35,079.3	37.5	1,239	127.1	7.1	112.2
State						
General	59,680.1	100.0	2,108	119.9	12.1	105.8
Total Intergovernmental	29,754.8	49.9	1,051	170.3	6.1	150.4
Direct	29,925.3	50.1	1,057	92.6	6.1	81.8
Elementary/Secondary Education	92.5	0.2	3	57.4	<	50.7
Higher Education	6,347.3	10.6	224	105.1	1.3	92.8
Public Welfare	5,927.3	9.9	209	77.3	1.2	68.2
Health and Hospitals	2,513.4	4.2	89	74.3	0.5	65.6
Highways	1,922.9	3.2	68	49.5	0.4	43.7
Police	578.9	1.0	20	128.4	0.1	113.4
Other	12,542.9	21.0	443	116.9	2.6	103.2
Local						
General	61,984.8	100.0	2,189	126.1	12.6	111.3
Total Intergovernmental	181.3	0.3	6	30.5	<	26.9
Direct	61,803.5	99.7	2,183	127.2	12.6	112.3
Elementary/Secondary Education	18,768.3	30.3	663	96.8	3.8	85.5
Higher Education	2,493.2	4.0	88	210.6	0.5	185.9
Public Welfare	6,343.9	10.2	224	276.8	1.3	244.3
Health and Hospitals	5,759.2	9.3	203	153.6	1.2	135.6
Highways	2,269.9	3.7	80	90.0	0.5	79.5
Police	3,632.5	5.9	128	141.0	0.7	124.5
Other	22,536.5	36.4	796	133.6	4.6	117.9

Colorado

	Total	Percentage of U.S.	Rank
Population	3,301,000	1.3	26
Personal Income	\$51.6 billion	1.4	
Personal Income Per Capita	\$15,643	102.1	13

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,757.9	100.0%	\$2,956	99.9	18.9%	97.9
Intergovernmental from Federal	1,367.7	14.0	414	86.6	2.6	84.8
Own-Source	8,390.2	86.0	2,542	102.5	16.2	100.4
Tax Revenue	5,564.2	57.0	1,686	95.1	10.8	93.1
Property Taxes	1,993.1	20.4	604	112.2	3.9	109.9
Sales Taxes	1,435.8	14.7	435	101.7	2.8	99.6
Income Taxes	1,306.7	13.4	396	86.8	2.5	85.0
Other Taxes	828.6	8.5	251	71.6	1.6	70.1
Charges and Miscellaneous	2,825.9	29.0	856	121.0	5.5	118.5
State						
General	5,026.9	100.0	1,523	84.0	9.7	82.3
Intergovernmental from Federal	1,173.1	23.3	355	86.9	2.3	85.1
Intergovernmental from Local	17.1	0.3	5	18.9	<	18.5
Own-Source	3,836.7	76.3	1,162	84.5	7.4	82.7
Tax Revenue	2,725.8	54.2	826	76.9	5.3	75.3
Property Taxes	6.1	0.1	2	9.0	<	8.8
Sales Taxes	724.3	14.4	219	62.0	1.4	60.7
Income Taxes	1,306.7	26.0	396	95.6	2.5	93.6
Other Taxes	688.7	13.7	209	73.0	1.3	71.5
Charges and Miscellaneous	1,110.9	22.1	337	111.5	2.2	109.2
Local						
General	6,339.9	100.0	1,921	108.8	12.3	106.5
Intergovernmental from Federal	194.7	3.1	59	84.6	0.4	82.9
Intergovernmental from State	1,591.8	25.1	482	81.4	3.1	79.7
Own-Source	4,553.5	71.8	1,379	125.0	8.8	122.4
Tax Revenue	2,838.4	44.8	860	123.2	5.5	120.6
Property Taxes	1,987.0	31.3	602	116.3	3.8	113.9
Sales Taxes	711.5	11.2	216	291.8	1.4	285.8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	140.0	2.2	42	65.2	0.3	63.9
Charges and Miscellaneous	1,715.1	27.0	520	128.1	3.3	125.5
EXPENDITURES						
State and Local						
General	\$9,537.7	100.0%	\$2,889	100.8	18.5%	98.7
Total Intergovernmental	0.3	<	†	0.9	<	0.9
Direct	9,537.3	100.0*	2,889	101.1	18.5	99.1
Elementary/Secondary Education	2,452.4	25.7	743	107.6	4.7	105.4
Higher Education	1,003.5	10.5	304	119.2	1.9	116.8
Public Welfare	894.4	9.4	271	77.0	1.7	75.4
Health and Hospitals	717.8	7.5	217	86.3	1.4	84.5
Highways	842.4	8.8	255	112.8	1.6	110.5
Police	383.2	4.0	116	108.6	0.7	106.4
Other	3,243.5	34.0	983	100.8	6.3	98.8
State						
General	4,890.1	100.0	1,481	84.3	9.5	82.5
Total Intergovernmental	1,601.4	32.7	485	78.6	3.1	77.0
Direct	3,288.7	67.3	996	87.3	6.4	85.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	961.6	19.7	291	136.6	1.9	133.8
Public Welfare	527.0	10.8	160	58.9	1.0	57.7
Health and Hospitals	347.6	7.1	105	88.1	0.7	86.3
Highways	428.9	8.8	130	94.7	0.8	92.7
Police	34.9	0.7	11	66.4	0.1	65.0
Other	988.6	20.2	299	79.1	1.9	77.4
Local						
General	6,251.3	100.0	1,894	109.0	12.1	106.8
Total Intergovernmental	2.6	<	1	3.8	<	3.7
Direct	6,248.7	100.0*	1,893	110.3	12.1	108.1
Elementary/Secondary Education	2,452.4	39.2	743	108.5	4.7	106.3
Higher Education	41.9	0.7	13	30.4	0.1	29.7
Public Welfare	367.4	5.9	111	137.5	0.7	134.7
Health and Hospitals	370.2	5.9	112	84.7	0.7	82.9
Highways	413.5	6.6	125	140.7	0.8	137.8
Police	348.3	5.6	106	116.0	0.7	113.6
Other	2,254.9	36.1	683	114.7	4.4	112.3

Connecticut

	Total	Percentage of U.S.	Rank
Population	3,233,000	1.3	28
Personal Income	\$68.3 billion	1.8	
Personal Income Per Capita	\$21,118	137.8	1

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$10,803.5	100.0%	\$3,342	113.0	15.8%	82.0
Intergovernmental from Federal	1,520.8	14.1	470	98.3	2.2	71.3
Own-Source	9,282.7	85.9	2,871	115.8	13.6	84.0
Tax Revenue	7,373.8	68.3	2,281	128.7	10.8	93.4
Property Taxes	2,945.4	27.3	911	169.3	4.3	122.9
Sales Taxes	1,984.0	18.4	614	143.4	2.9	104.1
Income Taxes	953.2	8.8	295	64.7	1.4	46.9
Other Taxes	1,491.1	13.8	461	131.6	2.2	95.4
Charges and Miscellaneous	1,908.9	17.7	590	83.5	2.8	60.6
State						
General	7,021.7	100.0	2,172	119.8	10.3	86.9
Intergovernmental from Federal	1,310.7	18.7	405	99.2	1.9	72.0
Intergovernmental from Local	32.2	0.5	10	36.2	<	26.2
Own-Source	5,678.9	80.9	1,757	127.6	8.3	92.6
Tax Revenue	4,376.4	62.3	1,354	126.0	6.4	91.4
Property Taxes	<	<	†	<	<	<
Sales Taxes	1,984.0	28.3	614	173.4	2.9	125.8
Income Taxes	953.2	13.6	295	71.2	1.4	51.6
Other Taxes	1,439.2	20.5	445	155.9	2.1	113.1
Charges and Miscellaneous	1,302.5	18.5	403	135.5	1.9	96.8
Local						
General	5,200.1	100.0	1,608	91.1	7.6	66.1
Intergovernmental from Federal	210.2	4.0	65	93.3	0.3	67.7
Intergovernmental from State	1,386.1	26.7	429	72.4	2.0	52.5
Own-Source	3,603.8	69.3	1,115	101.0	5.3	73.3
Tax Revenue	2,997.4	57.6	927	132.8	4.4	96.4
Property Taxes	2,945.4	56.6	911	176.1	4.3	127.7
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	51.9	1.0	16	24.7	0.1	17.9
Charges and Miscellaneous	606.4	11.7	188	46.3	0.9	33.6
EXPENDITURES						
State and Local						
General	\$10,552.9	100.0%	\$3,264	113.8	15.5%	82.6
Total Intergovernmental	-	-	-	-	-	-
Direct	10,552.9	100.0	3,264	114.3	15.5	82.9
Elementary/Secondary Education	2,501.6	23.7	774	112.1	3.7	81.3
Higher Education	585.5	5.5	181	71.0	0.9	51.5
Public Welfare	1,308.3	12.4	405	115.0	1.9	83.5
Health and Hospitals	782.3	7.4	242	96.0	1.1	69.7
Highways	980.2	9.3	303	134.0	1.4	97.2
Police	390.0	3.7	121	112.8	0.6	81.9
Other	4,005.0	38.0	1,239	127.1	5.9	92.2
State						
General	6,892.4	100.0	2,132	121.3	10.1	88.0
Total Intergovernmental	1,477.2	21.4	457	74.1	2.2	53.7
Direct	5,415.2	78.6	1,675	146.8	7.9	106.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	585.5	8.5	181	84.9	0.9	61.6
Public Welfare	1,179.9	17.1	365	134.8	1.7	97.8
Health and Hospitals	713.8	10.4	221	184.7	1.0	134.0
Highways	705.6	10.2	218	159.0	1.0	115.4
Police	78.8	1.1	24	153.0	0.1	111.0
Other	2,151.6	31.2	666	175.7	3.2	127.5
Local						
General	5,138.1	100.0	1,589	91.5	7.5	66.4
Total Intergovernmental	0.4	<	†	0.6	<	0.4
Direct	5,137.7	100.0*	1,589	92.6	7.5	67.2
Elementary/Secondary Education	2,501.6	48.7	774	113.0	3.7	82.0
Higher Education	-	-	-	-	-	-
Public Welfare	128.4	2.5	40	49.1	0.2	35.6
Health and Hospitals	68.5	1.3	21	16.0	0.1	11.6
Highways	274.7	5.3	85	95.4	0.4	69.2
Police	311.2	6.1	96	105.8	0.5	76.8
Other	1,853.4	36.1	573	96.2	2.7	69.8

Delaware

	Total	Percentage of U.S.	Rank
Population	660,000	0.3	47
Personal Income	\$10.6 billion	0.3	
Personal Income Per Capita	\$16,006	104.5	12

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,280.7	100.0%	\$3,456	116.8	21.6%	111.8
Intergovernmental from Federal	319.5	14.0	484	101.2	3.0	96.9
Own-Source	1,961.2	86.0	2,972	119.8	18.6	114.7
Tax Revenue	1,223.3	53.6	1,854	104.6	11.6	100.1
Property Taxes	170.9	7.5	259	48.1	1.6	46.1
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	519.5	22.8	787	172.6	4.9	165.2
Other Taxes	533.0	23.4	808	230.4	5.0	220.5
Charges and Miscellaneous	737.9	32.4	1,118	158.1	7.0	151.3
State						
General	1,843.8	100.0	2,794	154.1	17.5	147.5
Intergovernmental from Federal	290.0	15.7	439	107.5	2.7	102.9
Intergovernmental from Local	2.4	0.1	4	13.3	<	12.7
Own-Source	1,551.4	84.1	2,351	170.8	14.7	163.5
Tax Revenue	1,018.4	55.2	1,543	143.6	9.6	137.5
Property Taxes	-	-	-	-	-	-
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	497.1	27.0	753	181.8	4.7	174.1
Other Taxes	521.3	28.3	790	276.5	4.9	264.7
Charges and Miscellaneous	533.1	28.9	808	267.6	5.0	256.1
Local						
General	791.8	100.0	1,200	68.0	7.5	65.0
Intergovernmental from Federal	29.5	3.7	45	64.3	0.3	61.5
Intergovernmental from State	352.5	44.5	534	90.2	3.3	86.3
Own-Source	409.8	51.8	621	56.3	3.9	53.9
Tax Revenue	205.0	25.9	311	44.5	1.9	42.6
Property Taxes	170.9	21.6	259	50.0	1.6	47.9
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	22.4	2.8	34	81.1	0.2	77.6
Other Taxes	11.8	1.5	18	27.4	0.1	26.2
Charges and Miscellaneous	204.8	25.9	310	76.5	1.9	73.3
EXPENDITURES						
State and Local						
General	\$2,174.9	100.0%	\$3,295	114.9	20.6%	110.0
Total Intergovernmental	0.7	<	1	10.2	<	9.7
Direct	2,174.1	100.0*	3,294	115.3	20.6	110.4
Elementary/Secondary Education	469.2	21.6	711	103.0	4.4	98.6
Higher Education	273.6	12.6	415	162.6	2.6	155.6
Public Welfare	132.3	6.1	200	57.0	1.3	54.6
Health and Hospitals	114.8	5.3	174	69.0	1.1	66.1
Highways	209.9	9.6	318	140.5	2.0	134.5
Police	76.2	3.5	115	108.0	0.7	103.4
Other	898.1	41.3	1,361	139.6	8.5	133.7
State						
General	1,643.4	100.0	2,490	141.6	15.6	135.6
Total Intergovernmental	317.8	19.3	482	78.0	3.0	74.7
Direct	1,325.6	80.7	2,008	176.0	12.5	168.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	273.6	16.7	415	194.5	2.6	186.1
Public Welfare	132.2	8.0	200	74.0	1.3	70.8
Health and Hospitals	114.4	7.0	173	145.0	1.1	138.8
Highways	166.6	10.1	252	183.9	1.6	176.1
Police	26.0	1.6	39	247.6	0.2	237.0
Other	612.7	37.3	928	245.1	5.8	234.6
Local						
General	848.6	100.0	1,286	74.0	8.0	70.9
Total Intergovernmental	-	-	-	-	-	-
Direct	848.6	100.0	1,286	74.9	8.0	71.7
Elementary/Secondary Education	469.2	55.3	711	103.8	4.4	99.4
Higher Education	-	-	-	-	-	-
Public Welfare	0.1	<	†	0.1	<	0.1
Health and Hospitals	0.4	<	1	0.5	<	0.5
Highways	43.3	5.1	66	73.7	0.4	70.5
Police	50.2	5.9	76	83.6	0.5	80.0
Other	285.4	33.6	432	72.6	2.7	69.5

District of Columbia

	Total	Percentage of U.S.	Rank
Population	617,000	0.3	48
Personal Income	\$12.1 billion	0.3	
Personal Income Per Capita	\$19,388	126.5	3

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,979.9	100.0%	\$6,450	214.9	32.8%	169.8
Intergovernmental from Federal	1,495.4	37.6	2,424	499.3	12.3	394.6
Own-Source	2,484.5	62.4	4,027	160.1	20.5	126.5
Tax Revenue	2,060.3	51.8	3,339	185.7	17.0	146.7
Property Taxes	609.4	15.3	988	181.0	5.0	143.0
Sales Taxes	390.6	9.8	633	145.9	3.2	115.3
Income Taxes	744.3	18.7	1,207	260.7	6.1	206.1
Other Taxes	315.9	7.9	512	144.0	2.6	113.8
Charges and Miscellaneous	424.2	10.7	687	95.8	3.5	75.7
Local						
General	3,979.9	100.0	6,450	365.3	32.8	284.6
Intergovernmental from Federal	1,495.4	37.6	2,424	3,479.6	12.3	284.7
Intergovernmental from State	-	-	-	-	-	-
Own-Source	2,484.5	62.4	4,027	364.9	20.5	284.6
Tax Revenue	2,060.3	51.8	3,339	478.3	17.0	373.1
Property Taxes	609.4	15.3	988	190.9	5.0	148.0
Sales Taxes	390.6	9.8	633	856.9	3.2	663.7
Income Taxes	744.3	18.7	1,207	2,888.3	6.1	2,236.4
Other Taxes	-	7.9	512	787.9	2.6	613.0
Charges and Miscellaneous	211.8	10.6	687	169.4	3.5	132.3
EXPENDITURES						
State and Local						
General	\$3,569.2	100.0%	\$5,702	198.8	29.4%	157.1
Total Intergovernmental	-	-	-	-	-	-
Direct	3,569.2	100.0	5,702	199.6	29.4	157.7
Elementary/Secondary Education	516.8	14.5	826	119.6	4.3	94.5
Higher Education	86.2	2.4	138	54.0	0.7	42.7
Public Welfare	613.2	17.2	980	278.5	5.1	220.1
Health and Hospitals	423.4	11.9	676	268.4	3.5	212.1
Highways	140.8	3.9	225	99.4	1.2	78.5
Police	231.4	6.5	370	345.9	1.9	273.3
Other	1,557.4	43.6	2,488	255.3	12.8	201.7
Local						
General	3,569.2	100.0	5,702	328.3	29.4	259.4
Total Intergovernmental	-	-	-	-	-	-
Direct	3,569.2	100.0	5,702	332.3	29.4	262.6
Elementary/Secondary Education	516.8	14.5	826	120.6	4.3	95.3
Higher Education	86.2	2.4	138	329.4	0.7	260.3
Public Welfare	613.2	17.2	980	1210.0	5.1	956.2
Health and Hospitals	423.4	11.9	676	510.6	3.5	403.5
Highways	140.8	3.9	225	252.5	1.2	199.5
Police	231.4	6.5	370	406.4	1.9	321.2
Other	1,557.4	43.6	2,488	417.6	12.8	330.0

Florida

	Total	Percentage of U.S.	Rank
Population	12,335,000	5.0	4
Personal Income	\$187.5 billion	5.0	
Personal Income Per Capita	\$15,199	99.2	20

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$32,041.6	100.0%	\$2,598	87.8	17.1%	88.5
Intergovernmental from Federal	3,776.5	11.8	306	64.0	2.0	64.5
Own-Source	28,265.1	88.2	2,291	92.4	15.1	93.2
Tax Revenue	18,773.4	58.6	1,522	85.9	10.0	86.6
Property Taxes	6,105.3	19.1	495	92.0	3.3	92.7
Sales Taxes	6,865.9	21.4	557	130.1	3.7	131.1
Income Taxes	624.0	1.9	51	11.1	0.3	11.2
Other Taxes	5,178.1	16.2	420	119.7	2.8	120.7
Charges and Miscellaneous	9,491.8	29.6	769	108.8	5.1	109.7
State						
General	16,863.3	100.0	1,367	75.4	9.0	76.0
Intergovernmental from Federal	3,109.4	18.4	252	61.7	1.7	62.2
Intergovernmental from Local	126.4	0.7	10	37.2	0.1	37.5
Own-Source	13,627.5	80.8	1,105	80.3	7.3	80.9
Tax Revenue	11,460.3	68.0	929	86.5	6.1	87.2
Property Taxes	222.9	1.3	18	88.0	0.1	88.7
Sales Taxes	6,862.6	40.7	556	157.2	3.7	158.4
Income Taxes	624.0	3.7	51	12.2	0.3	12.3
Other Taxes	3,750.7	22.2	304	106.5	2.0	107.3
Charges and Miscellaneous	2,167.2	12.9	176	58.2	1.2	58.7
Local						
General	21,789.8	100.0	1,766	100.1	11.6	100.9
Intergovernmental from Federal	667.0	3.1	54	77.6	0.4	78.3
Intergovernmental from State	6,485.1	29.8	526	88.8	3.5	89.5
Own-Source	14,637.7	67.2	1,187	107.5	7.8	108.4
Tax Revenue	7,313.1	33.6	593	84.9	3.9	85.6
Property Taxes	5,882.4	27.0	477	92.2	3.1	92.9
Sales Taxes	3.3	<	†	0.4	<	0.4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,427.4	6.6	116	178.1	0.8	179.5
Charges and Miscellaneous	7,324.6	33.7	594	146.4	3.9	147.6
EXPENDITURES						
State and Local						
General	\$31,513.6	100.0%	\$2,555	89.1	16.8%	89.8
Total Intergovernmental	-	-	-	-	-	-
Direct	31,513.6	100.0	2,555	89.4	16.8	90.1
Elementary/Secondary Education	7,598.4	24.1	616	89.2	4.1	89.9
Higher Education	1,836.8	5.8	149	58.4	1.0	58.9
Public Welfare	2,424.2	7.7	197	55.9	1.3	56.3
Health and Hospitals	3,028.5	9.6	246	97.4	1.6	98.2
Highways	2,691.3	8.5	218	96.4	1.4	97.2
Police	1,570.3	5.0	127	119.1	0.8	120.0
Other	12,364.1	39.2	1,002	102.9	6.6	103.7
State						
General	16,932.8	100.0	1,373	78.1	9.0	78.7
Total Intergovernmental	6,500.8	38.4	527	85.4	3.5	86.1
Direct	10,432.1	61.6	846	74.1	5.6	74.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,261.7	7.5	102	48.0	0.7	48.4
Public Welfare	2,266.4	13.4	184	67.8	1.2	68.4
Health and Hospitals	1,256.4	7.4	102	85.2	0.7	85.9
Highways	1,716.1	10.1	139	101.4	0.9	102.2
Police	203.9	1.2	17	103.8	0.1	104.7
Other	3,727.6	22.0	302	79.8	2.0	80.4
Local						
General	21,098.9	100.0	1,710	98.5	11.3	99.3
Total Intergovernmental	17.4	0.1	1	6.7	<	6.8
Direct	21,081.5	99.9	1,709	99.6	11.2	100.4
Elementary/Secondary Education	7,598.4	36.0	616	90.0	4.1	90.7
Higher Education	575.1	2.7	47	111.5	0.3	112.4
Public Welfare	157.9	0.7	13	15.8	0.1	15.9
Health and Hospitals	1,772.1	8.4	144	108.5	0.9	109.3
Highways	975.2	4.6	79	88.8	0.5	89.5
Police	1,366.4	6.5	111	121.8	0.7	122.7
Other	8,636.6	40.9	700	117.5	4.6	118.5

Georgia

	Total	Percentage of U.S.	Rank
Population	6,342,000	2.6	11
Personal Income	\$89.6 billion	2.4	
Personal Income Per Capita	\$14,127	92.2	26

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$17,068.9	100.0%	\$2,691	91.0	19.1%	
Intergovernmental from Federal	2,930.6	17.2	462	96.6	3.3	104.7
Own-Source	14,138.3	82.8	2,229	89.9	15.8	97.5
Tax Revenue	9,455.9	55.4	1,491	84.1	10.6	91.2
Property Taxes	2,516.8	14.7	397	73.8	2.8	80.0
Sales Taxes	2,558.7	15.0	403	94.3	2.9	102.3
Income Taxes	2,870.7	16.8	453	99.3	3.2	107.7
Other Taxes	1,509.7	8.8	238	67.9	1.7	73.6
Charges and Miscellaneous	4,682.4	27.4	738	104.4	5.2	113.2
State						
General	9,278.0	100.0	1,463	80.7	10.4	87.5
Intergovernmental from Federal	2,449.8	26.4	386	94.5	2.7	102.5
Intergovernmental from Local	39.0	0.4	6	22.4	<	24.2
Own-Source	6,789.2	73.2	1,071	77.8	7.6	84.4
Tax Revenue	5,782.2	62.3	912	84.9	6.5	92.0
Property Taxes	20.3	0.2	3	15.6	<	16.9
Sales Taxes	1,856.6	20.0	293	82.7	2.1	89.7
Income Taxes	2,870.7	30.9	453	109.3	3.2	118.5
Other Taxes	1,034.6	11.2	163	57.1	1.2	61.9
Charges and Miscellaneous	1,006.9	10.9	159	52.6	1.1	57.0
Local						
General	10,818.6	100.0	1,706	96.6	12.1	104.8
Intergovernmental from Federal	480.8	4.4	76	108.8	0.5	118.0
Intergovernmental from State	2,988.6	27.6	471	79.6	3.3	86.3
Own-Source	7,349.2	67.9	1,159	105.0	8.2	113.9
Tax Revenue	3,673.7	34.0	579	83.0	4.1	90.0
Property Taxes	2,496.5	23.1	394	76.1	2.8	82.5
Sales Taxes	702.1	6.5	111	149.8	0.8	162.5
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	475.1	4.4	75	115.3	0.5	125.0
Charges and Miscellaneous	3,675.5	34.0	580	142.9	4.1	155.0
EXPENDITURES						
State and Local						
General	\$16,460.1	100.0%	\$2,595	90.5	18.4%	98.2
Total Intergovernmental	-	-	-	-	-	-
Direct	16,460.1	100.0	2,595	90.8	18.4	98.5
Elementary/Secondary Education	4,353.8	26.5	687	99.4	4.9	107.8
Higher Education	1,233.8	7.5	195	76.3	1.4	82.7
Public Welfare	1,656.4	10.1	261	74.2	1.8	80.5
Health and Hospitals	2,871.8	17.4	453	179.7	3.2	194.9
Highways	1,322.8	8.0	209	92.2	1.5	100.0
Police	528.8	3.2	83	78.0	0.6	84.6
Other	4,492.7	27.3	708	72.7	5.0	78.8
State						
General	9,108.6	100.0	1,436	81.7	10.2	88.6
Total Intergovernmental	2,928.6	32.2	462	74.8	3.3	81.2
Direct	6,180.0	67.8	974	85.4	6.9	92.6
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,206.3	13.2	190	89.2	1.3	96.8
Public Welfare	1,622.3	17.8	256	94.5	1.8	102.4
Health and Hospitals	604.1	6.6	95	79.7	0.7	86.4
Highways	924.9	10.2	146	106.3	1.0	115.3
Police	97.3	1.1	15	96.3	0.1	104.5
Other	1,725.1	18.9	272	71.8	1.9	77.9
Local						
General	10,298.8	100.0	1,624	93.5	11.5	101.4
Total Intergovernmental	18.6	0.2	3	14.0	<	15.2
Direct	10,280.1	99.8	1,621	94.5	11.5	102.5
Elementary/Secondary Education	4,353.8	42.3	687	100.3	4.9	108.7
Higher Education	27.5	0.3	4	10.4	<	11.3
Public Welfare	34.1	0.3	5	6.6	<	7.2
Health and Hospitals	2,267.7	22.0	358	270.0	2.5	292.8
Highways	397.9	3.9	63	70.5	0.4	76.4
Police	431.5	4.2	68	74.8	0.5	81.1
Other	2,767.6	26.9	436	73.3	3.1	79.4

Hawaii

	Total	Percentage of U.S.	Rank
Population	1,098,000	0.4	39
Personal Income	\$16.8 billion	0.4	
Personal Income Per Capita	\$15,342	100.1	18

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,800.5	100.0%	\$3,461	117.0	22.6%	116.9
Intergovernmental from Federal	575.2	15.1	524	109.5	3.4	109.3
Own-Source	3,225.4	84.9	2,937	118.5	19.1	118.3
Tax Revenue	2,479.9	65.3	2,259	127.4	14.7	127.3
Property Taxes	353.8	9.3	322	59.9	2.1	59.8
Sales Taxes	919.8	24.2	838	195.8	5.5	195.5
Income Taxes	703.6	18.5	641	140.5	4.2	140.3
Other Taxes	502.7	13.2	458	130.6	3.0	130.4
Charges and Miscellaneous	745.4	19.6	679	96.0	4.4	95.9
State						
General	3,127.4	100.0	2,848	157.1	18.6	156.9
Intergovernmental from Federal	492.7	15.8	449	109.8	2.9	109.6
Intergovernmental from Local	4.8	0.2	4	15.9	<	15.8
Own-Source	2,629.9	84.1	2,395	174.0	15.6	173.8
Tax Revenue	2,039.4	65.2	1,857	172.9	12.1	172.7
Property Taxes	-	-	-	-	-	-
Sales Taxes	919.8	29.4	838	236.7	5.5	236.3
Income Taxes	703.6	22.5	641	154.7	4.2	154.5
Other Taxes	415.9	13.3	379	132.6	2.5	132.5
Charges and Miscellaneous	590.5	18.9	538	178.2	3.5	177.9
Local						
General	743.7	100.0	677	38.4	4.4	38.3
Intergovernmental from Federal	82.5	11.1	75	107.9	0.5	107.7
Intergovernmental from State	65.8	8.8	60	10.1	0.4	10.1
Own-Source	595.5	80.1	542	49.1	3.5	49.1
Tax Revenue	440.6	59.2	401	57.5	2.6	57.4
Property Taxes	353.8	47.6	322	62.3	2.1	62.2
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	86.8	11.7	79	121.6	0.5	121.4
Charges and Miscellaneous	154.9	20.9	141	34.8	0.9	34.8
EXPENDITURES						
State and Local						
General	\$3,265.6	100.0%	\$2,974	103.7	19.4%	103.6
Total Intergovernmental	4.0	0.1	4	33.8	<	33.8
Direct	3,261.6	99.9	2,970	104.0	19.4	103.8
Elementary/Secondary Education	563.1	17.2	513	74.3	3.3	74.2
Higher Education	302.7	9.3	276	108.1	1.8	108.0
Public Welfare	316.7	9.7	288	82.0	1.9	81.9
Health and Hospitals	223.8	6.9	204	80.9	1.3	80.8
Highways	186.4	5.7	170	75.0	1.1	74.9
Police	118.3	3.6	108	100.8	0.7	100.6
Other	1,550.6	47.5	1,412	144.9	9.2	144.7
State						
General	2,570.9	100.0	2,341	133.2	15.3	133.0
Total Intergovernmental	49.8	1.9	45	7.3	0.3	7.3
Direct	2,521.2	98.1	2,296	201.2	15.0	200.9
Elementary/Secondary Education	563.0	21.9	513	9012.6	3.3	9000.7
Higher Education	302.7	11.8	276	129.3	1.8	129.1
Public Welfare	315.3	12.3	287	106.0	1.9	105.9
Health and Hospitals	218.1	8.5	199	166.1	1.3	165.9
Highways	115.4	4.5	105	76.6	0.7	76.5
Police	2.1	0.1	2	12.2	<	12.2
Other	1,004.6	39.1	915	241.5	6.0	241.2
Local						
General	740.4	100.0	674	38.8	4.4	38.8
Total Intergovernmental	-	-	-	-	-	-
Direct	740.4	100.0	674	39.3	4.4	39.3
Elementary/Secondary Education	0.1	<	†	<	<	<
Higher Education	-	-	-	-	-	-
Public Welfare	1.4	0.2	1	1.6	<	1.6
Health and Hospitals	5.7	0.8	5	3.9	<	3.9
Highways	71.0	9.6	65	72.6	0.4	72.5
Police	116.2	15.7	106	116.3	0.7	116.1
Other	546.0	73.7	497	83.5	3.2	83.4

Idaho

	Total	Percentage of U.S.	Rank
Population	1,003,000	0.4	42
Personal Income	\$11.8 billion	0.3	
Personal Income Per Capita	\$11,758	76.7	46

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,263.2	100.0%	\$2,256	76.3	19.2%	99.4
Intergovernmental from Federal	456.2	20.2	455	95.1	3.9	123.9
Own-Source	1,807.1	79.8	1,802	72.7	15.3	94.7
Tax Revenue	1,263.7	55.8	1,260	71.1	10.7	92.6
Property Taxes	357.6	15.8	357	66.3	3.0	86.4
Sales Taxes	328.5	14.5	328	76.5	2.8	99.7
Income Taxes	342.3	15.1	341	74.8	2.9	97.5
Other Taxes	235.3	10.4	235	66.9	2.0	87.2
Charges and Miscellaneous	543.4	24.0	542	76.6	4.6	99.8
State						
General	1,553.8	100.0	1,549	85.5	13.2	111.4
Intergovernmental from Federal	416.5	26.8	415	101.6	3.5	132.4
Intergovernmental from Local	18.9	1.2	19	68.4	0.2	89.1
Own-Source	1,118.4	72.0	1,115	81.0	9.5	105.6
Tax Revenue	893.7	57.5	891	82.9	7.6	108.1
Property Taxes	0.1	<	†	0.4	<	0.5
Sales Taxes	328.5	21.1	327	92.5	2.8	120.6
Income Taxes	342.3	22.0	341	82.4	2.9	107.4
Other Taxes	222.8	14.3	222	77.8	1.9	101.3
Charges and Miscellaneous	224.7	14.5	224	74.2	1.9	96.7
Local						
General	1,205.1	100.0	1,201	68.1	10.2	88.7
Intergovernmental from Federal	39.7	3.3	40	56.8	0.3	74.0
Intergovernmental from State	476.8	39.6	475	80.3	4.0	104.6
Own-Source	688.7	57.1	687	62.2	5.8	81.1
Tax Revenue	370.0	30.7	369	52.8	3.1	68.9
Property Taxes	357.5	29.7	356	68.9	3.0	89.8
Sales Taxes	<	<	†	0.1	<	0.1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	12.5	1.0	12	19.2	0.1	25.0
Charges and Miscellaneous	318.6	26.4	318	78.3	2.7	102.1
EXPENDITURES						
State and Local						
General	\$2,233.0	100.0%	\$2,226	77.6	18.9%	101.2
Total Intergovernmental	0.6	<	1	5.5	<	7.1
Direct	2,232.5	100.0*	2,226	77.9	18.9	101.5
Elementary/Secondary Education	548.6	24.6	547	79.2	4.7	103.2
Higher Education	240.9	10.8	240	94.2	2.0	122.7
Public Welfare	200.8	9.0	200	56.9	1.7	74.2
Health and Hospitals	269.4	12.1	269	106.6	2.3	138.9
Highways	256.0	11.5	255	112.8	2.2	147.0
Police	75.4	3.4	75	70.3	0.6	91.6
Other	641.4	28.7	639	65.6	5.4	85.5
State						
General	1,495.5	100.0	1,491	84.8	12.7	110.5
Total Intergovernmental	489.8	32.8	488	79.1	4.2	103.1
Direct	1,005.7	67.2	1,003	87.9	8.5	114.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	215.2	14.4	215	100.6	1.8	131.1
Public Welfare	183.0	12.2	182	67.4	1.6	87.8
Health and Hospitals	72.5	4.9	72	60.5	0.6	78.9
Highways	171.1	11.4	171	124.3	1.5	162.0
Police	16.1	1.1	16	100.8	0.1	131.3
Other	347.8	23.3	347	91.5	2.9	119.3
Local						
General	1,238.2	100.0	1,234	71.1	10.5	92.6
Total Intergovernmental	11.4	0.9	11	54.1	0.1	70.5
Direct	1,226.8	99.1	1,223	71.3	10.4	92.9
Elementary/Secondary Education	548.6	44.3	547	79.9	4.7	104.1
Higher Education	25.7	2.1	26	61.4	0.2	80.0
Public Welfare	17.9	1.4	18	22.0	0.2	28.7
Health and Hospitals	196.8	15.9	196	148.2	1.7	193.1
Highways	84.9	6.9	85	95.1	0.7	123.9
Police	59.3	4.8	59	65.0	0.5	84.7
Other	293.6	23.7	293	49.1	2.5	64.0

Illinois

	Total	Percentage of U.S.	Rank
Population	11,614,000	4.7	6
Personal Income	\$189.9 billion	5.0	
Personal Income Per Capita	\$16,352	106.7	10

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$31,673.1	100.0%	\$2,727	92.2	16.7%	86.4
Intergovernmental from Federal	4,869.4	15.4	419	87.6	2.6	82.1
Own-Source	26,803.7	84.6	2,308	93.1	14.1	87.2
Tax Revenue	20,692.5	65.3	1,782	100.5	10.9	94.2
Property Taxes	7,288.6	23.0	628	116.7	3.8	109.3
Sales Taxes	5,035.5	15.9	434	101.3	2.7	94.9
Income Taxes	4,136.4	13.1	356	78.1	2.2	73.2
Other Taxes	4,232.1	13.4	364	103.9	2.2	97.4
Charges and Miscellaneous	6,111.2	19.3	526	74.4	3.2	69.7
State						
General	17,850.5	100.0	1,537	84.8	9.4	79.5
Intergovernmental from Federal	3,908.7	21.9	337	82.3	2.1	77.1
Intergovernmental from Local	103.2	0.6	9	32.3	0.1	30.3
Own-Source	13,838.5	77.5	1,192	86.6	7.3	81.1
Tax Revenue	11,078.7	62.1	954	88.8	5.8	83.2
Property Taxes	231.2	1.3	20	96.9	0.1	90.8
Sales Taxes	3,677.4	20.6	317	89.4	1.9	83.8
Income Taxes	4,134.8	23.2	356	85.9	2.2	80.5
Other Taxes	3,035.3	17.0	261	91.5	1.6	85.7
Charges and Miscellaneous	2,759.8	15.5	238	78.7	1.5	73.8
Local						
General	18,762.9	100.0	1,616	91.5	9.9	85.7
Intergovernmental from Federal	960.7	5.1	83	118.7	0.5	111.3
Intergovernmental from State	4,837.1	25.8	416	70.3	2.5	65.9
Own-Source	12,965.2	69.1	1,116	101.2	6.8	94.8
Tax Revenue	9,613.8	51.2	828	118.6	5.1	111.1
Property Taxes	7,057.4	37.6	608	117.4	3.7	110.0
Sales Taxes	1,358.2	7.2	117	158.3	0.7	148.3
Income Taxes	1.5	<	<	0.3	<	0.3
Other Taxes	1,196.7	6.4	103	158.6	0.6	148.6
Charges and Miscellaneous	3,351.4	17.8	289	71.2	1.8	66.7
EXPENDITURES						
State and Local						
General	\$30,328.8	100.0%	\$2,611	91.1	16.0%	85.3
Total Intergovernmental	0.1	<	†	0.1	<	0.1
Direct	30,328.7	100.0*	2,611	91.4	16.0	85.6
Elementary/Secondary Education	7,123.5	23.5	613	88.8	3.8	83.2
Higher Education	2,618.1	8.6	225	88.4	1.4	82.8
Public Welfare	3,979.5	13.1	343	97.4	2.1	91.3
Health and Hospitals	1,866.7	6.2	161	63.8	1.0	59.8
Highways	2,707.3	8.9	233	103.0	1.4	96.5
Police	1,370.5	4.5	118	110.4	0.7	103.4
Other	10,663.1	35.2	918	94.2	5.6	88.3
State						
General	17,451.4	100.0	1,503	85.5	9.2	80.1
Total Intergovernmental	5,274.3	30.2	454	73.6	2.8	69.0
Direct	12,177.1	69.8	1,048	91.9	6.4	86.1
Elementary/Secondary Education	21.0	0.1	2	31.8	<	29.8
Higher Education	1,872.3	10.7	161	75.6	1.0	70.8
Public Welfare	3,673.4	21.0	316	116.8	1.9	109.4
Health and Hospitals	1,029.6	5.9	89	74.2	0.5	69.5
Highways	1,584.3	9.1	136	99.4	0.8	93.1
Police	169.8	1.0	15	91.8	0.1	86.0
Other	3,826.7	21.9	329	87.0	2.0	81.5
Local						
General	18,170.1	100.0	1,564	90.1	9.6	84.4
Total Intergovernmental	18.5	0.1	2	7.6	<	7.1
Direct	18,151.6	99.9	1,563	91.1	9.6	85.4
Elementary/Secondary Education	7,102.4	39.1	612	89.3	3.7	83.7
Higher Education	745.8	4.1	64	153.6	0.4	143.9
Public Welfare	306.2	1.7	26	32.6	0.2	30.5
Health and Hospitals	837.0	4.6	72	54.4	0.4	51.0
Highways	1,123.0	6.2	97	108.6	0.6	101.7
Police	1,200.7	6.6	103	113.6	0.6	106.5
Other	6,836.4	37.6	589	98.8	3.6	92.6

Indiana

	Total	Percentage of U.S.	Rank
Population	5,556,000	2.3	14
Personal Income	\$77.3 billion	2.1	
Personal Income Per Capita	\$13,921	90.9	31

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$13,455.5	100.0%	\$2,422	81.9	17.4%	90.1
Intergovernmental from Federal	2,168.6	16.1	390	81.6	2.8	89.8
Own-Source	11,286.9	83.9	2,031	81.9	14.6	90.2
Tax Revenue	8,006.0	59.5	1,441	81.3	10.4	89.5
Property Taxes	2,476.8	18.4	446	82.9	3.2	91.2
Sales Taxes	2,361.9	17.6	425	99.4	3.1	109.4
Income Taxes	2,217.7	16.5	399	87.5	2.9	96.3
Other Taxes	949.7	7.1	171	48.8	1.2	53.7
Charges and Miscellaneous	3,280.9	24.4	591	83.5	4.2	91.9
State						
General	8,941.8	100.0	1,609	88.8	11.6	97.7
Intergovernmental from Federal	1,908.0	21.3	343	84.0	2.5	92.5
Intergovernmental from Local	83.8	0.9	15	54.8	0.1	60.3
Own-Source	6,950.0	77.7	1,251	90.9	9.0	100.0
Tax Revenue	5,311.8	59.4	956	89.0	6.9	97.9
Property Taxes	23.7	0.3	4	20.8	<	22.9
Sales Taxes	2,361.9	26.4	425	120.1	3.1	132.2
Income Taxes	2,025.6	22.7	365	88.0	2.6	96.9
Other Taxes	900.6	10.1	162	56.8	1.2	62.5
Charges and Miscellaneous	1,638.2	18.3	295	97.7	2.1	107.5
Local						
General	7,459.9	100.0	1,343	76.0	9.6	83.7
Intergovernmental from Federal	260.6	3.5	47	67.3	0.3	74.1
Intergovernmental from State	2,862.3	38.4	515	87.0	3.7	95.7
Own-Source	4,336.9	58.1	781	70.7	5.6	77.8
Tax Revenue	2,694.2	36.1	485	69.5	3.5	76.5
Property Taxes	2,453.1	32.9	442	85.3	3.2	93.9
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	192.0	2.6	35	82.7	0.2	91.0
Other Taxes	49.1	0.7	9	13.6	0.1	15.0
Charges and Miscellaneous	1,642.7	32.0	296	72.9	2.1	80.3
EXPENDITURES						
State and Local						
General	\$12,765.1	100.0%	\$2,298	80.1	16.5%	88.2
Total Intergovernmental	17.3	0.1	3	28.8	<	31.7
Direct	12,747.8	99.9	2,294	80.3	16.5	88.4
Elementary/Secondary Education	3,499.0	27.4	630	91.2	4.5	100.4
Higher Education	1,574.8	12.3	283	111.1	2.0	122.3
Public Welfare	1,474.7	11.6	265	75.5	1.9	83.0
Health and Hospitals	1,278.1	10.0	230	91.3	1.7	100.5
Highways	1,008.2	7.9	181	80.2	1.3	88.3
Police	342.4	2.7	62	57.6	0.4	63.4
Other	3,570.5	28.0	643	65.9	4.6	72.6
State						
General	8,400.2	100.0	1,512	86.0	10.9	94.6
Total Intergovernmental	2,995.5	35.7	539	87.4	3.9	96.2
Direct	5,404.7	64.3	973	85.2	7.0	93.8
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,574.8	18.7	283	132.9	2.0	146.3
Public Welfare	1,200.6	14.3	216	79.8	1.6	87.8
Health and Hospitals	572.8	6.8	103	86.2	0.7	94.9
Highways	626.0	7.5	113	82.1	0.8	90.4
Police	71.0	0.8	13	80.2	0.1	88.3
Other	1,359.5	16.2	245	64.6	1.8	71.1
Local						
General	7,388.1	100.0	1,330	76.6	9.6	84.3
Total Intergovernmental	45.0	0.6	8	38.6	0.1	42.5
Direct	7,343.1	99.4	1,322	77.0	9.5	84.8
Elementary/Secondary Education	3,499.0	47.4	630	92.0	4.5	101.2
Higher Education	-	-	-	-	-	-
Public Welfare	274.1	3.7	49	60.9	0.4	67.1
Health and Hospitals	705.4	9.5	127	95.8	0.9	105.5
Highways	382.2	5.2	69	77.2	0.5	85.0
Police	271.4	3.7	49	53.7	0.4	59.1
Other	2,211.1	29.9	398	66.8	2.9	73.5

Iowa

	Total	Percentage of U.S.	Rank
Population	2,834,000	1.2	29
Personal Income	\$39.6 billion	1.1	
Personal Income Per Capita	\$13,973	91.2	29

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,025.2	100.0%	\$2,832	95.7	20.3%	105.0
Intergovernmental from Federal	1,248.4	15.6	441	92.1	3.2	101.0
Own-Source	6,776.8	84.4	2,391	96.4	17.1	105.7
Tax Revenue	4,695.5	58.5	1,657	93.5	11.9	102.5
Property Taxes	1,810.0	22.6	639	118.7	4.6	130.2
Sales Taxes	866.3	10.8	306	71.4	2.2	78.3
Income Taxes	1,223.0	15.2	432	94.6	3.1	103.8
Other Taxes	796.2	9.9	281	80.1	2.0	87.9
Charges and Miscellaneous	2,081.2	25.9	734	103.8	5.3	113.8
State						
General	4,932.8	100.0	1,741	96.0	12.5	105.3
Intergovernmental from Federal	1,083.8	22.0	382	93.6	2.7	102.6
Intergovernmental from Local	53.2	1.1	19	68.2	0.1	74.8
Own-Source	3,795.8	77.0	1,339	97.3	9.6	106.7
Tax Revenue	2,841.7	57.6	1,003	93.3	7.2	102.3
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	859.0	17.4	303	85.6	2.2	93.9
Income Taxes	1,222.9	24.8	431	104.2	3.1	114.2
Other Taxes	759.8	15.4	268	93.9	1.9	102.9
Charges and Miscellaneous	954.2	19.3	337	111.5	2.4	122.3
Local						
General	4,529.4	100.0	1,598	90.5	11.4	99.3
Intergovernmental from Federal	164.6	3.6	58	83.4	0.4	91.4
Intergovernmental from State	1,383.8	30.6	488	82.4	3.5	90.4
Own-Source	2,980.9	65.8	1,052	95.3	7.5	104.5
Tax Revenue	1,853.9	40.9	654	93.7	4.7	102.7
Property Taxes	1,810.0	40.0	639	123.4	4.6	135.3
Sales Taxes	7.2	0.2	3	3.5	<	3.8
Income Taxes	0.1	<	†	0.1	<	0.1
Other Taxes	36.5	0.8	13	19.8	0.1	21.7
Charges and Miscellaneous	1,127.1	24.9	398	98.1	2.8	107.5
EXPENDITURES						
State and Local						
General	\$7,522.8	100.0%	\$2,654	92.6	19.0%	101.5
Total Intergovernmental	12.1	0.2	4	39.3	<	43.1
Direct	7,510.7	99.8	2,650	92.8	19.0	101.7
Elementary/Secondary Education	1,858.0	24.7	656	95.0	4.7	104.1
Higher Education	1,066.7	14.2	376	147.6	2.7	161.8
Public Welfare	897.0	11.9	316	90.0	2.3	98.7
Health and Hospitals	694.1	9.2	245	97.2	1.8	106.6
Highways	948.1	12.6	335	147.9	2.4	162.1
Police	196.0	2.6	69	64.7	0.5	70.9
Other	1,850.9	24.6	653	67.0	4.7	73.5
State						
General	4,976.3	100.0	1,756	99.9	12.6	109.5
Total Intergovernmental	1,802.1	36.2	636	103.1	4.6	113.0
Direct	3,174.2	63.8	1,120	98.1	8.0	107.6
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	838.5	16.8	296	138.8	2.1	152.1
Public Welfare	799.1	16.1	282	104.1	2.0	114.2
Health and Hospitals	315.7	6.3	111	93.2	0.8	102.2
Highways	490.1	9.8	173	126.0	1.2	138.2
Police	31.2	0.6	11	69.2	0.1	75.9
Other	699.7	14.1	247	65.2	1.8	71.5
Local						
General	4,388.2	100.0	1,548	89.2	11.1	97.8
Total Intergovernmental	51.7	1.2	18	86.8	0.1	95.2
Direct	4,336.5	98.8	1,530	89.2	11.0	97.8
Elementary/Secondary Education	1,858.0	42.3	656	95.8	4.7	105.0
Higher Education	228.3	5.2	81	192.6	0.6	211.2
Public Welfare	97.8	2.2	35	42.6	0.2	46.8
Health and Hospitals	378.4	8.6	134	100.8	1.0	110.5
Highways	458.1	10.4	162	181.5	1.2	199.0
Police	164.7	3.8	58	63.9	0.4	70.1
Other	1,151.2	26.2	406	68.2	2.9	74.8

Kansas

	Total	Percentage of U.S.	Rank
Population	2,495,000	1.0	32
Personal Income	\$37.3 billion	1.0	
Personal Income Per Capita	\$14,966	97.7	22

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,869.0	100.0%	\$2,753	93.1	18.4%	95.3
Intergovernmental from Federal	917.6	13.4	368	76.9	2.5	78.7
Own-Source	5,951.4	86.6	2,385	96.2	15.9	98.5
Tax Revenue	4,182.3	60.9	1,676	94.6	11.2	96.8
Property Taxes	1,456.2	21.2	584	108.5	3.9	111.1
Sales Taxes	990.4	14.4	397	92.8	2.7	95.0
Income Taxes	1,021.8	14.9	410	89.8	2.7	91.9
Other Taxes	713.8	10.4	286	81.6	1.9	83.5
Charges and Miscellaneous	1,769.1	25.8	709	100.2	4.7	102.6
State						
General	3,876.7	100.0	1,554	85.7	10.4	87.8
Intergovernmental from Federal	838.2	21.6	336	82.2	2.2	84.1
Intergovernmental from Local	14.3	0.4	6	20.9	<	21.4
Own-Source	3,024.2	78.0	1,212	88.1	8.1	90.2
Tax Revenue	2,445.3	63.1	980	91.2	6.5	93.4
Property Taxes	29.3	0.8	12	57.1	0.1	58.5
Sales Taxes	775.6	20.0	311	87.8	2.1	89.9
Income Taxes	1,021.8	26.4	410	98.9	2.7	101.2
Other Taxes	618.5	16.0	248	86.8	1.7	88.9
Charges and Miscellaneous	578.9	14.9	232	76.9	1.6	78.7
Local						
General	3,968.9	100.0	1,591	90.1	10.6	92.2
Intergovernmental from Federal	79.4	2.0	32	45.7	0.2	46.8
Intergovernmental from State	962.3	24.2	386	65.1	2.6	66.7
Own-Source	2,927.2	73.8	1,173	106.3	7.8	108.8
Tax Revenue	1,737.0	43.8	696	99.7	4.7	102.1
Property Taxes	1,426.9	36.0	572	110.5	3.8	113.1
Sales Taxes	214.8	5.4	86	116.5	0.6	119.3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	95.3	2.4	38	58.8	0.3	60.2
Charges and Miscellaneous	1,190.2	29.9	477	117.6	3.2	120.4
EXPENDITURES						
State and Local						
General	\$6,393.2	100.0%	\$2,562	89.4	17.1%	91.5
Total Intergovernmental	0.1	<	†	0.4	<	0.4
Direct	6,393.1	100.0*	2,562	89.7	17.1	91.8
Elementary/Secondary Education	1,666.0	26.1	668	96.7	4.5	99.0
Higher Education	750.0	11.7	301	117.9	2.0	120.7
Public Welfare	560.9	8.8	225	63.9	1.5	65.4
Health and Hospitals	541.3	8.5	217	86.1	1.4	88.1
Highways	778.3	12.2	312	137.9	2.1	141.1
Police	192.6	3.0	77	72.2	0.5	73.9
Other	1,904.0	29.8	763	78.3	5.1	80.2
State						
General	3,485.9	100.0	1,397	79.5	9.3	81.4
Total Intergovernmental	1,073.2	30.8	430	69.7	2.9	71.4
Direct	2,412.7	69.2	967	84.7	6.5	86.7
Elementary/Secondary Education	23.4	0.7	9	165.2	0.1	169.1
Higher Education	564.9	16.2	226	106.2	1.5	108.7
Public Welfare	543.4	15.6	218	80.4	1.5	82.3
Health and Hospitals	280.0	8.0	112	93.9	0.7	96.1
Highways	412.8	11.8	165	120.6	1.1	123.4
Police	20.4	0.6	8	51.3	0.1	52.5
Other	567.8	16.3	228	60.1	1.5	61.5
Local						
General	3,980.6	100.0	1,595	91.9	10.7	94.0
Total Intergovernmental	0.3	<	†	0.5	<	0.5
Direct	3,980.4	100.0*	1,595	93.0	10.7	95.2
Elementary/Secondary Education	1,642.5	41.3	658	96.2	4.4	98.4
Higher Education	185.1	4.7	74	177.5	0.5	181.7
Public Welfare	17.5	0.4	7	8.6	<	8.8
Health and Hospitals	261.4	6.6	105	79.1	0.7	81.0
Highways	365.5	9.2	146	164.5	1.0	168.4
Police	172.2	4.3	69	75.9	0.5	77.7
Other	1,336.1	33.6	536	89.9	3.6	92.0

Kentucky

	Total	Percentage of U.S.	Rank
Population	3,727,000	1.5	23
Personal Income	\$44.7 billion	1.2	
Personal Income Per Capita	\$11,984	78.2	43

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,653.8	100.0%	\$2,322	78.5	19.4%	100.4
Intergovernmental from Federal	1,807.5	20.9	485	101.4	4.0	129.6
Own-Source	6,846.3	79.1	1,837	74.1	15.3	94.7
Tax Revenue	4,737.0	54.7	1,271	71.7	10.6	91.7
Property Taxes	814.0	9.4	218	40.6	1.8	51.9
Sales Taxes	951.8	11.0	255	59.7	2.1	76.3
Income Taxes	1,542.0	17.8	414	90.7	3.5	116.0
Other Taxes	1,429.3	16.5	383	109.4	3.2	139.9
Charges and Miscellaneous	2,109.3	24.4	566	80.0	4.7	102.3
State						
General	6,334.5	100.0	1,700	93.8	14.2	119.9
Intergovernmental from Federal	1,643.4	25.9	441	107.9	3.7	137.9
Intergovernmental from Local	11.4	0.2	3	11.1	<	14.2
Own-Source	4,679.7	73.9	1,256	91.2	10.5	116.7
Tax Revenue	3,663.6	57.8	983	91.5	8.2	117.0
Property Taxes	269.9	4.3	72	352.6	0.6	450.8
Sales Taxes	951.8	15.0	255	72.1	2.1	92.2
Income Taxes	1,262.8	19.9	339	81.8	2.8	104.6
Other Taxes	1,179.2	18.6	316	110.8	2.6	141.6
Charges and Miscellaneous	1,016.1	16.0	273	90.3	2.3	115.5
Local						
General	3,977.7	100.0	1,067	60.5	8.9	77.3
Intergovernmental from Federal	164.1	4.1	44	63.2	0.4	80.8
Intergovernmental from State	1,647.0	41.4	442	74.6	3.7	95.4
Own-Source	2,166.6	54.5	581	52.7	4.9	67.3
Tax Revenue	1,073.4	27.0	288	41.3	2.4	52.7
Property Taxes	544.0	13.7	146	28.2	1.2	36.1
Sales Taxes	<	<	†	<	<	<
Income Taxes	279.3	7.0	75	179.3	0.6	229.3
Other Taxes	250.1	6.3	67	103.3	0.6	132.0
Charges and Miscellaneous	1,093.2	27.5	293	72.3	2.4	92.5
EXPENDITURES						
State and Local						
General	\$8,465.4	100.0%	\$2,271	79.2	19.0%	101.3
Total Intergovernmental	-	-	-	-	-	-
Direct	8,465.4	100.0	2,271	79.5	19.0	101.6
Elementary/Secondary Education	1,859.4	22.0	499	72.3	4.2	92.4
Higher Education	884.5	10.4	237	93.1	2.0	119.0
Public Welfare	1,128.2	13.3	303	86.1	2.5	110.0
Health and Hospitals	611.0	7.2	164	65.1	1.4	83.2
Highways	873.5	10.3	234	103.6	2.0	132.4
Police	227.8	2.7	61	57.2	0.5	73.1
Other	2,881.0	34.0	773	79.3	6.5	101.4
State						
General	6,361.5	100.0	1,707	97.1	14.2	124.1
Total Intergovernmental	1,741.5	27.4	467	75.7	3.9	96.8
Direct	4,620.0	72.6	1,240	108.6	10.3	138.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	884.5	13.9	237	111.3	2.0	142.3
Public Welfare	1,105.2	17.4	297	109.5	2.5	140.0
Health and Hospitals	312.1	4.9	84	70.1	0.7	89.6
Highways	722.8	11.4	194	141.3	1.6	180.7
Police	63.3	1.0	17	106.7	0.1	136.4
Other	1,532.0	24.1	411	108.5	3.4	138.7
Local						
General	3,852.0	100.0	1,034	59.5	8.6	76.1
Total Intergovernmental	6.6	0.2	2	8.4	<	10.8
Direct	3,845.4	99.8	1,032	60.1	8.6	76.9
Elementary/Secondary Education	1,859.4	48.3	499	72.9	4.2	93.2
Higher Education	-	-	-	-	-	-
Public Welfare	23.0	0.6	6	7.6	0.1	9.8
Health and Hospitals	298.9	7.8	80	60.5	0.7	77.4
Highways	150.7	3.9	40	45.4	0.3	58.0
Police	164.5	4.3	44	48.5	0.4	62.0
Other	1,349.0	35.0	362	60.8	3.0	77.7

Louisiana

	Total	Percentage of U.S.	Rank
Population	4,408,000	1.8	20
Personal Income	\$51.2 billion	1.4	
Personal Income Per Capita	\$11,610	75.8	47

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$11,611.0	100.0%	\$2,634	89.0	22.7%	117.5
Intergovernmental from Federal	2,142.8	18.5	486	101.6	4.2	134.1
Own-Source	9,468.2	81.5	2,148	86.6	18.5	114.3
Tax Revenue	5,856.9	50.4	1,329	75.0	11.4	98.9
Property Taxes	946.8	8.2	215	39.9	1.9	52.7
Sales Taxes	2,280.8	19.6	517	120.9	4.5	159.6
Income Taxes	795.6	6.9	180	39.6	1.6	52.2
Other Taxes	1,833.7	15.8	416	118.7	3.6	156.6
Charges and Miscellaneous	3,611.4	31.1	819	115.8	7.1	152.9
State						
General	7,606.0	100.0	1,725	95.2	14.9	125.6
Intergovernmental from Federal	1,894.3	24.9	430	105.1	3.7	138.7
Intergovernmental from Local	25.7	0.3	6	21.2	0.1	28.0
Own-Source	5,685.9	74.8	1,290	93.7	11.1	123.7
Tax Revenue	3,776.3	49.6	857	79.7	7.4	105.2
Property Taxes	26.8	0.4	6	29.6	0.1	39.1
Sales Taxes	1,300.9	17.1	295	83.4	2.5	110.0
Income Taxes	795.6	10.5	180	43.6	1.6	57.5
Other Taxes	1,653.0	21.7	375	131.3	3.2	173.3
Charges and Miscellaneous	1,909.7	25.1	433	143.5	3.7	189.4
Local						
General	5,681.0	100.0	1,289	73.0	11.1	96.3
Intergovernmental from Federal	248.5	4.4	56	80.9	0.5	106.8
Intergovernmental from State	1,650.2	29.0	374	63.2	3.2	83.4
Own-Source	3,782.3	66.6	858	77.8	7.4	102.6
Tax Revenue	2,080.6	36.6	472	67.6	4.1	89.2
Property Taxes	919.9	16.2	209	40.3	1.8	53.2
Sales Taxes	979.9	17.2	222	300.9	1.9	397.1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	180.8	3.2	41	63.1	0.4	83.3
Charges and Miscellaneous	1,701.7	29.9	386	95.2	3.3	125.6
EXPENDITURES						
State and Local						
General	\$11,131.4	100.0%	\$2,525	88.1	21.8%	116.2
Total Intergovernmental	<	<	†	<	<	<
Direct	11,131.4	100.0	2,525	88.4	21.8	116.7
Elementary/Secondary Education	2,240.8	20.1	508	73.6	4.4	97.2
Higher Education	969.6	8.7	220	86.2	1.9	113.8
Public Welfare	1,107.7	10.0	251	71.4	2.2	94.3
Health and Hospitals	1,342.9	12.1	305	120.9	2.6	159.6
Highways	955.5	8.6	217	95.8	1.9	126.4
Police	425.6	3.8	97	90.3	0.8	119.2
Other	4,089.3	36.7	928	95.2	8.0	125.6
State						
General	7,295.0	100.0	1,655	94.1	14.3	124.2
Total Intergovernmental	1,865.4	25.6	423	68.6	3.6	90.5
Direct	5,429.5	74.4	1,232	107.9	10.6	142.4
Elementary/Secondary Education	28.6	0.4	6	114.1	0.1	150.6
Higher Education	964.5	13.2	219	102.6	1.9	135.4
Public Welfare	1,065.9	14.6	242	89.3	2.1	117.8
Health and Hospitals	728.9	10.0	165	138.3	1.4	182.6
Highways	628.8	8.6	143	104.0	1.2	137.2
Police	78.9	1.1	18	112.4	0.2	148.3
Other	1,934.0	26.5	439	115.8	3.8	152.9
Local						
General	5,710.6	100.0	1,295	74.6	11.2	98.4
Total Intergovernmental	8.7	0.2	2	9.4	<	12.4
Direct	5,701.9	99.8	1,294	75.4	11.1	99.5
Elementary/Secondary Education	2,212.2	38.7	502	73.3	4.3	96.7
Higher Education	5.1	0.1	1	2.8	<	3.6
Public Welfare	41.8	0.7	9	11.7	0.1	15.5
Health and Hospitals	614.1	10.8	139	105.2	1.2	138.8
Highways	326.7	5.7	74	83.2	0.6	109.8
Police	346.7	6.1	79	86.5	0.7	114.1
Other	2,155.2	37.7	489	82.1	4.2	108.3

Maine

	Total	Percentage of U.S.	Rank
Population	1,205,000	0.5	38
Personal Income	\$16.6 billion	0.4	
Personal Income Per Capita	\$13,772	89.9	33

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,583.6	100.0%	\$2,974	100.5	21.6%	111.8
Intergovernmental from Federal	729.6	20.4	605	126.5	4.4	140.8
Own-Source	2,854.0	79.6	2,368	95.5	17.2	106.3
Tax Revenue	2,207.2	61.6	1,832	103.3	13.3	115.0
Property Taxes	699.5	19.5	581	107.9	4.2	120.0
Sales Taxes	491.9	13.7	408	95.4	3.0	106.2
Income Taxes	639.9	17.9	531	116.5	3.9	129.6
Other Taxes	375.9	10.5	312	89.0	2.3	99.0
Charges and Miscellaneous	646.8	18.0	537	75.9	3.9	84.4
State						
General	2,582.5	100.0	2,143	118.2	15.6	131.5
Intergovernmental from Federal	630.6	24.4	523	128.0	3.8	142.4
Intergovernmental from Local	3.5	0.1	3	10.5	<	11.7
Own-Source	1,948.4	75.4	1,617	117.5	11.7	130.7
Tax Revenue	1,505.5	58.3	1,249	116.3	9.1	129.4
Property Taxes	6.2	0.2	5	25.2	<	28.0
Sales Taxes	491.9	19.0	408	115.3	3.0	128.3
Income Taxes	639.9	24.8	531	128.2	3.9	142.6
Other Taxes	367.4	14.2	305	106.8	2.2	118.8
Charges and Miscellaneous	442.9	17.2	368	121.8	2.7	135.5
Local						
General	1,498.1	100.0	1,243	70.4	9.0	78.3
Intergovernmental from Federal	99.0	6.6	82	117.9	0.6	131.2
Intergovernmental from State	493.5	32.9	410	69.2	3.0	76.9
Own-Source	905.6	60.4	752	68.1	5.5	75.8
Tax Revenue	701.7	46.8	582	83.4	4.2	92.8
Property Taxes	693.3	46.3	575	111.2	4.2	123.7
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	8.4	0.6	7	10.8	0.1	12.0
Charges and Miscellaneous	203.9	13.6	169	41.7	1.2	46.4
EXPENDITURES						
State and Local						
General	\$3,255.3	100.0%	\$2,701	94.2	19.6%	104.8
Total Intergovernmental	10.8	0.3	9	82.8	0.1	92.1
Direct	3,244.5	99.7	2,693	94.2	19.6	104.9
Elementary/Secondary Education	818.9	25.2	680	98.4	4.9	109.5
Higher Education	269.9	8.3	224	87.8	1.6	97.7
Public Welfare	542.3	16.7	450	127.9	3.3	142.3
Health and Hospitals	151.1	4.6	125	49.8	0.9	55.4
Highways	303.4	9.3	252	111.3	1.8	123.8
Police	78.6	2.4	65	61.0	0.5	67.8
Other	1,080.3	33.2	897	92.0	6.5	102.3
State						
General	2,240.0	100.0	1,859	105.7	13.5	117.6
Total Intergovernmental	544.7	24.3	452	73.3	3.3	81.5
Direct	1,695.3	75.7	1,407	123.3	10.2	137.1
Elementary/Secondary Education	5.1	0.2	4	74.1	<	82.5
Higher Education	269.9	12.0	224	105.1	1.6	116.9
Public Welfare	528.4	23.6	439	161.9	3.2	180.1
Health and Hospitals	117.2	5.2	97	81.4	0.7	90.5
Highways	189.8	8.5	158	114.8	1.1	127.7
Police	22.3	1.0	18	116.1	0.1	129.2
Other	562.5	25.1	467	123.2	3.4	137.1
Local						
General	1,550.0	100.0	1,286	74.1	9.3	82.4
Total Intergovernmental	0.8	<	1	3.0	<	3.4
Direct	1,549.2	100.0*	1,286	74.9	9.3	83.4
Elementary/Secondary Education	813.8	52.5	675	98.6	4.9	109.7
Higher Education	-	-	-	-	-	-
Public Welfare	13.9	0.9	11	14.2	0.1	15.8
Health and Hospitals	33.9	2.2	28	21.2	0.2	23.6
Highways	113.6	7.3	94	105.8	0.7	117.7
Police	56.3	3.6	47	51.3	0.3	57.1
Other	517.8	33.4	430	72.1	3.1	80.2

Maryland

	Total	Percentage of U.S.	Rank
Population	4,622,000	1.9	19
Personal Income	\$82.6 billion	2.2	
Personal Income Per Capita	\$17,878	116.7	6

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$14,912.1	100.0%	\$3,226	109.1	18.0%	93.5
Intergovernmental from Federal	2,276.7	15.3	493	103.0	2.8	88.2
Own-Source	12,635.3	84.7	2,734	110.2	15.3	94.5
Tax Revenue	9,673.0	64.9	2,093	118.1	11.7	101.2
Property Taxes	2,345.1	15.7	507	94.3	2.8	80.8
Sales Taxes	1,423.6	9.5	308	72.0	1.7	61.7
Income Taxes	3,888.6	26.1	841	184.5	4.7	158.1
Other Taxes	2,015.8	13.5	436	124.4	2.4	106.6
Charges and Miscellaneous	2,962.3	19.9	641	90.6	3.6	77.7
State						
General	9,356.5	100.0	2,024	111.7	11.3	95.7
Intergovernmental from Federal	1,863.9	19.9	403	98.7	2.3	84.5
Intergovernmental from Local	86.6	0.9	19	68.1	0.1	58.4
Own-Source	7,405.9	79.2	1,602	116.4	9.0	99.8
Tax Revenue	5,830.9	62.3	1,262	117.4	7.1	100.6
Property Taxes	147.6	1.6	32	155.5	0.2	133.3
Sales Taxes	1,423.6	15.2	308	87.0	1.7	74.6
Income Taxes	2,745.8	29.3	594	143.4	3.3	122.9
Other Taxes	1,513.9	16.2	328	114.7	1.8	98.3
Charges and Miscellaneous	1,575.0	16.8	341	112.9	1.9	96.7
Local						
General	7,732.1	100.0	1,673	94.8	9.4	81.2
Intergovernmental from Federal	412.8	5.3	89	128.2	0.5	109.9
Intergovernmental from State	2,089.9	27.0	452	76.3	2.5	65.4
Own-Source	5,229.4	67.6	1,131	102.5	6.3	87.9
Tax Revenue	3,842.1	49.7	831	119.1	4.6	102.0
Property Taxes	2,197.5	28.4	475	91.9	2.7	78.7
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,142.8	14.8	247	591.7	1.4	507.1
Other Taxes	501.8	6.5	109	167.1	0.6	143.2
Charges and Miscellaneous	1,387.3	18.0	300	74.0	1.7	63.4
EXPENDITURES						
State and Local						
General	\$13,648.2	100.0%	\$2,953	103.0	16.5%	88.2
Total Intergovernmental	0.1	<	†	0.1	<	0.1
Direct	13,648.1	100.0*	2,953	103.4	16.5	88.6
Elementary/Secondary Education	3,173.4	23.3	687	99.5	3.8	85.2
Higher Education	1,239.8	9.1	268	105.2	1.5	90.1
Public Welfare	1,551.2	11.4	336	95.4	1.9	81.8
Health and Hospitals	566.7	4.2	123	48.7	0.7	41.7
Highways	1,380.6	10.1	299	132.0	1.7	113.1
Police	550.7	4.0	119	111.4	0.7	95.5
Other	5,185.7	38.0	1,122	115.1	6.3	98.7
State						
General	8,390.0	100.0	1,815	103.2	10.2	88.5
Total Intergovernmental	2,233.5	26.6	483	78.3	2.7	67.1
Direct	6,156.5	73.4	1,332	116.7	7.5	100.0
Elementary/Secondary Education	94.1	1.1	20	357.7	0.1	306.6
Higher Education	944.6	11.3	204	95.9	1.1	82.1
Public Welfare	1,527.6	18.2	330	122.0	1.8	104.6
Health and Hospitals	411.1	4.9	89	74.4	0.5	63.8
Highways	907.1	10.8	196	143.0	1.1	122.6
Police	103.3	1.2	22	140.3	0.1	120.3
Other	2,168.8	25.9	469	123.9	2.6	106.2
Local						
General	7,552.8	100.0	1,634	94.1	9.1	80.6
Total Intergovernmental	61.2	0.8	13	63.1	0.1	54.1
Direct	7,491.6	99.2	1,621	94.5	9.1	81.0
Elementary/Secondary Education	3,079.3	40.8	666	97.3	3.7	83.4
Higher Education	295.2	3.9	64	152.7	0.4	130.9
Public Welfare	23.7	0.3	5	6.3	<	5.4
Health and Hospitals	155.7	2.1	34	25.4	0.2	21.8
Highways	473.5	6.3	102	115.1	0.6	98.6
Police	447.4	5.9	97	106.4	0.5	91.2
Other	3,016.9	39.9	653	109.6	3.7	93.9

Massachusetts

	Total	Percentage of U.S.	Rank
Population	5,889,000	2.4	13
Personal Income	\$112.0 billion	3.0	
Personal Income Per Capita	\$19,193	125.3	4

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$19,651.4	100.0%	\$3,337	112.8	17.5%	90.1
Intergovernmental from Federal	3,375.6	17.2	573	119.8	3.0	95.6
Own-Source	16,275.9	82.8	2,764	111.5	14.5	89.1
Tax Revenue	12,721.8	64.7	2,160	121.9	11.4	97.4
Property Taxes	4,067.8	20.7	691	128.4	3.6	102.5
Sales Taxes	2,021.1	10.3	343	80.2	1.8	64.0
Income Taxes	5,053.1	25.7	858	188.2	4.6	150.2
Other Taxes	1,579.8	8.0	268	76.5	1.4	61.1
Charges and Miscellaneous	3,554.1	18.1	604	85.3	3.2	68.1
State						
General	13,635.7	100.0	2,315	127.8	12.2	102.1
Intergovernmental from Federal	2,712.0	19.9	461	112.7	2.4	89.9
Intergovernmental from Local	200.6	1.5	34	123.8	0.2	98.8
Own-Source	10,723.1	78.6	1,821	132.3	9.6	105.7
Tax Revenue	8,521.4	62.5	1,447	134.7	7.6	107.6
Property Taxes	0.9	<	†	0.8	<	0.6
Sales Taxes	2,021.1	14.8	343	97.0	1.8	77.4
Income Taxes	5,053.1	37.1	858	207.2	4.6	165.4
Other Taxes	1,446.3	10.6	246	86.0	1.3	68.6
Charges and Miscellaneous	2,201.7	16.1	374	123.9	1.9	98.9
Local						
General	10,147.2	100.0	1,723	97.6	9.1	78.0
Intergovernmental from Federal	663.6	6.5	113	161.7	0.6	129.1
Intergovernmental from State	3,930.8	38.7	667	112.7	3.5	90.0
Own-Source	5,552.8	54.7	943	85.4	5.0	68.3
Tax Revenue	4,200.4	41.4	713	102.2	3.7	81.6
Property Taxes	4,066.9	40.1	691	133.5	3.6	106.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	133.5	1.3	23	34.9	0.1	27.8
Charges and Miscellaneous	1,352.4	13.3	230	56.6	1.2	45.2
EXPENDITURES						
State and Local						
General	\$19,465.2	100.0%	\$3,305	115.3	17.4%	92.1
Total Intergovernmental	112.2	0.6	19	176.2	0.1	140.7
Direct	19,353.0	99.4	3,286	115.0	17.3	91.9
Elementary/Secondary Education	4,023.3	20.7	683	99.0	3.6	79.0
Higher Education	1,114.0	5.7	189	74.2	1.0	59.2
Public Welfare	3,293.8	16.9	559	159.0	2.9	126.9
Health and Hospitals	1,849.1	9.5	314	124.6	1.7	99.6
Highways	1,065.2	5.5	181	79.9	1.0	63.9
Police	715.6	3.7	122	113.7	0.6	90.7
Other	7,291.9	37.5	1,238	127.1	6.5	101.4
State						
General	14,258.5	100.0	2,421	137.7	12.7	110.0
Total Intergovernmental	4,127.7	28.9	701	113.6	3.7	90.7
Direct	10,130.8	71.1	1,720	150.7	9.0	120.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,109.6	7.8	188	88.4	1.0	70.5
Public Welfare	3,243.8	22.8	551	203.4	2.9	162.4
Health and Hospitals	1,323.7	9.3	225	188.0	1.2	150.1
Highways	596.4	4.2	101	73.8	0.5	58.9
Police	125.2	0.9	21	133.5	0.1	106.6
Other	3,732.0	26.2	634	167.3	3.3	133.6
Local						
General	9,461.0	100.0	1,607	92.5	8.4	73.8
Total Intergovernmental	238.8	2.5	41	193.2	0.2	154.2
Direct	9,222.2	97.5	1,566	91.3	8.2	72.9
Elementary/Secondary Education	4,023.3	42.5	683	99.8	3.6	79.7
Higher Education	4.4	<	1	1.8	<	1.4
Public Welfare	49.9	0.5	8	10.5	<	8.4
Health and Hospitals	525.5	5.6	89	67.4	0.5	53.8
Highways	468.8	5.0	80	89.4	0.4	71.4
Police	590.4	6.2	100	110.2	0.5	88.0
Other	3,559.8	37.6	604	101.5	3.1	81.1

Michigan

	Total	Percentage of U.S.	Rank
Population	9,240,000	3.8	8
Personal Income	\$143.2 billion	3.8	
Personal Income Per Capita	\$15,498	101.2	17

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$28,707.9	100.0%	\$3,107	105.0	20.0%	103.8
Intergovernmental from Federal	4,558.9	15.9	493	103.1	3.2	101.9
Own-Source	24,149.0	84.1	2,614	105.4	16.9	104.2
Tax Revenue	17,407.4	60.6	1,884	106.3	12.2	105.1
Property Taxes	6,618.2	23.1	716	133.1	4.6	131.6
Sales Taxes	2,919.1	10.2	316	73.8	2.0	73.0
Income Taxes	5,816.2	20.3	629	138.0	4.1	136.5
Other Taxes	2,054.0	7.2	222	63.4	1.4	62.7
Charges and Miscellaneous	6,741.6	23.5	730	103.1	4.7	102.0
State						
General	18,479.0	100.0	2,000	110.3	12.9	109.1
Intergovernmental from Federal	4,115.6	22.3	445	109.0	2.9	107.7
Intergovernmental from Local	537.5	2.9	58	211.4	0.4	209.0
Own-Source	13,825.9	74.8	1,496	108.7	9.7	107.5
Tax Revenue	10,515.4	56.9	1,138	105.9	7.3	104.7
Property Taxes	278.7	1.5	30	146.8	0.2	145.1
Sales Taxes	2,919.1	15.8	316	89.2	2.0	88.2
Income Taxes	5,444.0	29.5	589	142.2	3.8	140.6
Other Taxes	1,873.7	10.1	203	71.0	1.3	70.2
Charges and Miscellaneous	3,310.5	17.9	358	118.7	2.3	117.3
Local						
General	15,967.5	100.0	1,728	97.9	11.2	96.8
Intergovernmental from Federal	443.3	2.8	48	68.9	0.3	68.1
Intergovernmental from State	5,201.1	32.6	563	95.0	3.6	94.0
Own-Source	10,323.1	64.7	1,117	101.2	7.2	100.1
Tax Revenue	6,892.0	43.2	746	106.8	4.8	105.6
Property Taxes	6,339.5	39.7	686	132.6	4.4	131.1
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	372.2	2.3	40	96.4	0.3	95.3
Other Taxes	180.3	1.1	20	30.0	0.1	29.7
Charges and Miscellaneous	3,431.1	21.5	371	91.6	2.4	90.5
EXPENDITURES						
State and Local						
General	\$28,919.9	100.0%	\$3,130	109.1	20.2%	107.9
Total Intergovernmental	70.0	0.2	8	70.1	<	69.3
Direct	28,849.9	99.8	3,122	109.3	20.1	108.0
Elementary/Secondary Education	7,238.0	25.0	783	113.5	5.1	112.2
Higher Education	3,462.6	12.0	375	146.9	2.4	145.3
Public Welfare	4,394.6	15.2	476	135.2	3.1	133.7
Health and Hospitals	2,920.7	10.1	316	125.4	2.0	124.0
Highways	1,725.3	6.0	187	82.5	1.2	81.6
Police	1,051.6	3.6	114	106.5	0.7	105.3
Other	8,057.1	27.9	872	89.5	5.6	88.5
State						
General	18,068.8	100.0	1,956	111.2	12.6	110.0
Total Intergovernmental	5,813.9	32.2	629	102.0	4.1	100.8
Direct	12,255.0	67.8	1,326	116.2	8.6	114.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,839.9	15.7	307	144.1	2.0	142.5
Public Welfare	4,120.9	22.8	446	164.7	2.9	162.8
Health and Hospitals	1,497.6	8.3	162	135.6	1.0	134.0
Highways	626.2	3.5	68	49.4	0.4	48.8
Police	157.2	0.9	17	106.8	0.1	105.6
Other	3,013.1	16.7	326	86.1	2.1	85.1
Local						
General	16,674.7	100.0	1,805	103.9	11.6	102.7
Total Intergovernmental	79.8	0.5	9	41.1	0.1	40.7
Direct	16,594.9	99.5	1,796	104.7	11.6	103.5
Elementary/Secondary Education	7,238.0	43.4	783	114.4	5.1	113.1
Higher Education	622.7	3.7	67	161.2	0.4	159.3
Public Welfare	273.7	1.6	30	36.6	0.2	36.2
Health and Hospitals	1,423.1	8.5	154	116.3	1.0	115.0
Highways	1,099.1	6.6	119	133.6	0.8	132.0
Police	894.4	5.4	97	106.4	0.6	105.2
Other	5,044.0	30.2	546	91.6	3.5	90.6

Minnesota

	Total	Percentage of U.S.	Rank
Population	4,307,000	1.8	21
Personal Income	\$67.0 billion	1.8	
Personal Income Per Capita	\$15,559	101.6	16

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$15,507.9	100.0%	\$3,601	121.7	23.1%	119.9
Intergovernmental from Federal	2,463.3	15.9	572	119.5	3.7	117.7
Own-Source	13,044.7	84.1	3,029	122.1	19.5	120.3
Tax Revenue	8,943.2	57.7	2,076	117.2	13.3	115.4
Property Taxes	2,683.5	17.3	623	115.8	4.0	114.0
Sales Taxes	1,688.9	10.9	392	91.7	2.5	90.2
Income Taxes	3,037.4	19.6	705	154.6	4.5	152.3
Other Taxes	1,533.5	9.9	356	101.6	2.3	100.0
Charges and Miscellaneous	4,101.4	26.4	952	134.6	6.1	132.6
State						
General	9,727.1	100.0	2,258	124.6	14.5	122.7
Intergovernmental from Federal	2,111.6	21.7	490	119.9	3.2	118.1
Intergovernmental from Local	90.1	0.9	21	76.1	0.1	74.9
Own-Source	7,525.3	77.4	1,747	127.0	11.2	125.0
Tax Revenue	6,144.0	63.2	1,427	132.8	9.2	130.8
Property Taxes	7.5	0.1	2	8.5	<	8.4
Sales Taxes	1,676.6	17.2	389	110.0	2.5	108.3
Income Taxes	3,037.4	31.2	705	170.3	4.5	167.6
Other Taxes	1,422.4	14.6	330	115.6	2.1	113.9
Charges and Miscellaneous	1,381.3	14.2	321	106.2	2.1	104.6
Local						
General	9,723.3	100.0	2,258	127.9	14.5	125.9
Intergovernmental from Federal	351.6	3.6	82	117.2	0.5	115.4
Intergovernmental from State	3,852.3	39.6	894	151.0	5.7	148.7
Own-Source	5,519.4	56.8	1,281	116.1	8.2	114.3
Tax Revenue	2,799.3	28.8	650	93.1	4.2	91.7
Property Taxes	2,675.9	27.5	621	120.1	4.0	118.2
Sales Taxes	12.3	0.1	3	3.9	<	3.8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	111.1	1.1	26	39.7	0.2	39.1
Charges and Miscellaneous	2,720.1	18.0	632	155.8	4.1	153.4
EXPENDITURES						
State and Local						
General	\$14,946.5	100.0%	\$3,470	121.0	22.3%	119.2
Total Intergovernmental	-	-	-	-	-	-
Direct	14,946.5	100.0	3,470	121.5	22.3	119.6
Elementary/Secondary Education	3,439.3	23.0	799	115.7	5.1	113.9
Higher Education	1,406.8	9.4	327	128.1	2.1	126.1
Public Welfare	2,141.7	14.3	497	141.4	3.2	139.2
Health and Hospitals	1,222.3	8.2	284	112.6	1.8	110.9
Highways	1,421.6	9.5	330	145.9	2.1	143.6
Police	382.7	2.6	89	82.1	0.6	81.8
Other	4,932.3	33.0	1,145	117.5	7.4	115.7
State						
General	8,835.1	100.0	2,051	116.7	13.2	114.9
Total Intergovernmental	3,621.5	41.0	841	136.3	5.4	134.2
Direct	5,213.6	59.0	1,211	106.1	7.8	104.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,159.9	13.1	269	126.3	1.7	124.4
Public Welfare	1,194.0	13.5	277	102.4	1.8	100.8
Health and Hospitals	578.8	6.6	134	112.4	0.9	110.7
Highways	605.7	6.9	141	102.5	0.9	100.9
Police	48.1	0.5	11	70.2	0.1	69.1
Other	1,627.1	18.4	378	99.7	2.4	98.2
Local						
General	9,798.8	100.0	2,275	131.0	14.6	129.0
Total Intergovernmental	65.9	0.7	15	72.9	0.1	71.8
Direct	9,732.9	99.3	2,260	131.7	14.5	129.7
Elementary/Secondary Education	3,439.3	35.1	799	116.6	5.1	114.8
Higher Education	246.9	2.5	57	137.1	0.4	135.0
Public Welfare	947.6	9.7	220	271.8	1.4	267.6
Health and Hospitals	643.4	6.6	149	112.8	1.0	111.1
Highways	815.9	8.3	189	212.7	1.2	209.5
Police	334.5	3.4	78	85.4	0.5	84.1
Other	3,305.2	33.7	767	128.8	4.9	126.8

Mississippi

	Total	Percentage of U.S.	Rank
Population	2,620,000	1.1	31
Personal Income	\$27.0 billion	0.7	
Personal Income Per Capita	\$10,318	67.3	51

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,939.6	100.0%	\$2,267	76.6	22.0%	113.8
Intergovernmental from Federal	1,399.2	23.6	534	111.6	5.2	165.8
Own-Source	4,540.4	76.4	1,733	69.9	16.8	103.8
Tax Revenue	2,849.9	48.0	1,088	61.4	10.5	91.1
Property Taxes	699.4	11.8	267	49.6	2.6	73.7
Sales Taxes	1,007.3	17.0	384	89.9	3.7	133.4
Income Taxes	449.4	7.6	172	37.6	1.7	55.9
Other Taxes	693.7	11.7	265	75.5	2.6	112.2
Charges and Miscellaneous	1,690.5	28.5	645	91.2	6.3	135.5
State						
General	3,914.7	100.0	1,494	82.4	14.5	122.4
Intergovernmental from Federal	1,233.8	31.5	471	115.2	4.6	171.1
Intergovernmental from Local	22.1	0.6	8	30.6	0.1	45.5
Own-Source	2,658.7	67.9	1,015	73.7	9.8	109.5
Tax Revenue	2,126.3	54.3	812	75.5	7.9	112.2
Property Taxes	19.8	0.5	8	36.7	0.1	54.6
Sales Taxes	1,007.3	25.7	384	108.6	3.7	161.3
Income Taxes	449.4	11.5	172	41.4	1.7	61.5
Other Taxes	649.8	16.6	248	86.8	2.4	129.0
Charges and Miscellaneous	532.5	13.6	203	67.3	2.0	100.0
Local						
General	3,488.6	100.0	1,332	75.4	12.9	112.0
Intergovernmental from Federal	165.4	4.7	63	90.6	0.6	134.6
Intergovernmental from State	1,441.6	41.3	550	92.9	5.3	138.0
Own-Source	1,881.6	53.9	718	65.1	7.0	96.6
Tax Revenue	723.6	20.7	276	39.6	2.7	58.7
Property Taxes	679.7	19.5	259	50.1	2.5	74.4
Sales Taxes	<	<	†	<	<	<
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	43.9	1.3	17	25.8	0.2	38.3
Charges and Miscellaneous	1,158.0	33.2	442	109.0	4.3	161.9
EXPENDITURES						
State and Local						
General	\$5,881.3	100.0%	\$2,245	78.3	21.8%	116.2
Total Intergovernmental	0.1	<	†	0.5	<	0.8
Direct	5,881.1	100.0*	2,245	78.6	21.8	116.7
Elementary/Secondary Education	1,456.7	24.8	556	80.5	5.4	119.6
Higher Education	634.0	10.8	242	94.9	2.3	140.9
Public Welfare	632.3	10.8	241	68.6	2.3	101.9
Health and Hospitals	941.6	16.0	359	142.6	3.5	211.8
Highways	519.7	8.8	198	87.7	1.9	130.2
Police	147.3	2.5	56	52.6	0.5	78.1
Other	1,549.6	26.3	591	60.7	5.7	90.1
State						
General	3,764.8	100.0	1,437	81.7	13.9	121.4
Total Intergovernmental	1,391.7	37.0	531	86.1	5.1	127.8
Direct	2,373.1	63.0	906	79.4	8.8	117.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	444.7	11.8	170	79.6	1.6	118.2
Public Welfare	614.9	16.3	235	86.7	2.3	128.7
Health and Hospitals	277.3	7.4	106	88.5	1.0	131.5
Highways	314.0	8.3	120	87.3	1.2	129.7
Police	33.3	0.9	13	79.9	0.1	118.7
Other	688.9	18.3	263	69.4	2.5	103.1
Local						
General	3,515.9	100.0	1,342	77.3	13.0	114.7
Total Intergovernmental	7.8	0.2	3	14.2	<	21.1
Direct	3,508.0	99.8	1,339	78.0	13.0	115.9
Elementary/Secondary Education	1,456.7	41.4	556	81.2	5.4	120.6
Higher Education	189.3	5.4	72	172.8	0.7	256.6
Public Welfare	17.4	0.5	7	8.2	0.1	12.2
Health and Hospitals	664.3	18.9	254	191.4	2.5	284.3
Highways	205.6	5.8	78	88.1	0.8	130.9
Police	113.9	3.2	43	47.8	0.4	71.0
Other	860.7	24.5	329	55.1	3.2	81.9

Missouri

	Total	Percentage of U.S.	Rank
Population	5,141,000	2.1	15
Personal Income	\$74.7 billion	2.0	
Personal Income Per Capita	\$14,534	94.9	23

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$11,439.3	100.0%	\$2,225	75.2	15.3%	79.3
Intergovernmental from Federal	1,813.1	15.8	353	73.7	2.4	77.7
Own-Source	9,626.2	84.2	1,872	75.5	12.9	79.6
Tax Revenue	7,051.1	61.6	1,372	77.4	9.4	81.6
Property Taxes	1,520.7	13.3	296	55.0	2.0	58.0
Sales Taxes	2,246.1	19.6	437	102.1	3.0	107.6
Income Taxes	1,917.8	16.8	373	81.8	2.6	86.2
Other Taxes	1,366.5	11.9	266	75.8	1.8	79.9
Charges and Miscellaneous	2,575.2	22.5	501	70.8	3.4	74.7
State						
General	7,015.9	100.0	1,365	75.3	9.4	79.4
Intergovernmental from Federal	1,566.6	22.3	305	74.5	2.1	78.6
Intergovernmental from Local	10.9	0.2	2	7.7	<	8.1
Own-Source	5,438.4	77.5	1,058	76.9	7.3	81.0
Tax Revenue	4,405.5	62.8	857	79.8	5.9	84.1
Property Taxes	10.9	0.2	2	10.3	<	10.9
Sales Taxes	1,683.5	24.0	327	92.5	2.3	97.5
Income Taxes	1,740.2	24.8	338	81.7	2.3	86.1
Other Taxes	970.9	13.8	189	66.1	1.3	69.7
Charges and Miscellaneous	1,032.9	14.7	201	66.6	1.4	70.2
Local						
General	6,167.7	100.0	1,200	68.0	8.3	71.6
Intergovernmental from Federal	246.5	4.0	48	68.8	0.3	72.5
Intergovernmental from State	1,733.3	28.1	337	56.9	2.3	60.0
Own-Source	4,187.9	67.9	815	73.8	5.6	77.8
Tax Revenue	2,645.6	42.9	515	73.7	3.5	77.7
Property Taxes	1,509.9	24.5	294	56.8	2.0	59.8
Sales Taxes	562.6	9.1	109	148.1	0.8	156.2
Income Taxes	177.6	2.9	35	82.7	0.2	87.1
Other Taxes	395.5	6.4	77	118.4	0.5	124.8
Charges and Miscellaneous	1,542.3	25.0	300	74.0	2.1	78.0
EXPENDITURES						
State and Local						
General	\$11,007.6	100.0%	\$2,141	74.7	14.7%	78.7
Total Intergovernmental	12.0	0.1	2	21.7	<	22.8
Direct	10,995.5	99.9	2,139	74.9	14.7	78.9
Elementary/Secondary Education	3,050.6	27.7	593	86.0	4.1	90.6
Higher Education	1,084.1	9.8	211	82.7	1.5	87.2
Public Welfare	1,149.3	10.4	224	63.5	1.5	67.0
Health and Hospitals	1,147.3	10.4	223	88.6	1.5	93.4
Highways	993.1	9.0	193	85.4	1.3	90.0
Police	442.1	4.0	86	80.4	0.6	84.8
Other	3,129.1	28.4	609	62.5	4.2	65.8
State						
General	6,909.0	100.0	1,344	76.4	9.2	80.6
Total Intergovernmental	2,303.8	33.3	448	72.6	3.1	76.6
Direct	4,605.3	66.7	896	78.5	6.2	82.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	894.5	12.9	174	81.6	1.2	86.0
Public Welfare	1,120.3	16.2	218	80.5	1.5	84.8
Health and Hospitals	593.3	8.6	115	96.6	0.8	101.8
Highways	613.6	8.9	119	87.0	0.8	91.7
Police	70.1	1.0	14	85.6	0.1	90.2
Other	1,313.5	19.0	255	67.4	1.8	71.1
Local						
General	6,391.5	100.0	1,243	71.6	8.6	75.5
Total Intergovernmental	1.3	<	†	1.2	<	1.2
Direct	6,390.3	100.0*	1,243	72.5	8.6	76.4
Elementary/Secondary Education	3,050.6	47.7	593	86.7	4.1	91.4
Higher Education	189.6	3.0	37	88.2	0.3	93.0
Public Welfare	29.0	0.5	6	7.0	<	7.3
Health and Hospitals	553.9	8.7	108	81.3	0.7	85.8
Highways	379.5	5.9	74	82.9	0.5	87.4
Police	372.0	5.8	72	79.5	0.5	83.8
Other	1,815.6	28.4	353	59.3	2.4	62.5

Montana

	Total	Percentage of U.S.	Rank
Population	805,000	0.3	44
Personal Income	\$10.0 billion	0.3	
Personal Income Per Capita	\$12,368	80.7	40

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,463.6	100.0%	\$3,060	103.5	24.7%	128.2
Intergovernmental from Federal	580.7	23.6	721	150.8	5.8	186.8
Own-Source	1,882.9	76.4	2,339	94.3	18.9	116.8
Tax Revenue	1,238.3	50.3	1,538	86.8	12.4	107.5
Property Taxes	539.0	21.9	670	124.4	5.4	154.2
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	290.0	11.8	360	79.0	2.9	97.9
Other Taxes	409.4	16.6	509	145.1	4.1	179.7
Charges and Miscellaneous	644.6	26.2	801	113.2	6.5	140.2
State						
General	1,593.0	100.0	1,979	109.2	16.0	135.3
Intergovernmental from Federal	514.1	32.3	639	156.2	5.2	193.5
Intergovernmental from Local	14.2	0.9	18	64.1	0.1	79.4
Own-Source	1,064.7	66.8	1,323	96.1	10.7	119.1
Tax Revenue	715.1	44.9	888	82.7	7.2	102.4
Property Taxes	35.0	2.2	43	211.4	0.4	261.9
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	290.0	18.2	360	87.0	2.9	107.7
Other Taxes	390.2	24.5	485	169.7	3.9	210.2
Charges and Miscellaneous	349.6	21.9	434	143.9	3.5	178.2
Local						
General	1,249.3	100.0	1,552	87.9	12.5	108.9
Intergovernmental from Federal	66.7	5.3	83	118.9	0.7	147.2
Intergovernmental from State	364.5	29.2	453	76.4	3.7	94.7
Own-Source	818.2	65.5	1,016	92.1	8.2	114.1
Tax Revenue	523.2	41.9	650	93.1	5.3	115.3
Property Taxes	504.0	40.3	626	121.0	5.1	149.9
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	19.2	1.5	24	36.8	0.2	45.5
Charges and Miscellaneous	295.0	23.6	366	90.4	3.0	111.9
EXPENDITURES						
State and Local						
General	\$2,265.9	100.0%	\$2,815	98.2	22.8%	121.6
Total Intergovernmental	0.8	<	1	9.6	<	11.9
Direct	2,265.1	100.0*	2,814	98.5	22.8	122.0
Elementary/Secondary Education	631.5	27.9	785	113.6	6.3	140.8
Higher Education	179.6	7.9	223	87.5	1.8	108.4
Public Welfare	247.7	10.9	308	87.5	2.5	108.4
Health and Hospitals	123.7	5.5	154	61.0	1.2	75.5
Highways	280.2	12.4	348	153.8	2.8	190.6
Police	62.2	2.7	77	72.3	0.6	89.6
Other	740.0	32.7	919	94.3	7.4	116.8
State						
General	1,423.4	100.0	1,768	100.6	14.3	124.6
Total Intergovernmental	308.0	21.6	383	62.0	3.1	76.8
Direct	1,115.4	78.4	1,386	121.4	11.2	150.4
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	170.3	12.0	212	99.2	1.7	122.9
Public Welfare	226.9	15.9	282	104.1	2.3	128.9
Health and Hospitals	84.5	5.9	105	87.9	0.8	108.9
Highways	208.1	14.6	259	188.4	2.1	233.4
Police	14.5	1.0	18	113.3	0.1	140.3
Other	411.0	28.9	511	134.8	4.1	167.0
Local						
General	1,159.3	100.0	1,440	82.9	11.6	102.7
Total Intergovernmental	9.6	0.8	12	56.7	0.1	70.2
Direct	1,149.7	99.2	1,428	83.2	11.5	103.1
Elementary/Secondary Education	631.5	54.5	785	114.6	6.3	141.9
Higher Education	9.4	0.8	12	27.8	0.1	34.4
Public Welfare	20.9	1.8	26	32.0	0.2	39.7
Health and Hospitals	39.2	3.4	49	36.7	0.4	45.5
Highways	72.1	6.2	90	100.6	0.7	124.6
Police	47.7	4.1	59	65.2	0.5	80.7
Other	329.0	28.4	409	68.6	3.3	85.0

Nebraska

	Total	Percentage of U.S.	Rank
Population	1,602,000	0.7	36
Personal Income	\$22.5 billion	0.6	
Personal Income Per Capita	\$14,029	91.6	27

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,440.3	100.0%	\$2,772	93.7	19.8%	102.3
Intergovernmental from Federal	703.7	15.8	439	91.8	3.1	100.3
Own-Source	3,736.6	84.2	2,332	94.1	16.6	102.7
Tax Revenue	2,495.1	56.2	1,557	87.9	11.1	96.0
Property Taxes	1,032.4	23.3	644	119.8	4.6	130.8
Sales Taxes	522.8	11.8	326	76.3	2.3	83.3
Income Taxes	505.8	11.4	316	69.2	2.3	75.6
Other Taxes	434.0	9.8	271	77.3	1.9	84.4
Charges and Miscellaneous	1,241.5	28.0	775	109.6	5.5	119.7
State						
General	2,456.0	100.0	1,533	84.6	10.9	92.4
Intergovernmental from Federal	577.7	23.5	361	88.2	2.6	96.3
Intergovernmental from Local	17.8	0.7	11	40.3	0.1	44.0
Own-Source	1,860.5	75.8	1,161	84.4	8.3	92.2
Tax Revenue	1,342.9	54.7	838	78.0	6.0	85.2
Property Taxes	3.9	0.2	2	11.8	<	12.9
Sales Taxes	447.8	18.2	280	79.0	2.0	86.2
Income Taxes	505.8	20.6	316	76.2	2.3	83.2
Other Taxes	385.4	15.7	241	84.2	1.7	92.0
Charges and Miscellaneous	517.7	21.1	323	107.0	2.3	116.9
Local						
General	2,466.7	100.0	1,540	87.2	11.0	95.2
Intergovernmental from Federal	126.0	5.1	79	112.9	0.6	123.3
Intergovernmental from State	464.6	18.8	290	49.0	2.1	53.5
Own-Source	1,876.1	76.1	1,171	106.1	8.3	115.9
Tax Revenue	1,152.2	46.7	719	103.0	5.1	112.5
Property Taxes	1,028.5	41.7	642	124.1	4.6	135.5
Sales Taxes	75.1	3.0	47	63.4	0.3	69.3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	48.6	2.0	30	46.7	0.2	51.0
Charges and Miscellaneous	723.9	29.3	452	111.4	3.2	121.7
EXPENDITURES						
State and Local						
General	\$4,161.7	100.0%	\$2,598	90.6	18.5%	98.9
Total Intergovernmental	1.8	<	1	10.4	<	11.4
Direct	4,159.9	100.0*	2,597	90.9	18.5	99.3
Elementary/Secondary Education	1,083.4	26.0	676	98.0	4.8	107.0
Higher Education	482.4	11.6	301	118.1	2.1	128.9
Public Welfare	436.7	10.5	273	77.5	1.9	84.6
Health and Hospitals	446.3	10.7	279	110.6	2.0	120.7
Highways	458.2	11.0	286	126.4	2.0	138.0
Police	113.2	2.7	71	66.1	0.5	72.2
Other	1,139.6	27.4	711	73.0	5.1	79.7
State						
General	2,274.2	100.0	1,420	80.7	10.1	88.2
Total Intergovernmental	552.5	24.3	345	55.9	2.5	61.0
Direct	1,721.7	75.7	1,075	94.2	7.7	102.8
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	398.2	17.5	249	116.6	1.8	127.3
Public Welfare	415.3	18.3	259	95.7	1.8	104.5
Health and Hospitals	177.1	7.8	111	92.5	0.8	101.0
Highways	260.3	11.4	162	118.4	1.2	129.3
Police	24.0	1.1	15	94.2	0.1	102.8
Other	446.8	19.6	279	73.6	2.0	80.4
Local						
General	2,444.7	100.0	1,526	87.9	10.9	96.0
Total Intergovernmental	6.6	0.3	4	19.5	<	21.3
Direct	2,438.1	99.7	1,522	88.7	10.8	96.9
Elementary/Secondary Education	1,083.4	44.3	676	98.8	4.8	107.9
Higher Education	84.2	3.4	53	125.7	0.4	137.2
Public Welfare	21.3	0.9	13	16.5	0.1	18.0
Health and Hospitals	269.3	11.0	168	126.9	1.2	138.6
Highways	197.9	8.1	124	138.7	0.9	151.5
Police	89.2	3.6	56	61.2	0.4	66.9
Other	692.8	28.3	432	72.6	3.1	79.3

Nevada

	Total	Percentage of U.S.	Rank
Population	1,054,000	0.4	41
Personal Income	\$16.5 billion	0.4	
Personal Income Per Capita	\$15,617	101.9	14

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,964.4	100.0%	\$2,813	95.1	18.0%	93.3
Intergovernmental from Federal	384.6	13.0	365	76.3	2.3	74.8
Own-Source	2,579.8	87.0	2,448	98.7	15.7	96.8
Tax Revenue	1,744.8	58.9	1,655	93.4	10.6	91.6
Property Taxes	402.4	13.6	382	71.0	2.4	69.6
Sales Taxes	552.5	18.6	524	122.5	3.4	120.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	789.8	26.6	749	213.7	4.8	209.7
Charges and Miscellaneous	835.1	28.2	792	112.0	5.1	109.9
State						
General	1,741.5	100.0	1,652	91.2	10.6	89.4
Intergovernmental from Federal	299.1	17.2	284	69.4	1.8	68.1
Intergovernmental from Local	10.5	0.6	10	36.1	0.1	35.4
Own-Source	1,432.0	82.2	1,359	98.7	8.7	96.9
Tax Revenue	1,186.4	68.1	1,126	104.8	7.2	102.8
Property Taxes	39.1	2.2	37	180.7	0.2	177.3
Sales Taxes	546.4	31.4	518	146.5	3.3	143.7
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	600.9	34.5	570	199.6	3.7	195.8
Charges and Miscellaneous	245.5	14.1	233	77.2	1.5	75.7
Local						
General	2,006.7	100.0	1,904	107.8	12.2	105.8
Intergovernmental from Federal	85.5	4.3	81	116.5	0.5	114.2
Intergovernmental from State	773.3	38.5	734	123.9	4.7	121.5
Own-Source	1,147.9	57.2	1,089	98.7	7.0	96.8
Tax Revenue	558.3	27.8	530	75.9	3.4	74.4
Property Taxes	363.3	18.1	345	66.6	2.2	65.4
Sales Taxes	6.1	0.3	6	7.9	<	7.7
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	188.9	9.4	179	275.8	1.1	270.5
Charges and Miscellaneous	589.5	29.4	559	137.9	3.6	135.3
EXPENDITURES						
State and Local						
General	\$3,092.6	100.0%	\$2,934	102.3	18.8%	100.4
Total Intergovernmental	2.8	0.1	3	24.7	<	24.2
Direct	3,089.8	99.9	2,931	102.6	18.8	100.7
Elementary/Secondary Education	650.1	21.0	617	89.3	3.9	87.6
Higher Education	234.7	7.6	223	87.3	1.4	85.7
Public Welfare	177.2	5.7	168	47.8	1.1	46.9
Health and Hospitals	213.1	6.9	202	80.2	1.3	78.7
Highways	293.4	9.5	278	123.0	1.8	120.7
Police	149.9	4.8	142	133.1	0.9	130.5
Other	1,371.3	44.3	1,301	133.5	8.3	131.0
State						
General	1,872.9	100.0	1,777	101.1	11.4	99.2
Total Intergovernmental	725.3	38.7	688	111.5	4.4	109.4
Direct	1,147.6	61.3	1,089	95.4	7.0	93.6
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	234.7	12.5	223	104.5	1.4	102.5
Public Welfare	148.7	7.9	141	52.1	0.9	51.1
Health and Hospitals	68.9	3.7	65	54.7	0.4	53.7
Highways	184.6	9.9	175	127.6	1.1	125.2
Police	16.5	0.9	16	98.5	0.1	96.7
Other	494.2	26.4	469	123.8	3.0	121.4
Local						
General	1,942.6	100.0	1,843	106.1	11.8	104.1
Total Intergovernmental	0.5	<	<	2.2	<	2.1
Direct	1,942.1	100.0*	1,843	107.4	11.8	105.4
Elementary/Secondary Education	650.1	33.5	617	90.1	3.9	88.4
Higher Education	-	-	-	-	-	-
Public Welfare	28.5	1.5	27	33.4	0.2	32.8
Health and Hospitals	144.2	7.4	137	103.3	0.9	101.4
Highways	108.8	5.6	103	115.9	0.7	113.8
Police	133.4	6.9	127	139.1	0.8	136.5
Other	877.1	45.2	832	139.7	5.3	137.0

New Hampshire

	Total	Percentage of U.S.	Rank
Population	1,085,000	0.4	40
Personal Income	\$19.1 billion	0.5	
Personal Income Per Capita	\$18,053	117.8	8

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,590.4	100.0%	\$2,387	82.8	13.6%	70.2
Intergovernmental from Federal	381.2	14.7	351	75.3	2.0	63.9
Own-Source	2,209.2	85.3	2,036	84.2	11.6	71.5
Tax Revenue	1,597.1	61.7	1,472	85.2	8.4	72.3
Property Taxes	1,015.9	39.2	936	178.5	5.3	151.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	175.5	6.8	162	36.4	0.9	30.9
Other Taxes	405.6	15.7	374	109.4	2.1	92.8
Charges and Miscellaneous	612.1	23.6	564	81.8	3.2	69.4
State						
General	1,388.3	100.0	1,280	72.4	7.3	61.4
Intergovernmental from Federal	328.7	23.7	303	76.0	1.7	64.5
Intergovernmental from Local	41.4	3.0	38	142.3	0.2	120.8
Own-Source	1,018.2	73.3	938	69.9	5.3	59.3
Tax Revenue	583.2	42.0	537	51.3	3.1	43.5
Property Taxes	9.9	0.7	9	45.5	0.1	38.6
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	175.5	12.6	162	40.1	0.9	34.0
Other Taxes	397.8	28.6	367	131.6	2.1	111.7
Charges and Miscellaneous	435.0	31.3	401	136.2	2.3	115.6
Local						
General	1,428.5	100.0	1,317	76.5	7.5	64.9
Intergovernmental from Federal	52.5	3.7	48	71.3	0.3	60.5
Intergovernmental from State	185.0	12.9	170	29.5	1.0	25.0
Own-Source	1,191.0	83.4	1,098	102.0	6.2	86.6
Tax Revenue	1,013.9	71.0	935	137.3	5.3	116.5
Property Taxes	1,006.0	70.4	927	183.8	5.3	156.0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7.9	0.6	7	11.5	<	9.7
Charges and Miscellaneous	177.0	12.4	163	41.3	0.9	35.0
EXPENDITURES						
State and Local						
General	\$2,648.7	100.0%	\$2,441	87.3	13.9%	74.1
Total Intergovernmental	-	-	-	-	-	-
Direct	2,648.7	100.0	2,441	87.6	13.9	74.4
Elementary/Secondary Education	732.3	27.6	675	100.3	3.8	85.1
Higher Education	199.6	7.5	184	74.0	1.0	62.8
Public Welfare	277.7	10.5	256	74.6	1.5	63.3
Health and Hospitals	145.6	5.5	134	54.6	0.8	46.4
Highways	301.6	11.4	278	126.0	1.6	106.9
Police	95.5	3.6	88	84.4	0.5	71.6
Other	896.4	33.8	826	86.9	4.7	73.8
State						
General	1,420.0	100.0	1,309	76.3	7.4	64.8
Total Intergovernmental	204.9	14.4	189	31.4	1.1	26.6
Direct	1,215.1	85.6	1,120	100.6	6.4	85.4
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	199.6	14.1	184	88.5	1.0	75.1
Public Welfare	221.0	15.6	204	77.1	1.2	65.5
Health and Hospitals	137.4	9.7	127	108.7	0.7	92.2
Highways	186.3	13.1	172	128.3	1.0	108.9
Police	19.6	1.4	18	116.4	0.1	98.8
Other	451.2	31.8	416	112.6	2.4	95.6
Local						
General	1,457.0	100.0	1,343	79.3	7.6	67.3
Total Intergovernmental	23.4	1.6	22	105.5	0.1	89.5
Direct	1,433.5	98.4	1,321	79.0	7.5	67.0
Elementary/Secondary Education	732.3	50.3	675	101.1	3.8	85.8
Higher Education	-	-	-	-	-	-
Public Welfare	56.7	3.9	52	66.2	0.3	56.2
Health and Hospitals	8.2	0.6	8	5.8	<	5.0
Highways	115.3	7.9	106	122.4	0.6	103.9
Police	75.9	5.2	70	78.8	0.4	66.9
Other	445.1	30.6	410	70.6	2.3	59.9

New Jersey

	Total	Percentage of U.S.	Rank
Population	7,721,000	3.1	9
Personal Income	\$155.6 billion	4.1	
Personal Income Per Capita	\$20.154	131.5	2

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$26,404.9	100.0%	\$3,420	115.6	17.0%	87.9
Intergovernmental from Federal	3,765.3	14.3	488	101.9	2.4	77.5
Own-Source	22,639.6	85.7	2,932	118.2	14.5	89.9
Tax Revenue	17,116.4	64.8	2,217	125.1	11.0	95.1
Property Taxes	7,203.2	27.3	933	173.4	4.6	131.8
Sales Taxes	3,136.8	11.9	406	95.0	2.0	72.2
Income Taxes	3,739.5	14.2	484	106.2	2.4	80.7
Other Taxes	3,036.8	11.5	393	112.2	2.0	85.3
Charges and Miscellaneous	5,523.2	20.9	715	101.1	3.5	76.9
State						
General	16,646.7	100.0	2,156	119.0	10.7	90.4
Intergovernmental from Federal	3,452.9	20.7	447	109.4	2.2	83.2
Intergovernmental from Local	133.5	0.8	17	62.9	0.1	47.8
Own-Source	13,060.4	78.5	1,692	122.9	8.4	93.4
Tax Revenue	9,762.4	58.6	1,264	117.7	6.3	89.5
Property Taxes	27.1	0.2	4	17.1	<	13.0
Sales Taxes	3,136.8	18.8	406	114.8	2.0	87.3
Income Taxes	3,739.5	22.5	484	116.9	2.4	88.9
Other Taxes	2,858.9	17.2	370	129.6	1.8	98.6
Charges and Miscellaneous	3,298.0	19.8	427	141.5	2.1	107.6
Local						
General	14,568.2	100.0	1,887	106.9	9.4	81.2
Intergovernmental from Federal	312.4	2.1	40	58.1	0.2	44.2
Intergovernmental from State	4,676.5	32.1	606	102.3	3.0	77.7
Own-Source	9,579.2	65.8	1,241	112.4	6.2	85.5
Tax Revenue	7,354.0	50.5	952	136.4	4.7	103.7
Property Taxes	7,176.2	49.3	929	179.6	4.6	136.5
Sales Taxes	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-
Other Taxes	177.9	1.2	23	35.5	0.1	27.0
Charges and Miscellaneous	2,225.2	15.3	288	71.1	1.4	54.0
EXPENDITURES						
State and Local						
General	\$25,490.4	100.0%	\$3,301	115.1	16.4%	87.5
Total Intergovernmental	37.5	0.1	5	44.9	<	34.2
Direct	25,452.9	99.9	3,297	115.4	16.4	87.7
Elementary/Secondary Education	6,395.9	25.1	828	120.0	4.1	91.2
Higher Education	1,663.4	6.5	215	84.5	1.1	64.2
Public Welfare	2,939.8	11.5	381	108.2	1.9	82.3
Health and Hospitals	1,503.6	5.9	195	77.3	1.0	58.8
Highways	2,156.3	8.5	279	123.4	1.4	93.8
Police	1,053.7	4.1	136	127.7	0.7	97.0
Other	9,740.1	38.2	1,262	129.4	6.3	98.4
State						
General	16,273.7	100.0	2,108	119.9	10.5	91.1
Total Intergovernmental	5,462.3	33.6	707	114.7	3.5	87.2
Direct	10,811.4	66.4	1,400	122.7	6.9	93.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,298.2	8.0	168	78.9	0.8	59.9
Public Welfare	2,087.7	12.8	270	99.8	1.3	75.9
Health and Hospitals	1,032.9	6.3	134	111.9	0.7	85.1
Highways	1,570.4	9.7	203	148.2	1.0	112.7
Police	188.7	1.2	24	153.5	0.1	116.7
Other	4,633.5	28.5	600	158.4	3.0	120.4
Local						
General	14,816.6	100.0	1,919	110.5	9.5	84.0
Total Intergovernmental	175.2	1.2	23	108.1	0.1	82.2
Direct	14,641.5	98.8	1,896	110.5	9.4	84.0
Elementary/Secondary Education	6,395.9	43.2	828	121.0	4.1	92.0
Higher Education	365.2	2.5	47	113.1	0.2	86.0
Public Welfare	852.2	5.8	110	136.3	0.5	103.6
Health and Hospitals	470.7	3.2	61	46.0	0.3	35.0
Highways	585.9	4.0	76	85.2	0.4	64.8
Police	865.0	5.8	112	123.1	0.6	93.6
Other	5,106.6	34.5	661	111.0	3.3	84.4

New Mexico

	Total	Percentage of U.S.	Rank
Population	1,507,000	0.6	37
Personal Income	\$17.8 billion	0.5	
Personal Income Per Capita	\$11,799	77.0	45

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,626.7	100.0%	\$3,070	103.8	26.0%	134.8
Intergovernmental from Federal	720.7	15.6	478	100.0	4.1	129.8
Own-Source	3,906.0	84.4	2,592	104.5	22.0	135.7
Tax Revenue	2,218.4	47.9	1,472	83.1	12.5	107.8
Property Taxes	245.6	5.3	163	30.3	1.4	39.3
Sales Taxes	876.8	19.0	582	136.0	4.9	176.6
Income Taxes	353.3	7.6	234	51.4	2.0	66.8
Other Taxes	742.7	16.1	493	140.6	4.2	182.5
Charges and Miscellaneous	1,687.6	36.5	1,120	158.3	9.5	205.6
State						
General	3,563.5	100.0	2,365	130.5	20.0	169.4
Intergovernmental from Federal	622.2	17.5	413	101.0	3.5	131.2
Intergovernmental from Local	24.8	0.7	16	59.8	0.1	77.7
Own-Source	2,916.5	81.8	1,935	140.6	16.4	182.6
Tax Revenue	1,793.4	50.3	1,190	110.8	10.1	143.8
Property Taxes	3.1	0.1	2	10.2	<	13.2
Sales Taxes	739.9	20.8	491	138.7	4.2	180.1
Income Taxes	353.3	9.9	234	56.6	2.0	73.5
Other Taxes	697.0	19.6	463	161.9	3.9	210.3
Charges and Miscellaneous	1,123.2	31.5	745	246.9	6.3	320.6
Local						
General	2,210.6	100.0	1,467	83.1	12.4	107.9
Intergovernmental from Federal	98.5	4.5	65	93.9	0.6	121.9
Intergovernmental from State	1,122.6	50.8	745	125.8	6.3	163.3
Own-Source	989.4	44.8	657	59.5	5.6	77.3
Tax Revenue	425.0	19.2	282	40.4	2.4	52.5
Property Taxes	242.4	11.0	161	31.1	1.4	40.4
Sales Taxes	136.9	6.2	91	123.0	0.8	159.7
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	45.7	2.1	30	46.6	0.3	60.5
Charges and Miscellaneous	564.4	25.6	375	92.4	3.2	119.9
EXPENDITURES						
State and Local						
General	\$4,280.8	100.0%	\$2,841	99.1	24.1%	128.6
Total Intergovernmental	-	-	-	-	-	-
Direct	4,280.8	100.0	2,841	99.4	24.1	129.1
Elementary/Secondary Education	1,034.3	24.2	686	99.4	5.8	129.1
Higher Education	488.9	11.4	324	127.2	2.7	165.2
Public Welfare	370.2	8.6	246	69.8	2.1	90.7
Health and Hospitals	343.3	8.0	228	90.4	1.9	117.4
Highways	449.1	10.5	298	131.7	2.5	171.0
Police	147.1	3.4	98	91.3	0.8	118.5
Other	1,447.9	33.8	961	98.6	8.1	128.0
State						
General	3,247.3	100.0	2,155	122.6	18.3	159.1
Total Intergovernmental	1,244.9	38.3	826	133.9	7.0	173.9
Direct	2,002.4	61.7	1,329	116.4	11.3	151.2
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	453.0	14.0	301	141.0	2.5	183.1
Public Welfare	351.4	10.8	233	86.1	2.0	111.8
Health and Hospitals	259.9	8.0	172	144.3	1.5	187.3
Highways	338.5	10.4	225	163.7	1.9	212.6
Police	29.0	0.9	19	121.0	0.2	157.1
Other	570.6	17.6	379	100.0	3.2	129.8
Local						
General	2,288.6	100.0	1,519	87.4	12.9	113.6
Total Intergovernmental	10.3	0.5	7	32.6	0.1	42.3
Direct	2,278.3	99.5	1,512	88.1	12.8	114.4
Elementary/Secondary Education	1,034.3	45.2	686	100.2	5.8	130.2
Higher Education	35.8	1.6	24	56.9	0.2	73.9
Public Welfare	18.9	0.8	13	15.5	0.1	20.1
Health and Hospitals	83.4	3.6	55	41.8	0.5	54.3
Highways	110.6	4.8	73	82.4	0.6	107.0
Police	118.0	5.2	78	86.1	0.7	111.8
Other	877.3	38.3	582	97.7	4.9	126.9

New York

	Total	Percentage of U.S.	Rank
Population	17,909,000	7.3	2
Personal Income	\$320.0 billion	8.5	
Personal Income Per Capita	\$17,869	116.6	7

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$79,238.7	100.0%	\$4,425	149.6	24.8%	128.2
Intergovernmental from Federal	12,514.4	15.8	699	146.1	3.9	125.2
Own-Source	66,724.3	84.2	3,726	150.2	20.9	128.8
Tax Revenue	52,545.7	66.3	2,934	165.5	16.4	141.9
Property Taxes	15,398.1	19.4	860	159.8	4.8	137.0
Sales Taxes	10,207.6	12.9	570	133.2	3.2	114.2
Income Taxes	19,768.3	24.9	1,104	242.1	6.2	207.6
Other Taxes	7,171.8	9.1	400	114.2	2.2	97.9
Charges and Miscellaneous	14,178.6	17.9	792	111.9	4.4	96.0
State						
General	46,261.8	100.0	2,583	142.5	14.5	122.2
Intergovernmental from Federal	11,007.8	23.8	615	150.4	3.4	128.9
Intergovernmental from Local	3,576.1	7.7	200	725.8	1.1	622.3
Own-Source	31,677.9	68.5	1,769	128.5	9.9	110.2
Tax Revenue	26,171.4	56.6	1,461	136.0	8.2	116.6
Property Taxes	-	-	-	-	-	-
Sales Taxes	5,510.8	11.9	308	86.9	1.7	74.5
Income Taxes	15,741.5	34.0	879	212.2	4.9	181.9
Other Taxes	4,919.0	10.6	275	96.2	1.5	82.5
Charges and Miscellaneous	5,506.6	11.9	307	101.9	1.7	87.3
Local						
General	54,566.4	100.0	3,047	172.6	17.1	148.0
Intergovernmental from Federal	1,506.6	2.8	84	120.8	0.5	103.5
Intergovernmental from State	18,013.4	33.0	1,006	169.8	5.6	145.6
Own-Source	35,046.4	64.2	1,957	177.3	11.0	152.0
Tax Revenue	26,374.3	48.3	1,473	211.0	8.2	180.9
Property Taxes	15,398.1	28.2	860	166.2	4.8	142.5
Sales Taxes	4,696.8	8.6	262	355.0	1.5	304.4
Income Taxes	4,026.8	7.4	225	538.0	1.3	461.3
Other Taxes	2,252.7	4.1	126	193.6	0.7	166.0
Charges and Miscellaneous	8,672.0	15.9	484	119.4	2.7	102.4
EXPENDITURES						
State and Local						
General	\$75,539.5	100.0%	\$4,218	147.1	23.6%	126.1
Total Intergovernmental	314.5	0.4	18	162.4	0.1	139.3
Direct	75,225.0	99.6	4,200	147.0	23.5	126.1
Elementary/Secondary Education	16,726.9	22.1	934	135.3	5.2	116.0
Higher Education	3,929.3	5.2	219	86.0	1.2	73.8
Public Welfare	12,668.9	16.8	707	201.1	4.0	172.4
Health and Hospitals	7,785.5	10.3	435	172.5	2.4	147.9
Highways	3,966.7	5.3	221	97.9	1.2	83.9
Police	3,031.9	4.0	169	158.4	0.9	135.8
Other	27,115.9	35.9	1,514	155.4	8.5	133.2
State						
General	42,591.8	100.0	2,378	135.3	13.3	116.0
Total Intergovernmental	16,767.7	39.4	936	151.7	5.2	130.1
Direct	25,824.2	60.6	1,442	126.4	8.1	108.3
Elementary/Secondary Education	0.3	<	†	0.2	<	0.2
Higher Education	3,029.9	7.1	169	79.3	0.9	68.0
Public Welfare	7,076.1	16.6	395	145.9	2.2	125.1
Health and Hospitals	3,851.2	9.0	215	179.9	1.2	154.3
Highways	1,668.4	3.9	93	67.9	0.5	58.2
Police	293.1	0.7	16	102.8	0.1	88.1
Other	9,905.1	23.3	553	146.0	3.1	125.2
Local						
General	52,725.1	100.0	2,944	169.5	16.5	145.4
Total Intergovernmental	3,324.2	6.3	186	884.2	1.0	758.1
Direct	49,400.9	93.7	2,758	160.8	15.4	137.9
Elementary/Secondary Education	16,726.6	31.7	934	136.4	5.2	117.0
Higher Education	899.4	1.7	50	120.1	0.3	103.0
Public Welfare	5,592.8	10.6	312	385.8	1.7	330.8
Health and Hospitals	3,934.2	7.5	220	165.9	1.2	142.2
Highways	2,298.3	4.4	128	144.1	0.7	123.6
Police	2,738.8	5.2	153	168.1	0.9	144.1
Other	17,210.8	32.6	961	161.3	5.4	138.3

North Carolina

	Total	Percentage of U.S.	Rank
Population	6,489,000	2.6	10
Personal Income	\$85.6 billion	2.3	
Personal Income Per Capita	\$13,189	86.1	35

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$15,464.6	100.0%	\$2,383	80.6	18.1%	93.6
Intergovernmental from Federal	2,481.0	16.0	382	79.9	2.9	92.8
Own-Source	12,983.6	84.0	2,001	80.7	15.2	93.7
Tax Revenue	9,699.2	62.7	1,495	84.3	11.3	98.0
Property Taxes	2,014.4	13.0	310	57.7	2.4	67.0
Sales Taxes	2,368.3	15.3	365	85.3	2.8	99.1
Income Taxes	3,497.4	22.6	539	118.2	4.1	137.3
Other Taxes	1,819.2	11.8	280	80.0	2.1	92.9
Charges and Miscellaneous	3,284.4	21.2	506	71.6	3.8	83.1
State						
General	10,626.3	100.0	1,638	90.4	12.4	105.0
Intergovernmental from Federal	2,137.0	20.1	329	80.6	2.5	93.6
Intergovernmental from Local	182.5	1.7	28	102.2	0.2	118.7
Own-Source	8,306.9	78.2	1,280	93.0	9.7	108.1
Tax Revenue	6,923.0	65.1	1,067	99.3	8.1	115.4
Property Taxes	80.4	0.8	12	60.3	0.1	70.0
Sales Taxes	1,627.7	15.3	251	70.9	1.9	82.3
Income Taxes	3,497.4	32.9	539	130.1	4.1	151.2
Other Taxes	1,717.6	16.2	265	92.7	2.0	107.7
Charges and Miscellaneous	1,383.9	13.0	213	70.7	1.6	82.1
Local						
General	9,120.0	100.0	1,405	79.6	10.7	92.5
Intergovernmental from Federal	344.0	3.8	53	76.1	0.4	88.4
Intergovernmental from State	4,099.2	44.9	632	106.7	4.8	123.9
Own-Source	4,676.7	51.3	721	65.3	5.5	75.9
Tax Revenue	2,776.3	30.4	428	61.3	3.2	71.2
Property Taxes	1,934.0	21.2	298	57.6	2.3	66.9
Sales Taxes	740.6	8.1	114	154.5	0.9	179.5
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	101.6	1.1	16	24.1	0.1	28.0
Charges and Miscellaneous	1,900.5	20.9	293	72.2	2.2	83.9
EXPENDITURES						
State and Local						
General	\$14,734.7	100.0%	\$2,271	79.2	17.2%	92.0
Total Intergovernmental	-	-	-	-	-	-
Direct	14,734.7	100.0	2,271	79.5	17.2	92.3
Elementary/Secondary Education	3,951.3	26.8	609	88.2	4.6	102.5
Higher Education	1,995.3	13.5	307	120.6	2.3	140.1
Public Welfare	1,418.8	9.6	219	62.2	1.7	72.2
Health and Hospitals	1,404.7	9.5	216	85.9	1.6	99.8
Highways	1,224.4	8.3	189	83.4	1.4	96.9
Police	510.6	3.5	79	73.6	0.6	85.5
Other	4,229.5	28.7	652	66.9	4.9	77.7
State						
General	10,289.1	100.0	1,586	90.2	12.0	104.8
Total Intergovernmental	4,066.2	39.5	627	101.6	4.8	118.0
Direct	6,222.9	60.5	959	84.0	7.3	97.6
Elementary/Secondary Education	58.1	0.6	9	157.4	0.1	182.8
Higher Education	1,522.4	14.8	235	110.0	1.8	127.8
Public Welfare	1,120.0	10.9	173	63.7	1.3	74.0
Health and Hospitals	649.5	6.3	100	83.7	0.8	97.3
Highways	1,011.4	9.8	156	113.6	1.2	131.9
Police	110.7	1.1	17	107.1	0.1	124.4
Other	1,750.9	17.0	270	71.2	2.0	82.7
Local						
General	8,646.5	100.0	1,332	76.7	10.1	89.1
Total Intergovernmental	134.8	1.6	21	98.9	0.2	114.9
Direct	8,511.7	98.4	1,312	76.5	9.9	88.8
Elementary/Secondary Education	3,893.2	45.0	600	87.6	4.5	101.8
Higher Education	472.9	5.5	73	174.3	0.6	202.5
Public Welfare	298.8	3.5	46	56.9	0.3	66.1
Health and Hospitals	755.2	8.7	116	87.9	0.9	102.1
Highways	213.0	2.5	33	36.9	0.2	42.8
Police	399.9	4.6	62	67.7	0.5	78.7
Other	2,478.6	28.7	382	64.1	2.9	74.5

North Dakota

	Total	Percentage of U.S.	Rank
Population	667,000	0.3	46
Personal Income	\$8.6 billion	0.2	
Personal Income Per Capita	\$12,910	84.3	37

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$1,971.8	100.0%	\$2,956	99.9	22.9%	118.6
Intergovernmental from Federal	441.7	22.4	662	138.4	5.1	164.3
Own-Source	1,530.0	77.6	2,294	92.5	17.8	109.8
Tax Revenue	926.6	47.0	1,389	78.4	10.8	93.0
Property Taxes	279.2	14.2	419	77.8	3.2	92.3
Sales Taxes	213.9	10.8	321	74.9	2.5	88.9
Income Taxes	153.1	7.8	230	50.3	1.8	59.7
Other Taxes	280.4	14.2	420	119.9	3.3	142.3
Charges and Miscellaneous	603.4	30.6	905	127.9	7.0	151.8
State						
General	1,439.8	100.0	2,159	119.1	16.7	141.3
Intergovernmental from Federal	393.7	27.3	590	144.4	4.6	171.4
Intergovernmental from Local	20.0	1.4	30	109.1	0.2	129.4
Own-Source	1,026.1	71.3	1,538	111.8	11.9	132.7
Tax Revenue	633.3	44.0	950	88.4	7.4	104.9
Property Taxes	2.1	0.1	3	15.7	<	18.6
Sales Taxes	204.8	14.2	307	86.7	2.4	102.9
Income Taxes	153.1	10.6	230	55.4	1.8	65.8
Other Taxes	273.3	19.0	410	143.5	3.2	170.3
Charges and Miscellaneous	392.7	27.3	589	195.1	4.6	231.5
Local						
General	897.7	100.0	1,346	76.2	10.4	90.5
Intergovernmental from Federal	48.0	5.3	72	103.4	0.6	122.7
Intergovernmental from State	345.7	38.5	518	87.5	4.0	103.9
Own-Source	504.0	56.1	756	68.5	5.9	81.3
Tax Revenue	293.3	32.7	440	63.0	3.4	74.7
Property Taxes	277.1	30.9	415	80.3	3.2	95.3
Sales Taxes	9.1	1.0	14	18.4	0.1	21.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7.1	0.8	11	16.4	0.1	19.5
Charges and Miscellaneous	210.7	23.4	316	77.9	2.4	92.5
EXPENDITURES						
State and Local						
General	\$1,948.2	100.0%	\$2,921	101.9	22.6%	120.9
Total Intergovernmental	-	-	-	-	-	-
Direct	1,948.2	100.0	2,921	102.2	22.6	121.3
Elementary/Secondary Education	440.8	22.6	661	95.7	5.1	113.6
Higher Education	273.8	14.1	411	161.0	3.2	191.0
Public Welfare	243.2	12.5	365	103.7	2.8	123.0
Health and Hospitals	79.8	4.1	120	47.5	0.9	56.4
Highways	244.2	12.5	366	161.8	2.8	192.0
Police	37.4	1.9	56	52.5	0.4	62.3
Other	628.9	32.3	943	96.8	7.3	114.8
State						
General	1,472.0	100.0	2,207	125.5	17.1	149.0
Total Intergovernmental	365.3	24.8	548	88.8	4.2	105.4
Direct	1,106.7	75.2	1,659	145.4	12.9	172.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	273.8	18.6	411	192.5	3.2	228.5
Public Welfare	219.9	14.9	330	121.7	2.6	144.5
Health and Hospitals	73.2	5.0	110	91.8	0.8	108.9
Highways	145.7	9.9	218	159.2	1.7	188.9
Police	6.8	0.5	10	64.3	0.1	76.4
Other	387.2	26.3	581	153.3	4.5	181.9
Local						
General	851.7	100.0	1,277	73.5	9.9	87.3
Total Intergovernmental	10.2	1.2	15	72.5	0.1	86.0
Direct	841.6	98.8	1,262	73.5	9.8	87.3
Elementary/Secondary Education	440.8	51.8	661	96.5	5.1	114.6
Higher Education	-	-	-	-	-	-
Public Welfare	23.3	2.7	35	43.2	0.3	51.2
Health and Hospitals	6.7	0.8	10	7.5	0.1	8.9
Highways	98.5	11.6	148	165.8	1.1	196.8
Police	30.6	3.6	46	50.4	0.4	59.9
Other	241.7	28.4	362	60.8	2.8	72.2

Ohio

	Total	Percentage of U.S.	Rank
Population	10,855,000	4.4	7
Personal Income	\$157.6 billion	4.2	
Personal Income Per Capita	\$14,522	94.8	25

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$28,223.8	100.0%	\$2,600	87.9	17.9%	92.7
Intergovernmental from Federal	4,754.1	16.8	438	91.5	3.0	96.6
Own-Source	23,469.7	83.2	2,162	87.2	14.9	92.0
Tax Revenue	17,026.5	60.3	1,569	88.5	10.8	93.4
Property Taxes	4,791.8	17.0	441	82.1	3.0	86.6
Sales Taxes	3,653.7	12.9	337	78.7	2.3	83.0
Income Taxes	5,522.5	19.6	509	111.6	3.5	117.7
Other Taxes	3,058.5	10.8	282	80.4	1.9	84.8
Charges and Miscellaneous	6,443.2	22.8	594	83.9	4.1	88.5
State						
General	17,357.9	100.0	1,599	88.2	11.0	93.1
Intergovernmental from Federal	4,036.1	23.3	372	91.0	2.6	96.0
Intergovernmental from Local	177.1	1.0	16	59.3	0.1	62.5
Own-Source	13,144.7	75.7	1,211	88.0	8.3	92.8
Tax Revenue	9,990.5	57.6	920	85.7	6.3	90.4
Property Taxes	13.6	0.1	1	6.1	<	6.4
Sales Taxes	3,219.0	18.5	297	83.8	2.0	88.4
Income Taxes	3,946.7	22.7	364	87.8	2.5	92.6
Other Taxes	2,811.3	16.2	259	90.7	1.8	95.7
Charges and Miscellaneous	3,154.2	18.2	291	96.3	2.0	101.6
Local						
General	16,724.2	100.0	1,541	87.3	10.6	92.1
Intergovernmental from Federal	717.9	4.3	66	94.9	0.5	100.2
Intergovernmental from State	5,681.3	34.0	523	88.4	3.6	93.2
Own-Source	10,325.0	61.7	951	86.2	6.5	90.9
Tax Revenue	7,036.0	42.1	648	92.9	4.5	98.0
Property Taxes	4,778.2	28.6	440	85.1	3.0	89.8
Sales Taxes	434.7	2.6	40	54.2	0.3	57.2
Income Taxes	1,575.8	9.4	145	347.4	1.0	366.5
Other Taxes	247.2	1.5	23	35.1	0.2	37.0
Charges and Miscellaneous	3,289.0	19.7	303	74.7	2.1	78.8
EXPENDITURES						
State and Local						
General	\$28,003.6	100.0%	\$2,580	90.0	17.8%	94.9
Total Intergovernmental	-	-	-	-	-	-
Direct	28,003.6	100.0	2,580	90.3	17.8	95.3
Elementary/Secondary Education	7,527.7	26.9	693	100.5	4.8	106.0
Higher Education	2,450.3	8.7	226	88.5	1.6	93.4
Public Welfare	4,484.3	16.0	413	117.4	2.8	123.9
Health and Hospitals	2,349.8	8.4	216	85.9	1.5	90.6
Highways	2,009.3	7.2	185	81.8	1.3	86.3
Police	964.0	3.4	89	83.1	0.6	87.6
Other	8,218.3	29.3	757	77.7	5.2	82.0
State						
General	17,305.9	100.0	1,594	90.7	11.0	95.7
Total Intergovernmental	6,315.3	36.5	582	94.3	4.0	99.5
Direct	10,990.5	63.5	1,012	88.7	7.0	93.6
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,262.8	13.1	208	97.8	1.4	103.1
Public Welfare	3,395.0	19.6	313	115.5	2.2	121.8
Health and Hospitals	1,129.8	6.5	104	87.1	0.7	91.9
Highways	1,137.9	6.6	105	76.4	0.7	80.6
Police	105.1	0.6	10	60.8	0.1	64.2
Other	2,959.9	17.1	273	72.0	1.9	75.9
Local						
General	17,082.2	100.0	1,574	90.6	10.8	95.6
Total Intergovernmental	69.0	0.4	6	30.3	<	32.0
Direct	17,013.1	99.6	1,567	91.4	10.8	96.4
Elementary/Secondary Education	7,527.7	44.1	693	101.3	4.8	106.9
Higher Education	187.6	1.1	17	41.3	0.1	43.6
Public Welfare	1,089.3	6.4	100	124.0	0.7	130.8
Health and Hospitals	1,220.0	7.1	112	84.9	0.8	89.5
Highways	871.4	5.1	80	90.1	0.6	95.1
Police	858.9	5.0	79	87.0	0.5	91.8
Other	5,258.3	30.8	484	81.3	3.3	85.8

Oklahoma

	Total	Percentage of U.S.	Rank
Population	3,242,000	1.3	27
Personal Income	\$41.1 billion	1.1	
Personal Income Per Capita	\$12,673	82.7	39

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,095.8	100.0%	\$2,497	84.4	19.7%	102.1
Intergovernmental from Federal	1,316.7	16.3	406	84.9	3.2	102.6
Own-Source	6,779.1	83.7	2,091	84.3	16.5	101.9
Tax Revenue	4,548.1	56.2	1,403	79.1	11.1	95.7
Property Taxes	860.2	10.6	265	49.3	2.1	59.6
Sales Taxes	1,216.1	15.0	375	87.7	3.0	106.0
Income Taxes	916.5	11.3	283	62.0	2.2	74.9
Other Taxes	1,555.3	19.2	480	136.8	3.8	165.4
Charges and Miscellaneous	2,231.0	27.6	688	97.3	5.4	117.6
State						
General	5,398.4	100.0	1,665	91.9	13.1	111.1
Intergovernmental from Federal	1,165.5	21.6	359	87.9	2.8	106.3
Intergovernmental from Local	22.8	0.4	7	25.6	0.1	30.9
Own-Source	4,210.1	78.0	1,299	94.4	10.2	114.1
Tax Revenue	3,150.1	58.4	972	90.4	7.7	109.3
Property Taxes	-	-	-	-	-	-
Sales Taxes	756.9	14.0	233	66.0	1.8	79.7
Income Taxes	916.5	17.0	283	68.2	2.2	82.5
Other Taxes	1,476.7	27.4	455	159.5	3.6	192.8
Charges and Miscellaneous	1,060.0	19.6	327	108.3	2.6	130.9
Local						
General	4,031.8	100.0	1,244	70.4	9.8	85.2
Intergovernmental from Federal	151.2	3.8	47	67.0	0.4	81.0
Intergovernmental from State	1,311.6	32.5	405	68.3	3.2	82.6
Own-Source	2,568.9	63.7	792	71.8	6.3	86.8
Tax Revenue	1,398.0	34.7	431	61.8	3.4	74.7
Property Taxes	860.2	21.3	265	51.3	2.1	62.0
Sales Taxes	459.2	11.4	142	191.7	1.1	231.8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	78.6	2.0	24	37.3	0.2	45.1
Charges and Miscellaneous	1,170.9	29.1	361	89.1	2.8	107.7
EXPENDITURES						
State and Local						
General	\$7,480.9	100.0%	\$2,307	80.5	18.2%	97.3
Total Intergovernmental	0.1	<	†	0.2	<	0.2
Direct	7,480.8	100.0*	2,307	80.8	18.2	97.6
Elementary/Secondary Education	1,899.2	25.4	586	84.9	4.6	102.6
Higher Education	836.9	11.2	258	101.2	2.0	122.4
Public Welfare	943.5	12.6	291	82.7	2.3	100.0
Health and Hospitals	755.0	10.1	233	92.4	1.8	111.7
Highways	710.9	9.5	219	96.9	1.7	117.2
Police	228.6	3.1	71	66.0	0.6	79.7
Other	2,106.8	28.2	650	66.7	5.1	80.6
State						
General	4,917.0	100.0	1,517	86.3	12.0	104.3
Total Intergovernmental	1,447.8	29.4	447	72.4	3.5	87.5
Direct	3,469.1	70.6	1,070	93.8	8.4	113.4
Elementary/Secondary Education	29.9	0.6	9	162.1	0.1	196.0
Higher Education	836.9	17.0	258	121.1	2.0	146.4
Public Welfare	932.9	19.0	288	106.3	2.3	128.5
Health and Hospitals	347.5	7.1	107	89.7	0.8	108.4
Highways	452.6	9.2	140	101.7	1.1	123.0
Police	39.4	0.8	12	76.2	0.1	92.2
Other	830.0	16.9	256	67.6	2.0	81.7
Local						
General	4,017.7	100.0	1,239	71.4	9.8	86.3
Total Intergovernmental	6.1	0.2	2	8.9	<	10.8
Direct	4,011.7	99.8	1,237	72.1	9.8	87.2
Elementary/Secondary Education	1,869.3	46.5	577	84.2	4.5	101.8
Higher Education	-	-	-	-	-	-
Public Welfare	10.5	0.3	3	4.0	<	4.9
Health and Hospitals	407.5	10.1	126	94.9	1.0	114.7
Highways	258.3	6.4	80	89.5	0.6	108.2
Police	189.2	4.7	58	64.2	0.5	77.6
Other	1,276.8	31.8	394	66.1	3.1	79.9

Oregon

	Total	Percentage of U.S.	Rank
Population	2,767,000	1.1	30
Personal Income	\$37.9 billion	1.0	
Personal Income Per Capita	\$13,686	89.3	34

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,501.5	100.0%	\$3,072	103.9	22.4%	116.3
Intergovernmental from Federal	1,665.4	19.6	602	125.8	4.4	140.8
Own-Source	6,836.2	80.4	2,471	99.6	18.1	111.5
Tax Revenue	4,433.4	52.1	1,602	90.4	11.7	101.2
Property Taxes	2,089.7	24.6	755	140.4	5.5	157.2
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,450.7	17.1	524	115.0	3.8	128.7
Other Taxes	893.0	10.5	323	92.1	2.4	103.1
Charges and Miscellaneous	2,402.8	28.3	868	122.8	6.3	137.4
State						
General	4,760.9	100.0	1,721	94.9	12.6	106.3
Intergovernmental from Federal	1,316.6	27.7	476	116.4	3.5	130.3
Intergovernmental from Local	34.4	0.7	12	45.2	0.1	50.6
Own-Source	3,409.9	71.6	1,232	89.5	9.0	100.2
Tax Revenue	2,111.0	44.3	763	71.0	5.6	79.5
Property Taxes	<	<	†	<	<	<
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,450.7	30.5	524	126.6	3.8	141.7
Other Taxes	660.3	13.9	239	83.5	1.7	93.5
Charges and Miscellaneous	1,298.9	27.3	469	155.5	3.4	174.1
Local						
General	4,947.3	100.0	1,788	101.3	13.1	113.4
Intergovernmental from Federal	348.7	7.0	126	180.9	0.9	202.5
Intergovernmental from State	1,172.3	23.7	424	71.5	3.1	80.1
Own-Source	3,426.3	69.3	1,238	112.2	9.0	125.6
Tax Revenue	2,322.4	46.9	839	120.2	6.1	134.6
Property Taxes	2,089.7	42.2	755	146.0	5.5	163.4
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	232.7	4.7	84	129.4	0.6	144.9
Charges and Miscellaneous	1,103.9	24.3	399	98.4	2.9	110.1
EXPENDITURES						
State and Local						
General	\$8,194.0	100.0%	\$2,961	103.3	21.6%	115.6
Total Intergovernmental	-	-	-	-	-	-
Direct	8,194.0	100.0	2,961	103.7	21.6	116.0
Elementary/Secondary Education	2,156.0	26.3	779	112.9	5.7	126.4
Higher Education	877.3	10.7	317	124.3	2.3	139.2
Public Welfare	649.8	7.9	235	66.8	1.7	74.7
Health and Hospitals	567.8	6.9	205	81.4	1.5	91.2
Highways	562.6	6.9	203	89.9	1.5	100.6
Police	283.9	3.5	103	96.0	0.7	107.4
Other	3,096.7	37.8	1,119	114.8	8.2	128.6
State						
General	4,572.3	100.0	1,652	94.0	12.1	105.2
Total Intergovernmental	1,201.8	26.3	434	70.4	3.2	78.8
Direct	3,370.5	73.7	1,218	106.7	8.9	119.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	625.5	13.7	226	106.0	1.7	118.7
Public Welfare	628.9	13.8	227	83.9	1.7	94.0
Health and Hospitals	315.5	6.9	114	95.4	0.8	106.8
Highways	309.9	6.8	112	81.6	0.8	91.4
Police	54.4	1.2	20	123.5	0.1	138.2
Other	1,436.2	31.4	519	137.0	3.8	153.4
Local						
General	4,828.0	100.0	1,745	100.5	12.7	112.5
Total Intergovernmental	4.4	0.1	2	7.6	<	8.5
Direct	4,823.5	99.9	1,743	101.6	12.7	113.7
Elementary/Secondary Education	2,156.0	44.7	779	113.8	5.7	127.4
Higher Education	251.8	5.2	91	217.6	0.7	243.6
Public Welfare	20.8	0.4	8	9.3	0.1	10.4
Health and Hospitals	252.4	5.2	91	68.9	0.7	77.1
Highways	252.7	5.2	91	102.5	0.7	114.8
Police	229.4	4.8	83	91.1	0.6	102.0
Other	1,660.4	34.4	600	100.7	4.4	112.8

Pennsylvania

	Total	Percentage of U.S.	Rank
Population	12,001,000	4.9	5
Personal Income	\$181.5 billion	4.8	
Personal Income Per Capita	\$15,123	98.7	21

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$31,851.1	100.0%	\$2,654	89.7	17.6%	90.9
Intergovernmental from Federal	5,389.3	16.9	449	93.9	3.0	95.1
Own-Source	26,461.8	83.1	2,205	88.9	14.6	90.1
Tax Revenue	19,531.4	61.3	1,627	91.8	10.8	93.0
Property Taxes	5,271.9	16.6	439	81.7	2.9	82.7
Sales Taxes	3,846.6	12.1	321	74.9	2.1	75.9
Income Taxes	5,540.1	17.4	462	101.2	3.1	102.6
Other Taxes	4,872.8	15.3	406	115.8	2.7	117.3
Charges and Miscellaneous	6,930.4	21.8	577	81.6	3.8	82.7
State						
General	19,435.5	100.0	1,619	89.4	10.7	90.5
Intergovernmental from Federal	4,680.3	24.1	390	95.4	2.6	96.7
Intergovernmental from Local	61.7	0.3	5	18.7	<	18.9
Own-Source	14,693.5	75.6	1,224	89.0	8.1	90.1
Tax Revenue	11,825.0	60.8	985	91.7	6.5	92.9
Property Taxes	140.9	0.7	12	57.1	0.1	57.9
Sales Taxes	3,846.6	19.8	321	90.5	2.1	91.7
Income Taxes	3,851.9	19.8	321	77.5	2.1	78.5
Other Taxes	3,985.7	20.5	332	116.3	2.2	117.8
Charges and Miscellaneous	2,868.4	14.8	239	79.2	1.6	80.2
Local						
General	18,510.4	100.0	1,542	87.4	10.2	88.5
Intergovernmental from Federal	709.0	3.8	59	84.8	0.4	85.9
Intergovernmental from State	6,033.0	32.6	503	84.9	3.3	86.0
Own-Source	11,768.3	63.6	981	88.9	6.5	90.0
Tax Revenue	7,706.3	41.6	642	92.0	4.2	93.2
Property Taxes	5,131.0	27.7	428	82.6	2.8	83.7
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,688.3	9.1	141	336.6	0.9	341.1
Other Taxes	887.0	4.8	74	113.7	0.5	115.2
Charges and Miscellaneous	4,062.0	22.0	338	83.5	2.2	84.6
EXPENDITURES						
State and Local						
General	\$30,289.8	100.0%	\$2,524	88.0	16.7%	89.2
Total Intergovernmental	74.4	0.2	6	57.4	<	58.1
Direct	30,215.3	99.8	2,518	88.1	16.6	89.3
Elementary/Secondary Education	8,387.2	27.7	699	101.2	4.6	102.6
Higher Education	1,613.0	5.3	134	52.7	0.9	53.4
Public Welfare	4,583.3	15.1	382	108.6	2.5	110.0
Health and Hospitals	1,635.8	5.4	136	54.1	0.9	54.8
Highways	2,611.4	8.6	218	96.2	1.4	97.4
Police	925.6	3.1	77	72.1	0.5	73.1
Other	10,459.1	34.5	872	89.4	5.8	90.6
State						
General	18,634.7	100.0	1,553	88.3	10.3	89.5
Total Intergovernmental	6,119.7	32.8	510	82.6	3.4	83.7
Direct	12,515.0	67.2	1,043	91.4	6.9	92.6
Elementary/Secondary Education	12.4	0.1	1	18.1	<	18.4
Higher Education	1,324.3	7.1	110	51.8	0.7	52.4
Public Welfare	3,853.6	20.7	321	118.6	2.1	120.1
Health and Hospitals	1,018.6	5.5	85	71.0	0.6	71.9
Highways	1,992.9	10.7	166	121.0	1.1	122.6
Police	215.0	1.2	18	112.5	0.1	114.0
Other	4,098.3	22.0	341	90.2	2.3	91.3
Local						
General	17,840.5	100.0	1,487	85.6	9.8	86.7
Total Intergovernmental	140.1	0.8	12	55.6	0.1	56.3
Direct	17,700.3	99.2	1,475	86.0	9.8	87.1
Elementary/Secondary Education	8,374.8	46.9	698	101.9	4.6	103.3
Higher Education	288.7	1.6	24	57.5	0.2	58.3
Public Welfare	729.7	4.1	61	75.1	0.4	76.1
Health and Hospitals	617.3	3.5	51	38.8	0.3	39.3
Highways	618.4	3.5	52	57.9	0.3	58.6
Police	710.6	4.0	59	65.1	0.4	65.9
Other	6,360.8	35.7	530	89.0	3.5	90.1

Rhode Island

	Total	Percentage of U.S.	Rank
Population	993,000	0.4	43
Personal Income	\$15.5 billion	0.4	
Personal Income Per Capita	\$15,577	101.7	15

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,047.4	100.0%	\$3,069	103.7	19.7%	102.0
Intergovernmental from Federal	587.8	19.3	592	123.7	3.8	121.7
Own-Source	2,459.7	80.7	2,477	99.9	15.9	98.2
Tax Revenue	1,824.5	59.9	1,837	103.7	11.8	102.0
Property Taxes	700.1	23.0	705	131.0	4.5	128.9
Sales Taxes	383.2	12.6	386	90.2	2.5	88.7
Income Taxes	467.7	15.3	471	103.3	3.0	101.6
Other Taxes	273.5	9.0	275	78.6	1.8	77.3
Charges and Miscellaneous	635.2	20.8	640	90.4	4.1	89.0
State						
General	2,241.3	100.0	2,257	124.5	14.5	122.5
Intergovernmental from Federal	534.4	23.8	538	131.7	3.5	129.5
Intergovernmental from Local	59.0	2.6	59	215.8	0.4	212.3
Own-Source	1,647.9	73.5	1,660	120.6	10.7	118.6
Tax Revenue	1,120.5	50.0	1,128	105.0	7.2	103.3
Property Taxes	8.0	0.4	8	39.3	0.1	38.7
Sales Taxes	383.2	17.1	386	109.0	2.5	107.2
Income Taxes	467.7	20.9	471	113.7	3.0	111.8
Other Taxes	261.6	11.7	263	92.3	1.7	90.7
Charges and Miscellaneous	527.4	23.5	531	175.9	3.4	173.1
Local						
General	1,210.9	100.0	1,219	69.1	7.8	67.9
Intergovernmental from Federal	53.4	4.4	54	77.1	0.3	75.9
Intergovernmental from State	345.8	28.6	348	58.8	2.2	57.8
Own-Source	811.8	67.0	818	74.1	5.2	72.9
Tax Revenue	703.9	58.1	709	101.6	4.6	99.9
Property Taxes	692.1	57.2	697	134.7	4.5	132.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	11.9	1.0	12	18.4	0.1	18.1
Charges and Miscellaneous	107.8	8.9	109	26.8	0.7	26.3
EXPENDITURES						
State and Local						
General	\$3,044.7	100.0%	\$3,066	106.9	19.7%	105.2
Total Intergovernmental	10.2	0.3	10	95.5	0.1	93.9
Direct	3,034.5	99.7	3,056	107.0	19.6	105.2
Elementary/Secondary Education	649.4	21.3	654	94.7	4.2	93.2
Higher Education	229.1	7.5	231	90.5	1.5	89.0
Public Welfare	493.8	16.2	497	141.4	3.2	139.0
Health and Hospitals	223.3	7.3	225	89.2	1.4	87.8
Highways	213.1	7.0	215	94.9	1.4	93.3
Police	102.0	3.3	103	96.1	0.7	94.5
Other	1,123.8	36.9	1,132	116.1	7.3	114.2
State						
General	2,189.3	100.0	2,205	125.4	14.2	123.3
Total Intergovernmental	374.3	17.1	377	61.1	2.4	60.1
Direct	1,815.0	82.9	1,828	160.2	11.7	157.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	229.1	10.5	231	108.2	1.5	106.4
Public Welfare	472.6	21.6	476	175.7	3.1	172.8
Health and Hospitals	221.9	10.1	223	186.9	1.4	183.9
Highways	158.1	7.2	159	116.0	1.0	114.1
Police	14.5	0.7	15	91.5	0.1	90.0
Other	718.9	32.8	724	191.1	4.6	188.0
Local						
General	1,219.9	100.0	1,229	70.7	7.9	69.6
Total Intergovernmental	0.4	<	†	2.0	<	2.0
Direct	1,219.5	100.0*	1,228	71.6	7.9	70.4
Elementary/Secondary Education	649.4	53.2	654	95.5	4.2	94.0
Higher Education	-	-	-	-	-	-
Public Welfare	21.2	1.7	21	26.4	0.1	25.9
Health and Hospitals	1.4	0.1	1	1.1	<	1.0
Highways	55.0	4.5	55	62.2	0.4	61.2
Police	87.5	7.2	88	96.9	0.6	95.3
Other	404.9	33.2	408	68.5	2.6	67.3

South Carolina

	Total	Percentage of U.S.	Rank
Population	3,470,000	1.4	25
Personal Income	\$41.4 billion	1.1	
Personal Income Per Capita	\$11,923	77.8	44

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,220.6	100.0%	\$2,369	80.1	19.9%	102.9
Intergovernmental from Federal	1,471.3	17.9	424	88.6	3.6	113.9
Own-Source	6,749.3	82.1	1,945	78.4	16.3	100.8
Tax Revenue	4,640.7	56.5	1,337	75.5	11.2	97.0
Property Taxes	1,109.4	13.5	320	59.4	2.7	76.4
Sales Taxes	1,249.4	15.2	360	84.2	3.0	108.1
Income Taxes	1,345.0	16.4	388	85.0	3.3	109.2
Other Taxes	936.8	11.4	270	77.0	2.3	99.0
Charges and Miscellaneous	2,108.6	25.7	608	85.9	5.1	110.4
State						
General	5,793.9	100.0	1,670	92.1	14.0	118.4
Intergovernmental from Federal	1,327.0	22.9	382	93.6	3.2	120.2
Intergovernmental from Local	57.8	1.0	17	60.5	0.1	77.8
Own-Source	4,409.1	76.1	1,271	92.3	10.7	118.6
Tax Revenue	3,438.2	59.3	991	92.2	8.3	118.5
Property Taxes	8.0	0.1	2	11.3	<	14.5
Sales Taxes	1,249.4	21.6	360	101.7	3.0	130.7
Income Taxes	1,345.0	23.2	388	93.6	3.3	120.3
Other Taxes	835.7	14.4	241	84.3	2.0	108.4
Charges and Miscellaneous	970.9	16.8	280	92.7	2.3	119.1
Local						
General	3,992.1	100.0	1,150	65.2	9.6	83.7
Intergovernmental from Federal	144.3	3.6	42	59.7	0.3	76.7
Intergovernmental from State	1,507.5	37.8	434	73.4	3.6	94.3
Own-Source	2,340.2	58.6	674	61.1	5.7	78.5
Tax Revenue	1,202.5	30.1	347	49.6	2.9	63.8
Property Taxes	1,101.3	27.6	317	61.3	2.7	78.8
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	101.2	2.5	29	44.9	0.2	57.6
Charges and Miscellaneous	1,137.7	28.5	328	80.9	2.7	103.9
EXPENDITURES						
State and Local						
General	\$7,957.5	100.0%	\$2,293	80.0	19.2%	102.8
Total Intergovernmental	-	-	-	-	-	-
Direct	7,957.5	100.0	2,293	80.3	19.2	103.2
Elementary/Secondary Education	2,180.4	27.4	628	91.0	5.3	117.0
Higher Education	877.1	11.0	253	99.1	2.1	127.4
Public Welfare	653.1	8.2	188	53.5	1.6	68.8
Health and Hospitals	1,133.0	14.2	327	129.6	2.7	166.5
Highways	577.1	7.3	166	73.5	1.4	94.4
Police	229.6	2.9	66	61.9	0.6	79.5
Other	2,307.2	29.0	665	68.2	5.6	87.7
State						
General	5,464.0	100.0	1,575	89.6	13.2	115.1
Total Intergovernmental	1,574.2	28.8	454	73.5	3.8	94.5
Direct	3,889.8	71.2	1,121	98.2	9.4	126.2
Elementary/Secondary Education	26.4	0.5	8	133.6	0.1	171.6
Higher Education	877.1	16.1	253	118.5	2.1	152.3
Public Welfare	631.3	11.6	182	67.2	1.5	86.3
Health and Hospitals	626.7	11.5	181	151.1	1.5	194.2
Highways	489.1	9.0	141	102.7	1.2	132.0
Police	62.9	1.2	18	113.8	0.2	146.2
Other	1,176.4	21.5	339	89.5	2.8	115.0
Local						
General	4,076.7	100.0	1,175	67.6	9.9	86.9
Total Intergovernmental	8.9	0.2	3	12.3	<	15.8
Direct	4,067.7	99.8	1,172	68.3	9.8	87.8
Elementary/Secondary Education	2,154.0	52.8	621	90.7	5.2	116.5
Higher Education	-	-	-	-	-	-
Public Welfare	21.8	0.5	6	7.8	0.1	10.0
Health and Hospitals	506.4	12.4	146	110.2	1.2	141.6
Highways	88.0	2.2	25	28.5	0.2	36.6
Police	166.7	4.1	48	52.8	0.4	67.9
Other	1,130.8	27.7	326	54.7	2.7	70.3

South Dakota

	Total	Percentage of U.S.	Rank
Population	713,000	0.3	45
Personal Income	\$8.8 billion	0.2	
Personal Income Per Capita	\$12,351	80.6	41

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$1,833.2	100.0%	\$2,571	86.9	20.8%	107.8
Intergovernmental from Federal	429.9	23.4	603	126.0	4.9	156.3
Own-Source	1,403.3	76.6	1,968	79.4	15.9	98.5
Tax Revenue	941.9	51.4	1,321	74.5	10.7	92.5
Property Taxes	383.7	20.9	538	100.0	4.4	124.1
Sales Taxes	326.5	17.8	458	107.0	3.7	132.8
Income Taxes	26.5	1.4	37	8.2	0.3	10.1
Other Taxes	205.2	11.2	288	82.1	2.3	101.8
Charges and Miscellaneous	461.4	25.2	647	91.5	5.2	113.5
State						
General	1,169.4	100.0	1,640	90.5	13.3	112.3
Intergovernmental from Federal	385.7	33.0	541	132.3	4.4	164.2
Intergovernmental from Local	6.4	0.5	9	32.7	0.1	40.6
Own-Source	777.3	66.5	1,090	79.2	8.8	98.3
Tax Revenue	475.7	40.7	667	62.1	5.4	77.0
Property Taxes	-	-	-	-	-	-
Sales Taxes	262.3	22.4	368	103.9	3.0	128.9
Income Taxes	26.4	2.3	37	8.9	0.3	11.1
Other Taxes	187.0	16.0	262	91.8	2.1	113.9
Charges and Miscellaneous	301.6	25.8	423	140.1	3.4	173.8
Local						
General	850.2	100.0	1,192	67.5	9.7	83.8
Intergovernmental from Federal	44.2	5.2	62	88.9	0.5	110.3
Intergovernmental from State	180.0	21.2	252	42.6	2.0	52.9
Own-Source	626.0	73.6	878	79.6	7.1	98.7
Tax Revenue	466.2	54.8	654	93.7	5.3	116.2
Property Taxes	383.7	45.1	538	104.0	4.4	129.0
Sales Taxes	64.2	7.6	90	121.9	0.7	151.2
Income Taxes	0.2	<	<	0.5	<	0.7
Other Taxes	18.2	2.1	26	39.3	0.2	48.8
Charges and Miscellaneous	159.8	18.8	224	55.3	1.8	68.6
EXPENDITURES						
State and Local						
General	\$1,679.3	100.0%	\$2,355	82.1	19.1%	101.9
Total Intergovernmental	<	<	†	0.3	<	0.4
Direct	1,679.2	100.0*	2,355	82.4	19.1	102.3
Elementary/Secondary Education	436.6	26.0	612	88.7	5.0	110.0
Higher Education	134.1	8.0	188	73.7	1.5	91.5
Public Welfare	164.0	9.8	230	65.4	1.9	81.1
Health and Hospitals	90.4	5.4	127	50.3	1.0	62.4
Highways	257.7	15.3	361	159.7	2.9	198.1
Police	46.2	2.7	65	60.6	0.5	75.1
Other	550.3	32.8	772	79.2	6.2	98.2
State						
General	1,081.3	100.0	1,517	86.3	12.3	107.0
Total Intergovernmental	221.2	20.5	310	50.3	2.5	62.4
Direct	860.1	79.5	1,206	105.7	9.8	131.1
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	134.1	12.4	188	88.2	1.5	109.4
Public Welfare	152.8	14.1	214	79.1	1.7	98.1
Health and Hospitals	71.3	6.6	100	83.7	0.8	103.8
Highways	158.3	14.6	222	161.8	1.8	200.7
Police	10.8	1.0	15	95.0	0.1	117.8
Other	332.9	30.8	467	123.3	3.8	152.9
Local						
General	823.4	100.0	1,155	66.5	9.4	82.5
Total Intergovernmental	4.2	0.5	6	28.3	<	35.2
Direct	819.1	99.5	1,149	67.0	9.3	83.1
Elementary/Secondary Education	436.6	53.0	612	89.4	5.0	110.9
Higher Education	-	-	-	-	-	-
Public Welfare	11.3	1.4	16	19.5	0.1	24.2
Health and Hospitals	19.1	2.3	27	20.2	0.2	25.0
Highways	99.4	12.1	139	156.6	1.1	194.3
Police	35.4	4.3	50	54.5	0.4	67.7
Other	217.4	26.4	305	51.2	2.5	63.5

Tennessee

	Total	Percentage of U.S.	Rank
Population	4,895,000	2.0	16
Personal Income	\$63.0 billion	1.7	
Personal Income Per Capita	\$12,871	84.0	38

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$11,236.5	100.0%	\$2,296	77.6	17.8%	92.4
Intergovernmental from Federal	2,306.6	20.5	471	98.5	3.7	117.2
Own-Source	8,929.9	79.5	1,824	73.6	14.2	87.6
Tax Revenue	6,080.0	54.1	1,242	70.1	9.7	83.4
Property Taxes	1,333.8	11.9	272	50.6	2.1	60.3
Sales Taxes	2,784.1	24.8	569	132.9	4.4	158.2
Income Taxes	431.8	3.8	88	19.3	0.7	23.0
Other Taxes	1,530.3	13.6	313	89.2	2.4	106.1
Charges and Miscellaneous	2,850.0	25.4	582	82.3	4.5	98.0
State						
General	6,853.1	100.0	1,400	77.2	10.9	91.9
Intergovernmental from Federal	2,075.9	30.3	424	103.7	3.3	123.5
Intergovernmental from Local	16.3	0.2	3	12.1	<	14.4
Own-Source	4,760.8	69.5	973	70.7	7.6	84.1
Tax Revenue	3,855.0	56.3	788	73.3	6.1	87.3
Property Taxes	-	-	-	-	-	-
Sales Taxes	2,142.3	31.3	438	123.6	3.4	147.2
Income Taxes	431.8	6.3	88	21.3	0.7	25.3
Other Taxes	1,281.0	18.7	262	91.6	2.0	109.1
Charges and Miscellaneous	905.8	13.2	185	61.3	1.4	73.0
Local						
General	6,153.0	100.0	1,257	71.2	9.8	84.8
Intergovernmental from Federal	230.7	3.7	47	67.6	0.4	80.5
Intergovernmental from State	1,753.2	28.5	358	60.5	2.8	72.0
Own-Source	4,169.1	67.8	852	77.2	6.6	91.9
Tax Revenue	2,224.9	36.2	455	65.1	3.5	77.5
Property Taxes	1,333.8	21.7	272	52.7	2.1	62.7
Sales Taxes	641.9	10.4	131	177.5	1.0	211.3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	249.3	4.1	51	78.4	0.4	93.3
Charges and Miscellaneous	1,944.2	31.6	397	98.0	3.1	116.6
EXPENDITURES						
State and Local						
General	\$10,972.4	100.0%	\$2,242	78.2	17.4%	93.0
Total Intergovernmental	-	-	-	-	-	-
Direct	10,972.4	100.0	2,242	78.5	17.4	93.4
Elementary/Secondary Education	2,327.4	21.2	475	68.9	3.7	82.0
Higher Education	1,056.2	9.6	216	84.6	1.7	100.7
Public Welfare	1,476.5	13.5	302	85.7	2.3	102.1
Health and Hospitals	1,370.3	12.5	280	111.1	2.2	132.2
Highways	1,003.0	9.1	205	90.5	1.6	107.8
Police	343.4	3.1	70	65.6	0.5	78.1
Other	3,395.6	30.9	694	71.2	5.4	84.7
State						
General	6,625.3	100.0	1,353	77.0	10.5	91.6
Total Intergovernmental	1,685.5	25.4	344	55.8	2.7	66.4
Direct	4,939.8	74.6	1,009	88.4	7.8	105.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,056.2	15.9	216	101.2	1.7	120.5
Public Welfare	1,408.5	21.3	288	106.3	2.2	126.5
Health and Hospitals	531.5	8.0	109	90.8	0.8	108.1
Highways	653.5	9.9	134	97.3	1.0	115.8
Police	44.3	0.7	9	56.8	0.1	67.6
Other	1,245.7	18.8	254	67.2	2.0	80.0
Local						
General	6,054.3	100.0	1,237	71.2	9.6	84.8
Total Intergovernmental	21.7	0.4	4	21.1	<	25.1
Direct	6,032.6	99.6	1,232	71.8	9.6	85.5
Elementary/Secondary Education	2,327.4	38.4	475	69.4	3.7	82.7
Higher Education	-	-	-	-	-	-
Public Welfare	68.0	1.1	14	17.2	0.1	20.4
Health and Hospitals	838.8	13.9	171	129.4	1.3	154.0
Highways	349.4	5.8	71	80.2	0.6	95.4
Police	299.2	4.9	61	67.2	0.5	80.0
Other	2,149.8	35.5	439	73.7	3.4	87.8

Texas

	Total	Percentage of U.S.	Rank
Population	16,841,000	6.9	3
Personal Income	\$232.3 billion	6.2	
Personal Income Per Capita	\$13,791	90.0	32

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$42,517.6	100.0%	\$2,525	85.3	18.3%	94.8
Intergovernmental from Federal	6,000.3	14.1	356	74.5	2.6	82.7
Own-Source	36,517.3	85.9	2,168	87.4	15.7	97.1
Tax Revenue	25,185.7	59.2	1,495	84.4	10.8	93.7
Property Taxes	9,737.5	22.9	578	107.5	4.2	119.4
Sales Taxes	7,535.4	17.7	447	104.6	3.2	116.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7,912.8	18.6	470	134.0	3.4	148.9
Charges and Miscellaneous	11,331.6	26.7	673	95.1	4.9	105.7
State						
General	22,495.1	100.0	1,336	73.7	9.7	81.9
Intergovernmental from Federal	5,112.6	22.7	304	74.3	2.2	82.5
Intergovernmental from Local	24.2	0.1	1	5.2	<	5.8
Own-Source	17,358.3	77.2	1,031	74.9	7.5	83.2
Tax Revenue	13,425.5	59.7	797	74.2	5.8	82.4
Property Taxes	-	-	-	-	-	-
Sales Taxes	6,271.0	27.9	372	105.2	2.7	116.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7,154.5	31.8	425	148.7	3.1	165.3
Charges and Miscellaneous	3,932.8	17.5	234	77.4	1.7	85.9
Local						
General	26,531.3	100.0	1,575	89.2	11.4	99.1
Intergovernmental from Federal	887.7	3.3	53	75.7	0.4	84.1
Intergovernmental from State	6,484.6	24.4	385	65.0	2.8	72.2
Own-Source	19,158.9	72.2	1,138	103.1	8.2	114.5
Tax Revenue	11,760.1	44.3	698	100.0	5.1	111.1
Property Taxes	9,737.5	36.7	578	111.7	4.2	124.1
Sales Taxes	1,264.4	4.8	75	101.6	0.5	112.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	758.3	2.9	45	69.3	0.3	77.0
Charges and Miscellaneous	7,398.8	27.9	439	108.4	3.2	120.4
EXPENDITURES						
State and Local						
General	\$41,401.8	100.0%	\$2,458	85.7	17.8%	95.2
Total Intergovernmental	-	-	-	-	-	-
Direct	41,401.8	100.0	2,458	86.1	17.8	95.6
Elementary/Secondary Education	11,713.3	28.3	696	100.7	5.0	111.9
Higher Education	4,518.2	10.9	268	105.2	1.9	116.9
Public Welfare	3,024.5	7.3	180	51.1	1.3	56.7
Health and Hospitals	3,257.8	7.9	193	76.8	1.4	85.3
Highways	4,415.1	10.7	262	115.9	1.9	128.7
Police	1,436.9	3.5	85	79.8	0.6	88.7
Other	13,036.0	31.5	774	79.4	5.6	88.2
State						
General	20,661.0	100.0	1,227	69.8	8.9	77.5
Total Intergovernmental	6,626.0	32.1	393	63.8	2.9	70.8
Direct	14,035.1	67.9	833	73.0	6.0	81.1
Elementary/Secondary Education	108.6	0.5	6	113.3	<	125.9
Higher Education	3,525.4	17.1	209	98.2	1.5	109.1
Public Welfare	2,924.1	14.2	174	64.1	1.3	71.2
Health and Hospitals	1,273.1	6.2	76	63.2	0.5	70.3
Highways	2,851.1	13.8	169	123.4	1.2	137.1
Police	153.8	0.7	9	57.3	0.1	63.7
Other	3,198.9	15.5	190	50.1	1.4	55.7
Local						
General	27,386.4	100.0	1,626	93.6	11.8	104.0
Total Intergovernmental	19.6	0.1	1	5.6	<	6.2
Direct	27,366.8	99.9	1,625	94.7	11.8	105.2
Elementary/Secondary Education	11,604.7	42.4	689	100.6	5.0	111.8
Higher Education	992.8	3.6	59	141.0	0.4	156.6
Public Welfare	100.5	0.4	6	7.4	<	8.2
Health and Hospitals	1,984.7	7.2	118	89.0	0.9	98.8
Highways	1,563.9	5.7	93	104.3	0.7	115.9
Police	1,283.2	4.7	76	83.7	0.6	93.0
Other	9,837.0	35.9	584	98.0	4.2	108.9

Utah

	Total	Percentage of U.S.	Rank
Population	1,690,000	0.7	35
Personal Income	\$19.4 billion	0.5	
Personal Income Per Capita	\$11,459	74.8	48

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,483.9	100.0%	\$2,653	89.7	23.2%	119.9
Intergovernmental from Federal	887.9	19.8	525	109.8	4.6	146.8
Own-Source	3,596.0	80.2	2,128	85.8	18.6	114.7
Tax Revenue	2,466.8	55.0	1,460	82.4	12.7	110.1
Property Taxes	676.0	15.1	400	74.4	3.5	99.4
Sales Taxes	715.7	16.0	424	99.0	3.7	132.3
Income Taxes	709.2	15.8	420	92.0	3.7	123.0
Other Taxes	365.9	8.2	216	61.7	1.9	82.6
Charges and Miscellaneous	1,129.2	25.2	668	94.5	5.8	126.3
State						
General	2,994.7	100.0	1,772	97.8	15.5	130.7
Intergovernmental from Federal	767.7	25.6	454	111.1	4.0	148.6
Intergovernmental from Local	22.4	0.7	13	48.1	0.1	64.3
Own-Source	2,204.7	73.6	1,305	94.8	11.4	126.7
Tax Revenue	1,602.1	53.5	948	88.2	8.3	118.0
Property Taxes	0.3	<	<	0.9	<	1.1
Sales Taxes	589.5	19.7	349	98.5	3.0	131.7
Income Taxes	709.2	23.7	420	101.3	3.7	135.4
Other Taxes	303.1	10.1	179	62.8	1.6	84.0
Charges and Miscellaneous	602.6	20.1	357	118.1	3.1	157.9
Local						
General	2,320.1	100.0	1,373	77.8	12.0	104.0
Intergovernmental from Federal	120.3	5.2	71	102.1	0.6	136.6
Intergovernmental from State	808.6	34.9	478	80.8	4.2	108.0
Own-Source	1,391.2	60.0	823	74.6	7.2	99.7
Tax Revenue	864.7	37.3	512	73.3	4.5	98.0
Property Taxes	675.7	29.1	400	77.3	3.5	103.3
Sales Taxes	126.3	5.4	75	101.1	0.7	135.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	62.7	2.7	37	57.1	0.3	76.4
Charges and Miscellaneous	526.5	22.7	312	76.8	2.7	102.7
EXPENDITURES						
State and Local						
General	\$4,284.2	100.0%	\$2,535	88.4	22.1%	118.2
Total Intergovernmental	0.5	<	†	2.7	<	3.6
Direct	4,283.7	100.0*	2,535	88.7	22.1	118.6
Elementary/Secondary Education	1,126.9	26.3	667	96.6	5.8	129.1
Higher Education	597.5	13.9	354	138.6	3.1	185.3
Public Welfare	378.9	8.8	224	63.7	2.0	85.2
Health and Hospitals	299.6	7.0	177	70.3	1.5	94.1
Highways	372.9	8.7	221	97.5	1.9	130.4
Police	137.3	3.2	81	76.0	0.7	101.6
Other	1,370.6	32.0	811	83.2	7.1	111.3
State						
General	2,909.2	100.0	1,721	97.9	15.0	130.9
Total Intergovernmental	842.0	28.9	498	80.8	4.3	108.0
Direct	2,067.1	71.1	1,223	107.2	10.7	143.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	597.5	20.5	354	165.8	3.1	221.7
Public Welfare	368.3	12.7	218	80.5	1.9	107.6
Health and Hospitals	231.6	8.0	137	114.6	1.2	153.3
Highways	251.3	8.6	149	108.4	1.3	144.9
Police	23.3	0.8	14	86.7	0.1	115.9
Other	595.1	20.5	352	93.0	3.1	124.3
Local						
General	2,221.5	100.0	1,315	75.7	11.5	101.2
Total Intergovernmental	5.0	0.2	3	14.1	<	18.8
Direct	2,216.5	99.8	1,312	76.4	11.4	102.2
Elementary/Secondary Education	1,126.9	50.7	667	97.4	5.8	130.2
Higher Education	-	-	-	-	-	-
Public Welfare	10.6	0.5	6	7.7	0.1	10.3
Health and Hospitals	68.0	3.1	40	30.4	0.4	40.6
Highways	121.6	5.5	72	80.8	0.6	108.0
Police	114.0	5.1	67	74.2	0.6	99.2
Other	775.5	34.9	459	77.0	4.0	103.0

Vermont

	Total	Percentage of U.S.	Rank
Population	557,000	0.2	49
Personal Income	\$7.8 billion	0.2	
Personal Income Per Capita	\$14,014	91.5	28

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$1,765.1	100.0%	\$3,169	107.1	22.6%	117.1
Intergovernmental from Federal	352.9	20.0	634	132.4	4.5	144.8
Own-Source	1,412.1	80.0	2,535	102.2	18.1	111.8
Tax Revenue	1,037.9	58.8	1,863	105.1	13.3	114.9
Property Taxes	417.9	23.7	750	139.5	5.4	152.5
Sales Taxes	123.5	7.0	222	51.8	1.6	56.7
Income Taxes	246.3	14.0	442	97.0	3.2	106.0
Other Taxes	250.1	14.2	449	128.1	3.2	140.0
Charges and Miscellaneous	374.3	21.2	672	95.0	4.8	103.9
State						
General	1,247.6	100.0	2,240	123.6	16.0	135.1
Intergovernmental from Federal	329.5	26.4	592	144.7	4.2	158.2
Intergovernmental from Local	4.8	0.4	9	31.4	0.1	34.3
Own-Source	913.2	73.2	1,640	119.1	11.7	130.2
Tax Revenue	616.6	49.4	1,107	103.0	7.9	112.6
Property Taxes	0.4	<	1	3.4	<	3.7
Sales Taxes	123.5	9.9	222	62.6	1.6	68.5
Income Taxes	246.3	19.7	442	106.8	3.2	116.7
Other Taxes	246.3	19.7	442	154.8	3.2	169.3
Charges and Miscellaneous	296.7	23.8	533	176.4	3.8	192.9
Local						
General	713.7	100.0	1,281	72.6	9.1	79.3
Intergovernmental from Federal	23.4	3.3	42	60.3	0.3	65.9
Intergovernmental from State	191.4	26.8	344	58.0	2.5	63.4
Own-Source	498.9	69.9	896	81.2	6.4	88.7
Tax Revenue	421.3	59.0	756	108.4	5.4	118.5
Property Taxes	417.5	58.5	750	144.9	5.3	158.4
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	3.8	0.5	7	10.4	<	11.4
Charges and Miscellaneous	77.6	10.9	139	34.4	1.0	37.6
EXPENDITURES						
State and Local						
General	\$1,639.2	100.0%	\$2,943	102.6	21.0%	112.2
Total Intergovernmental	8.1	0.5	15	134.2	0.1	146.7
Direct	1,631.2	99.5	2,928	102.5	20.9	112.1
Elementary/Secondary Education	426.1	26.0	765	110.8	5.5	121.2
Higher Education	208.1	12.7	374	146.5	2.7	160.1
Public Welfare	197.1	12.0	354	100.6	2.5	109.9
Health and Hospitals	59.0	3.6	106	42.0	0.8	45.9
Highways	179.0	10.9	321	142.0	2.3	155.2
Police	39.3	2.4	71	66.1	0.5	72.2
Other	522.6	31.9	938	96.3	6.7	105.2
State						
General	1,189.2	100.0	2,135	121.4	15.2	132.8
Total Intergovernmental	213.2	17.9	383	62.0	2.7	67.8
Direct	976.0	82.1	1,752	153.5	12.5	167.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	208.1	17.5	374	175.2	2.7	191.5
Public Welfare	196.5	16.5	353	130.3	2.5	142.4
Health and Hospitals	56.4	4.7	101	84.7	0.7	92.6
Highways	115.7	9.7	208	151.3	1.5	165.4
Police	19.0	1.6	34	214.5	0.2	234.5
Other	380.3	32.0	683	180.3	4.9	197.1
Local						
General	659.6	100.0	1,184	68.2	8.4	74.5
Total Intergovernmental	4.4	0.7	8	37.6	0.1	41.1
Direct	655.2	99.3	1,176	68.6	8.4	75.0
Elementary/Secondary Education	426.1	64.6	765	111.7	5.5	122.2
Higher Education	-	-	-	-	-	-
Public Welfare	0.5	0.1	1	1.1	<	1.2
Health and Hospitals	2.6	0.4	5	3.5	<	3.9
Highways	63.3	9.6	114	127.6	0.8	139.6
Police	20.3	3.1	36	40.1	0.3	43.9
Other	142.3	21.6	255	42.9	1.8	46.9

Virginia

	Total	Percentage of U.S.	Rank
Population	6,015,000	2.4	12
Personal Income	\$97.8 billion	2.6	
Personal Income Per Capita	\$16,261	106.1	11

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$15,940.9	100.0%	\$2,650	89.6	16.3%	84.4
Intergovernmental from Federal	2,316.8	14.5	385	80.5	2.4	75.9
Own-Source	13,624.1	85.5	2,265	91.3	13.9	86.1
Tax Revenue	10,146.4	63.7	1,687	95.2	10.4	89.7
Property Taxes	2,852.9	17.9	474	88.2	2.9	83.1
Sales Taxes	1,585.9	9.9	264	61.6	1.6	58.1
Income Taxes	3,092.3	19.4	514	112.7	3.2	106.2
Other Taxes	2,615.3	16.4	435	124.0	2.7	116.9
Charges and Miscellaneous	3,477.7	21.8	578	81.7	3.6	77.0
State						
General	10,189.8	100.0	1,694	93.5	10.4	88.1
Intergovernmental from Federal	2,018.7	19.8	336	82.1	2.1	77.4
Intergovernmental from Local	132.4	1.3	22	80.0	0.1	75.4
Own-Source	8,038.7	78.9	1,336	97.1	8.2	91.5
Tax Revenue	6,136.6	60.2	1,020	95.0	6.3	89.5
Property Taxes	26.1	0.3	4	21.1	<	19.9
Sales Taxes	1,188.9	11.7	198	55.8	1.2	52.6
Income Taxes	3,092.3	30.3	514	124.1	3.2	116.9
Other Taxes	1,829.4	18.0	304	106.5	1.9	100.3
Charges and Miscellaneous	1,902.1	18.7	316	104.8	1.9	98.7
Local						
General	8,758.5	100.0	1,456	82.5	9.0	77.7
Intergovernmental from Federal	298.1	3.4	50	71.1	0.3	67.0
Intergovernmental from State	2,875.0	32.8	478	80.7	2.9	76.0
Own-Source	5,585.4	63.8	929	84.1	5.7	79.3
Tax Revenue	4,009.8	45.8	667	95.5	4.1	90.0
Property Taxes	2,826.8	32.3	470	90.8	2.9	85.6
Sales Taxes	397.0	4.5	66	89.3	0.4	84.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	785.9	9.0	131	201.1	0.8	189.5
Charges and Miscellaneous	1,575.6	18.0	262	64.6	1.6	60.9
EXPENDITURES						
State and Local						
General	\$15,864.3	100.0%	\$2,637	92.0	16.2%	86.7
Total Intergovernmental	-	-	-	-	-	-
Direct	15,864.3	100.0	2,637	92.3	16.2	87.0
Elementary/Secondary Education	4,207.6	26.5	700	101.3	4.3	95.5
Higher Education	1,689.0	10.6	281	110.1	1.7	103.7
Public Welfare	1,214.7	7.7	202	57.4	1.2	54.1
Health and Hospitals	1,463.7	9.2	243	96.6	1.5	91.0
Highways	1,735.9	10.9	289	127.5	1.8	120.2
Police	553.0	3.5	92	86.0	0.6	81.0
Other	5,000.5	31.5	831	85.3	5.1	80.4
State						
General	10,003.9	100.0	1,663	94.6	10.2	89.1
Total Intergovernmental	3,038.8	30.4	505	81.9	3.1	77.2
Direct	6,965.1	69.6	1,158	101.5	7.1	95.6
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,689.0	16.9	281	131.7	1.7	124.1
Public Welfare	852.5	8.5	142	52.3	0.9	49.3
Health and Hospitals	1,102.6	11.0	183	153.4	1.1	144.5
Highways	1,408.1	14.1	234	170.6	1.4	160.7
Police	103.9	1.0	17	108.4	0.1	102.2
Other	1,809.0	18.1	301	79.4	1.8	74.8
Local						
General	8,922.8	100.0	1,483	85.4	9.1	80.5
Total Intergovernmental	23.6	0.3	4	18.7	<	17.6
Direct	8,899.2	99.7	1,480	86.2	9.1	81.3
Elementary/Secondary Education	4,207.6	47.2	700	102.2	4.3	96.3
Higher Education	-	-	-	-	-	-
Public Welfare	362.2	4.1	60	74.4	0.4	70.1
Health and Hospitals	361.1	4.0	60	45.3	0.4	42.7
Highways	327.8	3.7	54	61.2	0.3	57.7
Police	449.1	5.0	75	82.1	0.5	77.3
Other	3,191.5	35.8	531	89.1	3.3	83.9

Washington

	Total	Percentage of U.S.	Rank
Population	4,648,000	1.9	18
Personal Income	\$71.0 billion	1.9	
Personal Income Per Capita	\$15,276	99.7	19

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$13,937.2	100.0%	\$2,999	101.4	19.6%	101.7
Intergovernmental from Federal	2,441.4	17.5	525	109.8	3.4	110.1
Own-Source	11,495.7	82.5	2,473	99.7	16.2	100.0
Tax Revenue	8,285.9	59.5	1,783	100.6	11.7	100.9
Property Taxes	2,412.3	17.3	519	96.5	3.4	96.8
Sales Taxes	4,013.0	28.8	863	201.8	5.7	202.4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,860.6	13.4	400	114.2	2.6	114.5
Charges and Miscellaneous	3,209.9	23.0	691	97.6	4.5	97.9
State						
General	9,220.3	100.0	1,984	109.4	13.0	109.8
Intergovernmental from Federal	1,954.0	21.2	420	102.8	2.8	103.1
Intergovernmental from Local	187.1	2.0	40	146.3	0.3	146.8
Own-Source	7,079.2	76.8	1,523	110.7	10.0	111.0
Tax Revenue	5,995.0	65.0	1,290	120.1	8.4	120.4
Property Taxes	948.8	10.3	204	993.8	1.3	996.7
Sales Taxes	3,553.5	38.5	765	216.0	5.0	216.6
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,492.7	16.2	321	112.4	2.1	112.8
Charges and Miscellaneous	1,084.2	11.8	233	77.3	1.5	77.5
Local						
General	8,079.4	100.0	1,738	98.5	11.4	98.7
Intergovernmental from Federal	487.4	6.0	105	150.5	0.7	151.0
Intergovernmental from State	3,175.4	39.3	683	115.3	4.5	115.7
Own-Source	4,416.5	54.7	950	86.1	6.2	86.4
Tax Revenue	2,290.9	28.4	493	70.6	3.2	70.8
Property Taxes	1,463.5	18.1	315	60.9	2.1	61.0
Sales Taxes	459.4	5.7	99	133.8	0.6	134.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	368.0	4.6	79	121.8	0.5	122.2
Charges and Miscellaneous	2,125.6	26.3	457	112.8	3.0	113.1
EXPENDITURES						
State and Local						
General	\$13,352.0	100.0%	\$2,873	100.2	18.8%	100.5
Total Intergovernmental	18.3	0.1	4	36.3	<	36.4
Direct	13,333.7	99.9	2,869	100.4	18.8	100.7
Elementary/Secondary Education	3,454.8	25.9	743	107.7	4.9	108.0
Higher Education	1,428.5	10.7	307	120.5	2.0	120.9
Public Welfare	1,468.3	11.0	316	89.8	2.1	90.1
Health and Hospitals	975.4	7.3	210	83.3	1.4	83.5
Highways	1,073.2	8.0	231	102.0	1.5	102.3
Police	428.2	3.2	92	86.2	0.6	86.4
Other	4,505.2	33.7	969	99.5	6.3	99.8
State						
General	9,322.1	100.0	2,006	114.1	13.1	114.4
Total Intergovernmental	3,485.1	37.4	750	121.5	4.9	121.9
Direct	5,837.1	62.6	1,256	110.0	8.2	110.4
Elementary/Secondary Education	125.3	1.3	27	474.0	0.2	475.4
Higher Education	1,428.5	15.3	307	144.1	2.0	144.6
Public Welfare	1,459.1	15.7	314	115.9	2.1	116.3
Health and Hospitals	503.6	5.4	108	90.6	0.7	90.9
Highways	635.0	6.8	137	99.6	0.9	99.8
Police	74.9	0.8	16	101.2	0.1	101.5
Other	1,610.6	17.3	347	91.5	2.3	91.7
Local						
General	7,620.6	100.0	1,640	94.4	10.7	94.7
Total Intergovernmental	124.0	1.6	27	127.1	0.2	127.5
Direct	7,496.6	98.4	1,613	94.0	10.6	94.3
Elementary/Secondary Education	3,329.4	43.7	716	104.6	4.7	104.9
Higher Education	-	-	-	-	-	-
Public Welfare	9.2	0.1	2	2.4	<	2.5
Health and Hospitals	471.8	6.2	102	76.6	0.7	76.9
Highways	438.2	5.8	94	105.9	0.6	106.2
Police	353.3	4.6	76	83.6	0.5	83.8
Other	2,894.6	38.0	623	104.5	4.1	104.8

West Virginia

	Total	Percentage of U.S.	Rank
Population	1,876,000	0.8	34
Personal Income	\$20.9 billion	0.6	
Personal Income Per Capita	\$11,140	72.7	50

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,313.9	100.0%	\$2,300	77.7	20.6%	106.9
Intergovernmental from Federal	1,010.6	23.4	539	112.6	4.8	154.9
Own-Source	3,303.3	76.6	1,761	71.0	15.8	97.7
Tax Revenue	2,273.2	52.7	1,212	68.4	10.9	94.0
Property Taxes	429.0	9.9	229	42.5	2.1	58.5
Sales Taxes	537.5	12.5	287	67.0	2.6	92.1
Income Taxes	570.9	13.2	304	66.7	2.7	91.8
Other Taxes	735.8	17.1	392	111.9	3.5	153.9
Charges and Miscellaneous	1,030.0	23.9	549	77.6	4.9	106.8
State						
General	3,246.8	100.0	1,731	95.5	15.5	131.3
Intergovernmental from Federal	965.8	29.7	515	125.9	4.6	173.2
Intergovernmental from Local	16.6	0.5	9	32.2	0.1	44.3
Own-Source	2,264.4	69.7	1,207	87.7	10.8	120.6
Tax Revenue	1,743.9	53.7	930	86.5	8.3	119.0
Property Taxes	1.7	0.1	1	4.3	<	5.9
Sales Taxes	537.5	16.6	287	80.9	2.6	111.3
Income Taxes	570.9	17.6	304	73.5	2.7	101.0
Other Taxes	633.8	19.5	338	118.3	3.0	162.7
Charges and Miscellaneous	520.5	16.0	277	91.9	2.5	126.4
Local						
General	1,975.9	100.0	1,053	59.7	9.5	82.1
Intergovernmental from Federal	44.8	2.3	24	34.3	0.2	47.2
Intergovernmental from State	892.2	45.2	476	80.3	4.3	110.4
Own-Source	1,038.8	52.6	554	50.2	5.0	69.0
Tax Revenue	529.4	26.8	282	40.4	2.5	55.6
Property Taxes	427.4	21.6	228	44.0	2.0	60.6
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	102.0	5.2	54	83.7	0.5	115.1
Charges and Miscellaneous	509.5	25.8	272	67.0	2.4	92.1
EXPENDITURES						
State and Local						
General	\$4,281.0	100.0%	\$2,282	79.6	20.5%	109.4
Total Intergovernmental	-	-	-	-	-	-
Direct	4,281.0	100.0	2,282	79.9	20.5	109.9
Elementary/Secondary Education	1,185.8	27.7	632	91.6	5.7	125.9
Higher Education	355.6	8.3	190	74.3	1.7	102.2
Public Welfare	490.0	11.4	261	74.2	2.3	102.1
Health and Hospitals	288.3	6.7	154	61.0	1.4	83.9
Highways	519.5	12.1	277	122.4	2.5	168.3
Police	81.3	1.9	43	40.5	0.4	55.7
Other	1,360.7	31.8	725	74.4	6.5	102.4
State						
General	3,178.3	100.0	1,694	96.4	15.2	132.5
Total Intergovernmental	870.2	27.4	464	75.2	4.2	103.4
Direct	2,308.1	72.6	1,230	107.8	11.0	148.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	355.6	11.2	190	88.9	1.7	122.3
Public Welfare	489.6	15.4	261	96.4	2.3	132.5
Health and Hospitals	152.2	4.8	81	67.9	0.7	93.4
Highways	489.1	15.4	261	190.0	2.3	261.3
Police	24.6	0.8	13	82.4	0.1	113.3
Other	796.9	25.1	425	112.1	3.8	154.2
Local						
General	1,973.9	100.0	1,052	60.6	9.4	83.3
Total Intergovernmental	1.0	0.1	1	2.6	<	3.6
Direct	1,972.9	99.9	1,052	61.3	9.4	84.3
Elementary/Secondary Education	1,185.8	60.1	632	92.3	5.7	127.0
Higher Education	-	-	-	-	-	-
Public Welfare	0.3	<	†	0.2	<	0.3
Health and Hospitals	136.0	6.9	73	54.7	0.7	75.3
Highways	30.4	1.5	16	18.2	0.1	25.0
Police	56.7	2.9	30	33.2	0.3	45.7
Other	563.7	28.6	300	50.4	2.7	69.4

Wisconsin

	Total	Percentage of U.S.	Rank
Population	4,855,000	2.0	17
Personal Income	\$70.5 billion	1.9	
Personal Income Per Capita	\$14,530	94.8	24

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$14,642.1	100.0%	\$3,016	101.9	20.8%	107.5
Intergovernmental from Federal	2,378.8	16.2	490	102.4	3.4	108.0
Own-Source	12,263.3	83.8	2,526	101.9	17.4	107.4
Tax Revenue	9,169.9	62.6	1,889	106.6	13.0	112.4
Property Taxes	3,223.9	22.0	664	123.4	4.6	130.2
Sales Taxes	1,776.6	12.1	366	85.5	2.5	90.2
Income Taxes	2,781.3	19.0	573	125.6	3.9	132.5
Other Taxes	1,388.1	9.5	286	81.6	2.0	86.0
Charges and Miscellaneous	3,093.4	21.1	637	90.1	4.4	95.0
State						
General	9,716.3	100.0	2,001	110.4	13.8	116.4
Intergovernmental from Federal	2,171.2	22.3	447	109.4	3.1	115.4
Intergovernmental from Local	53.8	0.6	11	40.3	0.1	42.5
Own-Source	7,491.2	77.1	1,543	112.1	10.6	118.2
Tax Revenue	6,005.5	61.8	1,237	115.1	8.5	121.4
Property Taxes	128.7	1.3	26	129.0	0.2	136.0
Sales Taxes	1,769.1	18.2	364	102.9	2.5	108.5
Income Taxes	2,781.3	28.6	573	138.3	3.9	145.8
Other Taxes	1,326.5	13.7	273	95.7	1.9	100.9
Charges and Miscellaneous	1,485.7	15.3	306	101.4	2.1	106.9
Local						
General	8,725.1	100.0	1,797	101.8	12.4	107.3
Intergovernmental from Federal	207.5	2.4	43	61.4	0.3	64.7
Intergovernmental from State	3,745.5	42.9	771	130.3	5.3	137.3
Own-Source	4,772.1	54.7	983	89.1	6.8	93.9
Tax Revenue	3,164.4	36.3	652	93.4	4.5	98.5
Property Taxes	3,095.2	35.5	638	123.2	4.4	129.9
Sales Taxes	7.5	0.1	2	2.1	<	2.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	61.6	0.7	13	19.5	0.1	20.6
Charges and Miscellaneous	1,607.8	18.4	331	81.7	2.3	86.1
EXPENDITURES						
State and Local						
General	\$14,398.9	100.0%	\$2,966	103.4	20.4%	109.1
Total Intergovernmental	89.6	0.6	18	170.8	-	180.1
Direct	14,309.3	99.4	2,947	103.2	20.3	108.8
Elementary/Secondary Education	3,817.7	26.5	786	113.9	5.4	120.1
Higher Education	1,651.7	11.5	340	133.4	2.3	140.7
Public Welfare	2,309.6	16.0	476	135.2	3.3	142.6
Health and Hospitals	904.5	6.3	186	73.9	1.3	78.0
Highways	1,143.8	7.9	236	104.1	1.6	109.8
Police	521.4	3.6	107	100.5	0.7	105.9
Other	3,960.6	27.5	816	83.7	5.6	88.3
State						
General	9,074.2	100.0	1,869	106.3	12.9	112.1
Total Intergovernmental	3,855.5	42.5	794	128.7	5.5	135.7
Direct	5,218.6	57.5	1,075	94.2	7.4	99.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,244.8	13.7	256	120.3	1.8	126.8
Public Welfare	1,745.7	19.2	360	132.8	2.5	140.0
Health and Hospitals	350.4	3.9	72	60.4	0.5	63.7
Highways	366.3	4.0	75	55.0	0.5	58.0
Police	30.9	0.3	6	40.0	<	42.2
Other	1,480.5	16.3	305	80.5	2.1	84.9
Local						
General	9,108.5	100.0	1,876	108.0	12.9	113.9
Total Intergovernmental	17.9	0.2	4	17.6	<	18.5
Direct	9,090.6	99.8	1,872	109.1	12.9	115.1
Elementary/Secondary Education	3,817.7	41.9	786	114.9	5.4	121.1
Higher Education	406.9	4.5	84	200.4	0.6	211.3
Public Welfare	563.9	6.2	116	143.5	0.8	151.3
Health and Hospitals	554.1	6.1	114	86.2	0.8	90.9
Highways	777.5	8.5	160	179.8	1.1	189.6
Police	490.5	5.4	101	111.0	0.7	117.1
Other	2,480.1	27.2	511	85.7	3.5	90.4

Wyoming

	Total	Percentage of U.S.	Rank
Population	479,000	0.2	51
Personal Income	\$6.3 billion	0.2	
Personal Income Per Capita	\$13,123	85.7	36

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,247.7	100.0%	\$4,692	158.6	35.8%	185.2
Intergovernmental from Federal	453.4	20.2	947	197.9	7.2	231.0
Own-Source	1,794.2	79.8	3,746	151.1	28.5	176.4
Tax Revenue	980.0	43.6	2,046	115.4	15.6	134.8
Property Taxes	438.5	19.5	915	170.1	7.0	198.6
Sales Taxes	189.2	8.4	395	92.3	3.0	107.8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	352.3	15.7	736	209.8	5.6	245.0
Charges and Miscellaneous	814.2	36.2	1,700	240.3	13.0	280.6
State						
General	1,452.7	100.0	3,033	167.3	23.1	195.3
Intergovernmental from Federal	421.3	29.0	879	215.1	6.7	251.2
Intergovernmental from Local	15.4	1.1	32	116.6	0.2	136.1
Own-Source	1,016.0	69.9	2,121	154.1	16.2	179.9
Tax Revenue	573.0	39.4	1,196	111.4	9.1	130.0
Property Taxes	77.3	5.3	161	785.5	1.2	917.1
Sales Taxes	151.0	10.4	315	89.1	2.4	104.0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	344.7	23.7	720	252.0	5.5	294.2
Charges and Miscellaneous	443.0	30.5	925	306.4	7.0	357.7
Local						
General	1,314.9	100.0	2,745	155.5	20.9	181.5
Intergovernmental from Federal	32.2	2.4	67	96.5	0.5	112.6
Intergovernmental from State	504.5	38.4	1,053	177.8	8.0	207.6
Own-Source	778.2	59.2	1,625	147.2	12.4	171.9
Tax Revenue	407.0	31.0	850	121.7	6.5	142.1
Property Taxes	361.2	27.5	754	145.7	5.7	170.1
Sales Taxes	38.2	2.9	80	107.9	0.6	125.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7.7	0.6	16	24.6	0.1	28.7
Charges and Miscellaneous	371.2	28.3	775	107.9	5.9	223.1
EXPENDITURES						
State and Local						
General	\$2,049.9	100.0%	\$4,280	149.2	32.6	174.2
Total Intergovernmental	0.1	<	†	1.9	<	2.2
Direct	2,049.8	100.0*	4,279	149.8	32.6	174.9
Elementary/Secondary Education	537.4	26.2	1,122	162.5	8.5	189.7
Higher Education	198.5	9.7	414	162.5	3.2	189.7
Public Welfare	90.8	4.4	190	53.9	1.4	62.9
Health and Hospitals	273.8	13.4	572	226.8	4.4	264.8
Highways	267.0	13.0	557	246.4	4.2	287.6
Police	58.0	2.8	121	113.3	0.9	132.2
Other	624.3	30.5	1,303	133.7	9.9	156.1
State						
General	1,359.6	100.0	2,838	161.4	21.6	188.5
Total Intergovernmental	551.5	40.6	1,151	186.6	8.8	217.9
Direct	808.1	59.4	1,687	147.8	12.9	172.6
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	122.5	9.0	256	119.9	1.9	140.0
Public Welfare	88.2	6.5	184	68.0	1.4	79.4
Health and Hospitals	92.8	6.8	194	162.0	1.5	189.2
Highways	206.1	15.2	430	313.5	3.3	366.0
Police	12.9	1.0	27	169.4	0.2	197.8
Other	285.6	21.0	596	157.4	4.5	183.8
Local						
General	1,253.6	100.0	2,617	150.7	19.9	175.9
Total Intergovernmental	11.9	1.0	25	118.8	0.2	138.7
Direct	1,241.7	99.0	2,592	151.1	19.8	176.4
Elementary/Secondary Education	537.4	42.9	1,122	163.9	8.5	191.3
Higher Education	76.0	6.1	159	379.6	1.2	443.2
Public Welfare	2.6	0.2	6	6.8	<	7.9
Health and Hospitals	181.0	14.4	378	285.3	2.9	333.0
Highways	60.9	4.9	127	142.8	1.0	166.8
Police	45.1	3.6	94	103.5	0.7	120.8
Other	338.6	27.0	707	118.7	5.4	138.5

Glossary

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 (OMB), the Bureau of Economic Analysis (BEA), and the Bureau of the Census). For additional 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.

Budget of the United States Government—The Budget, which is issued by the Office of Management and Budget (OMB), sets forth the President's comprehensive financial plan and indicates priorities for the federal government. The current budget concept, known as the "unified" budget, is the sum of "on-budget" transactions, which include most receipts and expenditures and trust funds, such as the Unemployment Trust Fund, plus the "off-budget" transactions of social security and the postal service. (OMB)

Budget Authority—The primary source of authority granted by law to enter into obligations that will result in outlays. Budget authority is most commonly granted in the form of appropriations. (OMB)

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 interfund 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 insur-

ance (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.

Debt, Gross Federal and Public Debt—Gross Federal debt series includes money borrowed by the Treasury, by other federal agencies, and the Federal Reserve System. Total public debt is covered by a statutory debt limitation and includes only borrowing by the Treasury. (OMB)

Debt, Outstanding—All debt obligations remaining unpaid on the date specified.

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 Aid—See *Intergovernmental Expenditures*.

Federal Funds—As defined by OMB, federal funds are the moneys collected and outlayed by the government other than those designated as trust funds. Includes general, special, public enterprise, and intragovernmental funds. (OMB)

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)

Gramm-Rudman-Hollings Act—Refers to the *Balanced Budget and Emergency Deficit Control Act of 1985* (P.L. 99-177).

Gross Domestic Product (GDP)—GDP equals gross national product less net property income from abroad. (OMB)

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” 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.

Higher Education—See *Education*.

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 included; 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 invest-

ment 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 Local Governments—Amounts from local governments for shares in financial support of programs administered by the state, for reimbursements for services performed or expenditures made for them by the state, for application to debt service on state debt issued for their benefit, and for repayment of advances and contingent loans extended to them. Does not include local government contributions to state-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions, proceeds from interest on local government securities held by the state, and proceeds from state taxes on local government facilities.

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 busi-

ness 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 utilities. 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 non-business 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 variety 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.

Lotteries—A game of chance operated by the state, in which numbered tickets are purchased, and prizes are given to those whose numbers are drawn by lot.

Medicaid—Authorized under Title XIX of the *Social Security Act*, Medicaid is a federal-state, means tested entitlement program that pays for health care for certain poor people. States use federal funds and their own dollars to purchase medical care services on behalf of eligible aged, blind, and disabled individuals and dependent children and their families. Federal matching payments are available to states for payments they make to providers on behalf of eligible persons, so long as the states operate in accordance with plans meeting certain federal requirements. State participation in Medicaid is voluntary; all states as well as the District of Columbia, American Samoa, Guam, Puerto Rico, the Northern Mariana Islands have elected to do so. (OMB)

Medicare—The sum of the federal hospital insurance (HI) and supplementary medical insurance (SMI) trust funds. HI covers care provided by hospitals, skilled nursing facilities, home health agencies, and hospices and is financed by contributions based on taxable wages and salaries. HI is mandatory for all workers covered by Social Security and for certain groups of workers not covered by Social Security—railroad employees, some federal civilian and state and local employees. SMI, which is optional, covers physician services, hospital outpatient and laboratory services, treatment for end-state renal disease, and medical equipment. The SMI fund is financed by a monthly premium and federal revenues. See also *Social Security*.

Miscellaneous—Charges and miscellaneous general revenue comprises all nontax revenue of governments received from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as *current charges*, and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under *utility revenue*.

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.

Outlays—Outlays are the measure of federal government spending as defined by the Office of Management and Budget. They are payments to liquidate obligations (other than the repayment of debt), net of refunds and offsetting collections. Outlays generally are recorded on a cash basis, but also include many cash-equivalent transactions and interest accrued on public issues of the public debt. (OMB)

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

Own-Source Revenues—See *Total Revenue from Own Sources*.

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.

Payments to Individuals—A component of federal “grants-in-aid” as shown in the OMB budget accounts, payments for individuals consist of outlays for Social Security, railroad retirement, federal employees retirement and insurance, unemployment assistance, medical care (including Medicaid and Medicare), assistance to students, housing assistance, food and nutrition assistance (e.g., food stamp program), public assistance and related programs (e.g., supplemental security income program), and a variety of smaller direct payments (coal miners and

black lung benefits, the net refundable portion of the child care and earned income tax credits). (OMB) See also *Transfer Payments to Persons* (BEA).

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 relating 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 Enterprise Funds—Accounts for business or market-oriented activities conducted primarily with the public and financed by collections credited directly to the account. (OMB)

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.

Sequester—A reduction or cancellation of budgetary resources under the provisions of the *Gramm-Rudman-Hollings Act of 1985*. (OMB)

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.

Social Security—The common name given to the sum of contributions and payments relating to the federal old age and survivors insurance (OASI), and the disability insurance trust fund (DI). OASI makes benefit payments to eligible retired workers and their survivors. DI makes payments to eligible disabled workers. OASDI is financed by contributions based on wages and salaries. See also *Medicare*.

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)

Supplementary Security Income—Title XVI of the *Social Security Act* established the Federal Supplemental Security Income (SSI) program for the aged, blind, and disabled.

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*.

Total Revenue from Own Sources—By the addition method, the sum of general revenue from own sources (taxes, current charges, miscellaneous general revenue including interest earnings) plus utility revenue, liquor store revenue, and insurance trust revenue. By the subtraction

method, own-source total revenues are calculated by subtracting intergovernmental revenue from total revenue.

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) See also *Payments to Individuals (OMB)*.

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*.

Trust Funds—Trust funds are accounts for receipts earmarked for specific purposes and the associated expenditure of those receipts. Also referred to as "special funds."

User Fees-Charges—See *Current Charges*.

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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